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Nonusable Enterprise Systems and Productivity and Well-Being of Canadian Automobile Dealership Accountants

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Abstract

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MA, University of the Philippines – Visayas, 1997

BS, University of San-Jose Recoletos, 1984

Dissertation Submitted in Partial Fulfillment

of the Requirements for the Degree of

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Abstract

Enterprise system software is adapted by organizations to automate business processes. However, adaptation failures ranging from 50% to 90% make an enterprise system nonusable, costing millions of dollars to companies. The problem was the systemic barrier hindering productivity, which impels a phenomenological study to explore on what are the lived experiences of Canadian automotive dealership accountants related to their productivity and well-being when the enterprise system is nonusable. The research question asked, what are the lived experiences of Canadian automotive dealership accountants related to their productivity and well-being when the ES is nonusable. The conceptual framework for this research was a synthesis of the philosophy of utilitarian accounts of Griffin, the job demand-resource theory of Bakker and Demerouti, and change management applied to enterprise system adaptation. Data were collected via interviews and analyzed via a modified Stevick–Colaizzi–Keen data analysis technique. Findings indicated that enterprise system nonusability affects the productivity and well-being of automotive dealership accountants in carrying out their tasks to fulfill their deliverables. Six major themes were identified: enterprise system support, job demands for accountants, the importance of training, limited features/providers slow to improve, setup and configuration, and a proactive approach. Implications for positive social change include adding more emphasis on the human aspects of enterprise system adaptation for productivity and promotion of health and well-being among users to benefit employers, employees, customers, and the community.

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Dedication

I dedicate my work to my wife, Adora, and my children, Josemaria, Trisha Carmen, Kristina Pilar, and Jose Gabriel, who have patiently stood by me and provided endless love and support throughout my doctoral journey. Thank you for all your help and understanding. I also dedicate this journey and work to my late parents. Although they lack the material means, they supported me spiritually throughout my life, which was my inspiration to obtain the highest level of education possible for me.

I also dedicate this work and journey, above all, to God the Father, who is the source of all fatherhood and sacredness of freedom; God the Son, on my inspiration to contribute an impact to positive social change; God the Holy Spirit, the source of all knowledge and intelligence, inspiring us always to use our God-given intellectual prowess to make the world better and better each day for all humanity, without distinction of colors, belief, culture, language, or race.

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I would like to thank all my friends, family members, and colleagues who, in one way or another, have helped me throughout my doctoral journey. My gratitude also goes to student aid Alberta for the financial support that helped me through a student loan for my studies. All these supports were integral to my success.

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Chapter 1: Introduction to the Study

Modern business organizations are facing serious challenges in staying competitive in the current digital era (Chou, 2018; Mahmood et al., 2019). These challenges spurred an acute need to align information technology strategies with business operations (Hinkelmann et al., 2016; Kahre et al., 2017). Confronted by these challenges, top management leaders in organizations are adapting an enterprise system (ES) to suit their operation (Chang et al., 2019; Spahn et al., 2018). However, adaptations are beset by a 50% to 90% failure rate (Saxena et al., 2016). This failure outcome hinders productivity (Fitrani et al., 2019; Sadiq & Pirhonen, 2017; Yassien et al., 2017), framing deteriorating workplace well-being that is causing distress and worsening health problems for users (Grīnberga, 2016; Roy et al., 2017).

In this chapter, I present the background of the study, the literature related to the topic of the study, the problem and purpose of the study, the research question, and the concept framing the study. The chapter also includes a diagram depicting the related dimensions framing the conceptual framework of the study. Next is the nature of the study and the operational definitions of key terms and concepts used in the study. This section also includes the assumptions, scope, delimitations, and limitations of the research. This chapter concludes with a discussion of the contributions of this study to management theory and practice and its potential impact on positive social change, followed by a summary and transition.

Background of the Study

Competition and the current rapid business environment have created a need for fast, integrated interdepartmental information processing (Fitrani et al., 2019). This can be achieved through the adaption of an ES (Fitrani et al., 2019; Sadiq & Pirhonen, 2017). The management of an organization can select from many various ESs, such as enterprise resource planning (ERP), customer relations management, manufacturing execution system, supply chain management, and other types of application software to serve the specific needs of an organization (Spahn et al., 2018). In the automotive dealership industry, Gurumoorthy (2016) and Limanto et al. (2016) suggested the use of a dealership management system (DMS), which integrates the various departments of a dealership, such as sales, purchases, inventory, service, accounting, and reporting.

Selecting the specific package from among various ESs suited for an operation requires the management of an organization to assess critical factors for success (Loonam et al., 2018). Choosing appropriate strategies is daunting for business leaders facing the complexities of technological disruption (Kuratko & Morris, 2018). Enterprise system adaptation faces a failure rate of 50% to 90% (Saxena et al., 2016). Saxena et al. (2016) indicated that the concept of failure is complex, but system nonusability is one of the types of failure in which a system cannot be used as intended, costing companies millions of dollars and hindering the productivity of the users (Fitrani et al., 2019; Sadiq & Pirhonen, 2017; Yassien et al., 2017).

While systems implementations and adaptations are affecting the lives of the users (Bailey & Seymour, 2017; Laumer et al., 2016), system nonusability can also cause

distress and health issues for users (Grīnberga, 2016). System nonusability can also lead to employees being unproductive (Fitrani et al., 2019; Sadiq & Pirhonen, 2017; Yassien et al., 2017), adding to the high cost of adaptation. This phenomenon could be a heavy burden to accountants facing rigorous demands in executing their tasks (Del Pozo-Antúnez et al., 2018).

In the past 20 years, many researchers have explored the factors of success and the causes of failures in implementing or adapting an ES, but none has investigated the comprehensive view of human factors (Jenko & Roblek, 2016). In many instances, the factors of success and failure can be attributed to the roles and responsibilities of the experts and consultants (Davison et al., 2018). While Liere-Netheler et al. (2017) studied the well-being related to job satisfaction at an engineering workplace, no studies have been conducted in automotive dealership enterprises. Considering the high demand for a timely and efficient job from accountants (Del Pozo-Antúnez et al., 2018), the phenomenon of ES nonusability could hinder productivity, causing stress and health issues for accountants in automotive dealerships.

In addressing this problem with data from the lived experiences of Canadian automotive dealership accountants, the findings of the study could provide management practitioners with useful insights to improve the process of ES adaptation. Moreover, the outcome could also provide management scholars with a baseline study for more studies on system adaptation related to the productivity and well-being of system users. The results of this study may contribute to positive social change by providing additional insight for both scholars and practitioners regarding the improvement of life and work

balance for employees who can avoid health issues due to ES nonusability (Grīnberga, 2016). As well-being begets happiness, this is also in line with arguments that happy employees are productive workers (Joo & Lee, 2017; Nielsen et al., 2017). The well-being of a workplace reverberates through the healthy social engagements of the workers (Huang et al., 2016).

Problem Statement

To achieve a competitive advantage in the market, a business organization should adopt an ES (Fitrani et al., 2019; Sadiq & Pirhonen, 2017). However, ES adaptation is beset by a failure rate ranging from 50% to 90% (Saxena et al., 2016), costing companies millions of dollars (Sadiq & Pirhonen, 2017) and significantly affecting the lives of users (Bailey & Seymour, 2017; Laumer et al., 2016). The social problem was the deteriorating workplace well-being, distress, and worsening health problems from stress suffered by users due to ES nonusability (Grīnberga, 2016). The specific problem was the systemic barrier hindering productivity due to ES nonusability (Fitrani et al., 2019; Sadiq & Pirhonen, 2017; Yassien et al., 2017).

Several studies revealed the successes and failures of ESs (Jenko & Roblek, 2016; Loonam et al., 2018), which affect users' well-being (Grīnberga, 2016), highlighting the responsibilities of the experts and the necessity to train users (Davison et al., 2018). However, there has been no comprehensive analysis of the human factors (Jenko & Roblek, 2016). Liere-Netheler et al. (2017) explored job satisfaction among users of an ES in engineering workplaces, and Bailey and Seymour (2017) studied the ES and its effect on users in sub-Saharan Africa, but there has been no such study of the automotive

retail industry, nor has there been a study focused on automotive dealership accountants, who are subject to rigors of high job demands (Del Pozo-Antúnez et al., 2018).

Purpose of the Study

The purpose of this qualitative phenomenological study was to explore and describe the lived experiences of productivity and well-being among Canadian automotive dealership accountants when a failure occurs, causing ES nonusability (Fitrani et al., 2019; Saxena et al., 2016). In the stories of their lived experiences, the philosophical underpinning of transcendental phenomenology, as introduced by Husserl (1931), was used. This approach provided the epistemological light that adds more meaningful dimensions to the study (Moustakas, 1994). Moreover, transcendental phenomenology is vital to infer the ontological insights on the impact of ES nonusability on the lives of accountants in automotive dealerships in Canada. To gather the needed information through an open-ended questionnaire, 12 participants were selected, with a plan to increase the number of participants as needed to achieve data saturation.

Research Question

What are the lived experiences of Canadian automotive dealership accountants related to their productivity and well-being when the ES is nonusable?

Figure 1

Task Execution–Delivery Fulfillment (TE-DF)

Conceptual Framework

This study was framed by the philosophy of the utilitarian accounts as suggested in Griffin (1988), intertwined with the job demand–resource (JD-R) theory updated in Bakker and Demrouti (2018). These two concepts were further synthesized into the change management theory as applied to ES adaptation (Altamony et al., 2016). The synthesis of this multidisciplinary knowledge followed the suggestion in Marshall and

Rossman (2016) that a conceptual framework could be coming from either existing concepts, theories, and models or self-developed from intertwining concepts. The interlinking of these bodies of knowledge created the emphasis of understanding for the phenomenon instead of predicting the outcome of the study (Jabareen, 2009).

To explore the lived experiences of Canadian automotive dealership accountants related to their productivity and well-being when their ES is nonusable, the philosophy of the utilitarian accounts in Griffin (1988), JD-R theory (Bakker & Demerouti, 2018), and change management as applied in the ES adaptation as suggested in Altamony et al. (2016) were synthesized into the task execution–delivery fulfillment (TE–DF) framework, as depicted in Figure 1. The interlinking of productivity and well-being, as expounded in Miller (2016), interconnected with the desired productivity from the utility or usability of an ES, begets a pleasure in the absence of pain, which is the achievement of the desired well-being of the users (Griffin, 1986). Then, the JD-R theory in Bakker and Demerouti (2018) is added into the mix to capture the experiences of the participants around their job demand, considering an ES as a workplace resource needed to execute work tasks and the fulfillment of deliverables. At the bottom of the model is the change management discipline as the foundation, following the suggestion in Altamony et al. (2016) of the role of change management in the adaptation of an ES. The synthesized TE–DF framework was used to explore the productivity and workplace well-being experiences of accountants in automotive dealerships in Canada when the ES is nonusable. The details of this synthesized conceptual framework are thoroughly discussed in Chapter 2.

Nature of the Study

The qualitative method was used in this research. The categorization of the lived experiences of accountants in Canadian automotive dealerships was done to discover the meaning of their situation or the phenomena they are experiencing in their ESs adaptation and nonusability through interpretive techniques (Rahman, 2017). This methodology is in line with the suggestion of Maxwell (2012) that qualitative research is well suited to describe and interpret phenomena from the views and lived experiences of the participants.

The qualitative phenomenological approaches, as evident in the social sciences, also include transcendental and hermeneutic phenomenology, which is useful to reveal the essence of things in the phenomenon (Katsirikou & Lin, 2017). Additionally, as indicated in Husserl (1931), the transcendental phenomenological approach is useful to identify participants' experiences, hermeneutically interpreting them intentionally outside of any researcher bias within the epoche approach (Moustakas, 1994). Transcendental phenomenology brought added dimensions of the lived experiences of automotive dealership accountants (Sheehan, 2014), which were carried out as a science of pure possibilities with systematic concreteness, that precedes and make possible the empirical sciences of actualities (Moustakas, 1994), with the possibility of inferring knowledge hidden only in the lived experiences of the participants.

As I am immersed in the phenomenon, to exercise the transcendental epoché as suggested in Moustakas (1994), I maintained strong consideration of reflexivity throughout the study process (Burkholder et al., 2016; Mauthner & Doucet, 2003).

Moustakas (1994) suggested that a modified version of the Stevick-Colaizzi-Keen method could be used to analyze phenomenological data. The steps of the Stevick-Colaizzi-Keen method consist of (a) epoché/bracketing, (b) transcendental reduction, (c) imaginative variation, (d) description synthesis, (e) repeat process until saturation, and (f) description combination. These detailed steps facilitated the exploration of the perceptions of the Canadian automotive dealership accountant participants' experiences when their ES was nonusable. The detailed modified Stevick-Colaizzi-Keen phenomenological data analysis method (Moustakas, 1994) is described in Chapter 3.

In gathering data, purposeful sampling was appropriate for this qualitative study (Patton, 2006; Suri, 2011). In the process, the open-ended questionnaire portal link was sent to targeted participants via email. When necessary and possible, individual interviews were also conducted via telephone, WhatsApp, Skype, Zoom, Facebook Messenger, or any social media platform available to the participants. The open-ended questionnaire gathered data from the lived experiences of at least 12 participants or until data saturation was achieved. The corresponding data analysis was done with the aid of MaxQDA Analytics Pro 2020 qualitative research software for enhanced interpretation, providing the basis for the reporting of the outcomes of the study.

Definitions

Adaptation: Used synonymously with *implementation*, which is the process of introducing an ES into an organization that requires changes in the organizational processes and practices (Chang et al., 2019; Comuzzi & Parhizkar, 2017).

Controller: An accountant, the head of the accounting department of any organization (Goretzki et al., 2018); the position occupies the highest accountability of timely and accurate reporting for financial information. Controllers are supported by other staff accountants or clerks handling accounting functions such as accounts receivable, accounts payable, cash accounting, inventories, and general ledger accounts reconciliation that captures all the day-to-day business transactions.

Dealership: Also known as an *automotive dealership* that sells cars or automotive and locomotive vehicles. These businesses use ESs to automate their business processes (Gurumoorthy, 2016). This type of business ranges from small to large billion-dollar businesses, also known as *car distribution franchise dealers* (Crane, 2017).

Dealership management system (DMS): An ES designed and focused on the operation of an automotive dealership (Gurumoorthy, 2016).

DMS Providers: Developers or owners of the DMS, an ES used by dealerships.

Enterprise systems (ESs): "Large-scale application software packages supporting business processes and decision making in organizations" (Comuzzi & Parhizkar, 2017, p. 2241). ESs are comprehensive, configurable, and integrated suites of systems that support end-to-end business processes (Feldman et al., 2017; Hassan & Mouakket, 2016). As suggested by Spahn et al. (2018), ESs include but are not limited to ERP, customer relations management, manufacturing execution system, and supply chain management. These also include DMSs used by automotive dealership enterprises to automate their business processes (Gurumoorthy, 2016).

Failure: A situation when the ES is nonusable, mostly resulting from implementation and adaptation failure, including glitches and software design flaws (Saxena et al., 2016). When the ES is nonusable, it hinders work productivity (Fitrani et al., 2019; Sadiq & Pirhonen, 2017; Yassien et al., 2017).

Module: An ES module is a specific component in the system that processes certain functions, like the accounting module for accountants (Hassan & Mouakket, 2016); modules affect organizational performance (Madapusi, 2019).

Nonusability: A situation in which the ES does not function as intended (Fitrani et al., 2019). This is interchangeably used in this study with *ES nonusability*, in which the system users cannot use the system to execute tasks and produce deliverables.

System users or *users*: Employees using the ES to execute tasks and fulfill deliverables (Costa et al., 2016; Spahn et al., 2018). This includes the accountants using the accounting and related modules or segments of the system (Del Pozo-Antúnez et al., 2018).

Assumptions

Assumptions serve as the basis on which a research project is started (Leedy & Ormrod, 2015). The assumptions in this study were taken from my own experiences in supporting ESs, commonly called DMS, for automotive dealerships serving the North American market. There have been numerous system failures in which accountants were complaining, sick, or even left their job. This observation led to assumptions that spurred me to conduct this study. Leedy and Ormrod (2015) suggested that without assumptions,

a research study would be pointless. Therefore, it is the pointing device that will make me informed of the bits and pieces of information that I do not know.

Additional assumptions about the study included the following:

- Stakeholders, like the dealer principal or owners of the dealership, would collaborate during ES implementation to ensure a seamless process, as new applications require additional sacrifice and devotion from every member of the team.
- Survey participants would be willing to provide honest and complete responses to provide their exact lived experiences related to workplace well-being and productivity when system nonusability occurs.
- The transcendental phenomenological qualitative approach would be the best approach to extract the lived experiences of respondents.
- Future researchers who replicate the study in a similar context and a similar environment may arrive at a similar outcome; nonetheless, qualitative studies are rarely generalizable or transferable.

Scope and Delimitations

Scope and delimitations frame the group that a study could be applicable (Burkholder et al., 2016). The scope of the study refers to the parameter of the research, and delimitations define the boundaries of the study (Simon & Goes, 2013). In a transcendental phenomenological study, the parameters provide boundaries and focus on the relevant inferences from the experiences of the target participants (Moustakas, 1994).

The fence in the framed boundary is the productivity and well-being of users in dealing with their job demands affected by the condition of their ES usability. This is on top of the change management strategies in adapting an ES by automotive dealership enterprises, hovering around the ES adaptation outcome of nonusability due to system failure. These parameters and boundaries are also shown in Figure 1. In this framed blueprint, I specifically selected automotive dealership accountants in the Western Canadian provinces of Alberta and British Columbia. Dealerships in other Canadian provinces were not included to limit only those that are within the proximity of my location.

The transcendental phenomenology was best suited within the chosen framework to infer data from the lived experiences of the participants. The philosophical underpinning of transcendental phenomenology provides a lens to gaze at both the abstract appearance of the object and the object as experienced by the participants, including how the participants experienced the object (Moustakas 1994). The approaches inferred from the philosophy behind transcendental phenomenology provide the light to see the object, on what is perceived on both the appearance of the object and the object itself from various angles, in various types of experiences, and the orientation of the wishing, willing, or judging by the participants (Moustakas, 1994). The transcendental phenomenological approach encourages participants to be aware of their consciousness, making it the medium to access participant experiences (Giorgi, 2014). In this connection, the methodology might enable the acquisition of data from the lived experiences of the participants. The approaches were in parallel with the suggestion of

Burkholder et al. (2016) that methods, methodology, and design of the study, when carried out in a similar environment, could produce a similar outcome, manifesting the transferability of the study. The details of the transferability of this study are discussed further in Chapter 3.

Limitations

Limitations are inherent to the flow of methodology and the design choices of a study (Simon & Goes, 2013). This takes the dimensions of the role of the researcher (Badu et al., 2019), which are the constraints beyond the control of the researcher that could affect the study (Simon & Goes, 2013). Therefore, limitations should encourage more thoughtful planning before the start of the fieldwork.

Several limitations were identified in this study, such as the scope, the limited time needed for the participants during the individual interview due to their busy schedules. Another limitation was the fact that the study was focused on dealership accountants in the Western Canadian provinces of Alberta and British Columbia; this boundary precludes data from other provinces that might have varied due to slight differences in culture and perception. The focus on participants who were accountants at automotive dealerships could also be another limitation of this study.

Furthermore, my exposure in the industry as the controller of a dealership may have influenced my potential bias in the conduct of the study. However, the epoché approach in transcendental phenomenology (Moustakas, 1994; Sheehan, 2014) allowed me to put aside my own experience to infer quality data from the selected participants

without the influence of my bias. These limitations and their corresponding mitigation are covered in detail in Chapter 3.

Significance of the Study

This research study was unique in its place in the body of knowledge. Jenko and Roblek (2016) suggested that among studies conducted around ESs and adaptation, various areas have not been explored, especially those related to the human dimensions in the phenomenon of ESs project successes and failures. Bailey and Seymour (2017) studied the well-being of users during ES implementation, and Liere-Netheler et al. (2017) studied job satisfaction in an engineering firm, but there has been no similar study conducted in automotive dealerships. This research can help fill this gap of knowledge, and the outcomes could provide significance to change management practice in automotive dealerships and theory useful for further study. This possible knowledge contribution in promoting well-being at the workplace through the selection, design, and implementation of an ES may contribute to positive social change.

Significance to Practice

Workplace well-being occupies a critical gap in management research (Joo & Lee, 2017). In this context, this study has the potential to unearth additional insights into employee workplace well-being in implementing, enhancing, and ensuring new ESs and their usability for productivity. Employee well-being is essential in the workplace (Thompson & Livingston, 2018), and the outcome of the study could potentially highlight some human resource dimensions in the change management discipline, potentially needed in the selection, adaptation, design, and adaptation of ESs. These could provide

more insights for change management practitioners in their strategic approaches in the selection, adaptation, design, and implementation of an ES.

Significance to Theory

The implementation and adaptation of an ES is part of the change management discipline (Simatupang et al., 2016). Change management has a vital role to play in the success and failure of ES adaptation (Altamony et al., 2016). With the focus of the productivity and well-being taken from the utilitarian accounts' philosophy in Griffin (1988), synthesized into JD-R theory in Bakker and Demerouti (2018), together with the continuous change in ES adaptation (Comuzzi & Parhizkar, 2017), the synthesis inferred the task execution-deliverable fulfillment (TE-DF) that relates to system users' job demands and resource use. Through the TE-DF framework, I inferred information from the lived experiences of the participants of the occurrence of system nonusability and their eagerness to deliver their executables promptly and efficiently. At the outset, the outcome of the study had conceptualized a baseline knowledge on a potential addition to the job demand—resource theory, extending the JD-R theory of Bakker and Demerouti (2018) with the utilitarian philosophy of Griffin (1988) as the job demand–-resource utility (JD-RU) theory. The JD-RU theory has the potential for further study that concerns JD-RU related to ES change management, with deeper consideration of human factors in productivity to promote user well-being.

Significance to Social Change

The topic of well-being across human services is receiving increasing attention (Thompson & Livingston, 2018). Unhappiness at work affects the personal lives of

workers (Joo & Lee, 2017). Maccagnan et al. (2019) suggested that employees' lives at work also affect society. In this context, and with the corresponding moral implications of well-being (Griffin, 1986), the outcomes of this study could provide insights to improve the lives of ES users, which could create a significant contribution to positive social change, benefiting ES users, business leaders, customers, the society.

Summary and Transition

The phenomenon of ES nonusability, which is hindering productivity (Fitrani et al., 2019; Sadiq & Pirhonen, 2017; Yassien et al., 2017), ignited a social problem of deteriorating workplace well-being, triggering distress and health problem among employees (Grīnberga, 2016; Roy et al., 2017). Accountants are eager to deliver their tasks in a timely and efficient manner (Griffin, 1988), and their eagerness is inherent to the rigor of their job demands (Del Pozo-Antúnez et al., 2018). However, when accountants' tools or systems are nonusable, they become unproductive (Fitrani et al., 2019).

This study potentially contributed to reducing the gap in knowledge about the phenomenon of ES nonusability based on the lived experiences of productivity and well-being from accountants in Canadian automotive dealership workplaces. In this chapter, I presented the purpose of the study, the research question, and the conceptual framework that would guide the study. The synthesized TE-DF conceptual framework is shown in Figure 1 as well. I also presented the nature of the study with the rationale of using a transcendental phenomenological qualitative study. Next, I presented the assumptions,

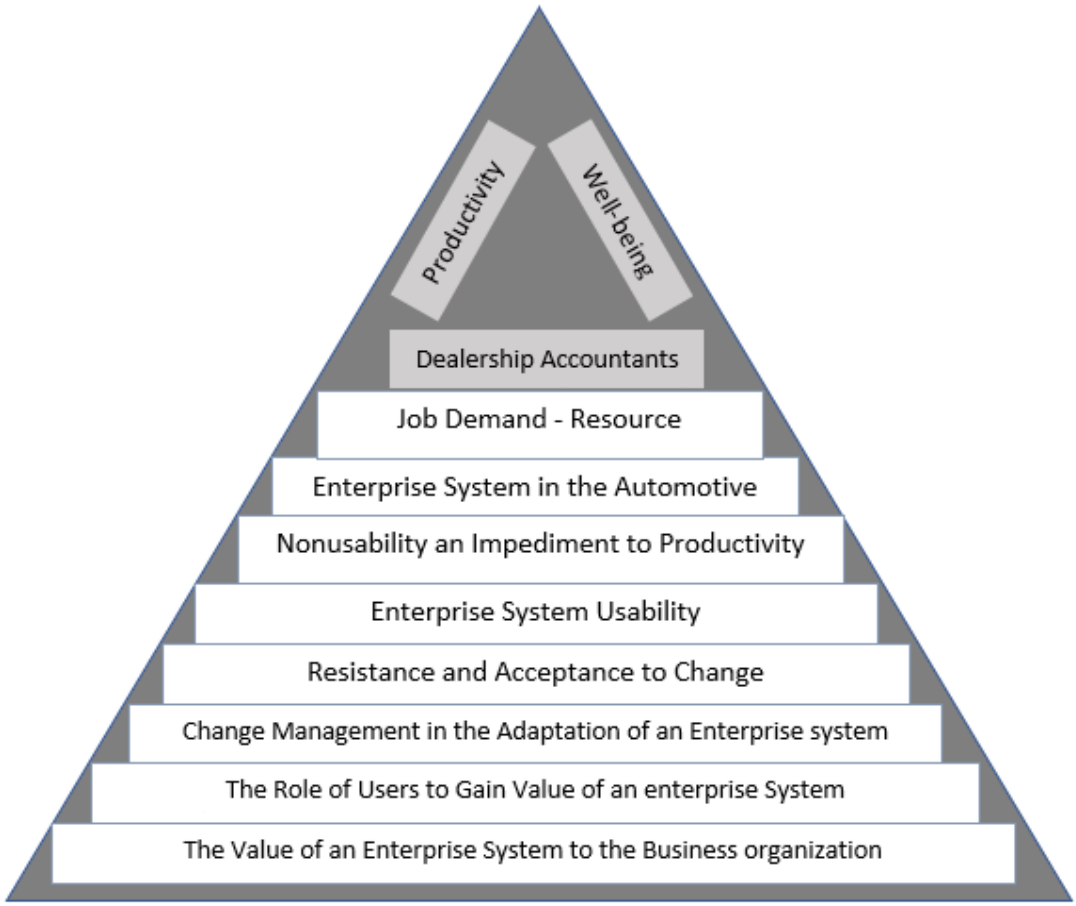
the scope and delimitations of the study, the significance of the study to theory and practice, and potential contributions to positive social change.

Chapter 2: Literature Review

The purpose of this qualitative phenomenological study was to explore and describe the lived experiences of productivity and well-being among Canadian automotive dealership accountants when a failure occurs, causing ES nonusability. A literature review synthesizes critical essays on relevant and current knowledge from published literature related to a study (Burkholder et al., 2016). Additionally, Randolph (2009) suggested that a literature review paves the way in identifying what has been done, seeking new lines of inquiries, gaining a new perspective, establishing the context of the topic or problem of the study, and providing a path toward achieving the purpose of the study. In this section, I present a literature review of the key issues and challenges in the adaptation of an ES, which is beset by a failure rate of 50% to 90% (Saxena et al., 2016), resulting in system nonusability, which spurs a systemic barrier hindering the productivity of system users (Fitrani et al., 2019; Sadiq & Pirhonen, 2017; Yassien et al., 2017). This phenomenon can cause stress and health issues affecting the well-being of employees using the system to execute tasks and produce deliverables (Grīnberga, 2016). To gather the literature surrounding this phenomenon, I established a research approach to congruent data collection, which is presented in the literature review structure in Figure 2. Approaches used by researchers and their findings are significant to the purpose of this study.

Figure 2

Literature Review Structure



In this chapter, I begin with a discussion of the strategies used to locate studies and research papers. Then, to support a clear and concise argument, I follow the structural interconnectedness of the elements, as indicated in the conceptual framework of this study (Figure 1). These components are translated into the structure shown in Figure 2, which led to the investigation focused on the productivity and well-being experiences of users when system nonusability occurs. The interconnectedness of all the change management activities affecting the success and failure of ES adaptation is also

explored to provide the vividness of the logical path leading to ES nonusability, which could be experienced by accountants of automotive dealerships as users of the ES. At the end of this chapter is a closing statement with a summary of the synthesis and major aspects of the literature covered with highlights about the problem and pointing to the gap that may be reduced by the responses to the research question of this study.

Literature Search Strategy

Numerous sources were used in conducting this literature review. The primary source of information was the Walden Library and databases such as EBSCO, Elsevier, Sage, ProQuest, Google Scholar, and many more. The literature search was done through a subject-based approach taken from the conceptual framework of the study. The main keywords used included: *enterprise systems, enterprise systems implementation, enterprise system adaptation, ERP implementation success and failures, enterprise system and productivity, enterprise system user well-being, enterprise system usability, system failure, enterprise system nonusability, enterprise system productivity, and workplace well-being, workplace resource, user job demand, enterprise system in automotive dealership, automotive dealership accounting, enterprise system and job demands of accountants, enterprise system implementation change management, software usability*, and *software nonusability*. The gathered literature was filtered according to the scope of the study. The materials that passed through the filtering test, as depicted in Figure 3, were included in the review.

As the study is related to information technology, literature from conference proceedings was cited at least five times. One publication from a well-known expert in

the automotive dealership market was included, and an online publication from *Market Research Future* about the prospect of an ES was part of the review. As change management is the foundation in the adaptation of an ES, current and germane works on change management were included in the review. Furthermore, current and germane papers on productivity and well-being that relate to organizational change were also included.

Figure 3

Literature Review Strategy

Conceptual Framework

The task delivery model (Figure 1) provided the understanding for the alignment of the study components, the rigorous procedure in the conduct of the research, and the data analysis. The elements of this task delivery, such as productivity, well-being, and

task execution, point to deliverable fulfillment, the participant accountants' job demands, which is influenced by their ES usability. These elements are the outcome of the fundamental synthesis of the utilitarian accounts philosophy in Griffin (1988) and the JD-R theory in Bakker and Demerouti (2018). The synthesis is interlinked with productivity and well-being, as suggested by Miller (2016). At the base, change management is placed according to the suggestion in Altamony et al. (2016) that change management is responsible for the success and failures of ES adaptation. The foundational components of the TE-DF framework are expounded in the following section.

Utilitarian Accounts

Utilitarian accounts in Griffin (1988) suggested that productivity in the successful utilization of the tools in production begets pleasure in the absence of pain. Although Griffin (1988) discussed this philosophy in relation to the morality in human life, the foundation of well-being was inferred coming from utility or happiness without pain in using the tools, the utility of things in daily lives. This philosophy connotes that productivity precedes well-being, which is the good life coming from the pleasure of utility. On the other hand, Miller (2016) suggested that organizations that are actively promoting well-being in the workplace will reap the gains of productivity. These concepts, which are pointing directly toward each other, project the inseparability of productivity and well-being. If well-being is neglected, productivity suffers; if productivity is hindered, well-being is affected. This component provided a deeper understanding of the participants' lived experience that relates to their productivity and well-being when their ES is nonusable.

Job Demand-Resource

The JD-R model in Bakker and Demrouti (2018) provided the background in fulfilling the demands of the jobs of the participants. This relates to the argument in Del Pozo-Antúnez et al. (2018) that accountants, who are the participants in the study, are subjected to rigorous job demands. Bakker and Demrouti (2018), discussing the multiple levels of JD-R, suggested that the corresponding resource of the job demand could have productive value and provides well-being. This utility of the tools could also result in the opposite direction in times of resource dysfunction that unproductivity affects well-being. This argument also relates to the utilitarian accounts of well-being in Griffin (1988). Nevertheless, Bakker and Demrouti (2018) suggested that users or employees have the potential to influence their working conditions, and the working conditions could also influence the well-being of the employees. This component guided the inference of data from the participants that relate to the productivity and well-being experiences when their ES is nonusable in connection with any initiative they undertook when facing the nonusability of their ES amidst the rigor of their job-demand (Del Pozo-Antúnez et al., 2018).

Change Management and Enterprise System Adaptation

Change management at the base in the graphical presentation of the TE-DF framework served as the foundational discipline responsible for the success or failure in the adaptation of an ES (Altamony et al., 2016). Changes are constant as the organizations need to constantly align their information system with their business strategies (Hinkelmann et al., 2016; Kahre et al., 2017). This entails that leaders of

change, including the ES providers or developers, should consider appropriate change strategies that should ensure that users' productivity and well-being are maintained at all times (Nielsen et al., 2017). Altamony et al. (2016) suggested that change management strategies include user involvement and vendor support. This strategic move will mitigate hindrances to productivity and well-being (Kowalski & Loretto, 2017; Miller, 2016). This component of the framework guided the inference on the experiences of the participants in dealing with their ES nonusability that came from other parties such as the vendors or providers of their ES.

Literature Review

The fast-changing and highly competitive business landscape triggered the increasing adaption of an ES on a global scale (Gollner & Baumane-Vītoliņa, 2016). This phenomenon spurred many studies that contributed to the knowledge of the success and failures of ES adaption (Jenko & Roblek, 2016; Loonam et al., 2018). More often, the responsibilities of the experts are at the forefront of the arguments that relate to the success and failures of ES adaption (Davison et al., 2018). However, the comprehensive analysis of the human factors remained to be explored (Jenko & Roblek, 2016). While job satisfaction in an engineering workplace was studied by (Liere-Netheler et al., 2017), the phenomenon of ES nonusability that hinders productivity in the automotive dealership workplace remains hidden from the inquisitive minds of scholars and practitioners. To address this gap that relates to the productivity and well-being of the accountants in the Canadian automotive dealership in the phenomenon of ES nonusability, the review of the related literature is structured.

The Value of an Enterprise System for Business Organization

An ES is a computer-based information processing system that integrates departmental processes in the organization (Chang et al., 2019; Comuzzi & Parhizkar, 2017; Kamal et al., 2018). The system puts together a large fraction of organizational data processing and task execution, which makes the system more complicated and hard to maintain (Comuzzi & Parhizkar, 2017). When successfully adapted by an organization, it is a powerful means for the competitive advantage of doing business (Mahdavian et al., 2016). Its usability is believed to help reduce cost, enhance productivity, and support management decision-making (Abugabah, 2017; Haddara & Moen, 2017; Motwani & Sharman, 2016). It comes with many variants such as ERP, customer relations management, manufacturing execution system, supply chain management, human resource system (HRS), advanced planning and scheduling, and various in-house customs developed systems (Kunath & Winkler, 2019; Seethamraju & Coyte, 2019; Spahn et al., 2018). They have a variety of modules that integrate departmental functions to be used by organizations and people with the expectation to meet their business needs and operational requirements (Ammar, 2017; Guzmán et al., 2018). For the accountants of any organization, the accounting component or module of an ES is needed for the timeliness of information processing and reporting (Gullberg, 2016). Therefore, the ES's usability is vital for accounting functions (Hassan & Mouakket, 2016). This makes incidents of nonusability hinder their productivity (Fitrani et al., 2019; Sadiq & Pirhonen, 2017; Yassien et al., 2017).

With the potential of an ES to create business value, academia and industry were spurred to explore the phenomena that relate to the ES adaptation (Bhattacharya, 2016). Several studies revealed pictures of the success and failures of ES adaptation (Jenko & Roblek, 2016; Loonam et al., 2018). Nevertheless, despite the adaptation failure rate of 50% to 90% (Saxena et al., 2016), the ES, when properly implemented, can provide many benefits to the organization (Jenko & Roblek, 2016). In this context, the ES market is growing by 7.45% per year, which is expected to have a market size of US$ 49.03 billion in 2023 (Market Research Future, 2020).

Chang et al. (2019), who studied the ES adaptation in Taiwanese companies, proposed a program approach to improving the chances of success in ES adaptation. The authors suggested that the implementation should ensure the attainment of the overall goals while retaining the specific departmental goals, which will eventually enable a variety of business functions to drive success. In the same line of argument, Kamal et al. (2018), who explored the ES adaptation in the Egyptian garment industry, indicated that when the ES adaptation goals were meet, the value-added to the organization is the increase of the workers' productivity. Furthermore, Asamoah and Andoh-Baidoo (2018), in studying the Sub-Saharan context of ES adaptation, suggested that the value that an ES provides to the organization is the increase in inter-departmental coordination and faster management decision-making process. However, Eichhorn and Tukel (2018), who quantitatively studied the user influence in ES adaptation, suggested that the value of an ES adaptation is dependent on the users' participation

The Role of Users to Gain the Value of an ES in Organization

There is no successful ES adaptation without users (Mahdavian et al., 2016). Ensuring a high probability of success in ES adaptation, there is a need to communicate, train, and support the users (Davison et al., 2018). Although users do not need to know about computer coding, Motwani (2017) argued that they should need to know the operational aspect and the business issues that will be effectively addressed by an ES. This gives them the ability to fully use the software that begets their satisfaction, a determinant factor of the success in ES adaptation (Abu Ghazaleh et al., 2019). This process required that ES providers or vendors should conduct proper training and provide support to maximize the usability of an ES (Almajali et al., 2016; Reitsma & Hilletofth, 2018). This exercise of communicating, training, and supporting users, promotes user satisfaction and avoids system adaptation failure and nonusability (Motwani & Sharman, 2016).

In presenting the quantitative model to measure ES implementation success, Mahdavian et al. (2016) suggested that aside from the financial factors, user satisfaction should be the parameters of success in ES adaptation. This argument is strengthened by the suggestion of Davison et al. (2018), who argued that the system implementation experts should conduct rigorous training and provide strong support to users on how to use the functionalities of the system. Additionally, Motwani (2017) argued that users do not need to know about the details of the system. They should only know the basic operational functionalities. In this context, the users' satisfaction with the system functionalities harmonizes with the argument in Abugabah (2017), who suggested that

user satisfaction in the usability of the ES should be the benchmark of a successful ES adaption. This is confirmed in Costa et al. (2016), who suggested that user satisfaction is the most important issue to consider in the ES adaptation.

In the working environment of the accountants, Gullberg (2016) suggested that the usability of the accounting component or module of the ES should meet the expectations of the accountants for the timely and efficient execution of their tasks and produce their deliverables. In this context, Chang et al. (2019) highlighted the achievement of usability expectation as a value of the ES, which comes from the integration of critical business functions for the enhancement of organizational performance. Besides, Abugabah (2017), who quantitatively explored the technical systems factors of ES adaptation, also highlighted cost savings, efficiency, and productivity as part of the overall benefits in a successful adaptation of an ES, Kamal et al. (2018), who conducted a study of ES adaptation in the Egyptian garment factories, suggested productivity as the most important benefit in the adaptation of an ES. Whereas Abugabah (2017) suggested the benefits of the ES adaptation generically yet did not provide the specifics parameters. Similarly, Kamal et al. (2018), though able to touch the new trend on the cloud-based ES, only emphasizes cost savings and real-time information reporting.

On the other side of this argument, Gullberg (2016) suggested the concept of timeliness in accounting and financial reporting also emphasizes an outcome of efficiency, control, and precision from the usefulness of an ES. This is synonymous with the accuracy of information as a value that the ES can provide to the organization when

an ES is successfully adapted. Along this line of argument, Chang et al. (2019), in a quantitative study from selected top 1000 companies in Taiwan, emphasized the importance of local purpose. This local purpose of the users is related to the timely execution of their tasks and accurate data reporting, which contributes to the enhancement of productivity and improved strategic decision-making process as a significant value that an ES can provide to the organization. Nevertheless, as suggested in Saxena et al. (2016), the value of the organization could become a cost when the adaptation is a failure making the system to be nonusable.

Change Management in the Adaptation of an ES

Business organizations are operating in a dynamic business environment, which demands the adaption of an information system for changing business processes and information needs (Spahn et al., 2018). This phenomenon necessitates the need for constant change for a business organization to stay competitive (Altamony et al., 2016). Additionally, there is also a need for quick and intelligent action from organizations to achieve speedy changes in business processes (Fernandes & Fragoso, 2017). This exercise is necessary for the continuous alignment of business and information technology in a rapidly changing business environment (Comuzzi & Parhizkar, 2017; Hinkelmann et al., 2016; Kahre et al., 2017). Nevertheless, these actions need to emphasize the coordination of people relating to any hierarchical power in the organization to achieve a higher degree of user acceptance (Mitra & Mishra, 2016), avoid system nonusability, enhance productivity (Fitrani et al., 2019), and promote well-being for system users (Grīnberga, 2016).

In exploring the critical success factors in change management strategies in ES adaptation, Altamony et al. (2016) emphasized the role of change management to ensure avoidance of ES nonusability. The authors reiterated that in preparing for change, a number of factors must be considered without forgetting the information and dissemination of the initiative to the users, which should include the necessary training in using the system. In a similar path exploring the post-implementation aspect of an ES adaption, Comuzzi and Parhizkar (2017) proposed the importance of training to ensure the usability of an ES.

Following the path to explore the critical success factors of ES adaptation, Reitsma and Hilletofth (2018) also found that training is a critical factor to ensure success in ES adaptation. Moreover, the authors also found that continuous support through the adaptation of the system is also a critical aspect of ensuring ES usability. In the same path, Almajali et al. (2016), in studying the ERP users in the Jordanian health care sector, agreed with Reitsma and Hilltofgt (2018) on the importance of training to ensure usability. Additionally, Almajali et al. (2016) proceeded further to suggest the significance of ES support to be provided to the users to promote user satisfaction and mitigate resistance to change.

Resistance and Acceptance to Change

Resistance to change is the usual tendency of the users, especially when they are stressed in the ES adaptation (Laumer et al., 2016). To provide a vivid view of change management activities for a successful adaptation of an ES, Altamony et al. (2016) suggested the importance of top management support for the successful implementation

of the ES. This is also supported by (Mitra & Mishra, 2016), who suggested that the people factor in the change management strategy of ES adaptation includes top management support. In parallel to this argument, Pabst et al. (2016) argued that top management support is vital for the success of ES adaptation. However, in exploring the phenomenon with mixed-method research from the users of the ES in Sub-Saharan Africa, Bailey and Seymour (2017) asserted the significant need for fundamental consideration on the needs of the users or employees. This is coming from their findings on the effect of ES implementation on the lives of the users. This argument is also supported by Spahn et al. (2018), who considered the employees, the users of the system, as the center of the change management activities in new software adaptation. In this context, leaders of the change process in the ES adaptation should make sure that users will be able to learn and use the new system without any technical knowledge. This is also in parallel with Motwani (2017) who suggested, that users need not know the bits and bytes of the system but only need to understand the business functionality. Moreover, to curtail user acceptance and promote acceptance, Altamony et al. (2016) also suggested the need for the management initiative to organize users, even before the implementation of an ES should commence. This connects to the suggestion in Haddara and Moen (2017) that user acceptance is paramount to system usability. This also entails the need to motivate users to use the ES to establish the needed learning to gain mastery, which should pave for the usability of the system (Rezvani et al., 2017).

Changes for Productivity and Well-Being

With the need for constant change to keep the alignment of technology and

business needs (Hinkelmann et al., 2016; Kahre et al., 2017) and the speedy changes to stay competitive in the marketplace (Fernandes & Fragoso, 2017), promoting well-being should be aligned with productivity. Work load and job demands affect well-being at the workplace (Nauman et al., 2019). But the usability of workplace resources improved both employee well-being and performance (Nielsen et al., 2017). This is in line with totalitarian philosophy in Griffin (1988) that the use of tools begets happiness in the absence of pain. In the process of constant change for continuous alignment of business and information systems (Comuzzi & Parhizkar, 2017), the appropriate approach of ensuring well-being (Miller, 2016; Thompson & Livingston, 2018) should also emphasize the usability of the adapted ES.

In expounding the need for a continuous alignment of information systems with strategic business objectives Comuzzi and Parhizkar (2017), suggested the continuous change to be followed by an organization. In the same argument, Voehl and Harrington (2017), in expounding the organizational change management (OCM) framework, asserted the need for thorough planning and implementation of change, which should involve not just the business standpoint but most especially the needs of the employees who are the users of the system. When this planning and implementation is done effectively, Attaran et al. (2019), in studying workforce productivity in the information age, found the compelling results of productivity improvement when the ES is successfully adapted usefully. However, when the adaptation is a failure, Fitrani et al. (2019), from the outcome of their study on exploring the system quality measurement, asserted that the system becomes non-usable, making the users unable to execute their

task and unable to fulfill their deliverables. This phenomenon, as suggested in Laumer et al. (2016), triggers stress to the users due to the inability to respond adequately to their job demands.

While the adaptation process affects the lives of the users (Andrianto, 2019; Bailey & Seymour, 2017; Chaudhry, 2018), when the aspect of well-being is incorporated in the change management strategies of an ES adaptation, Joo and Lee (2017) presented the outcome of career satisfaction and increase productivity of workers. This makes the argument of Miller (2016) when expounding the relationship between productivity and well-being, that making well-being the core of management practices would reap productivity gains. Along this line of argument, Laumer et al. (2016), in studying the users' response to technostress in ES adaptation, also pointed out the interconnection between productivity and well-being. As productivity is linked to the job demand workload and well-being of the users, as indicated in Nauman et al. (2019), the need to study the experiences of the accountants that relates to their productivity and well-being around the nonusability of the tools they are using to execute the tasks to fulfill their deliverables is worth exploring.

ES Usability

Usability is the conduit goal in implementing an ES software (Bevan et al., 2016), which demands that the software component should function as it is intended to be (Fitrani et al., 2019; Laumer et al., 2016). This software usability is also an expected outcome when an organization adopts an ES (Islam et al., 2017). In this context, programmers and developers of software systems should put usability at the forefront

when designing and developing an enterprise software (Saxena et al., 2016) as software errors or failures related usability problem is adversely affecting the users (Khajouei et al., 2018). This aspect of software usability also occupies the top goal among the many considerations in adapting an ES (Scholtz et al., 2016) as nonusability impedes user productivity (Fitrani et al., 2019; Sadiq & Pirhonen, 2017; Yassien et al., 2017), which also triggers stress and health issues to the users (Grīnberga, 2016).

In exploring the standards from the International Organizations for Standards (IS0), Bevan et al. (2016) reiterated the software usability standard, which is applicable in the ES software. This standard is paramount to achieving usability of an ES, as suggested in Fitrani et al. (2019). As software usability is the top goal in ES adaptation, according to Scholtz et al. (2016), this standard should be fully considered by the developers and providers of the ES software (Bevan et al., 2016). In failing to achieve the needed usability in ES adaptation, Khajouei et al. (2018) highlighted the adverse effect of nonusability to the users. This confirms the indication in Fitrani et al. (2019), who is also in unison with the argument in Sadiq and Pirhonen (2017) and Yassien et al. (2017), that ES nonusability hinders user productivity.

Nonusability an Impediment to Productivity

The continuous alignment of IT and business is a great challenge in today's rapidly changing business environment Organizations (Hinkelmann et al., 2016) and ES providers should provide a consistent experience to the ES users (Attaran et al., 2019). This could be achieved with the successful ES adaptation that provided great value to the organization (Abugabah, 2017; Bhattacharya, 2016). However, despite the change

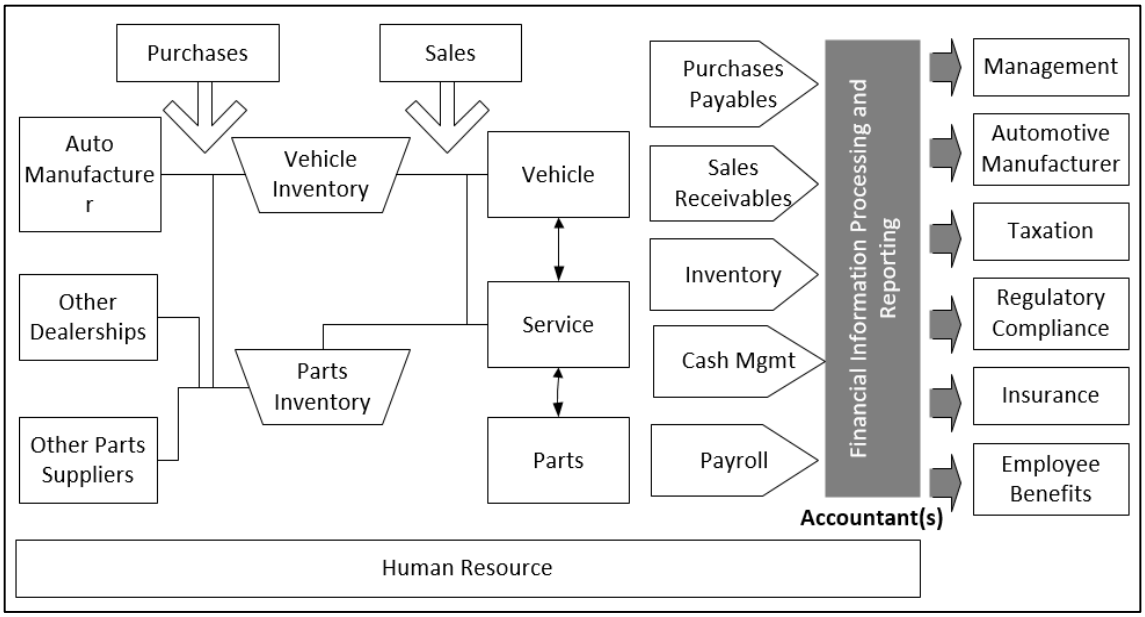
management expertise of the management and implementation professionals, ES implementation is beset by records of high failure rate, failing to meet the expected result of the adaptation (Andrianto, 2019). In most cases, the common reason for failure is the lack of a real picture of the need of the organization and the lack of knowledge about the system (Lee et al., 2020). Even with the vendors' promise of the benefits that their system can provide to the organization, implementation experts are still missing the expected improvement of the operational processes resulting in the implementation failure making the newly adapted ES be non-usable (Kunath & Winkler, 2019). This phenomenon of ES adaptation failure creates an adverse impact on the performance of an organization, thereby threatens the company's existence (Motwani, 2017). With the ES failure rate of 50% to 90% (Saxena et al., 2016), some project will push forward to be adapted and being used, thereby having the users forced to adapt how the systems works, rather than configuring the system to facilitate the execution of the tasks (Spahn et al., 2018). In this scenario, the system reliability and usability are weak, even hindering the productivity of the users (Fitrani et al., 2019; Yassien et al., 2017), which is causing stress and health issues to users (Grīnberga, 2016). Yet, Khajouei et al.(2018), who conducted a quantitative study in evaluating users' agreement to usability, asserted that significance of support provided by the ES providers to their users.

To broadly understand the perspective of the users in the ES adaptation, Abugabah (2017) had examined the influence of the system features on user satisfaction. At the outset, the author highlighted the value of user satisfaction for a successful ES adaption to the organization. Additionally, Bhattacharya (2016) enumerated the important

key points that relate to user satisfaction for a successful ES adaption, such as operational efficiency, ease in merger and acquisition, a platform for innovation, and real-time support for strategic decision making. However, Saxena et al. (2016) revealed that in the burgeoning ES market, the high failure rate ranging from 50% to 90% is also causing practitioners and scholars to grapple with the belt of their expertise in delving into the causes of failures. In this connection, Kunath and Winkler (2019) suggested that the promise of the benefits of ES adaptation is not delivered as the practitioners are still missing the expected improvement. This phenomenon of adaptation failures, Kunath and Winkler (2019) suggested that it is causing organizational performance to deteriorate. Additionally, (Fitrani et al., 2019; Yassien et al., 2017) asserted that this ESs failure that is making the system unusable by the users is hindering productivity, thereby, according to Grīnberga (2016), is causing stress and health issues, affecting the workplace well-being of the users.

Figure 4

Automotive Dealership Information Processing as Pushed to the Accounting Department



The ES in the Automotive Dealership

The automotive dealership is one of the most successful ventures in the retail sector and plays a significant role in the global business arena due to the importance of transportation in daily life (Dunay & Turzai-Horanyi, 2019). Global Automotive Consumer study of (Deloitte 2018) stated that 15% of consumers bought their vehicle the day they go shopping, while 65% acquired their vehicle at the third visit to the dealership. This dynamism in the automotive dealership business amidst the rapidly changing business landscape (Spahn et al., 2018) also spurred the automotive dealership retail businesses to innovate to stay competitive (Bellini et al., 2017). This innovation demands the use of ES, commonly called in the industry, as a DMS (Gurumoorthy, 2016). This ES integrates all the departments in the dealerships, such as purchases, inventory, sales,

parts, service, and accounting. Then, as shown in Figure 4, all the operations from the various departments are pushed to accounting for the accountants to process the transactional information for payroll, management reports, tax filing, and other regulatory compliance reporting (Limanto et al., 2016).

The Automotive Dealerships Accountants and ES Nonusability

In any business organization, an ES provides an improvement in the capability of accountants in the execution of their tasks and in the fulfillment of their deliverables (Appelbaum et al., 2017). Accounting modules of ES help accountants to go beyond just the keeping of the books of accounts, but through the integration of departmental functions and processes, which provides the efficient flow of accounting information becomes an important element for competitive advantage for a business organization (Suhaimi & Nawawi, 2016). However, events of ES failure hinder their needed productivity (Fitrani et al., 2019), and this productivity impediment affects their working condition (Bakker & Demrouti, 2018). Thereby, the nonusability of the system is causing stress and health issues for the accountants (Grīnberga, 2016). Additionally, as the ES becomes a non-usable resource for the job demands of accountants, it also affects the occupational health of accountants (Del Pozo-Antúnez et al., 2018), thereby affecting their well-being at the workplace.

The importance of automotive dealerships in the global market is highlighted by Dunay and Turzai-Horanyi (2019) while exploring the life cycle of an automotive dealership in Hungary. The authors' study is one of the few empirical studies that address the phenomena in the automotive dealership. Their paper, as inherent to the design of the

study, highlighted the business components of the dealership business with emphasis on market and operation about the succession of ownership or management. Additionally, Bellini et al. (2017), while exploring the automotive retailing innovation in the UK, Germany, Italy, Serbia, and Spain, highlighted a design-driven innovation in the automotive retailing service. In contrast, Bellini et al. (2017) emphasized the marketing side by re-designing the retailing channel for the automotive dealerships using e-commerce platforms. These few studies are within the ambit of the assertion of Bellini et al. (2017), who claimed the lack of empirical studies in the phenomena surrounding car dealership operations. This lack of study in the automotive dealership operation also overlooked the accounting aspects and the accountants doing their work to process business and financial information in the automotive dealership. While Almohri et al. (2019) suggested the data-driven analytics model needed to optimize the operation of the automotive dealership, it claimed the importance of accounting for competition, but there is no mention of the pivotal role of accountants in the dealership operation.

On the other hand, in presenting the architecture of an ES for the automotive dealership, Limanto et al. (2016) attempted to expound on the accounting module being integrated with the other modules, but still, there is no mention of how the user-accountants would interact and be affected by the system. Connecting the averment of Bellini et al. (2017) about the lack of empirical studies in the automotive dealerships with the declaration of Jenko and Roblek (2016) regarding the lack of studies touching the comprehensive human factors in the ES adaptation, the arguments of these scholars manifest the lack of studies about accounting and the accountants lived experiences in the

automotive dealerships, in the event of ES failure, which Fitrani et al. (2019) labeled as nonusability. This argument is the backdrop of Grīnberga (2016), who revealed the stress and health issues caused by ES nonusability, which is also paralleled by Del Pozo-Antúnez et al. (2018) on the occupational health issues suffered by accountants from their rigorous job demands. However, there is no mention of the phenomenon in the automotive dealership operation. Therefore, connecting these lines lead to the gap of knowledge that needs to be studied, which relates to the productivity and well-being of users in events of ES nonusability from the experiences of the accountants in the automotive dealerships.

Job Demand and Work Resource

The JD-R model started in Demerouti et al. (2001) as a model of burnout and updated in Bakker and Demrouti (2018) as a theory in the study on the implications of employee well-being and performance. Whereas in Demetrouti et al. (2001), the authors broadly categorize the separation of job demands and job resource, in Bakker and Demrouti (2018), the job demand–resource theory was robustly used to infer that well-being and the overall organizational behavior is a function in different levels of the organizational supports. While Miller (2016) suggested that organizational leaders should emphasize well-being to gain productivity, the loss cycle of job demands in Demerouti et al. (2001) merits studying the effect of productivity on well-being.

In any business organization, all the departmental transactions are push to the accounting department for processing and management reporting. The same processes are also done in an automotive dealership operation are pushed into the accounting

department for the accountants to process the financial information (Limanto et al., 2016). In ensuring efficient processing and reporting of financial information, there is a need to automate and integrate all the departmental functions (Abugabah, 2017; Kamal et al., 2018). As shown in Figure 3, Limanto et al. (2016) depicted how the information system processing in the automotive dealership is pushed to the accounting department. In this context, the use of an ES will facilitate the work of the accountants to process purchases, accounts payables, inventory, sales, accounts receivable, payroll, and cash management, for timely and efficient delivery of reports to management, automotive manufacturer, tax authorities, insurances, employee benefits, and other regulatory authorities (Gurumoorthy, 2016; Limanto et al., 2016).

In the execution of the rigors of job demands for the accountants, as suggested by Del Pozo-Antúnez et al. (2018), the JD-R model of Bakker and Demrouti (2018) confirmed that the adapted ES is a resource to be used by the accountants in the execution of their deliverables. Nevertheless, the stories of failures, as asserted by Pabst et al. (2016) and Saxena et al. (2016), are causing the system to be nonusable, which is hindering productivity (Fitrani et al., 2019). Grīnberga (2016) also highlighted the stress and health issues triggered by the system's nonusability. With the assertion of Bellini et al. (2017) on the lack of empirical studies in the automotive dealership business phenomena and the suggestion of Jenko and Roblek (2016) about the lack of a comprehensive overview of human factors in the adaptation of an ES, a glaring gap of knowledge is identified. This knowledge gap may be reduced given the data on the

productivity and well-being of automotive dealership accountants from their experiences of system nonusability.

Productivity and Well-Being of Accountants in Automotive Dealership

Work is not the primary source of happiness, but workers spent most of their waking hours at the workplace, which spurs the need to achieve a quality of life at the workplace (Black et al., 2019). This quality of life is at the core of the concept of well-being (Thompson & Livingston, 2018), which is the constant goal of individuals (Kahn & Juster, 2002). This continuous search for a quality life is receiving augmented attention in many professional and academic disciplines (Thompson & Livingston, 2018). In this connection, the leaders growing interested in the well-being of workers in our civilized society is the gauge of how civilized is the person occupying the organizational leadership (Bennett et al., 2017). Nevertheless, synthesizing the quality of life at work with the utility of the ES at the workplace of the accountants, as asserted in Griffin (1988), the pain caused by the nonusability of the ES could upset the constant goal of the quality of life at the workplace.

The data gathered coming from 739 accountants in Del Pozo-Antúnez et al. (2018), while investigating the effects of job demands on occupational health, highlighted the rigor of the job demands of accountants, which is causing stress and health issues among accountants. This was also paralleled in Grīnberga (2016) in studying the software attributes related to its usability and the effect on the users, that the discomfort coming from the systems nonusability creates repetitive strain and stress-related disorders on the part of the users. This picture is more aggravating when synthesized into the utilitarian

accounts' philosophy in Griffin (1988), whereby the nonutility of tools causes pain and unhappiness on the part of the users.

On the other side of the spectrum, Joo and Lee (2017), in studying the effects of perceived organizational support and psychological capital on happiness and work engagements of employees, highlighted that happy and productive worker. Connecting their findings to the utilitarian accounts' philosophy in Griffin (1988), the usability of an ES begets this happiness of the worker. If happy workers are productive (Joo & Lee, 2017), leaderships in an organization should make sure that the utility of any tools, especially the ES, which is used by the accountants in the execution of their tasks and the fulfillment of their deliverables, should be functional to avoid pain but to promote happiness.

In the middle of the spectrum of the arguments related to productivity and well-being of employees in the workplace, Miller (2016), in addressing the debate on productivity, highlighted the need for a deeper understanding of the nature of the link between productivity and well-being. At the outset, Miller (2016) argued that "organizations with well-being at its core will reap productivity gains" (p. 289). In the parallel line of arguments, Nielsen et al. (2017), in using the JD-R model as originally conceptualized in Demerouti et al. (2001) to quantitatively explore the relationship of the workplace resource to the employees' performance, suggested that workplace resource played the vital role for the employees' performance. In the case of an ES as a workplace resource, La Torre et al. (2019), in studying technostress or technology-related stress, suggested that even a mere interaction with the computer system is causing stress, how

much more when the computer resource like the ES is nonusable? Bouncing back to the nonusability situation, the utilitarian accounts in Griffin (1988) holds true that, nonusability of an ES causes pain and unhappiness of users. Adding into the mix the updated JD-R theory in Bakker and Demrouti (2018), Any system-related stress affects productivity and well-being and vice versa (Nielsen et al., 2017), where the interconnected links still have many unanswered questions (Miller, 2016).

In this context, Black et al. (2019), from their study on workplace well-being, expounded the demarcation between *hedonic* well-being as based on positive emotion and the absence of suffering versus the *eudaimonic* as the emphasis of professional growth and development. On the other side of the argument, the authors also suggested that the approach to well-being should be both the personal and the professional aspects, the *hedonic* and the *eudaimonic*, respectively. This is supported by the authors' argument that good quality of life stems from both positive emotions and having connections with success and personal growth.

Connecting well-being with job demands, Nielsen et al. (2017), in agreement with Bakker and Demerouti (2018), provided significant insight on the effect of the resource and job demand on the well-being and productivity of the users and vice versa. In this context, with the suggestion of Black et al. (2019) that as the workers are spending most of their waking hours at work, there is a need to promote workers' happiness and well-being at work. This is also in parallel to the arguments of Thompson and Livingston (2018) that quality of life is the core of well-being, which should be promoted at work for the well-being of workers. Connecting this to the argument in Del Pozo-Antúnez et al.

(2018) on the rigorous job demands of accountants spurs the need to explore the productivity and well-being of accountants. These arguments make the syntheses of well-being in the philosophy of the utilitarian account as asserted in Griffin (1986) with the well-being for productivity in Miller (2016) to provide the background that productivity and well-being will be studied alongside each other.

Summary and Conclusions

In the current fast-changing business competition, business organizations are adapting ESs to stay competitive (Gollner & Baumane-Vītoliņa, 2016). This phenomenon triggers an increase in the ES market demand (Market Research Future, 2020). However, adaptations of an ES are beset by incidents and a history of failures (Chakravorty et al., 2016; Pabst et al., 2016; Saxena et al., 2016). Whereby, this adaptation failure also spurs system nonusability, which impedes user productivity (Fitrani et al., 2019; Sadiq & Pirhonen, 2017). Moreover, the unproductiveness of the users spurred by the ES nonusablity also triggers stress, health, and well-being issues to the users (Grīnberga, 2016), affecting occupational health issues for accountants who are subjected to rigorous job demands (Del Pozo-Antúnez et al., 2018).

Based on the synthesis from the literature review, there is a potential gap of knowledge on the phenomenon of ES nonusability as experienced by the accountants. While studies were done to explore the lives of users during the implementation as provided by Bailey and Seymour (2017) from the Sub-Saharan African companies and the study of Liere-Netheler et al. (2017) from an engineering workplace, nothing had been done in the automotive dealership workplaces. Bellini et al. (2017) argued on the

lack of empirical studies in the business phenomena of the automotive dealership operations. These indications, as linked to the synthesis in the literature review, projected the visible gap that can be imbued with the knowledge inferred from the lived productivity and well-being experiences of the accountants in the automotive dealerships when their ES is nonusable. In exploring this knowledge gap, Chapter 3 includes the details on the approaches to answering the research question of this study.

Chapter 3: Research Method

The purpose of this qualitative phenomenological study was to explore and describe the lived experiences of productivity and well-being among Canadian automotive dealerships accountants when a failure occurs, causing ES nonusability (Fitrani et al., 2019; Saxena et al., 2016). Transcendental phenomenological model research aligns as a research method in a naturalistic form of inquiry that facilitates the discovery of the meaning of participants' experiences (Moustakas, 1994). To create a vivid picture of the participants' experiences, I used the philosophical underpinning of transcendental phenomenology (Husserl, 1931). The phenomenological approach can provide epistemological light to add a more meaningful dimension for exploring and describing related experiences of participants (Moustakas, 1994). Moreover, noetic–noematic approaches that elaborate the typologies and notions of human beings and their interaction with the world (Sousa, 2014) allow transcendental phenomenology to serve better as the net to catch the pieces of experience of the participants needed to establish the ontological insights on the influence of ES nonusability on the productivity and well-being of accountants in automotive dealerships in Canada. At least 12 participants were selected to answer an open-ended questionnaire, and the number of participants was increased until data saturation was achieved.

Research Design and Rationale

Determining the appropriate methodology for a study is driven by the purpose and the research question. With a focus on comprehending how people make meaning of their lived experiences, how they picture those experiences, and how they define their

experiences (Merriam & Tisdell, 2016), I used the qualitative method to answer the following research question: What are the lived experiences of Canadian automotive dealership accountants related to their productivity and well-being when the ES is nonusable? In the process, the categorization of the lived experiences of participating accountants from Canadian automotive dealerships was done to discover the meaning of their experiences in ES adaptation and nonusability (Rahman, 2017). Qualitative research is well suited to describe and interpret phenomena from the views and lived experiences of participants to discover the meaning of their situation or phenomena (Maxwell, 2012; Moustakas, 1994).

The quantitative approach could have been used in this study, especially on the aspect of operationalization, to determine and measure the variable of interest (Burkholder et al., 2016). Quantifiable statistical analysis could have been used to analyze the characteristics of the sample or to infer the generalization of the population (Burton, 2011; Frankfort-Nachmias & Leon-Guerrero, 2018). However, with its use of a positivist lens to look at the situation being detached from the phenomenon (Howson, 2019), it was not useful to reflectively infer the lived experiences of the participants.

Another optional approach was mixed-methods research. Plano Clark and Ivankova (2016) suggested the robustness of the qualitative component and the numbers from the quantitative aspects of a study. However, the nature of the positivistic components that claim the approach of creating knowledge detached from the phenomenon under study (Howson, 2019), the mixed-methods approach was not applicable in my research. The location of the reality of my study was in the inner core—

that is, the experiences of the participants (Howell, 2013). Because of the need to identify the transcendental awareness of the participant accountants in the auto dealership, the mixed-methods approach was not applicable.

The inapplicability of the quantitative and mixed methods points to the fit of the qualitative phenomenology with its philosophy and practices as a research approach that extends from the tradition of Husserl (1859-1938), Heidegger (1889-1976), and Merleau-Ponty (1908-1961). These philosophers conceived phenomenology as an examination of consciousness, an examination of what Heidegger called *dasein* or *being in the world*, which points to Heidegger's reliance on hermeneutic phenomenology (Howell, 2013). Adding to this examination is Merleau-Ponty's *world of inalienable presence* that also points to Husserl's identified distinction between the intentionality of consciousness, pointing towards which consciousness is being directed to noema, which points to Husserl's reliance on transcendental phenomenology. These philosophical underpinnings infer the value of self-examination to discover the nature and the meaning of things beyond the appearance, with the lens to look at the essence of things (Moustakas, 1994). These corresponding approaches provide a tool to explore the depth of the lived experiences of participants beyond their appearance (Sheehan, 2014), from the act of believing or desiring something to that which is believed and desired (Howell, 2013). The suspension of judgment regarding the objects of consciousness enables the epoché approach in transcendental phenomenology to provide the hermeneutic interpretations outside of researcher bias (Moustakas, 1994). This enables both the audio and visual

captures to infer the overarching things beyond the other existing objects in the phenomenon under investigation (Howell, 2013).

Role of the Researcher

The researcher in qualitative studies is the instrument being immersed in the phenomenon (Maxwell, 2012). Researchers bring their perspectives, paradigms, experience, knowledge, and expectations. In qualitative research, the researcher observes, collects, and interprets the data to better understand the participants' experiences (Ravitch & Carl, 2016). My role and relationship with the participants were as an interviewer and as a relational observer where shared experiences related to my position as a controller, the head of an accounting department in a dealership in Western Canada.

I should acknowledge and document any potential influence of my biases on the study (Vogt et al., 2014). Nevertheless, with the epoché principle in transcendental phenomenology (Moustakas, 1994), I consciously opened a fresh approach to my knowledge of something. In this manner, while speaking the same language and acting with the same habits in the industry, by abstaining from what I know while reflecting on the experiences of other human beings (Van Manen, 2016), I based my inquiry on the existing literature and the interpretations, thoughts, concepts, and perspectives of the participants. In this approach, I could subjugate my expectations in favor of the data gathered. Moreover, in adherence to research ethics and Walden University research quality, I did not recruit any of my subordinates as participants. Additionally, I acknowledged and documented any potential influence of my biases on the study (Vogt

et al., 2014). Thus, there was no conflict of interest or power differentials evident in the data collection process.

Methodology

Participant Selection Logic

The participants of my study were the controllers, accountants, accounting staff, or those who used to be accountants of automotive dealerships in Western Canada. The sampling strategy for this qualitative study was purposeful sampling with the use of criterion-based and knowledge techniques (Patton, 2014). The criteria for the selection included the following: participants from automotive dealerships who (a) had been working as a controller, accountant, or accounting staff; (b) had been in the position or function for at least six months; (c) used an ES or a DMS to process, execute, and deliver accounting tasks and reports; and (d) experienced, in the past, situations of system failure making the system nonusable and preventing the execution of tasks in a timely fashion. Individuals who had worked at but left a dealership were also included provided they also used DMS, experienced system nonusability hindering their productivity, and had left the dealership no more than one year prior.

Candidates were found on LinkedIn, and I contacted them through the websites of the dealerships. Each candidate was contacted by telephone, email, or LinkedIn messaging. Via email or messaging, a link was provided that directed the potential participant to the invitation letter with an information request form (Appendix A). At the first invitation, if individuals consented to participate via the web portal, they were routed to another page with the study overview and the official consent form. If they consented

to participate and requested to receive the overview and the consent form via email, I sent the same via email. Whether candidates participated or not, they could recommend or invite a friend by sending the link via email. If the recommended person participated, they experienced the same process.

To achieve data and content quality, I planned to use 12 or more responses (Patton, 2014) or until data saturation was achieved. The saturation point is determined when no new information emerges during the coding (Saldaña, 2016), but data reinforce what has already been inferred, which is sufficient to answer the research question (Burkholder et al., 2016). The number of participants can be reduced when the saturation is achieved earlier, or the number can grow if more data are needed (Patton, 2014). Nevertheless, I planned to gather at least 15 responses, whether saturation had been achieved prior to that number or not.

Patton (2014) suggested that the use of online or virtual media in data gathering overcomes the limits of time and space. Technology enhances the potential access to participants by overcoming geographical limits without a need for travel (Ravitch & Carl, 2016). The participants of this study had the option to answer via the study portal or via individual online interviews, which could run from 45 minutes to 1 hour to answer the question. When the participants opted for an individual interview via online media, such as Skype, Zoom, Facebook Messenger, Google Hangout, or WhatsApp, the recorded interview was transcribed into the study portal. This allowed for uniformity of analysis. Moreover, as indicated in the letter to the candidate, when participants responded directly to the study portal, I called or contacted them via phone, Skype, Zoom, Facebook

Messenger, Google Hangout, or WhatsApp to clarify their statement or to follow up with a probing question to enhance the depth of the inquiry. I a participant decided to stop participating, my contact details were available for any intention to withdraw as a participant, as indicated in the consent form. At every end of the interview or every new response of a participant, the data were analyzed to determine the point when no new ideas or concepts were emerging, gauging saturation or redundancy.

Instrumentation

The main collection instrument in this study was the online study portal with open-ended questions (see Appendix C). I developed the instrument based on the literature review and the synthesized inferences to answer the research question. The participant information portion captured the necessary information to validate whether a participant could be included in the analysis according to the scope and the criteria; this ensured that data captured were relevant to the study (Patton, 2014). These questions, though few, were crafted in a dynamic and facilitative format to evoke rich data from participants in recalling their experiences, whether answering via the online study portal or in an interactive online interview.

The technology-mediated data collection in this study was made intentionally rigorous and systematic, as suggested in Ravitch and Carl (2016). The participants' responses were stored in the secured database, where they were downloaded into comma-delimited or Excel formal for coding or analysis. When a participant opted for an individual interview, the responses were transcribed and input into the study portal for consistency and uniformity. To enhance inquiry, follow-up probing questions or

clarifications were also done by telephone, Skype, Zoom, Facebook Messenger, Google Hangout, or WhatsApp, according to the preference of the participant.

Pilot Study

A Pilot study was conducted with two participants. This pilot study was needed to explore the limitations of recruitment, such as access to participants and the adequacy of the data collection instrument (Janghorban et al., 2013). The results in the pilot study were just used to test the recruitment procedures and the instrument. Data gathered was not aggregated in the data analysis. Experiences gain in the pilot study are discussed in detail in Chapter 4.

Procedures for Recruitment, Participation, and Data Collection

With the trend of the online presence in the automotive dealership operation, the candidate participants, who are the controllers, accountants, or accounting staff in the dealership, were contacted using their contact information on the website of their dealership. Then, they were contacted first by phone, introduced myself, and discussed the study, asking if they were willing to receive the email link about the study. I connected with members of the LinkedIn group called Voice of Dealership Accounting Professionals (VDAP), contacting or messaging those who were from Western Canada. When they accepted, they received an email with the link to the study invitation. In opening the link, they were routed to the study portal page, as shown in Appendix A. Their participation depended on their consent after reading the consent form, as shown in Appendix A. At this point, the participating candidate had two options to participate, either directly input answers to the open-ended questions at the study portal or do it

through an online video interview based on the preferred platform such as Skype, Zoom, Facebook Messenger, Google Hangout, or WhatsApp.

When the candidate chose to participate via the online portal, after affirming the participation in the official consent form, as shown in Appendix B, the system routed to the questionnaire page in the study portal. When participation was via individual online interviews, I sent an email setting the date and time of the 45 minutes to 1-hour interview and the platform to use. The online interview was recorded, and the transcription was input into the online study portal for consistency of the source of analysis. In both modes of participation, the participants were made aware that follow-up or probing questions could be asked later via an online video meeting platform. These follow-up probing questions added to the depth of the inquiry and content validity (Burkholder et al., 2016).

With an *epoché* approach for an enhanced atmosphere and report with the participants (Moustakas, 1994), the online interview or follow-up probing questions were recorded on my computer during the interview using the open-source recorder called Simplescreen Recorder. This recorded video and audio into the MP4 format. Whereby the recorded files and the transcriptions were input into the online portal linked to the other information from the specific participant. Moreover, my observations from the facial expression of the participants were also recorded in my observation journal on that specific participant, which was also inputted into the observation database field in the study database, adding a more depth layer in the inquiry.

Data Analysis Plan

Data analysis is the process of capturing the essential perceptions and concepts used by the participants to establish the meaning of their experiences (Smith et al., 2009). This process is a crucial component in qualitative research for intentional, systematic scrutiny of data throughout the research process (Ravitch & Carl, 2016). In the data analysis process, the purpose of the study is the guide for the researcher in selecting the methods of analysis (Morse, 1994) to answer the research question of the study. The data from the interactive online portal and email communication with the participants were collected, analyzed, and used in the study. The analytical conduct would be the line-by-line analysis of personal narratives of the participants, to identify emergent themes and patterns, organizations and format of themes, identification of a framework for the relationships between themes, including the reflection of perceptions, conceptions, and processes (Smith et al., 2009). The steps below were used to analyze data in the transcendental phenomenological study.

1. Gather the full description of the participants' perception when their ES is nonusable
2. Use transcripts of participant's experiences and complete steps a to g below
    a. Review important statements regarding their ES nonusability experiences.
    b. If more robust information is needed, make follow-up questions to the participants.
    c. Write down statements that are repetitive or overlapping (invariant horizon).

d. Develop themes from the invariant horizons.

e. Synthesize description to form a textual-structural essence.

f. Create a textual-structural description of the perception for each dealership accountants on the situations of their ES nonusability.

3. Use the participant-accountant transcripts to complete the above steps.
4. Combine all the descriptions into a single representation of the essence of the phenomenon. The combination of the structural and textual description will provide a uniquely united description of the phenomenon (Moustakas, 1994).

The data analysis process was nonlinear, with an iterative path leading to the final internally consistent representation of experiences. In this process, the philosophical underpinning of the transcendental phenomenology, as indicated in Moustakas (1994) and further expounded in (Sheehan 2014), that starts from the data gathering, would continue to gaze beyond the nematic appearance of the experiences. This gaze also included the noetic path on the core source of the perfectly illuminated self-evidence (Moustakas, 1994). In this exercise, the initial coding was done through the spreadsheet. Then, all the data from the participants were be uploaded to MaxQDA Analytics Pro 2020, where the lexical search and word cloud added more codes, themes, and the relationship map of the themes.

Addressing the Research Question

The purpose of the interview questions, as indicated in Appendix C, was to elicit insights about the research question: What are the lived experiences related to the well-being and productivity of Canadian dealership accountants when ES nonusability occurs?

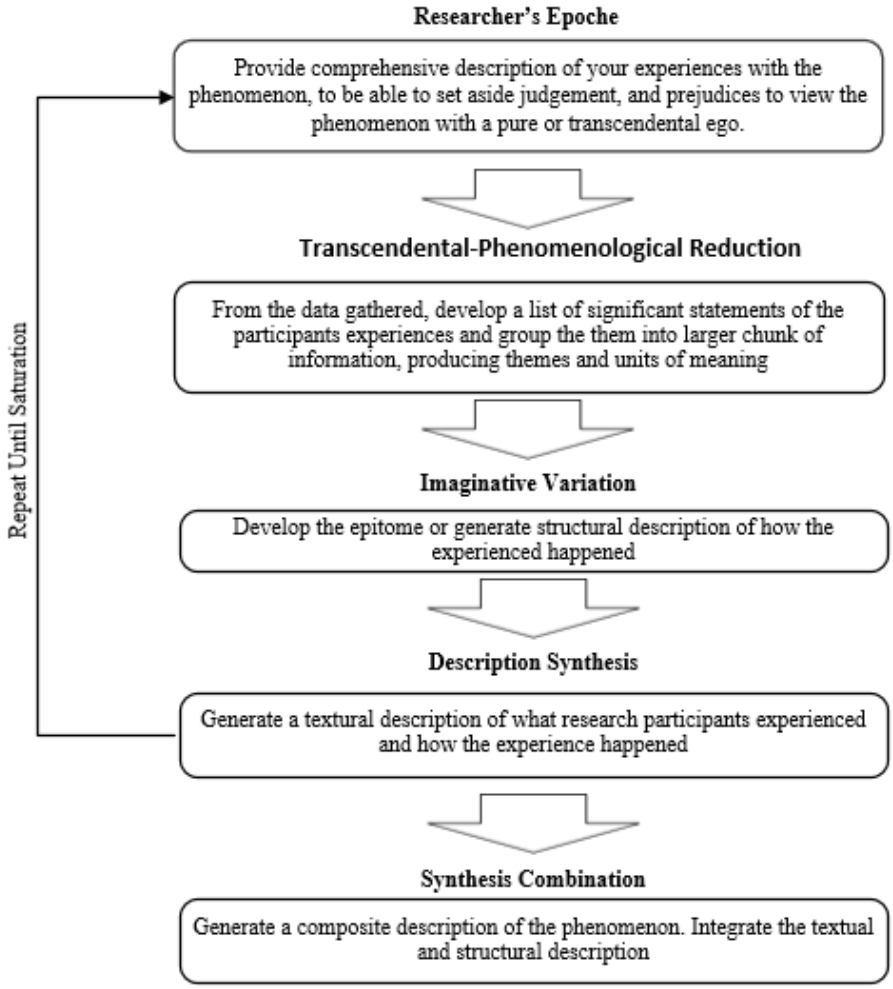
The expected data was narrative according to what the participants experienced. They were analyzed with the blending of the modified Stevick-Colaizzi-Keen (SCK), as shown in Figure 5.

Analytical Approach

As shown in Figure 5, the modified SCK, as suggested in Moustakas (1994), helped me start with the *epoché* approach in transcendental phenomenology. The approach provided guidance to start the analysis by bracketing my own experiences, biases, and prejudices about the phenomenon. This process was useful for me as a researcher working as a controller in one of the automotive dealerships in British Columbia, then moved to another automotive dealership in Alberta two months before the IRB approval was received. Despite being immersed in the phenomenon, the SCK approach enabled me to describe my experiences of the phenomenon and set aside my natural attitude and all the assumptions about the things around me (Langdridge, as cited in Moustakas, 1994). The phenomenological *epoché* does not eliminate everything nor deny the reality of things but should spur me to doubt my own biases and everyday knowledge I have in advance, before the facts and the truth is uncovered and known (Yüksel & Yıldırım, 2015).

Figure 5

The Modified of Stevick-Colaizzi-Keen



Note. Adapted from *Phenomenological Research Methods*, by Moustakas, 1994, Sage Publications.

I used the Stevich-Colaizzi-Keen approach as the starting point to infer the relevant experience. In conjunction with the *epoché* approach in transcendental phenomenology, I can reflect and document the structure and essences of my own experience that relates to the textures of the narrated experiences while remaining open to

adapt to the discovery of the truth. As depicted in Figure 5, the SCK transcendental-phenomenological reduction, the generation of textual description of the research participants, producing themes and units of meaning to the generation of textual description of the experience of the participants, which should produce the groupings of relevant experience of the participants. The SCK imaginative variation in the development of the epitome of experiences leads to the descriptive synthesis. At the outset, SCK generated the combined synthesis that leads to the final themes.

Coding Procedure

The bracketing of my own experience through the epoché approach in the modified Stevick-Colaizzie-Keen (SCK) helped me to put aside my own experience of the phenomenon. I could list every relevant expression with a pure transcendental ego. Then, following the steps as indicated in Figure 5, gather significant statements and grouped the codes into clusters labeled as invariant horizon or constituents as suggested in Moustakas (1994). After the preliminary groupings, reduction and elimination of the meaning units commenced. Yüksel and Yıldırım (2015) suggested that the reduction process in the phenomenological study should eliminate all elements that are not directly within the conscious experience of the participants.

Software Tool

The software tool used to help in the data analysis in this study is MaxQDA Analytics Pro 2020. After the themes and codes are identified, this software helped in the data analysis. Moreover, with its features on the lexical search and word cloud analysis from all the included and activated documents, the MaxQDA Analytics Pro 2020

software also helped identify major themes and codes. This CAQDAS software also helped me maintain and organize evolving and potentially complex coding. Furthermore, it also helped me to shift quickly between analytics tasks from coding, memo writing, and exploring patterns and progress. At the outset, MaxQDA Analytics Pro 2020 also helped me address discrepant cases with the possibility of changing or update the codes while being analyzed.

Treatment of Discrepant Cases

Discrepant cases in the qualitative analysis are usually found in the elimination or reduction process, they are not leftovers, but they need to be looked at closely as they could provide additional insights (Erickson, 2012). They motivate rethinking the existing codes, categories, and themes (Saldaña, 2016). Erickson (2012) suggested that these discrepant cases come through the analytic reduction with patterns of the statement having a wide reach connecting by threads to sub assertions, which are ultimately connected to the data bits across multiple sources within the overall data gathered from the participants. In this context, discrepant cases in my data analysis were treated as a useful idea for specific unique experiences of the participants, which could infer important bits of information that should add to the rigor of the answer to the research question.

Issues of Trustworthiness

Credibility

Credibility is the confidence that the data gathered represents the truth (Polit & Beck, 2008). This ensured that the study measures what is intended and is a true

reflection of the social reality of the participants (Lincoln & Guba, 1985). To achieve the goal of quality, various strategies need to be applied (Maxwell, 2012). Nevertheless, it is not necessary to use all the available strategies to achieve credibility rather than the use of strategies that are appropriate to study (Burkholder et al., 2016).

I intended to apply saturation point gauging and, member checking, and continuous reflexibility throughout the study processes. The process of achieving the saturation point in this study was to continually bring in new participants until the data set was complete (Bowen, 2009). This saturation point was reached when there were no identifiable new insights or themes (Saldaña, 2016), and the existing inferred data was sufficient to answer the research question (Burkholder et al., 2016). The next strategy to be applied was member checking. This confirmed the findings and the interpretation with the participants (Nowell et al., 2017). This strategy clarified responses from the perspective of the participants (Maxwell, 2012), which could also be done in parallel with the follow-up probing calls or video conference. Furthermore, the continuous reflexibility regarding my own experience and biases was neutralized with the application of the *epoché* approach in the transcendental phenomenological study (Moustakas, 1994).

Transferability

Transferability in qualitative research is the equivalent of generalization in the quantitative study (Maxwell, 2012). This relates to providing a thick description of the study (Nowell et al., 2017). This description must specify everything that the readers of the study should know (Lincoln & Guba, 1985). In this context, Maxwell (2012) suggested that thick description demands attention to the connection of the different parts

of the study design that leads to coherence. This ensured that another researcher would be able to repeat the work. Yet, as this study was qualitative, transferability of findings is not expected.

In addition to the major definitions in the study and the rigor of the literature review, one of the important pieces in this exercise was the description of the evidence of saturation and the evidence of the member checking and probing follow-up calls. Then, documenting the process of how the study was undertaken. This also included documents of the location of the dealership without mention of the names of the participants to abide by ethical considerations.

Dependability

Dependability demands solid consistency in data collection, analysis, and reporting of the study (Burkholder et al., 2016). This relates to the demonstration of the truth value of the multiple perspectives, that is, the dependability of the inferred findings amidst variability, which is the applicability of findings to a broader context (Whittemore et al., 2001). In this context, Lincoln and Guba (1985) hinted that an audit trail, where the readers of the study can examine the research process to judge the dependability of research.

In this study, to maintain the audit trail, all the processes were documented with cross-referencing links for an easy algorithmic trace. These referencing nodes were presented in a graph and tables for easy visual abstraction. Moreover, when there was a need to confirm some data inference from the accountant participants relating to the behaviors and features of usability of the ES they were using, triangulation in terms of

data source could be done. This could come from the ES implementation professionals or mentors in specific DMS used by the dealership where the accountant participant, the source of the data, is working.

Confirmability

Confirmability is related to the dependability of the traceability in the audit trail (Burkholder et al., 2016; Whittemore et al., 2001). This demands that the finding should be grounded in data (Lincoln & Guba, 1985). Whereby, the *epoché* approach in transcendental phenomenology was very helpful to set aside my biases, as the researcher, in the continuous exercise of reflexibility to focus more on the data.

Ethical Procedures

To adhere to the ethical standard at Walden University, I secured IRB approval (#01-26-21-0741763). According to the IRB approval requirement, all the related ethical and privacy protection needed in the approval, as indicated in the research ethics approval checklist, were considered. Ethical adherence is followed in the recruitment, respect, privacy protection, and security of the participants' data. In the recruitment of participants, the candidates are free to participate or not and no undue influence, coercion, or conflict of interest happening in the participants' recruitment. The candidate will signify consent twice before participating. While participating, he/she can cancel his/her participation. Candidates are also given the contact details, phone and email of IRB or Walden participants, and advocacy if they need to clarify the study.

To implement the participants' anonymity, except the researcher and dissertation chair, and committee members, no one will know who is participating. When follow-up

probing calls are done, the source of the statement or data is hidden. With the protection and respect of the privacy of the participants, data are also protected and secured in a web server being access with SSL encryption. The data were encrypted and downloaded into my highly secured and antivirus and rootkit-protected computer from being used for analysis. Whereby data are retained for at least five years and be purge securely thereafter.

Summary

The qualitative transcendental phenomenological approach was used to seek the answer to the research question in this study. In the phenomenon of the ES, nonusability was at the settings of the automotive dealership, specifically inferring the experiences of the accountants of the dealership in Western Canada comprising the provinces of Alberta and British Columbia. No one among my staff accountants was invited as participants in the study. This ensured that there was no coercion or any conflict of interest. This also adhered to the total anonymity of the participants.

The candidates received an invitation by telephone and email. The subsequent invitation by email contained the written contents of the invitation, as indicated in Appendix A. When a candidate accepted the invitation to participate, they received the email containing the official consent form in Appendix B. To lighten the possible burden of the participants in their participation, they could cancel their participation midway in the study, as indicated in the Study Information Request Form, part of Appendix A. To participate, the candidate had the option to answer the open-ended questionnaire online or via an individual interview. The participants were also made aware that I, the researcher,

may make follow-up and probing questions to ensure getting the quality of data (Rubin & Rubin, 2012).

The data collected was stored in the highly secured online database then downloaded via SSL encrypted connection to my highly protected and secured computer. The data were coded and grouped into clusters and themes, as indicated in Saldaña (2016). Whereby every new participant responded to the question, the analysis was done to gauge the saturation point. They helped organize and analyze the data gathered. The research process, the data gathering, and all aspects of the study were documented, and the detailed analysis will be presented in Chapter 4.

Chapter 4: Results

The focus of this study was to explore the lived experiences related to productivity and well-being among Canadian automotive dealership accountants when confronted with ES nonusability. On the degree of failures in the use of an ES (Saxena et al., 2016), the findings hold true that there is a range of failures experienced by accountants in automotive dealerships of Canada related to productivity and well-being. The purpose of this study was to explore the lived productivity and well-being experiences of Canadian automotive dealership accountants when a failure occurs, causing ES nonusability. The central research question was: What are the lived experiences of Canadian automotive dealership accountants related to their productivity and well-being when the ES is nonusable? To answer the research question, I used the qualitative transcendental phenomenology to generate rich data on the productivity and well-being experiences of participating accountants when their ES or DMS is nonusable.

The modified SCK data analysis approach was applied in this transcendental phenomenological study to provide meaning to the dealership accountants' experiences of ES nonusability, thereby addressing the research question. The phenomenon as perceived and experienced by the participant is the *noema* or meaning (Moustakas, 1994); the *noesis* is the phenomenological transcendence experienced by the participants. Husserl (1931) suggested that noema and noesis coexist together and represent the deep intentional consciousness of the phenomenon—the explication, unveiling, and clarifying of what is present in the consciousness is noematic—while sharing the intent of the process.

Individuals' experiences are continuous, with new meanings continuously arising in fresh ways (Moustakas, 1994). When motivation and fresh life connect, the process of deriving meaning starts anew. This makes the understanding and contentment of knowledge and experience of any phenomenon limitless, and by giving new life to a phenomenon, regardless of confusion, transcendental revelations occur. I explicated the meaning of the participants' experiences via the process of epoché, which is directly emphasized in SCK (Figure 5).

This chapter starts with the narrative of the pilot study. Then, it is followed by the study setting, including the participants' demographics. Then, I discuss the data collection, the data analysis, and evidence of trustworthiness. This chapter concludes with the results of the analysis, followed by a chapter summary.

Pilot Study

After I received IRB approval (#01-26-21-0741763), I began conducting the pilot study. The pilot study was undertaken to test my procedures and research instrument. A pilot study helps researchers find possible problems and barriers that could potentially arise in the full-scale investigation (Janghorban et al., 2013). I contacted potential participants by phone and email. The first candidate I contacted declined to participate because of a busy schedule. The next two candidates who participated in the study were used for testing the procedure and research instruments. The pilot study revealed that the research instrument was accepted and understood by the participants clearly. The pilot participants responded to the open-ended online questions that are useful to answer the research question. During the testing, I discovered that the participant accountants' busy

schedules were the main reason they would decline to participate; doing the individual interview for 30 to 45 minutes impossible to undertake. Therefore, I immediately applied to IRB to use email as an additional procedure to gather data, which was approved. With the use of email in gathering data and follow-up questions, I was able to collect the needed data. The exchange of interaction via email helped the dynamics of a qualitative study, making it a replacement of the live interaction in an individual interview. To enhance the quality of this study, data collected from the pilot study were not aggregated in the final analysis.

Research Setting

The busy work schedules of the participants prevented them from participating in a semistructured interview via Zoom, Skype, or telephone. All the participants confirmed their voluntary consent to participate via a dedicated online consent form; after submitting their informed consent voluntarily, they received via email a link to the open-ended questions. After receiving their answers, I emailed them for further clarification and expansion, which became more interactive via email. Before the use of email was approved by IRB as another data gathering procedure, I did the follow-up questions via telephone. This was the case of the first two participants in the pilot study. Then, I did the follow-up questions via email when the use of email was approved by IRB as an additional data gathering approach. Because the open-ended instruments are related to the working environment in the dealership, participants could easily understand the open-ended questions via the online portal and via email interactions rather than individual interviews.

Demographics

I sought to recruit at least 12 participants. The recruitment activities resulted in 16 candidates who participated in the study. These individuals were controllers, accountants, and administrative staff handling accounting functions in Canadian automotive dealerships in Western Canadian provinces. These participants were using an ES called DMS to execute their day-to-day accounting-related tasks and to fulfill their deliverables and business reports. The work experience of the participants in dealership accounting ranged from one to 34 years. While some participants had no accounting experience before working at the dealership, there were participants who had many years of accounting experience before working at the dealership.

Table 1

Demographics of Research Participants

Participant code	Function	Brand code	DMS code	Dealership accounting experience (years)	Accounting experience before dealership (years)	Accounting credential
CA	Controller	BRAND1	DMS1/DMS3/DMS2	6	20	EDU
SH1	Controller	BRAND6/BRAND7	DMS1/DMS2	8	0	EDU
MS	Controller	BRAND9	DMS2	2	14	CPA
IR	Controller	BRAND5	DMS2	2	12	EDU
KT	Controller	BRAND1	DMS2	4	10	CPA
IW	Controller	BRAND1	DMS2	2	15	EDU
RS	Controller	BRAND2	DMS2	5	20	CPA
CL	Controller	BRAND4	DMS4	2	0	EDU
SH2	Controller	BRAND1	DMS2	14	0	EDU
EJ	Administrative staff	BRAND4	DMS2/DMS1	2	0	NO-EDU
SA	Controller	BRAND8	DMS1	34	0	CPA
JW	Controller	BRAND1	DMS3	2	0	NO-EDU
JG	Assistant controller	BRAND4	DMS1	8	0	NO-EDU
LM	Controller	BRAND2	DMS3	12	0	EDU
DC	Controller	BRAND6	DMS | DMS2	11	3	EDU
KP	AP/AR	BRAND1	DMS2	2	0	EDU

Note. EDU = basic to intermediate accounting education; NO-EDU = basic or no accounting education; CPA = has accounting designation/certification

Data Collection

Sixteen dealership controllers and staff with accounting functions participated in the study. Virtual platforms, such as Skype, Zoom, or Google Meet, and telephones were planned for use for individual interviews as part of the data-gathering plan. However, due to the nature of the working environment and job demands of the accountants, individual interviews did not occur. Instead, I received IRB approval to use email as an additional data-gathering procedure.

To announce my study, I posted a link on LinkedIn and Twitter. Nevertheless, t no participants were found using these social media platforms. Most participants were coming from personal invitations through the websites of dealerships and through referrals of friends and professional connections. Personal invitations were sent through the telephone, email, or both. However, two candidates submitted their consent forms after the first contact. Most of the candidates submitted their consent forms after two to five follow-up calls or emails. Online open-ended questions were sent immediately after participants submitted their consent form; except for three participants, participants answered the online open-ended questions immediately. One participant used email to answer the open-ended questions. Most participants used the online study portal. After the use of email was approved by IRB as an additional procedure to gather data and member checking, I immediately updated consent to include email as an option to answer the open-ended questions. I also made an announcement to those already contacted and participating. Among the 16 participants, I followed up by phone with two of them, and confirmation of our conversation was done via email. The interactive communication via

email, in addition to the participants' initial answers to the open-ended questions at the study portal, provided a much clearer narrative than individual interviews via Skype, Zoom, or other social media platforms would have. Participants were able to write the narration of their experiences; there was no need for further transcriptions. The situation of the study follows the indication in Rädiker and Kuckartz (2020).

Initial Contact

After I received approval from IRB (#01-26-21-0741763), I began the process of recruiting participants. I used the dealership websites to look for the contact details of the controllers and accountants. Then, I put them into a spreadsheet. I also posted the link to the study portal I personally created on LinkedIn and Twitter. No one responded from LinkedIn or Twitter. The recruited participants were those I made initial contact with via phone, email, or both. When a potential participant was interested, I sent them the link to the study portal announcement page. After clicking the tab to *learn more before participating*, the candidate was routed to the IRB-approved consent form. After reading, if they consented, they filled out the form and submitted it. After clicking the submit button, they received a link to the page of the open-ended questions.

Obtaining Participants' Narrative Experiences

When participants chose the online open-ended portal to answer the questions, they used the questions link they received after hitting the submit button of the consent form. Before the email communication was approved by IRB as my additional data-gathering procedure, I called three participants to clarify their testimonies or answers to the questions. When email was approved by IRB as an additional procedure in my data

gathering, I clarified participants' statements via email. Two participants opted to answer by email, whereby we also exchanged emails, making the data gathering more interactive. As the participants used the online portal or email, transcription was not needed (Rädiker & Kuckartz, 2020). For three participants, I contacted them by telephone for follow-up questions, transcribed the conversations, and had them confirm the transcript by email.

Reflective Field Notes and Journaling

Reflective journaling and recording all pertinent observations, situations, circumstances, and information is used to confirm participants' testimonies or answers to ensure trustworthiness and reduce potential researcher bias (Merriam & Tisdell, 2016; Ravitch & Carl, 2016). The reflective journaling and recording relevant details during data gathering address a research's reliability by providing consistency and stability on the questions, and follow-up communications are conducted to capture the data (Webster & Mertova, 2007). Throughout the data gathering and the interactive follow-up questions via email or phone, my journal entries contained the experiences and thoughts I had as participants shared their experiences with the questions asked.

Member Checking

After obtaining participants' answers to the online questions or by email, I read and analyzed them according to the research question as indicated in Chapter 1. Then, if needed, I contacted participants for further clarification. Before I received IRB approval to use email as an additional approach to gather data, I called two participants to clarify their statements. Then, after the IRB approval to use email, I used it for member

checking. I emailed participants a transcription for their confirmation, where they replied to confirm that the transcription was correct. Then, after the email was approved as a procedure to gather data, I emailed participants for follow-up questions instead of using the telephone. This procedure helped to confirm the data collected (Birt et al., 2016). Except for two participants called by telephone who confirmed their words via email, most participants expressed their own experiences as they typed in the research portal and via email interaction, and there was no member checking needed as the narrations were written by the participants themselves (Rädiker & Kuckartz, 2020).

Data Analysis

I used the modified Stevick-Colaizzi-Keen (SCK) analysis as indicated in Moustakas (1994) in analyzing the data gathered in this study. The analytical process, as depicted in Figure 5, was applied to the phenomenological data to move inductively from significant statements of the 16 participants to the top 6 significant themes: (a) ES/DMS support, (b) job demand for accountants, (c) importance of training, (d) limited features / DMS providers slow to improve, (e) setup and configuration, and (f) proactive approach.

The Epoché Approach

As a researcher, at the same time working as a controller in a dealership, I am immersed in the phenomenon of my research. In bracketing my own biases since the start of the study, I started the data analysis engaged in the epoché approach to prepare for unbiased uncovering of new knowledge. I reflected and listed down my own experiences and perceptions with the phenomenon and then consciously set aside my suppositions, perceptions, and biases, to be disconnected from any application of my memories about

the phenomenon being studied (Moustakas, 1994). Bracketing and putting aside my interpretations and assumptions allowed me to see the phenomenon for what it was (Finlay, 2014). This epoché process was necessary for the unbiased extracting and explicating of the lived experiences of the Canadian dealerships' accountants. The application of the epoché approach as prescribed in the transcendental phenomenological study, which is also emphasized in the modified SCK as depicted in Figure 5, was well suited to start the analysis of this study.

Coding Process

The first step to the coding process was to download the participants' answers to the open-ended questions, as shown in Appendix C, from the study portal database. Then, programmatically merged them into MS Word to review the responses of the participants. Any new participant answer from the research portal or email interaction was downloaded into a Word file delineated by participants. To hide the identity of the participants, instead of using their names, they were replaced with codes. To hide the automotive brand being sold by the dealership where a participant is working, I coded the automotive brands from BRAND1 to BRAND9. Furthermore, I also hide the identity of the ES used by the participants, coding them as DMS1 TO DMS4. Then, I also coded the accounting credentials of the participants into Non-EDU for those who did not have proper accounting training, EDU for those with accounting education, and CPA for those, in addition to their education, also had a recognized accounting designation.

After the codes to hide identity was arranged, I proceeded to create the initial code segments on the elements of the participants' narration. Part of my first cycle coding

was to review and analyze every new participant for the possibility of follow-up questions and to constantly determine the data saturation. The participants' answers to the open-ended online questions, email interactions, and telephone follow-up questions confirmed via email provided rich and thick responses to the research questions. All data collected were valuable in providing the descriptive themes, which provided meaning to the phenomenon being studied. To infer a more polished data analysis, I used the modified Stevick-Colaizzi-Keen, as shown in Figure 5. My original plan was to use the blended version of Stevick-Colaizzi-Keen and modified van-Kaam (VK), but upon dissecting deeper into the data of my study, SCK sufficed to be used alone. In this context, I decided to use SCK fully due to its emphasis on the epoché bracketing that blends very well with the emphasis of the epoché approach in the transcendental phenomenology used in this study.

I used MS Word to write down my data-gathering experiences and analytical memos. As planned in Chapter 3, I used MaxQDA Analytics Pro 2020 to further analyze the data gathered, where I could recode while putting memos in each code and easily merge codes with significant similarities. In this software, I could export my final codes with their textual elements and corresponding frequencies. I also could export the participants' perception of significance, as shown in Figure 6, to provide a visual presentation on how the themes occupied significance in the perception of the participants. The use of transcendental phenomenology was aligned with the suggestion in Moustakas (1994), which was synthesized and expounded further in Sheehan (2014) that the themes were the *noema* or the meaning of the participants' experiences. In

contrast, the *noesis* is the transcendence or the picture of the meaning of the participants' experiences.

Discrepant Case

Saldaña (2016) suggested the use of multiple sources to validate the coding and the trustworthiness of the study. With the busy schedules of the dealership accountants, most participants used the online portal and email. The exchanges of email made the data gathering to be semistructured and interactive. In this manner, I could confirm and reconcile the discrepancy of the data collected. However, Erickson (2012) suggested that discrepant cases need to be looked at closely as they could provide additional insights.

The incorporation of the transcendental phenomenological study helped me to investigate the experiences of productivity and well-being of the Canadian dealership accountants when their ES nonusable. The use of this approach allowed me to capture an individual's deeper experiences when ES nonusability occurred. To help capture the better experience, I focused on the participants with organizational accountabilities such as the controllers and staff with cash accounting, inventory, accounts receivable or payable functions. The negative sample was coming from a participant, though handling an accounting function but not responsible for the timely submission of management reports.

Table 2

Final Themes and Textual Elements

Themes	Textual elements
ES/DMS support	They are quick and ready to figure out the problems. Support quickly resolved problems. But dealing with a bad support agent is stressful.
Job demands for accountants	Most of the nonusability affecting productivity and stress level have happened at month-end. Stressful, especially when the executives are waiting for the reports. Affect sleep pattern and mental state. They were aggravated by COVID 19 pandemic.
Importance of training	Yes, they gave us a fair amount of training, so we're fine, but it's up to the user response. They do not have a good training manual. We tried a couple of online tutorials they recommended. It took us almost a full day to try and figure out how to print a
Limited features/providers slow to improve	It is too antiquated and not up for trying to improve. DMS providers are not looking at improving. Very slow. There is always room for improvement. I just find that sometimes when I want to execute something but not sure what the function should be.
Set-up and configuration	We have custom reports that we use every day, those weren't set up, so we couldn't use those. The system does not have good reporting setups. It only caused me issues a handful of times. Mostly they have been related to power or internet provider issues—no audio computer.
Proactive approach	We have a proactive approach to dealing with delays. We were mostly able to figure some things out on our own. We have addressed those gaps with tools such as spreadsheet software.

Evidence of Trustworthiness

Credibility

There was no omitted approach as planned in Chapter 3. Nevertheless, to further strengthen the credibility of this study, email was used to gather data, follow-up questions, and member checking. The use of email as an additional data gathering

procedure as approved by IRB gotten what the participants had narrated as they typed their own words on the email. The process dispensed the need for further transcriptions.

Transferability

To ensure transferability, I employed all the measures as outlined in Chapter 3. One of these is the thick description. Thick description entails multiple reviews of the participants' data and interactively communicate to them via email to deepen the data gathered from the participants. This includes multiple paragraph contextualization to ensure integrity and transferability. While the process may be transferable, the findings will not be, given the small and nonrandom sample.

Dependability

Dependability is attained when the credibility of the study is strong (Morse, 2015). The dependability of this study was achieved through continuous reflexivity, the documentation of decisions and actions recorded in a detailed study journal. Member checking was also critically undertaken to ensure participants have provided lived experiences from their perspective. With the thick description of the data gathered, there was no need for triangulation with the ES providers as originally planned. Nevertheless, the audit trail was part of the process documentation on various stages in the study. Ultimately, this enhanced the research dependability.

Confirmability

Confirmability in the qualitative study, as suggested in Moon et al. (2016), provides the guide for detailed documentation of the processes completed by the researcher to facilitate replication of the study. Reflexibility is applied to ensure

confirmability was reached in the study. I wrote a detailed journal of my personal biases and all noted participant's data gathering interactions. The accurate documentation of participant's behaviors ensures the replication of the study by future researchers. Detailed documentation of each participant's answers and member checking ensured an accurate description of the productivity and well-being experiences of the Canadian automotive dealership accountants when the ES is nonusable.

Results

From the narrations of the 16 participants, the first cycle coding generated 12 descriptive themes. Then, moving to the second cycle coding and analyzing the connectedness codes to the unique pattern of the theme representation (Miles et al., 2018), themes with similar connotations were merged together. Eventually, it was reduced to the six final themes, as shown in Table 2 with the textual elements, that elucidate from the transcendental-phenomenological reduction as prescribed in the modified SCK data analysis method (see Figure 5).

Table 3

Final Themes with Unique Participants and Related Frequencies

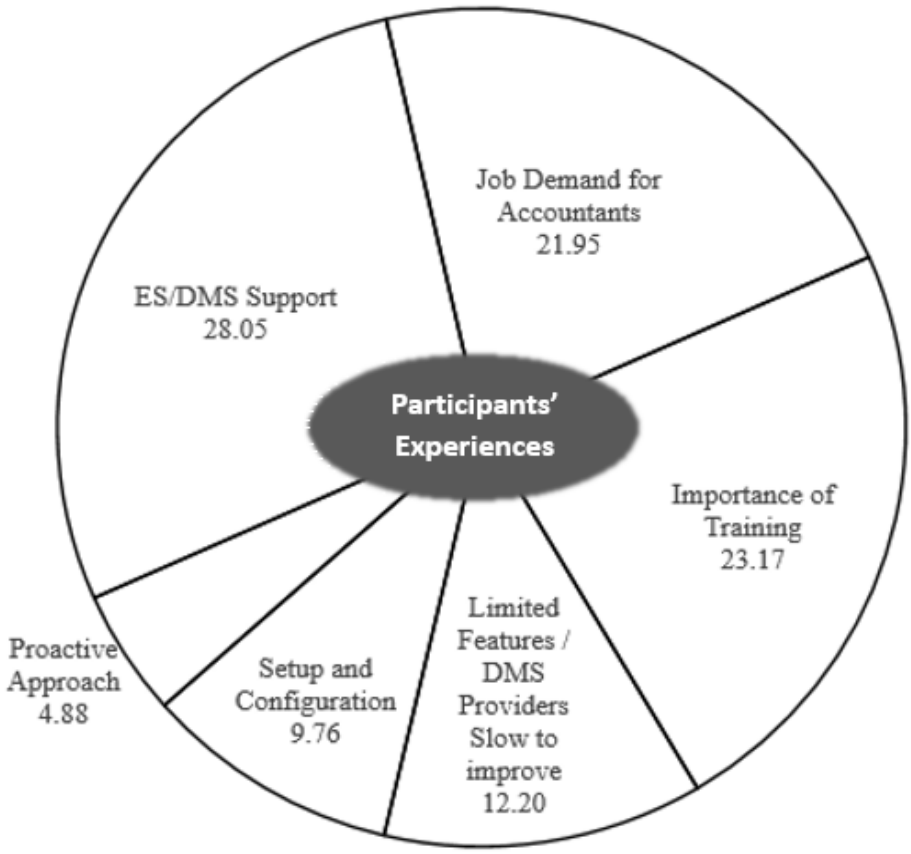
Elements	Unique participants (N /16)	Points in perception of significance
	A	B
ES/DMS support	15	28.05
Job demands for accountants	11	21.95
Importance of training	8	23.17
Limited features/providers slow to improve	5	12.20
Setup and configuration	5	9.76
Proactive approach	4	4.88

These themes answered the research question: What are the lived experiences of Canadian automotive dealership accountants that relate to their productivity and well-being when the ES is nonusable? To give a vivid view of the significance of the theme, the invariant horizons (Moustakas, 1994), which was translated in this study as the frequency or the number of times the narrations related to the theme were mentioned by the participants in all their analyzed documents, is presented in Table 3, Column B. The number with more than the unique number of participants manifested that the participants mentioned the perception related to the theme more than ones. The epitome of the theme, as shown in Figure 6, depicted their significance in the experiences of the participants.

With transcendental phenomenology, suggested in Moustakas (1994) and synthetically expounded in Sheehan (2014), as applied in this study, the thematized lived experiences of the participants with its textual element as shown in Table 2, provided the *noema* or the meaning of the participants' experiences; the objective dimensions of the content of the intentional experiences of the participants (Husserl, 1931). The corresponding frequencies as depicted in Table 3, and the significance of the theme as experienced by the participants, visually depicted in Figure 6, presents the *noesis*, as the subjective views in an intentional experience of the participants (Husserl, 1931); the phenomenological transcendence from the experience of the participants (Moustakas, 1994); the picture beyond the shadow at the façade of the object (Sheehan, 2014).

Figure 6

Theme Perception of Significance in the Participants' Experiences



Theme 1: ES/DMS Support

The significance of ES/DMS support in the perception of the participants garnered 28.05 points on the perception of significance, as shown in Figure 3. This was coming from the 15 out of 16 participants who narrated their lived experiences on the phenomenon around this theme. In this theme, the 28.05 points on the perception of significance signified that the statements related to the theme had been repeated by the participants multiple times. This showed how important the things and processes related to ES/DMS support when the participants are experiencing nonusability issues of their

DMS ES. There were mixed experiences shared by the participants around this theme. There were participants who expressed their positive or good experiences, and there were other participants who expressed negative or bad experiences of their ES/DMS support. The following are the narration from the selected participants with DMS + brand representation from 1 to 4.

Positive Experience Narration from Selected Participants

Participant CL. “With the many deadlines that apply within the dealership, any delay in executing a task can be stressful, but for the most part, I have been fortunate and haven’t experienced many delays due to good support.”

Participant JG**.** In expressing satisfaction with their DMS1 support said, “it can be very stressful under a tight deadline; however, I have found that our DMS1 support help has been outstanding.”

Participant KP. “For the most part, I am happy with the system we used, and the service we got from the help team is great, so it makes it easier when there are issues.”

Participant SH2. In expressing satisfaction with the DMS2 support said, “I feel that our DMS2 is not the best for accounting, but I do love their amazing support help. It is rare to have issues, and they are quick to assist if we do.” Expressing fortunate of their DMS4 support.

Mixed Good and Bad Experience from Selected Participants

Participant CA**.** Concurrently using DMS2 and DMS3 in the two dealerships, expressed the contrasting perception of each DMS support, with DMS2, the narrated

perception was “They are quick to figure out the problem,” while for DMS3, “they are very slow and there is lack of effective communication.”

Participant RS**.** Having used DMS1 in the past and now used DMS2, expressed the contrasting experience of DMS1 support in the past and their current DMS2 support he said, “my experience with DMS1 and DMS2 is night and day, DMS2 comes across like more about customer service, in general DMS2 has reduced my stress.”

Bad Experience Narration from Selected Participants

Participant MS. Who lamented that the support team response time is very long, said, “as of the writing of this survey, I still have 5 open tickets that haven’t addressed yet.” Then, he added, “my frustration is in the follow-up process.”

Participant SA**.** Who had a similar experience too in dealing with DMS support, said that “I just had sent in a case the other day and even though it said that the support person would be with me shortly, it took 2 to 2 1/2 hours before they responded to the web chat.”

Participant JW**.** Who just took over the function of a controller, without formal training in accounting, said, “very stressful, especially when you have to do lots of things due to DMS issue in addition to the usual accounting things, but calling support is not helpful at all.”

Participant KT**.** When talking about situations that support delays the work to be done, said “this requires me to call in and let them take over my computer, basically making me unable to do any other functionality of my job.”

Participant IW**.** "Even more stressful is working with an agent that is not familiar with the direct problem and needs to look into it further, which causes further delays and more stress."

Theme 2: Job Demands for Accountants

In any organization, accountants are subjected to rigorous job demands (Del Pozo-Antúnez et al., 2018). In this study, 11 out of 16 participants narrated their perception of the effect of ES nonusability on the demands of their jobs. The theme had been mentioned in the coded documents of all participants up to 21.95 times in all their documents. This a manifestation that almost twice of the time, the participant narrated their experiences on the significance of their job demands when the ES they used is nonusable. The effect on their productivity and well-being is mostly related to the major issues of nonusability. Nevertheless, of minor issues, it counts very minimally in their perception.

The Narrations from the Selected Participants

Participant IR. Who had been in the accounting career for 12 years before the dealership also narrated on this theme, said: "It is nerve-wracking when something doesn't go according to plan." Then, this participant added further, "most of the nonusability issues that affected my productivity and stress level have happened at month-end when the time to submit financials was due."

Participant JW. In narrating about this theme in relation to productivity when their DMS is not working said, "It definitely affects productivity due to the extra time we use up fixing these things."

Participant KP. Who handles accounts receivable and payables, narrated around this theme, that “when the system doesn’t work, it definitely does slow down your productivity and heighten your stress, especially if you are on a time-sensitive task.”

Participants KT. Who is a very experienced accountant even before being a controller in the dealership said, “this is stressful as owners are often asking the reason why.”

Participant LM. Who had been in the position for 12 years expressed this theme, saying, “very high stress due to long hours, unknown methods, fear of things not being accurate. It was hard on my sleep and mental state.”

Participant RS. In talking about the satisfaction on their, DMS said, “my stress level was very high, but no effect on my well-being due to how our DMS support dealt with the situation.”

Participant SA. In narrating about the hindrance to productivity of the job demand of an accountant said, “it really bothers me a lot, especially now that it is adding to my anxiety related to COVID.”

Participant SH1**.** A controller with 6 years of experience who handled two dealerships said, “I have experienced some delays in being able to meet my deadlines here and there when the financial statement doesn’t balance.” Then added that “if executives are waiting for reports, it can be very stressful, as you were the one they’re waiting for.”

Participant EJ. “I am not stressed at all, especially in minor issues.”

Participant IW. “Sometimes the issues are minor and not an inconvenience, but when it’s a bigger problem or if the system is down, it does cause issues.”

Theme 3: Importance of Training

Out of the 16 participants, eight of them expressed their perception of the importance of training in using the DMS to mitigate the situation of nonusability. This theme confirmed the suggestion in Reitsma and Hilletofth (2018), which was indicated in Almajali et al. (2016), nonusability ES, being adapted by an organization. The nine participants had expressed their perception about the need for training on how to use the features of their DMS they need to use in their tasks.

Quoted Narrations from Selected Participants

Participant IW. In trying to explore to generate a needed report, lamented, “it took us almost a full day to try and figure out how to print a simple Parts Invoice.”

Participant JW. Having no formal training in accounting, expressed in saying, “just a little training and it is very hard especially that I don’t have done accounting before.”

Participant KP**.** In speaking the initial, they are doing due to the absence of training, said: “I am still learning more about the system.”

Participant LM. “We had a very rough conversion with little training, so I hated the new system.”

Participant KT. Narrated lengthily about it:

I find it frustrating that they are unable to explain to me why the various service and parts reports do not match the financial statements; nor can they explain to me why there is a time lag in the reports nor when they will be accurate.

Participant RS. In speaking of the minimal DMS, the problem said, “Yes, the DMS2 provider gave us a fair amount of training.”

Participant SH1. “I would say there are more issues around training and learning how to use the software than there are issues with the functionality of the DMS system.”

Theme 4: Limited Features/Providers Slow to Improve

This theme caught the attention of the five participants out of the 16 who participated in the study. They were forced to adapt to what the DMS provider had made available as the feature of the system rather than what they need. The narration of the participants in this theme confirmed the indication in Spahn et al. (2018) that ES nonusability is also caused by the users being forced to use what the system does rather than what the user needs. The “Providers Slow to Improve” could be a subtheme. However, as the narrations of the participants a joined together, this is linked to the limited features it is combined into one theme.

Narrations from Selected Participants

Participant CA. “I do not prefer the system at all. It is too antiquated and not up for trying to improve while waiting for a fix to sometimes being told that’s how the system works.”

Participant JW. “we have been told it cannot be fixed or set up the way we need it to in their system.”

Participant SA. “I just find that sometimes when I want to execute something but not sure what the function should be called, the search is not always the easiest to find the answers in.” Participant SA added, “the system is not being able to reproduce schedules (GL account reports), at whatever date I want.”

Theme 5: Setup and Configuration

The narration related to setup and configuration was shared by five participants. They expressed their perception of this theme as one of the causes of nonusability. This relates to computer hardware, software, and network configuration.

Quoted Narration from Selected Participants

Participant IW. “We have custom reports that we work from every day – those weren’t set up in the testing system, so we couldn’t use those.”

Participant KT. “It has only caused me issues a handful of times, and mostly they have been related to power or internet provider issues. Reports wise - the system does not have good parts reporting, as far as background setups.”

Participant KP. “It has only caused me issues a handful of times, and mostly they have been related to power or internet provider issues.”

Theme 6: Proactive Approach

Four out of 16 participants narrated how they manage issues of their DMS nonusability through a proactive approach. Their proactive approach varies from manual adjustments to using other tools like MS Excel spreadsheets. This proactive approach also includes figuring out the features of the systems by themselves.

Narration from Four Participants

Participant MS. In narrating about situations of nonusability said, “I address those gaps by using supporting tools such as spreadsheet software.”

Participant JW. In talking about the approach, they applied in situations of their DMS nonusability, narrated saying, “It is not so bad now, as I know what the usability issues are and know what we need to manually adjust ourselves.”

Participant IR. In talking about the processing of vehicle sales, narrated saying, “we have a very proactive approach, so we know which deals will cause issues.”

Participant IW. In talking about the success of their approach in situations of DMS, nonusability was narrated, saying, “We were finally able to figure some things out on our own.”

Summary

This chapter contained a detailed discussion of the conduct of the study. It included the detailed analysis of the life experiences of 16 dealership accountants and personnel with accounting functions, from administrative assistants to controllers. The intent of this chapter was to describe the process used to answer the research question on What are the lived experiences of Canadian automotive dealership accountants that relate to their productivity and well-being when the ES is nonusable? Six open-ended questions aided in exploring the participants’ experiences. The participants’ in-depth responses contained their rich experiences.

The data collected, as well as the in-depth analysis using the modified SCK, generated six themes that were related to the research question and the conceptual

framework of the study. The themes, (a) ES/DMS support, (b) job demands for accountants, (c) importance of training, (d) limited features, (e) setup and configuration, and (f) proactive approach. A more in-depth discussion on the interpretations and findings of the study, including the implications to social change, limitations, the recommendation for future research, and conclusion, will be discussed in Chapter 5.

Chapter 5: Discussion, Conclusions, and Recommendations

The adaption of an ES can spur an acute need to align IT strategies with specific business operations (Hinkelmann et al., 2016; Kahre et al., 2017) to add value to an organization (Bhattacharya, 2016). However, instead of alignment, with the high failure rates of ES adaptation (Saxena et al., 2016), nonusability occurs, which hinders user productivity (Fitrani et al., 2019; Sadiq & Pirhonen, 2017; Yassien et al., 2017). While scholars have studied this phenomenon in different industries, no study has been conducted on ES failure and the effects on accountants in the automotive dealership industry.

The purpose of this qualitative transcendental phenomenological study was to explore and understand the lived experiences of productivity and well-being among Canadian automotive dealership accountants when a failure occurs, causing ES nonusability. After analysis of the data gathered from the participants in this study, themes identified were the significance of ES/DMS support, the rigor of accountants' job demands, the importance of training, the need for ES features useful for their job, and the need for good setup and configuration. To fulfill deliverables and to meet job demands, some participants have been engaged in a proactive approach to mitigate any system failures and to achieve deliverables on time. This chapter includes an introduction, interpretation of findings, limitations, recommendations, implications, and conclusion.

Interpretation of Findings

This study exhibits considerable conformity with current research in other industries that ES nonusability hinders productivity (Fitrani et al., 2019) and affects the

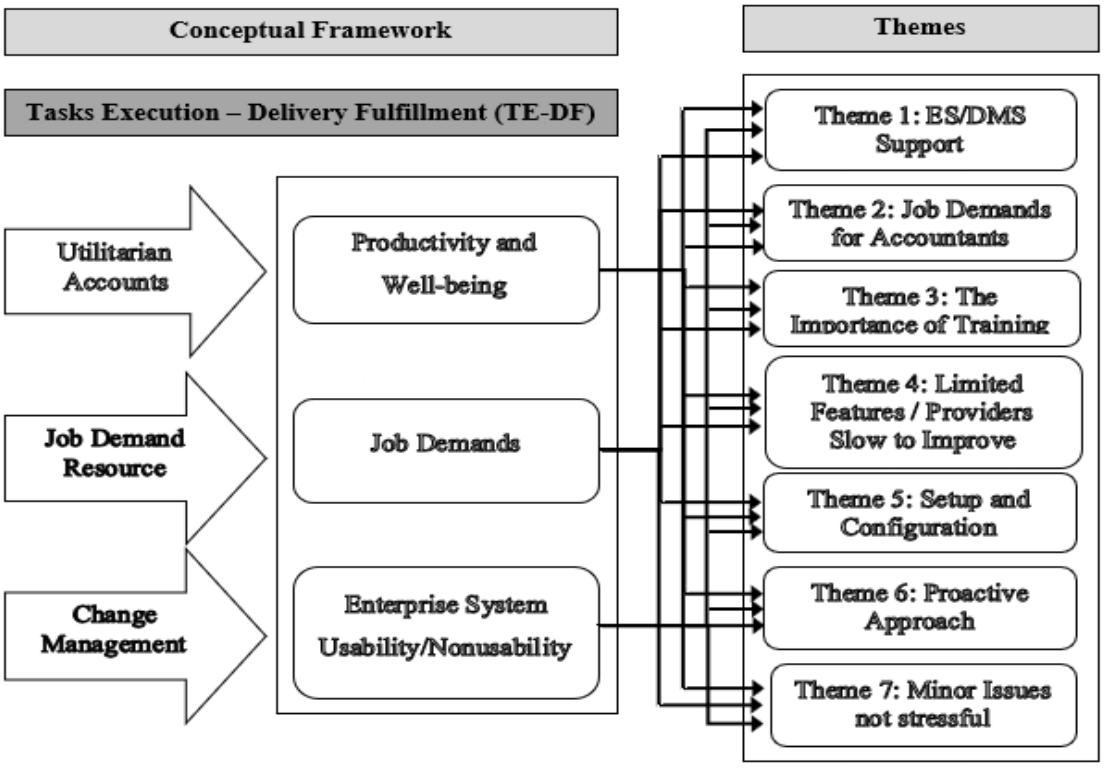
well-being of users (Bailey & Seymour, 2017; Grīnberga, 2016; Laumer et al., 2016). The focus of this study was to explore the lived experiences of Canadian dealership accountants related to productivity and well-being when confronted with ES nonusability. On the degree of ES failures (Saxena et al., 2016), the results of this study indicate varying degrees of failures experienced by the accountants in the automotive dealership of Canada and ES nonusability.

All participants, regardless of their accounting experiences outside or inside the dealership, narrated lived experiences related to productivity and well-being when confronted with ES nonusability. Except for one participant, who had influence in the adaptation of their new ES, most participants started in their job with an ES already in place. This holds true with other findings that ES users are forced to adapt to how the system works rather than the system adapting to how things should be processed and done by the users (Spahn et al., 2018). This contributes to the nonusability of an ES, aggravated by an absence of proper training in ES use.

An analysis of the data gathered revealed seven themes: (a) ES/DMS support, (b) job demands for accountants, (c) importance of training, (d) limited features/providers slow to improve, (e) setup and configuration, and (f) proactive approach. In the following section, I discuss how the findings confirm and extend the previous research discussed in Chapter 2.

Figure 7

Link from the Conceptual Framework to the Themes



Findings Conceptual Framework, and Theories

In Chapter 2, I described the components of the TE-DF model as shown in Figure 1. TE-DF comprises the components of productivity and well-being framed by the philosophy of the utilitarian account in Griffin (1988), which relates to the use of features of an ES in the execution of accountants' tasks. This use relates to the fulfillment of accountants' job demands (Del Pozo-Antúnez et al., 2018). Synthesized into the JD-R model in Bakker and Demrouti (2018), ES is a workplace resource with a utility for the execution of tasks and fulfillment of deliverables. At the base of the TE-DF model is the change management discipline responsible for the successes and failures of ES adaptation

(Altamony et al., 2016). The TD-EF model as the conceptual framework was paramount to exploring the lived experiences of Canadian dealership accountants related to their productivity and well-being when their ES is nonusable. The TE-DF model fits well to achieving the purpose and providing answers to the research question of this study grouped into themes. The connectedness of the themes to the conceptual framework as inferred from the participants' experiences is depicted in Figure 7.

Theme 1: ES/DMS Support

ES support was a theme of highest significance among the experiences shared by the participants in the study (see Table 3). This finding confirms what has been suggested on the importance of support to promote user satisfaction. Emphasizing the importance of ES support, Motwani (2017) suggested that users occupied a significant portion of the value of an ES in the business operation. Some textual descriptions from the narrative participants' experiences are shown in Table 2. The 28.3 points in the perception of significance, as shown in Table 3 and visually presented in Figure 6, show how important ES support is when the participants are experiencing ES nonusability issues.

Griffin (1988) suggested the consideration of the utilitarian accounts of mental state as the foundation in defining well-being. This is the pleasure in the absence of pain applied in the utility of a tool used by a person. This philosophy spurs the elements of productivity and well-being in the fulfillment of job demands of participants using an ES. In the TE-DF model, the elements of productivity and well-being, job demands, and ES nonusability provided the vehicle to answer the research question.

In the JD-R theory in Bakker and Demrouti (2018), ES is a workplace resource needed in the execution of tasks and fulfillment of deliverables. When an ES is nonusable, it hinders productivity (Fitrani et al., 2019; Sadiq & Pirhonen, 2017), causing stress and well-being issues for users (Grīnberga, 2016). Bailey and Seymour (2017) found a similar effect among employees in sub-Saharan companies using ES. Liere-Netheler et al. (2017) found similar results among employees of engineering companies. This study revealed similar findings from the experiences of accountants in Canadian automotive dealerships amid the rigor of their job demands (Del Pozo-Antúnez et al., 2018). ES nonusability causes stress affecting their well-being. The outcome also confirmed Davison et al. (2018) on the role of IT experts to provide support to ES users to avoid nonusability.

There were mixed experiences shared by the participants around this theme. Some participants expressed positive or good experiences. Other participants expressed frustration when dealing with ES support, indicating it was even more stressful and a deterrent to productivity when dealing with a support agent unfamiliar with the system (Participant IW). From the data gathered, this confirms similar studies conducted in other industries; Fitrani et al. (2019) indicated that ES nonusability hinders productivity and affects the health and well-being of users (Grīnberga, 2016). This is felt by accountants as they are subjected to rigorous job demands (Del Pozo-Antúnez et al., 2018). The answers from the participants were explored as framed by the conceptual framework.

Constant change is needed for constant alignment of IT and business strategies (Hinkelmann et al., 2016; Kahre et al., 2017). Altamony et al. (2016) suggested that

change management has a significant role in the success and failure of ES adaptation. As change management includes ES provider experts, Davison et al. (2018) suggested that ES experts are responsible for ES usability. In contrast, several studies revealed stories of success and failure in ES adaption that resulted in its nonusability (Jenko & Roblek, 2016; Loonam et al., 2018). To mitigate nonusability, unproductivity, and well-being problems, Abu Ghazaleh et al. (2019) emphasized the support needed by users to fully use the ES, which begets satisfaction of the users and mitigates nonusability, thereby promote productivity and well-being. The significance of this theme, in this study, from the answers of the participants confirmed the importance that change management should undertake thorough planning in the implementation of change related to ES adaptation suggested in Voehl and Harrington (2017), that should include not just the business standpoint but most especially the needs of the system users. This includes strong delivery of ES support to mitigate nonusability, enhance productivity, and promote well-being among accountants using the ES.

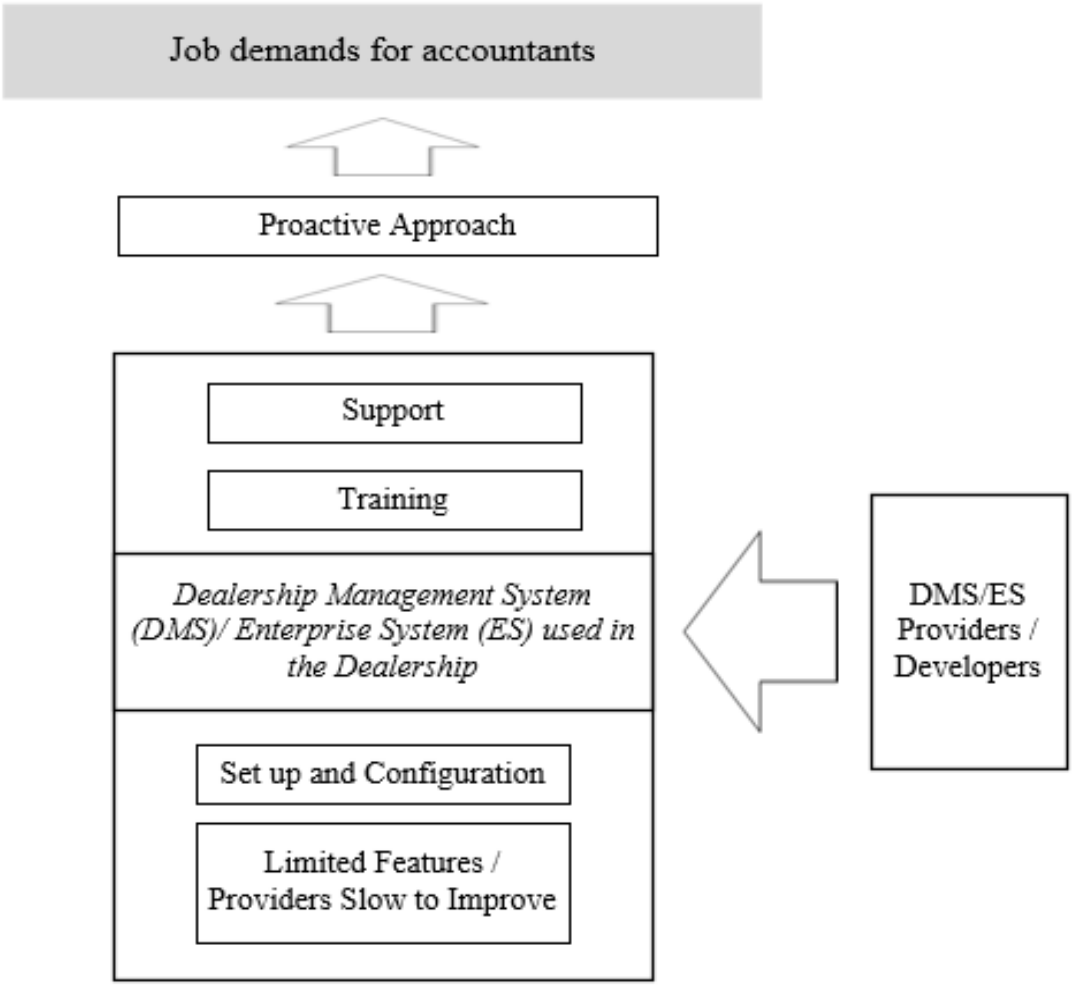
Theme 2: Job Demands of Accountants

The job demand factor of accountants is a themed synthesis from the narratives of the experiences of the participants as they answered open-ended questions and follow-up questions. From the results of the study, 11 of 16 participants mentioned job demands related to the perception that relates to their productivity and well-being experiences when their ES is nonusable. With the 21.95 points perception significance, the participants mentioned more than one of the invariant constituents or meaning units of their experience (Moustakas, 1994) that relate to the theme in all their coded narrations.

Business activities and transactions are pushed to accounting for the accountants to process the financial information of the business (Limanto et al., 2016). With the need for a rapid business decision-making process, the job demands of accountants have become more rigorous. This rigor (Del Pozo-Antúnez et al., 2018) necessitates the use of an ES to integrate departmental processes (Chang et al., 2019; Kamal et al., 2018). The adaptation of an ES in the business operations is believed to help reduce cost, enhance productivity, and support management decision-making (Abugabah, 2017; Haddara & Moen, 2017; Motwani & Sharman, 2016).

Figure 8

Job Demand Map of Accountants



This finding confirms the findings in Del Pozo-Antúnez et al. (2018) on the rigor of job demands of accountants; this theme is the ultimate point of the need for a functional ES (see Figure 9). Linking job demands amidst ES nonusability with the utilitarian philosophy in Griffin (1988), as depicted in Figure 1, the participants' hindered productivity (Fitrani et al., 2019) triggers stress, well-being, and health issues (Grīnberga, 2016). The productivity and well-being experiences were especially high on major issues

happening during reporting deadlines, such as months' end reporting and regulatory reporting time. The theme suggests that change management discipline in ES adaptation should put more emphasis on how to provide better tools to the users' job demands.

Theme 3: Importance of Training

The importance of training is narrated by eight out of sixteen participants, which garnered 23.17 perception points, confirmed the indication in Motwani and Sharman (2016) of the need to train the users to know the ES functionality. This aspect was also implicated in Abu Ghazaleh et al. (2019), who suggested the appropriate training program in a post ES implementation to promote user satisfaction, and maximize the benefit of the ES adaptation, thereby maximizing the value of an ES and avoiding nonusability issues.

The importance of training as a theme from the answers of the participants, as shown in Figure 7, depicted the link of this theme from the TE-DF as a conceptual framework, as depicted in Figure 1. The utilitarian accounts' philosophy in Griffin (1988) projected the picture that training could promote the utility of the ES, where its utility contributes to the well-being of the user, the accountant participants in this study. From the JD-R model in Bakker and Demrouti (2018), this manifested the need for training for the ES users for them to get a better understanding of using the features or business functionality of an ES (Abu Ghazaleh et al., 2019; Motwani & Sharman, 2016). When proper training is provided to the user, it will promote user satisfaction (Abu Ghazaleh et al., 2019), solidify the job demand resource, and enhance the task execution and deliverable fulfillment of the users of an ES. In the change management aspect,

Altamony et al. (2016) suggested the involvement of management in the user training factors to ensure a successful ES adaptation.

Theme 4: Limited Features

This theme was inferred from the experiences gathered from five out of sixteen participants. Although it only garnered 12.2 points in the significance of perception, this is something to be considered by the ES providers to provide a better ES to customers and users of their system. In this them, the participants lamented on the limited features of their ES and the ES providers' slowness of improving the features of their system. This theme relates to the suggestion in Davison et al. (2018) the role of the IT experts to mitigate the nonusability of the system, making sure the features should be useful by the users. Along this line of argument, Spahn et al. (2018) suggested that ES providers should make sure that their ES features should help the needs of the users.

With reference to the productivity and well-being definition from the utilitarian accounts' philosophy in Griffin (1988), the limited features of an ES could deter full utilization of an ES as a tool to perform the job demands of the participants, therefore hinders productivity and causing stress and well-being issues of the participants. In relation to the suggestion in Bakker and Demrouti (2018), these limited features of an ES diminished the need for a strong resource to execute users' tasks and fulfill their deliverables. Linking the theme to the change management in ES adaptation (Altamony et al., 2016), with the limited features, as suggested in Spahn et al. (2018), users are forced to use how the ES works, not on how the users should execute their tasks with the

ES functionalities, which causes nonusability and hindering productivity (Yassien et al., 2017) and triggers health and well-being issues of the users (Grīnberga, 2016).

Theme 5: Setup and Configuration

Setup and configuration were some of the themes inferred from the narratives of the participants. This theme was narrated by five out of eight participants, with 12.2 points perception of significance. The five participants who narrated their productivity and well-being experiences related to the setup and configuration of their ES are related to the demands of their job. Participant KT lamented that there are multiple reports that were not set up or configured properly, report timing issues affecting the reporting process. This experiential description confirmed the indication in Spahn et al. (2018) that users are forced to adapt the ES features rather than the ES to provide the users the tool in the execution of their tasks.

The participants' narratives about this theme, was paved by the utilitarian philosophy in Griffin (1988) with synthesis from the JD-R model in Bakker and Demrouti (2018) in the TE-DF as a conceptual framework in this study; extending the change management body of knowledge applied in the ES adaptation. This finding confirmed the suggestion in Del Pozo-Antúnez et al. (2018), the task execution and deliverable fulfillment of the participants are related to the rigor of the job demands of the accountants. Supported of the indication in Motwani (2017), an improper setup or configured system can deter employee performance, while proper setup and configuration could avoid ES nonusability. Change management, as the responsible discipline in the successful adaptation of an ES (Altamony et al., 2016), should make sure the proper

setup and configuration of an ES to support the job demands of the users facilitating the execution of their task and the fulfillment of their deliverables.

Theme 6: Proactive Approach

The proactive approach, as a theme from the narratives of the participant's experiences, was expressed by four out of 16 participants, with 4.88 points on their perceived significance. The participants did whatever it takes to be able to execute their tasks and fulfill their deliverables in times of ES nonusability. Some used Microsoft Excel and other tools to fulfill their deliverables, such as management and regulatory reports.

Griffin (1988) had indicated that the proactive approach relates to the natural tendency of human actions trying to overcome difficulties related to utility to achieve certain goals. In relation to the JD-R model in Bakker and Demrouti (2018), this is natural for the participants to do whatever it takes to overcome the resource scarcity they encounter. This finding confirmed the suggestion in Del Pozo-Antúnez et al. (2018) on the rigor of the job demands of accountants. Some of them, when confronted with the nonusability of their ES, instead of just lamenting on the effect on their productivity and well-being, did some other proactive options to execute their tasks and fulfill their deliverables.

Limitations of the Study

As previously indicated, I am also working as a controller in the automotive dealership, which is congruent with the phenomenological exploration in this study. Hence, a potential bias could occur, which may have potentially positive and negative

implications for this study. The positive implication had given me, the researcher, to speak the same language and terminologies with the participants. However, the potential negative implication is the possible impairment of hearing and interpreting the narratives of the participants. Therefore, to overcome my biases, I used the epoché approach in transcendental phenomenology, which is also emphasized in the SCK data analysis approach, for me to be able to decipher clearly every relevant expression from the participants with a pure transcendental ego as indicated in Moustakas (1994). Although I used the SCK data analysis method that helped me manage this bias through epoché or bracketing, reflexivity, thick descriptions, and transcript verification, my bias could have clouded the interpretation of the data, which is a potential limitation of the study.

Additionally, while this study contributes to the literature to further understand the productivity and well-being experiences of the accountants when the ES they were using is nonusable, the busy schedule of the participants, due to the rigor of their job demands (Del Pozo-Antúnez et al., 2018), made the 30 to 45 minutes semi-structured individual interview impossible. Although, around this limit, the online open-ended questions and follow-up questions via email replaced the dynamics of individual interviews, but provided the text of the narratives that do not need any further transcriptions, as the texts were typewritten directly by the participants themselves. Nevertheless, there could be more narratives and experiences shared when a personal interview was conducted.

The automotive dealerships in Western Canada are just a fraction of the overall automotive dealerships in Canada or around the world. Selecting only the accountants in

Western Canada as the participants is a glaring limit to the study. Furthermore, the automotive dealership sector is just a fraction of many businesses adapting an ES to automate their business process (Chang et al., 2019; Comuzzi & Parhizkar, 2017; Kamal et al., 2018). In this context, there could have been much more experiences revealed when the study also included the accountants from the other sectors of business.

Recommendations

The adaptation of an ES in businesses was the response of a business organization to the rapid pace of competition in the digital business environment (Chang et al., 2019; Chou, 2018; Mahmood et al., 2019). The process of ES adaptation spurred an acute need to align the IT strategies with the specific business operation (Kahre et al., 2017) to add value to the organization (Bhattacharya, 2016). In this context, the management of an organization should select from among the many variations of ESs as described by Spahn et al. (2018). However, selecting the specific ES package from among the ES variants is daunting for the managers and leaders who are facing the complexities of technological disruption (Kuratko & Morris, 2018). Instead of alignment, the colossal ES adaptation failures had been reported (Chakravorty et al., 2016; Mahmood et al., 2019; Pabst et al., 2016; Saxena et al., 2016), which is causing an ES nonusability that hindered the productivity of the ES users (Fitrani et al., 2019; Sadiq & Pirhonen, 2017; Yassien et al., 2017), and causing stress and health issues on the users (Grīnberga, 2016).

Change management is responsible for the success of software system adaptation making the ES usable or failure causing ES nonusability (Altamony et al., 2016). There is a need for thorough planning to mitigate nonusability, which should involve both the

business standpoint and, most especially, the needs of the users (Voehl & Harrington, 2017). Hence, Spahn et al. (2018) considered the users as the center of the change management activities of new software adaptation. Altamony et al. (2016) even suggested an announcement or campaign to the users about the changes that could happen in the adaptation of a new system. This is necessary to motivate user acceptance (Haddara & Moen, 2017), to easily gain the needed learning and mastery of the new system, thereby, enhance ES usability (Rezvani et al., 2017).

The findings of this study indicated in the six resulting themes that juxtaposed some major implications that could have been overlooked by the change managers in ES adaptation. The six themes indicated that there is a need for the ES vendors and providers to enhance their user support mechanism, should make sure that users are provided with the necessary training, ensure proper setup and configuration, and most especially, to ensure that the needs of the users in the execution of their task and the fulfillment of their deliverables should be served by their system. On the part of the accountants and users of an ES, they should also be proactive in using other available tools to mitigate nonusability and being able to fulfill their deliverables.

Through this research, I have provided insights on what are the experiences of Canadian automotive dealerships accountants that relate to their productivity and well-being when their ES is nonusable. As shown in Figure 8, their experiences revolve around the execution of their tasks and the fulfillment of their deliverables amidst the rigor of their job demands. The findings contributed to the baseline literature for future study, which could take many paths.

The study outcome was congruent with the literature regarding the causes of ES adaptation and nonusability, which is affecting the productivity and well-being amidst the job demands of the users. In the literature review, some scholars explore the implementation aspects of an ES, while others focused their attention on the adaptation. In this study, six open-ended questions relative to the research questions were asked from the users. Additionally, some follow-up semistructured questions are also done via email to the participants. The questions are designed to gain understanding and explore the productivity and well-being experiences of the Canadian automotive dealerships accountants when their ES is nonusable. The participants in this study, in expressing the significance of ES support, the lack of good support, the stressful dealings with bad support, the need for training, setup, and configuration, the limited features, and proactive approach pointed to the rigor of their job demands as shown in Figure 8. From the study findings, the recommendation for future research are as follows:

- A research study that will explore and understand the better way for the ES providers to quickly respond and support the needs of their customers, amidst the peculiarities of each business organization, to overcome the limited features of their ES.
- An expansion of the study in the experiences of the accountants using an ES in the other industries.
- A deeper study on the users' personality and psychological attributes could explore who can handle easily or badly the high stress caused by ES nonusability.

- A further study using the synthesis of the utilitarian accounts' philosophy in Griffin (1988), with the job demand – resource theory of Bakker and Demerouti (2018) as a job demand – utilitarian resource (JD-UR), as a theory

Implications

The findings of this study, as it contributed to the change management discipline, applied in ES adaptation (Altamony et al., 2016), has the implications to the following:

- Institutional implication
- The implication to management practice
- Theoretical implication
- The implication to positive social change

Institutional Implications

My study has implications for informing schools and universities, with programs related to the curriculum for information systems or computer science, accounting, office administration, and digital literacy programs. The results of my study showed the need for accountants and admin professionals to be proactive instead of just waiting for the system support to execute their tasks and fulfill their deliverables. The insight from this outcome implied that educational institutions should develop curricular programs to prepare their graduates to use all the congruent tools around the ES being used in the workplace. Additionally, institutions that have the curricular program to prepare students to become IT experts are implicated that their program should include the ethics side of the IT profession. The sense of service should be inculcated to their students to put the service and care they provide to their clients and customers on top of personal preference

on how the systems work. These experts should be able to serve the need of their clients and customers on how their works should be executed by the system rather than forcing them to adapt what the IT professionals would want them to be.

The Implication to Management Practice

There are several implications for management practitioners that can be derived from my study. In this context, management practitioners are both the management and leadership of the organization and the ES vendors, providers, and expert IT consultants. The implication to management practice is coming from the life cycle in the ES adaptation. From the start of the planning phase in the change management process, considerations should be given a balanced approach between organizational needs and the needs of the users of the system (Spahn et al., 2018). The continuity and seamless transition from the legacy to the new system should be significantly considered without jeopardizing the job demands of the accountants. As suggested in Almajali et al. (2016) and in Reitsma and Hilletofth (2018), change management practitioners should make sure that training on the use of the ES system should be provided. This implicated that part of an on-boarding process for new employees in the accounting department should be thorough training on the usage of the ES used in the execution of the daily accounting tasks. In the revelation of the importance of ES support and limited features, ES providers, vendors, and consultants should strive to maintain and improve the level of support they provided to the clients using their system and the quickness to respond to the need of their clients.

Policy Implications

Well-being garnered significant attention not just in academia but also in public and private spheres of society (Thompson & Livingston, 2018). The implication of well-being in the workplace is under the auspices of workplace health and safety regulations. The stress-related findings of my study that confirmed what had been suggested in Grīnberga (2016), that enterprise nonusability, aside from hindering productivity in the workplace, also cause health issues. This demanded a great deal of attention on the part of the health and safety regulatory authorities to encourage health and safety training that should address the situation of ES nonusability, which could also hold ES providers accountable for any user health-related issues coming from their ES' nonusability. As the mandate of the health and safety authorities is coming from the laws of the nation, this implicated that health and safety laws and regulations should include the accountability of ES providers on health-related issues suffered by the users due to their ES nonusability.

Theoretical Implications

The absence of comprehensive study on human factors in the ES adaptation (Jenko & Roblek, 2016) left many avenues of research open on the life experiences of the accountants' using an ES. With the lack of empirical research in the automotive retail industry (Bellini et al., 2017), the outcome of this study provided several theoretical implications. The task execution–-deliverable fulfillment (TE-DF) was confirmed to be useful to explore the productivity and well-being of accountants when their ES is nonusable. This framework could be added as a theoretical model to the JD-R theory in

Bakker and Demerouti (2018) for any investigation related to the productivity and well-being of the ES users in relation to their job demands.

The study touched on the well-being that is linked to productivity, as indicated in Griffin (1988), from using ES as a workplace resource in Bakker and Demerouti (2018). This ES resource was adapted through the management of change in ES adaptation (Altamony et al., 2016). The synthetical incorporation of the utilitarian accounts' philosophy in Griffin (1988), in the utility from the absence of pain, into the JD-R theory (Bakker & Demerouti, 2018), ignited a potential baseline knowledge on the theory of JD-RU. This JD-RU could be studied further to be used as a baseline knowledge for future research in change management on the phenomena of employees' productivity and well-being in carrying their job demands through the resource utilization of any automation tools at the workplace.

Implications for Positive Social Change

The findings of my study may influence positive social change by encouraging dealerships management to provide some extra tools and help to their accountants when experiencing an ES nonusability. Additionally, the findings of my study may also provide more insights to ES providers, vendors, and consultants, to put the highest consideration into the well-being of their users by ensuring the productivity aspect through good support, proper training, appropriate setup and configuration, and features useful in the execution of the tasks of the accountants. Furthermore, while health issues related to ES nonusability are not currently taken into consideration in the workplace health and safety regulations, putting them in place may favorably change and improve the quality of life

of accountants and other ES users. As happiness or unhappiness at work affects the personal lives of workers (Joo & Lee, 2017) and personal lives also affect society (Maccagnan et al., 2019), the outcome of the study could potentially contribute an influence on positive social change, not just for individual ES users, but to society-at-large.

Conclusions

ES nonusability hindered users' productivity (Fitrani et al., 2019) and costing millions of dollars to businesses (Sadiq & Pirhonen, 2017). It affected the well-being and causing health issues to users (Grīnberga, 2016). This was very much experienced by the accountants in the automotive dealerships in Western Canada due to the rigor of the job demands for accountants (Del Pozo-Antúnez et al., 2018).

A plethora of literature exists on the topic of ES implementation and adaptation; they were more focused on the causes of success and failures. Nevertheless, the topic of productivity and the well-being of users has not been studied altogether. There were studies on productivity only or studies on well-being only. This study had focused on the lived productivity experiences of accountants when the ES they are using was nonusable. This study provided insights on the interconnectedness of productivity and well-being when ES is nonusable.

The literature used to gain more understanding about the phenomenon of this study and the literature that served as the foundation of the problem that paved the purpose of this study were considered in concluding the confirmation of the findings of this study to the literature. The study concluded that ES nonusability affects the

productivity and well-being of accountants. However, the influence is dependent on the quality of support provided by the ES vendors and providers, the training provided to the user, appropriate setup and configuration, useful features of their system that should meet the needs of the users, rather than forcing the users to adapt to their ES features.

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Appendix A: Initial Study Announcement

Inviting:

Automotive Dealership Controllers, Accountants, and Accounting staff to participate in the study on their experiences on Dealership Enterprise System / Dealership Management System (DMS) failure or nonusability.

Appendix B: Official Participation Consent in the Research Study

CONSENT FORM

You are invited to participate in a study that proposes to reveal how situations of failure or nonusability of DMS affects productivity and well-being of controllers, accountants, accounting or admin staff handling accounting tasks and deliverables in the Canadian Auto dealership. The study outcome could also uncover other things for possible improvement of the working conditions of accountants and accounting or admin staff in the dealerships.

This form is part of a process called "informed consent" to allow you to understand this study before deciding whether to take part or not.

This study is being conducted by Manuel Felicio who is a doctoral student at Walden University.

Background Information:

The purpose of this study is to explore and describe the lived experiences on productivity and well- being of the Canadian automotive dealerships accountants when a failure occurs, causing enterprise system nonusability

Procedures:

This study involves the following steps:

1. Online interactive open-ended questions or via email or virtual interview via phone or your preferred social media platform such as Zoom, Skype, Google Meet, Face Book Messenger or WhatsApp, which will take about 45 minutes.

2. A follow up communication may be needed to clarify your answers or statements via email or phone or your preferred social media platform as Zoom, Skype, Google Meet, Face Book Messenger or WhatsApp which may take about 15 minutes.

Here are some sample questions:

1. How often you experience failure or glitches with your DMS or something you need to do or produce that cannot be provided by your DMS, making the system non-usable, preventing you to execute your task at hand?

2. Can you please describe how the situations of nonusability of the system affects your productivity and stress level? If any, please describe its effect to your emotional and physical well-being, you may include the reason why.

Voluntary Nature of the Study:
Research should only be done with those who freely volunteer and there is no compensation in participating in the study. So, everyone involved will respect your decision to join or not and you may stop at any time. The researcher seeks to recruit 12 volunteers for this study, or until the data saturation is achieved.

Risks and Benefits of Being in the Study:
Being in this study could involve some risk of the minor discomforts that can be encountered in daily life, such as your time and uncomfortable questions to answer. With the protections in place, this study would pose minimal risk to your wellbeing.

This study offers no direct benefits to individual volunteers. The aim of this study is to benefit society by providing insights to change management practitioners and scholars the significance of well-being together with the aim for productivity, when adapting an enterprise system. With the improvement of system users' well-being, this aspect will provide an impact to positive social change.

Privacy:

The researcher is required to protect your privacy. Your identity will be kept confidential within the limits of the law. The researcher will not use your personal information for any purposes outside of this research project. Also, the researcher will not include your name or anything else that could identify you in the study reports. If the researcher were to share this dataset with another researcher in the future, the researcher is required to remove all names and identifying details before sharing; this would not involve another round of obtaining informed consent. Data will be kept secure in a password protected database and any printed copies is kept in locked drawers with a key available only to the researcher. Data will be kept for a period of at least 5 years, as required by the university.

Contacts and Questions:

You can ask questions of the researcher by email or by telephone. If you want to talk privately about your rights as a participant or any negative parts of the study, you can call Walden University's Research Participant Advocate at +1-612-312-1210. Walden University's approval number for this study is 01-26-21-0741763 and it expires on January 25, 2022.

You might wish to print and retain this consent form for your records. You may ask the researcher or Walden University for a copy at any time using the contact info above.

Obtaining Your Consent

If you feel you understand the study and wish to volunteer, please indicate your consent by entering the space provided below:

Your name: _____

Date of consent: _____

☐ I am interested to participate in the study as indicated in the announcement and in this consent

form.

Mode of Participation

☐ Online survey portal, ☐ Via Email, ☐ Zoom, ☐ Skype, ☐ Google Meet, ☐ Phone

☐ Other with:_____, username/number _____

Preferred Date: _____, Time: _____, Time Zone_____

Once you have started your participation and you want to stop or does not want to continue or you do not want your participation to be counted, you may email your intention.

After you fill the necessary boxes and lines above, please hit submit.

Appendix C: Data Gathering

Research Project: Enterprise Systems Nonusability: Productivity and Well-being Experiences of Canadian Automotive Dealerships Accountants

Participant Information

Name: _____

Position/Job title: _____, Start date: _____

Mobile Phone: _____, Email: _____

Dealership Name: _____

Dealership: City/Town: _____, Province: _____

Franchise / Brands: _____

Questions

1. Let us begin with your background. Please describe how you started working at the automotive dealership, how you ended up working in the accounting department, and how many years you have been working in dealership accounting.

2. Are you using an enterprise system or a dealership management system (DMS) in your accounting work at the dealership? Who is the vendor or provider of your DMS?

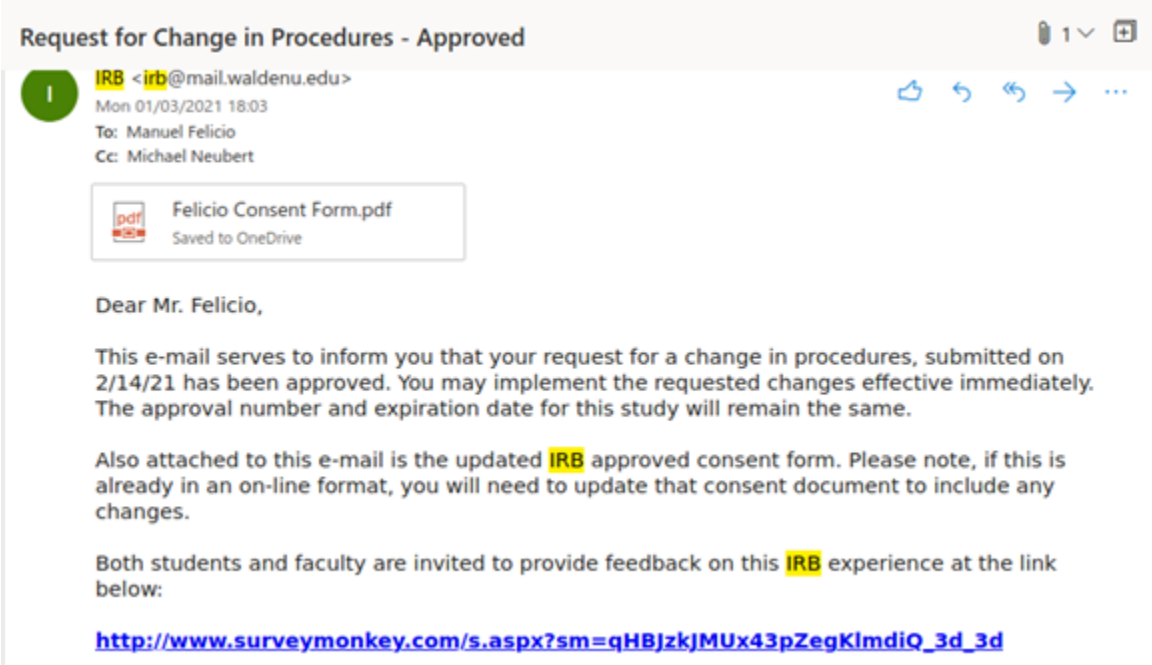
3. Were you already in the dealership when the DMS was adapted? How do you like the DMS at the start? If you came to the dealership after the DMS is in place, do you like its functionality? Are you satisfied in using the software to deliver your tasks?

4. How often you experience failure or glitches with your DMS or something you need to do or produce that cannot be provided by your DMS, making the system non-usable, preventing you to execute your task at hand?

5. Can you please describe how the situations of nonusability of the system affects your productivity and stress level? If any, please describe its effect to your emotional and physical well-being, you may include the reason why.

6. Other comments. You may add other things that relates to the contribution of your DMS to your work or the description of your working condition in the dealership accounting department.

Appendix D: IRB Approval to use Email as Additional Data Gathering Procedure



Request for Change in Procedures - Approved

IRB <irb@mail.waldenu.edu>
Mon 01/03/2021 18:03
To: Manuel Felicio
Cc: Michael Neubert

Felicio Consent Form.pdf
Saved to OneDrive

Dear Mr. Felicio,

This e-mail serves to inform you that your request for a change in procedures, submitted on 2/14/21 has been approved. You may implement the requested changes effective immediately. The approval number and expiration date for this study will remain the same.

Also attached to this e-mail is the updated IRB approved consent form. Please note, if this is already in an on-line format, you will need to update that consent document to include any changes.

Both students and faculty are invited to provide feedback on this IRB experience at the link below:

http://www.surveymonkey.com/s.aspx?sm=qHBJzkJMUx43pZegKlmdiQ_3d_3d

Appendix E: Excerpt of the Initial IRB Approval

IRB Materials Approved - Manuel Felicio

IRB <irb@mail.waldenu.edu>
Wed 27/01/2021 15:01

To: Manuel Felicio <manuel.felicio@waldenu.edu>
Cc: IRB <irb@mail.waldenu.edu>; Michael Neubert <michael.neubert@mail.waldenu.edu>

1 attachments (76 KB)
Felicio Consent Form.docx;

Dear Mr. Felicio,

This email is to notify you that the Institutional Review Board (IRB) has approved your application for the study entitled, "Productivity and Well-being of Canadian Dealerships Accountants When Enterprise System Is Nonusable."

Your approval # is 01-26-21-0741763. You will need to reference this number in your dissertation and in any future funding or publication submissions. Also attached to this e-mail is the IRB approved consent form. Please note, if this is already in an on-line format, you will need to update that consent document to include the IRB approval number and expiration date.

Your IRB approval expires on January 22, 2022 (or when your student status ends, whichever occurs first). One month before this expiration date, you will be sent a Continuing Review Form, which must be submitted if you wish to collect data beyond the approval expiration date.

Your IRB approval is contingent upon your adherence to the exact procedures described in the final version of the IRB application document that has been submitted as of this date. This includes maintaining your current status with the university. Your IRB approval is only valid while you are an actively enrolled student at Walden University. If you need to take a leave of absence or are otherwise unable to remain actively enrolled, your IRB approval is suspended. Absolutely NO participant recruitment or data collection may occur while a student is not actively enrolled.

If you need to make any changes to your research staff or procedures, you must obtain IRB approval by submitting the IRB Request for Change in Procedures Form. You will receive confirmation with a status update of the request within 10 business days of submitting the change request form and are not permitted to implement changes prior to receiving approval. Please note that Walden University does not accept responsibility or liability for research activities conducted without the IRB's approval, and the University will not accept or grant credit for student work that fails to comply with the policies and procedures related to ethical standards in research.