

2018

Balancing Internal Controls with Change Management in the Pacific Military Unit

Miriam Seveses Mefford
Walden University

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Walden University

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Miriam Seveses Mefford

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Walden University
2018

Abstract

Balancing Internal Controls with Change Management in the Pacific Military Unit

by

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MBA, Hawaii Pacific University

BSBA, Hawaii Pacific University

Dissertation Submitted in Partial Fulfillment

of the Requirements for the Degree of

Doctor of Philosophy

Management and Finance

Walden University

August 2018

Abstract

Federal government managers were advised to strengthen internal controls; the law dictates attestation of effective management controls, and the internal control program is used to detect risks. However, managers lacked preparatory training, with training being overlooked given the increased responsibilities. Managers are assigned the programmatic role regardless of the lack of program standards in knowledge, skill, and ability. The research questions addressed change management components, concepts, and core qualifications relative to program readiness. The purpose of this single case study was to identify and explore change management components contributing to the effectiveness of internal controls. The conceptual framework was based on Lewin's change concepts of unfreezing, moving or changing, and refreezing phases with the inverse principle in field theory. Thirteen professionals from the Pacific military unit in Hawaii participated in semistructured interviews. Inductive coding was used to thematically analyze the data. The key results of the emerged themes illustrated how: organization skillset was used for linking change components to internal controls, assessment was a tool used for transforming a manager's concept, and experience was essential in leading change core qualifications. Significance of the study was the promotion of stronger measures in preventing fraud, waste, and mismanagement of limited resources. The research results could inspire social change by increasing communication and collaboration to benefit senior leaders, and financial and program managers. The value-added training concepts and leadership innovation, and how managing change relates to internal control could lead to program success thus benefiting all primary stakeholders.

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Dedication

The knowledge of God is life eternal. Let the words of my mouth, and the meditation of my heart, be acceptable in thy sight, O Lord, my strength, and my redeemer –Psalm 19:14. First and foremost, I present this degree to my husband and mentor, Ricky Dean... you are the air I breathe and I love you – my pillar, rock, and foundation since becoming one. We accomplished this title together. To my children God gave me for this short time, I love you, remember to prove God and if He is with you. My Father-promised gift and Sunshine – Charles Michael Ikaika Dean, you will do great things. It is my always and forever infinity, Amber Monkey. Forever love, Alyssa Pebbles, strive to know Him. Love you, Ricky Jr., use your greatest gift of tenderness. I am thankful for the unending puppy love, Alabama and Kronk. Love to SistaAct360=Pheeb+Pris! Mom and Dad – Olive and Louis – I love you. No words could pen your love and faith in me.

Where are the words to tell you what I am feeling? My kindred spirit, Jade, I love you. If Father be for us, who can be against us? To the eternal Garden & Bride's Pool. He is the Great I Am. My Pastor and mentor Charles Underwood, I love and thank you. Your words are always in season... not what you say but how you feel when you say it. You taught me to look for mercy and truth and do whatever God puts in my path. Thank you for bringing me back when I ran. You said He blesses the work of my hands and blessed is one to whom He will not impute sin. I am living this blessing for your words and faith in your God. Thank you for letting me marry Rick. This degree I give to Ricky Dean for presentation. Father, be glorified for great things you have done. I am not worthy of the least of your mercies. There came a woman unto Jesus... I love You, Father God.

Acknowledgments

Much aloha and appreciation to Dr. David Bouvin, Dissertation Chair. A box of chocolate covered macadamia nut candy led me to meeting you at Residency 1 in Orlando and to this pinnacle of scholarly achievement. Thank you for the many phone calls, texts, leadership, and mentoring. Your constant devotion and heart to see me through this journey remains priceless. Your guidance and directing of next steps inspired me to keep going despite bleak situations. Thank you to Dr. Godwin Igein, Committee Member. Meeting you at Residency 4 in Anaheim taught me to be specific about the Dissertation and next steps. Thank you both for teaching me sense of purpose. To Dr. David Gould, Walden University URR, thank you for your insight, organization, and guidance while on this scholarly journey. To Timothy McIndoo, Form and Style Editor, thank you for providing your editing expertise and kind words of encouragement.

This doctorate degree would not be possible without the faculties' subject matter expertise and constant mentorship and leadership. To all other faculty at the residencies, Dr. Sandra Kolberg, Dr. John Nirenberg, Dr. Sandra Harris, thank you for the encouragement, perspective, and scholarly impartation. Thank you to my colleagues for sparking motivation and chiming in by way of discussion postings. Lastly, to the participants of my research study and others I did not mention – I am ever appreciative of your contributions. Until our paths cross again, aloha and mahalo!

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Chapter 1: Introduction to the Study

According to the U.S. Government Accountability Office (GAO), federal government managers were advised to strengthen internal controls, and the law dictates attestation of effective management controls. Federal government managers are responsible for developing and maintaining an effective internal control program (GAO, 2017). The objectives of the internal control system are to provide reasonable assurance for the operations' effectiveness and efficiency, financial reporting reliability, compliance of financial information systems, and regulatory compliance (Assistant Secretary of the Navy, 2016). The certification statement of assurance is the instrument used as the official documentation attesting whether internal controls over financial reporting (ICOFR) and administrative controls comply with the law (GAO, 2014). Senior leaders or senior accountable offices submit their annual statements to the Department Secretary (U.S. Assistant Secretary of the Navy, 2014), who then submits a consolidated statement to the Executive Agency of the Secretary of Defense. Internal control managers and program managers have the collateral duty of assessing and evaluating the system and the environment of internal controls.

In exploring internal control management, this chapter covers the following topics: (a) background, (b) problem statement, (c) purpose, (d) research questions, (e) conceptual framework, (f) nature of the study, (g) definitions, (h) assumptions, (i) scope and delimitations, (j) limitations, (k) significance of the study, (l) significance to social change, and (m) summary.

Background of the Study

The Pacific military unit is similar to many agencies in the Department of Defense in that, in recent years, it has been required to do more with fewer resources. The compliance of internal control management has been widely researched, but few studies provide perspectives on, and methods for managing the program. The status quo oversight has for a long time demonstrated it met the intent of the law with no new conceptual strategy for strengthening program management. Long and Franklin (2004) argued that legislators create policy for meeting legislative intent and specify implementation details, but often without a construct. A training and development construct helps with synchronization of not only the implementation strategies, but also takes into consideration the behavioral and larger institutional contexts (Lu, Mohr, & Ho, 2015). The status quo oversight continues to prevent the positive effect of the internal control program because of the increased responsibilities, lack of training, and new congressional initiatives that continue to be mandated.

The focus of this qualitative research study was to explore change management perspectives and the program relationship with internal controls. Alessandri and Borgogni (2015) defined change management as a process by which new opportunities that can contribute to ongoing change are explored. According to Kang (2015), Lewin's concept of change is the archetype of change management, which is often used for managing change. With the plethora of change management studies, a gap exists for linking specific aspects of the change process as tools for managing the Pacific military unit's program.

Specific to the U.S. Armed Forces, the Managers' Internal Control Program is mandated by the Federal Managers' Financial Integrity Act (FMFIA) of 1982 under Title 10, United States Code Section 3512. Management responsibility for emphasizing internal controls was defined in the U.S. Office of Management and Budget (OMB) Circular A-123. Besides Circular A-123, the FMFIA of 1982 correspondingly highlighted control programs and control-related activities. Similarly, the mandate for companies that are traded publicly is the Sarbanes-Oxley Act (SOX) of 2002. These programs have a common objective, which is to prevent mismanagement of resources.

The OMB (2017) described the federal government as one of the world's largest and most complex entities with approximately \$4.1 trillion outlays in fiscal year 2017. As with other military service components, the Deputy Assistant Secretary's office is responsible for effectively establishing and maintaining internal controls, and meeting objectives of the FMFIA (Assistant Secretary of the Navy, 2015). The Department of Defense financial management is a high-risk program (GAO, 2017) given the stewardship of taxpayers' funding. Therefore, the internal control program is linked as a critical component to managing finances (GAO, 2017). While the program is designed for entities to report and record material weaknesses, lacking core management competencies and relevant training often leads to poor management and job performance (Van Eerde, Tang, & Talbot, 2008).

Managers are given the program responsibility, but they often lack the proper knowledge and training. In this situation, the manager adjusts to the program as dictated by top senior leaders, and makes changes that includes a redefinition of the scope of

responsibilities, alters the way in which work is done, and learns to work with the new working relationships between all levels of management (Solberg & Wong, 2016).

Akkermans and Tims (2017) stated that career competencies provide employees with the knowledge, skills, and abilities essential for professional development and personal enrichment. A study conducted by Papanek (1973) revealed that different forces and workplace demands are often placed on the employee, which can cause unnecessary tension in the working environment. Consequently, appointed managers are unable to expand on internal control core qualifications since the program lacks a professional development construct. The tension increases as managers realize that in a mechanistic organization, the expectation of their senior leaders is to comply with their request for ensuring compliance of rules and regulations.

One challenge to managing internal controls is the burdensome environment of constant change while congress continues to mandate new laws pertaining to funding and resources. Another challenge is the lack of a training construct for preparing managers to oversee the program. In complying with the statutory requirement, Sebastian (2007) noticed the internal control compliance challenges of balancing significant resource requirements with the ongoing operational demands. Furthermore, the unit's staff was assuming responsibilities for which prior experience and training did not provide the appropriate knowledge. Thus, organizations are compelled to make changes to survive the economic uncertainties (Edmonds, 2011). A senior leader's decision to sign the certification statement is based on the manager's recommendations, and therefore, making the manager's role a critical component of the submission process.

Increasing attention to management deficiencies contributes not only to program success, but also provides a scholarly body of knowledge. Given the uncertainty and turbulence in the Pacific military unit's environment, Lehmann (2017) added that logic of change management is a debated discipline. Thus, an approach was developed using a linear strategy of moving from one stage to another. Change management can be viewed as a technique, process, methods, or roles for change agents, but the overall process is considered to be fundamental, systemic, and transformational (Kang, 2015). Kristiansen and Bloch-Poulsen (2017) added that planned change is equivalent to job change, and can be viewed negatively because job changes can also imply new job functions. While the debate continues between top leaders and managers, following sequential change management steps can deliver a promised change agenda, but the change is not often accepted or followed (Kang, 2015).

Despite changing situations in mission or operations, funding levels in the military units and services have either remained the same or decreased. Rarely do funding levels increase to accommodate the manpower demand for new functions that are needed for new program mandates. For purpose of producing the highest financial benefits and meeting the highest congressional priorities, the GAO (2016) reported requesting additional funds to rebuild the military service component's staff capacity using a robust and targeted recruitment program to include hiring and filling critically mission-essential positions. However, as funding levels decrease, military commands and lower echelon entities alike are becoming overburdened with the competing demands and priorities to meet mandated program changes (Smith, 2016). Although unspecified by leaders,

managers can also view perception of increased responsibilities as a new change requirement. Research findings have provided improved understanding of the challenges inherent in change implementation, but it has not accounted systematically for the characteristics of social influence (Battilana & Casciaro, 2012). Altering program management of high-risk areas can lead to program weaknesses with ineffective implementation plans, and might inevitably require strengthening of internal controls.

This research is on the program management of internal controls that consists of the mandated annual requirement from subordinate commands. Enacted by the U.S. Congress, the Deputy Assistant Secretary (2012) emphasized their internal control program of effective internal controls, policies and regulations governing management controls, and the requirement for the commands to submit certification statement of assurances annually. Laws and regulations such as the FMFIA and the OMB Circular A-123 direct entities to establish and maintain effective internal controls at all times according to the Chief Financial Officer (CFO) Act of 1990 (Under Secretary of Defense (CFO), 2013).

Change is a key issue for many organizations because it is difficult to implement processes that are initially viewed as too complex with vague guidance. The United States military services and federal government are no exception to this trend (Lyons, Swindler, & Offner, 2009). A study by Kristiansen and Bloch-Poulsen (2017) noted that Lewin's concept of resisting change is not only relative to the individual, but rather includes the organization. An organization can be viewed as a boundary zone, and change takes place with the many interacting factors working together as one (Bruce, 2015), and

the whole group being committed to the change. In leveraging talent and leadership, the GAO (2015) recommended using leadership factors in program areas of intensive transformation. With improvement in the unit's program, the focus becomes the manager's internal control program appointment and associated training, and the program managers' submission to senior leaders for review.

The caution with any type of new change process is the inclusion of a change implementation strategy. Thus, change management knowledge, skill and ability as it relates to program management can be viewed as simple yet complex. According to contemporary literature, substantial evidence indicates that 70% of change initiatives are challenged or fail in the planning and execution phases of the process (Grady & Grady, 2013; McFillen, O'Neil, Balzer, & Varney, 2013; Thomas, George, & Rose, 2016). Similarly, Burnes (2015) argued that the perspective of developing ideas and practices to create change should be long-term instead of short-term. While this can be a factor for failed change initiatives, another challenge is the managers, who are responsible for the implementation strategy.

The Office of Personnel Management (OPM) noted the core qualification of leading change as an employment qualifier for top civilian leaders in the senior executive service levels (OPM, 2012). While the core competency is directed for civilian senior executives, managers can also gain management direction for overseeing internal controls, but OPM has not confirmed the correlation. Demonstration of leading changes involves creativity and innovation, external awareness, flexibility, resilience, strategic thinking, and vision. Kang's (2015) definition was that change management could be

viewed as a transformation and systematic technique of processes, methods, or specific roles for change managers. While the executive core qualification exists as a requirement for senior leaders, inclusion of this core qualification could be relative to program managers and the internal control program construct to produce program efficiencies.

The case study explored the concept of adding value to management controls in the federal government. The program objectives and risks are broadly classified as operations, reporting, and compliance (GAO, 2014). The pacific military unit could work towards revamping policies, standards, and training for effectively achieving program objectives. If managers are able to solve problems successfully, then the current method used as part for performing their job would not need any changes (Rusanen & Poyhonen, 2013). A new method for change is that it must be targeted and timely with congressional mandates. Thus, the unit can improve accountability and financial performance by defining training as a concept for achieving program goals effectively.

Problem Statement

Law dictates attestation of effective internal controls (GAO, 2016; Gupta, Weirich, & Turner, 2013; Janvrin, Payne, Byrnes, Schneider, & Curtis, 2012), and managers are assigned the programmatic role regardless of their lack of meeting program standards in knowledge, skill, and ability to produce program efficiencies. While the consensus within the community of practice is that the internal control program does not add value, internal controls are effective with growing demands and shifting environments (GAO, 2014). The general problem was that while leaders are advised to strengthen the internal control environment, individuals in this managerial capacity lack

the preparatory training for managing the high-risk and high-priority program. Sebastian (2007) argued that appropriate training be available for enhancing skills in internal control testing, evaluation, and results documentation. Thus, the way in which untrained managers are currently assigned the management role can lead to program weaknesses.

Limited research on internal controls and change management concepts can be caused by the unpredictability of congressional mandates and how training is often overlooked with new responsibilities and growing demands. Policy leaders are advised to continually improve accountability for achieving mission goals (GAO, 2014). Despite the development of methods to improve implementation processes of new initiatives, new and more effective strategies must be considered (Grady & Grady, 2013). The specific management problem was the lack of development and training available for managers. Training should detail the required core competencies for endorsing internal controls from a change management perspective. The following gap was identified between: (a) research that emphasized that human resource problems are caused by a lack of core competencies with an estimated 80% of relevant training attributed to increasing job performance (Van Eerde et al., 2008), and (b) the Pacific military unit's strategic plan to grow the organization by 30% with the ongoing challenge of training existing personnel to be successful in program management (GAO, 2017). The Pacific military unit has yet to stipulate a specific training framework as policy for improving accountability, producing efficiencies, and achieving program objectives.

Purpose of the Study

The purpose of this qualitative single case study research was to identify and explore change management components that could contribute to the program effectiveness of internal controls for managers in the federal government. Building on various change research, this study incorporated change management with the mandate of internal controls. According to Balsam, Jiang, and Lu (2014), the benefits of a strong internal control program include promotion of efficiencies, reducing risk and loss of assets, ensuring financial statement reliability, but more importantly, the complying with laws and regulations. The unit regulates internal controls for efficiently safeguarding against waste, fraud, and mismanagement. The case study research was deemed relevant for understanding change concepts, given the defined space, timeframe, and the ability to trace the changes over time (Yin, 2014).

A combined group of internal control and policy managers served as the research population for culturally examining programmatic viewpoints. Using an informed qualitative method, purposive sampling was the strategy for the data collection. A known fact is that program managers and financial managers have the inherent functional role for program oversight of financial resources. Thus, participants of the study are federal government personnel located in Hawaii, who have experience in internal control management, program management, financial management, and policy management. The minimum requirement for being a participant was experience with the certification statement of assurance annual submission to the higher echelon command, and acquired

knowledge of and involvement with the process of the management control and related policy programs.

Research Questions

The research questions for this qualitative study were:

1. What components of change management can be linked to the management of internal controls?
2. How can internal control managers' concepts be transformed to produce efficiencies, prevent mismanagement of limited resources, and achieve program objectives?
3. What core qualifications and processes of leading change are imperative for ensuring effective management of internal control programs?

Conceptual Framework

Targeting change can be reactionary considering how congressional mandates change program requirements. The conceptual framework for this study was Lewin's change concepts using the inverse principle in field theory (Swanson & Creed, 2014). The framework I selected aligned with the qualitative approach for exploratory research. Yin (2011) supported the use of a framework for properly bringing about opportunities for searching supporting evidence including the evidence contrary to the study. Focusing on Lewin's concepts, change requires the unfreezing, moving or changing, and refreezing phases for producing change (Papanek, 1973). Much of how concepts are formed depends on an individual's prior epistemology and accumulated information for consequently constructing personal views (Zirbel, 2004). Swanson and Creed (2014)

introduced the two aspects of change as situational facts and individual perceptions. The acceptance of transformation depends on a trained change manager's leadership, ethics, and vision. In highlighting leadership issues, Lyons et al. (2009) suggested that leaders are the prominent influential factor of change. With emphasis on the pacific military unit's audience and the usefulness of the research, the intent was to communicate findings for policy makers and to senior leaders in the pacific military unit using Yin's (2014) *inside-out* case study configuration.

Nature of the Study

This was a qualitative single case study. Since change perspective was critical to the study, the way in which the research was conceived becomes a fundamental issue, and therefore, the qualitative research is the solution in this regard (Gelo, Braakmann, & Benetka, 2008). Selection of this approach provided the opportunity to explore why senior leaders have a role for supporting change while managers often resist change. Zand and Sorensen (1975) argued that only when leaders communicate change and encourage managers to accept new beliefs derived from the change can the concepts be sustained. The intent of the single case study approach was to explore how change principles can be used to manage internal control programs effectively and efficiently.

The study included change perceptions relating to challenges, resistances and readiness elements. Psychologists explained how human resistance to change is a perfectly natural process, and how it is human nature to exercise opposition to a process laden with uncertainties and anxieties that generate discomfort and doubts (Mariana, Daniela, & Nadina, 2013). As a possibility for increasing management efficiencies, the

priority was not to validate results, but to explore efficiencies rather than the general term (Trott, Duin, & Hartmann, 2013) using Lewin's change phases. The qualitative research case study approach was the design used by Yin (2014), who noted that this approach employed particular forms for data analysis. Thus, this case study related to Lewin's seminal work on change management.

Interviews and direct observations were conducted as ways to collect sources of data for the qualitative case study. I used multiple methods to collect data, which also provided the opportunity to observe participants while they provided explanations (Morgan, Pullon, Macdonald, McKinlay, & Gray, 2016). A case study performed in a natural setting was a way to unravel the unit's organizational complexities (Abma & Stake, 2014). The focus was on the participants' change management experience. Being skilled to listen was paramount especially when the interviews were conducted. Yin (2014) stipulates that interviewees recount the incident, while the researcher captures the mood and affective components to understand the context. Besides providing insights and perceptions, participants described the situation and how it is currently being managed. Conducting observations in a natural setting gave account of what can be said of the situation and views of the fundamental change management practices.

Definitions

The following definitions are provided as generally accepted descriptions and as terms for this study:

Assessable unit: An organization's reasonable span of control separated by functions, sections, and programs that can be assessed or analyzed as internal controls (Commander, Navy Installations Command, 2015).

Assessable unit manager: Appointed by head of directorate or division for overseeing internal controls of a function or program (U.S. Assistant Secretary of the Navy, 2014).

Budget submitting offices: Codified as echelon level two military unit offices with fiduciary responsibility for executing money, Deputy Assistant Secretary (2016) considers offices as assessable units that are directed to submit certification statement to the designated higher echelon office.

Budgetary integrity: Federal Accounting Standards Advisory Board's (FASAB) concepts of federal accounting that financial reporting must fulfill government's duty to be accountable publicly for taxpayers' moneys and other expenditures according to regulations and laws (FASAB, 2016).

Certification statement: Document used by echelon two level offices for certifying reasonable assurance stating that controls are in place and operating effectively. The statement records one of the following: (a) unqualified statement for reasonable assurance with no material weakness; (b) qualified statement for reporting one or more material weaknesses; and (c) statement of no assurance based on a command not conducting any assessments and must include extensive justification and rationale. Only senior leaders of commands have signature authority for releasing document to the next higher echelon command (U.S. Assistant Secretary of the Navy, 2014).

Chief Financial Officer Act: Enacted in 1990, law emphasizes reforming and improving management of finances, and the overseeing of general management functions (GAO, 1991).

Control accomplishment: Opportunity for coordinators to report improvements made in any of the Managers' Internal Control Program components including accomplishments for mitigating risks or enhancing an entity's ability to meet mission objectives (Assistant Secretary of the Navy, 2015).

Control activities: Overall purpose for meeting the objectives, affects control environment, and used to ensure actions are taken to mitigate risks (Under Secretary of Defense, 2016).

Control deficiency or weakness: Monitoring and tracking of control weaknesses are required on a quarterly basis; commands report weaknesses as follows: (a) material weakness as a negative condition, (b) reportable condition that adversely affects the command's ability to meet their mission, and (c) item to be revisited for lack of sufficient information and brought to senior leaders' attention (Commander, Navy Installations Command, 2015).

Control environment: Organization's culture of internal control and directed by senior official of the command. Coordinators and managers assist with ensuring effective program (U.S. Assistant Secretary of the Navy, 2014).

Federal Financial Management Improvement Act: Enacted in 1996, law promotes financial management and systems used for providing accurate, timely, and reliable information to senior leaders (OMB, 2016).

Federal Managers' Financial Integrity Act: Requires agencies to evaluate internal control systems to protect against fraud, waste, and mismanagement (U.S. Assistant Secretary of the Navy, 2014). FMFIA is cited by OMB as the authority codified in 31 U.S.C. 3512 including the Government Performance Results Act Modernization Act, Public Law 111-352 (OMB, 2016).

Financial improvement and audit readiness: Method for improving financial information and auditability for military services; initiative focuses on priorities, processes, controls, and systems (Under Secretary of Defense, 2016).

Government Performance Results Act: Enacted in 1993 to make entities accountable of managing programs, law requires agencies to establish strategic goals as starting point, record objectives for achieving annual goals, and measure performance of programs (GAO, 1996).

Internal controls: Term is synonymous with *management control* and comprised as a tool used by managers to achieve results (U.S. Assistant Secretary of the Navy, 2014). Internal controls are comprised as the policies, organization, and processes used by financial and programs managers to achieve results and safeguard assets (Commander, Navy Installations Command, 2015), and should be an integrated effort to meet objectives of the *Federal Managers' Financial Integrity Act*.

Internal control over acquisition functions: Reports reasonable assurance of acquisition activities and procurement programs. Acquisition component consists of (a) organizational alignment and leadership of acquisitions; (b) acquisition policies and

processes; (c) human capital supporting acquisitions and procurement; and (d) information management and leadership of acquisition functions (OMB, 2016).

Internal control over financial reporting (ICOFR): Part of the military unit's Manager's Internal Control Program, financial reporting accounts for budgetary integrity and reasonable assurance of financial resources; supports the Financial Improvement and Audit Readiness initiatives, and inclusion of a plan of action and milestones as enclosures to certification statements for material weakness identified in assessments (U.S. Assistant Secretary of the Navy, 2014).

Internal control over financial systems: Reporting of reasonable assurance that supports the military unit's systems of record, and is aligned with the Federal Financial Management Improvement Act, and the Federal Information System Controls Audit Manual (U.S. Assistant Secretary of the Navy, 2014).

Internal control over non-financial operations: Reports reasonable assurance for operations and administrative functions (U.S. Assistant Secretary of the Navy, 2014).

Inventory of assessable units: A list of divisions and subdivision including functions and programs that constitutes the organization. All areas and functions must be represented as part of the organization (Commander, Navy Installations Command, 2015).

Managers' Internal Control Coordinator: An appointed government employee, who is either military or civilian, to manage and execute the mandated program. The coordinator or manger is responsible for meeting annual reporting timelines and requirement (Under Secretary of Defense, 2013).

Managers' Internal Control Plan: Document for establishing the organization's internal control environment and provide program information (U.S. Assistant Secretary of the Navy, 2014).

Managers' Internal Control Program: Report of reasonable assurance for operations and administrative functions (U.S. Assistant Secretary of the Navy, 2014).

Managers' Internal Control Reporting Period: Begins on July 1 and ends on June 30 of the following year. The reporting period differs from the federal government fiscal year, which begins on October 1 and ends on September 30 of the following year (U.S. Assistant Secretary of the Navy, 2014).

OMB Circular A-123: Defines managers' responsibility and requirements for overseeing internal controls in federal government agencies. Environment of internal controls supports effectiveness and integrity, communicates program objectives, and provides continual feedback to management (OMB, 2004).

Reasonable assurance: Opinion about the internal controls that are in place and operating to detect and deter fraud, waste, and mismanagement of resources (Under Secretary of Defense, 2013).

Risk: Possibility, potential event, or situation that can cause adverse and negative effects. Risks are reviewed for materiality using the different categories of control weaknesses, and from the bases of internal and external stakeholders creating the risks. Also reviewed to determine the acceptability or if necessary, the applicable corrective action plan and milestones. Objective for reviewing risks is reasonable assurance of internal controls (U.S. Assistant Secretary of the Navy, 2014).

Risk assessments: Essential for detecting and identifying control weaknesses, risks are reviewed, determined, and documented. Coordinators determine control deficiency and merit for reporting the identified risk. Risk assessments are filed as evidence of management reviews (Under Secretary of Defense, 2013).

Sarbanes-Oxley Act: Enacted in 2002, U.S. federal law prevents accounting scandals in public companies including requirements provision for financial statement accuracy (OMB, 2004).

Senior Accountable Official: Senior leader of command that appoints coordinator and is signatory for statement of assurance. Senior leaders provide reasonable assurance in effectiveness and efficiency of operations, reliability of financial reporting, and compliance with laws and regulations (Committee of Sponsoring Organizations, 2015).

Statement of Assurance (SOA): Document signed by the Secretary of the military component for submission to the Secretary of Defense. The service component certifies to reasonable assurance with statement that controls are in place and operating effectively. Statement of assurance documents the following: (1) unqualified SOA for reasonable assurance with no material weakness; (2) qualified SOA for reporting one or more material weaknesses; and (3) SOA of no assurance based on a command not conducting no assessments, but must include extensive justification and rationale (Commander, Navy Installations Command, 2015).

Assumptions

To facilitate clear understanding of the research study and problems, assumptions provided clarification of the internal controls culture in the pacific military unit. The

acific military unit is also recognized as a component of the unified military services. Existing with the congressionally mandated program is the awareness of the internal control management origin.

The first assumption was the understanding that recently, the unit provided mandatory guidance for top leaders to support an environment of individual creativity and innovation concepts. However, the military services are codified as mechanistic organizations, and have not completely adopted the new guidance for the creativity and innovative working environment. Umstot (1980) noted that the perception of the military is one that epitomizes an authoritarian organization. Likewise, Morgan (2006) identified organizations within the United States Department of Defense as a machine with mechanical thinking that are routinized, efficient, reliable, predictable, and bureaucratic. Supervisors typically assign the responsibility to a manager based on the organization's duty to fulfill the requirement of the law. Senior leaders appoint managers as coordinators for internal controls after conducting an unstructured review of best-fit candidate, and with other program managers submitting their assessments. The appointment as the coordinator is either a civilian or military staff member with the appointment effective immediately until rescinded.

Another assumption was that managers are appointed the role based on their qualifications, but are unclear of the exact connection with their qualifications to fulfill the program requirements. The expectations and direction for improving the command's internal control environment remained the same. Gelo et al. (2008) noted that from a constituent property using any entity, consideration is given to understand the known

(organization) and the knower (manager) as both is inseparably connected. Morgan (2006) added that when observing a culture, the observation is an evolved form of social practice that has the influence by many other complex interactions between people, events, situations, actions, and general circumstance. Program administration and management position being vacant are unacceptable to top leaders of the unit as policy requires the continuity of program oversight.

Basis of the appointment is meeting the intent of the FMFIA Act. Another assumption was that after being appointed in writing, managers and their alternates and program managers complete the training course about the culture of internal controls. Once appointed to the position as coordinator, the military unit's policies are used as guidance for regulatory compliance, but stipulated other initiatives within the internal control program. Thus, mandatory training for coordinators, alternates, and other program managers are minimal. Regulation includes the establishment of a management control program within an executable environment, but the unit's execution of internal controls involved an annual evaluation vice a continuous evaluation of the internal control systems for protecting against fraud, waste, and mismanagement.

The OMB Circular A-123 directed federal government agencies with the management control program in similar response of the publicly traded companies' requirement contained in the Sarbanes-Oxley (SOX) Act of 2002. I assumed that managers recognized that the program was intended to improve the reporting reliability and relevance of financial statements by strengthening internal controls over financial reporting (ICOFR) (Boland, Bronson, & Hogan, 2015). Boland et al. (2015) stated that

SOX was enacted as a reactionary measure to the fraudulent financial reporting early in the twenty-first century. The assumption for strengthening internal controls was that the law mandated this responsibility to top leaders of the unit. Top leaders fully understood the foundational bases to include internal controls, as a manager's responsibility, but the program was also used to detect and prevent risks.

Documenting the report via an attestation of the systems and environment of internal controls was another assumption of the study. Senior leaders of an organization sign and submit their certification statement to the next higher echelon command, and attest to full compliance of the program requirements. The assumption is that leaders with signature authority are knowledgeable in majority of the unit's functions. This known concept projected the continuous communication and collaboration between top leaders and managers, but communications were only used for balancing top leader expectation to job responsibility, therefore, leads to poor program management job performance. Keim, Landis, Pierce, and Earnest (2014) confirmed studies that anxiety is the outcome of role conflict and the uncertainties of job expectation as typical for employees who are unsure of what their jobs are and how best to do their jobs. Managers assist top leaders with the inevitable program success or failure. Therefore, a leader's commitment is characterized as influential to managers for cultivating and nurturing program managers.

Another assumption was that top leaders of the unit have the responsibility to set the program pace and objectives for the organization, and have proper training and knowledge while going through the different military ranks. Similarly, managers are intuitive of the program evaluation provided by top leaders. The current training courses

are used to provide the foundational knowledge to oversee the program, and top leaders assumed the manager to be knowledgeable of the program standard. Shamir, House, and Arthur (1993) recognized the importance of aligning individual self-concepts to that of higher-level organizational objectives. Similarly, OMB (2016) emphasized that managers have the overall responsibility and accountability for proper management. The foundational bases of the functional role are to understand what the current situation of the program is, what the known risks are, and what the barriers have been known to be. The environment of effective internal controls remains executable based on knowledgeable leaders and managers that fully supported OMB's directive.

Another assumption was that managers were well-informed of the revised OMB Circular A-123, which was effective in the beginning of fiscal year 2006. The circular directed systematic and proactive measures. The implemented guidance directed by OMB (2004) was for agencies to

1. Develop and implement appropriate and cost-effective internal controls
2. Assess adequacy of internal controls in programs and operations
3. Separately assess and document ICOFR
4. Identify needful requirements
5. Take corrective action, and
6. Report annually through management assurance statements.

As part of this assumption, I noted that GAO (2017) continued to implement strategies and opportunities to build on internal control standards, and that all personnel were made fully aware of this.

The last assumption for this study linked the objective of the program with a manager's abilities and skillsets. At a minimum, managers understood the meaning of control activities and the components of the Pacific military unit's Managers' Internal Control Program, as displayed in Figure 1, and could solve problems successfully. As stated by Rusanen and Poyhonen (2013), there is no need for change when an individual can solve problems successfully in current situations. There was new knowledge with creativity and innovation as a tool used in part for managing a successful program with the leading change core qualification. Tools and knowledge guaranteed the success of an organization's operations by minimizing and preventing risks (OMB, 2004) and can lead to successful operations.

Testing for accuracy of such controls does not provide absolute assurance for preventing fraud, waste, and mismanagement. Rather it is assumed that managers understand the reasonable assurance from that of absolute assurance because absolute assurance cannot exist in this environment, considering human capabilities. Managers who participated in the final study created a definitive control environment for identifying effective versus ineffective processes in operations, financial reporting, financial systems, and acquisitions. Commands provide annual certification statements of the components shown in Figure 1. From this viewpoint, participants evaluating the program are fully engaged to meeting objectives to include value-adding perspectives to further enhance the internal control program in the Pacific military unit.

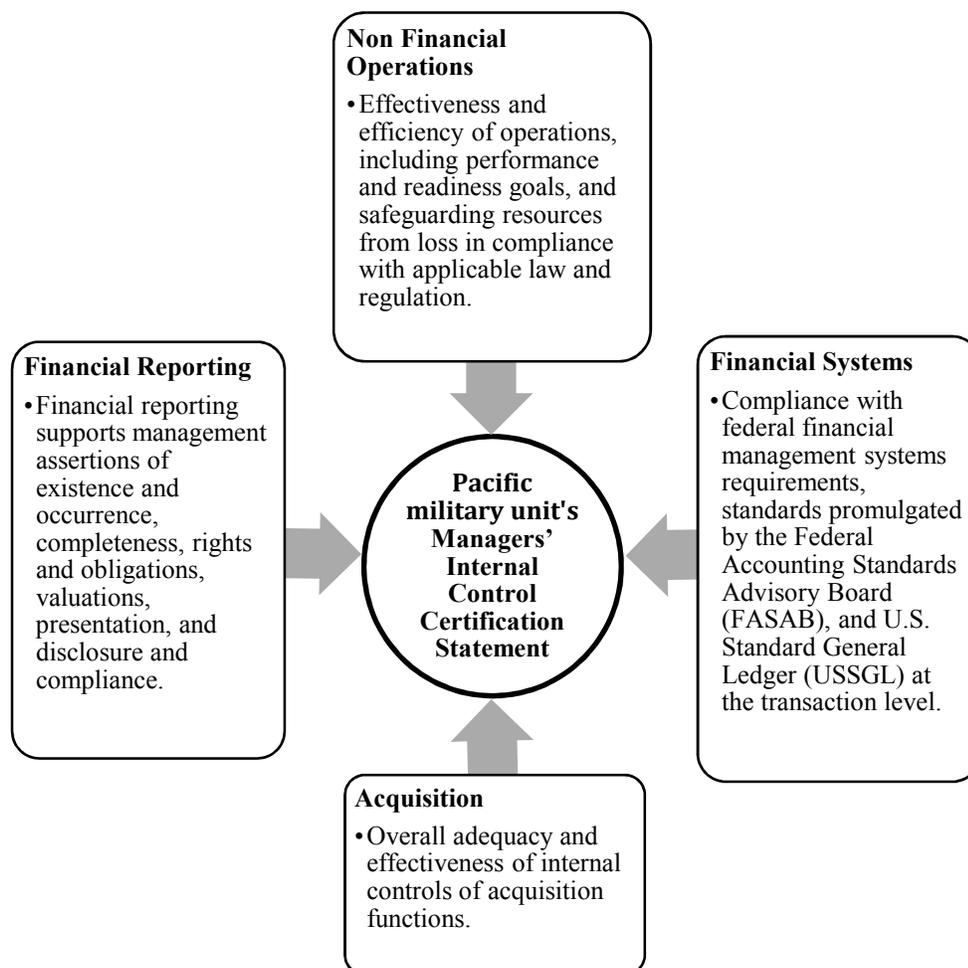


Figure 1. Internal control certification statement components.

Scope and Delimitations

The scope of the study was limited to the pacific military unit's internal control program relative to program and functional management. Although there are other geographic units, all unites are also mandated by law to have an executable system and environment of internal controls, my focus was delimited to the pacific military unit. My goal was to explore the pacific program management oversight. Do so will inevitably

influence other federal geographic units' leaders and managers. Study participants validated issues that are related to confounder variables such as communication, collaboration, and training based on their actual experiences, knowledge, and comments. Thus, the diversity of experience in change management as related to the program management perspectives.

The focus was on participants' internal control and change management personal views and attitudes. Participants are currently working or have worked for the pacific military unit, and have either program or financial management experience. Part of the credibility is the actual responses from participants, with participants understanding the questions being asked of them, and being able to provide honest answers to the topic (Yin, 2014). Context of the setting was collective of the different departments that the participants worked for to add diversity of management and change perspectives.

Limitations

My study was limited to the pacific military unit's internal control program in relation to managing change. Other limitations are as follow:

- The study was bounded to the specific echelon levels established within the pacific military unit, and the participants interviewed worked for echelon levels 2, 3, and 4 commands.
- The formative process involved evaluating the findings to facilitate with determining the value of the data to avoid ambiguities (Lincoln & Guba, 1986).

- The ideas about tasks and objectives were the fundamental organizational concepts for performing the goal-oriented activities (Morgan, 2006).
- The participants with program or financial management experience self-reported their knowledge, experience, and personal views and attitudes.
- The participants of this particular case commented on the valuable and differing management perspectives including their personal definition of change management.
- The study was guided by using the inside-outside approach (Bang, 2009) for the participants' value, experience, and background.
- The bounded system of statutes and regulatory bodies of the internal control environment can prevent innovation and creativity especially when the change is positive.
- The duration of the interviews and observations were limited by time, but did not affect the study for gaining insights into the problem.

Interviews and observations qualitatively were used to gain management's perceptions in order to narrow the focus of the objective, that is, an in-depth exploration of the issue within the environment. The sources were used as a strategy to address biases. In using the inside-outside approach, Bang (2009) defined the individual-environment relationship as distinct to what belongs to the individual and what justifiably belongs to their working environment, and noted that the environment was understood to be meaningful and rich. Consideration of the bounded system of statutes and regulatory bodies of the internal control

environment were used to prevent biases. The interviewees self-reported their knowledge and experience based on the interview questions, and provided insight to the internal controls process that related to change management.

Significance of the Study

Understanding how change is managed as it related to internal controls was the specific focus. While different echelon commands exist in the federal government, the different levels established within the pacific military unit bounded the case study. Sebastian (2007) emphasized that the execution of internal controls required additional work and the process to move to the next stage included the review of entity-wide effectiveness of controls, integrity and ethics, information and communications, and monitoring the environment. Illustrating the fundamental problem, the pacific military unit could revamp policies, standards, and training to meet the program objectives effectively. The significance of the study is placing emphasis of the person in the inverse principle, and reducing the broad based knowledge of internal controls to include the ambiguity of core qualifications for managers.

The significance of the study was the consideration of the conceptual framework for defining change training as a critical component of the internal control program. The pacific military unit managers are given the collateral duty and responsibility for managing internal controls. Congress continues to mandate or provide modifications to high-risk programs, making change ever-present in the unit. In analyzing change, Brannmark and Benn (2012) exposed how change does not often survive or stick. Personnel help management with the implementation, design, and execution of a system

of internal controls (GAO, 2014). According to Lyons et al. (2009), the relationship between an organization's leadership and the effectiveness of a change initiative lowered an employee's cynicism about the context of change. Given the traditional leadership in military organizations, the area of financial reporting requires informed decision-making, and thus the innovative strengthening as part of the program manager's resource base. The significance of the study can reduce a gap in literature, and potential for social change.

Significance to Practice

The Deputy Assistant Secretary (2012) emphasized effective internal controls, policies and regulations to govern the internal control program, and the requirement for commands to submit certification statements annually to the higher echelon commands. Managers are often assigned the functional role by their direct supervisors based on the unit's intent to be compliant with the law. This law becomes the priority, and the unstated strategy for both the leader and program manager's point of implementation of the collateral duty. While the initial concept requires commitment, this initial entry point of the implementation phase can lead to an immediate internal control deficiency based on the manager's lack of training and experience regarding program language and terminology, risk assessment reviews, and program vision. Specific focus of this entry point served to facilitate the positive or negative causal relationship between the senior management and the different levels of managers.

I focused on Lewin's change concepts that interfaced with the inverse principle as shown in Figure 2. When employed, potential transferability could be relative to Lewin's

concept that facilitates learning and enabling individuals to understand and restructure their perceptions (Burnes, 2004). Lewin's equation, $B = f(P, E)$ (behavior, function, person, and environment, respectively) emphasizes resolving issues by taking the situational field for a better-balance fusion (Allport, 1947). Laws and regulations such as the FMFIA and the OMB Circular A-123 directed entities to establish and maintain effective internal controls (Under Secretary of Defense, 2013). These established laws and regulations denote the environment of the study. Lewin advised on the social stimuli within the cultural environment and pressures to which the person responds (Allport, 1947). Likewise, Lewin's inverse principle as proposed by Swanson and Creed (2014) was a method for analyzing causal relations of building scientific constructs, and with change factors that represent either driving or restraining forces.

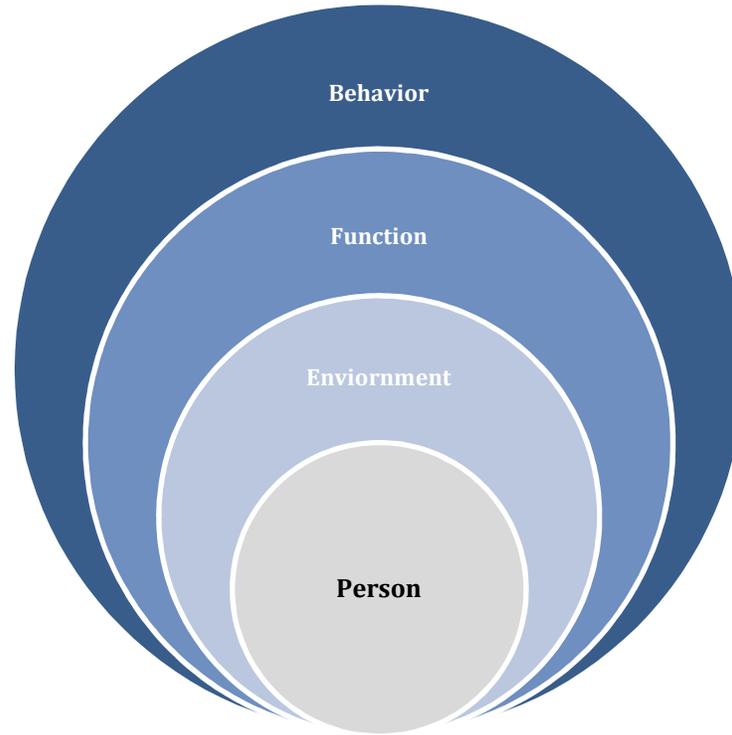


Figure 2. Relationship of internal controls to the inverse principle.

Significance to Theory

The qualitative research case study was the form of inquiry used to explore the construct currently in place within the pacific military unit. Establishing legitimacy, a case study provided the means for a researcher to retrospectively reflect on a person's experience and their organizational phenomena (Becker & Burke, 2012), and to understand the perspectives to examine the processes (Lee, 2014). Specific processes are qualified as the Managers' Internal Control annual reporting period submission. The worth of conducting the research is the results of documentary evidence collected with the outcome of information to be revelatory (Yin, 2014). The participants were internal control managers, functional managers, and financial and program managers, who are

practitioners to identify either driving or restraining forces of change. Rationale for selecting a single case was to illuminate the research questions, and the accessibility to the public of sources such as policies and regulations specific to the pacific military unit and lower echelon organizations.

The correlation of change management to a manager's responsibility enhanced understanding of the proper stewardship of federal government resources. Allport (1955) offered a foundational base in describing the individual's experience as the field factor of field theory, and acting outwardly towards it. Therefore, as the program is highly visible within the mechanistic chain of command protocol, leaders should develop managers to adapt to the constant changes imposed by congress. Executing annual funding resources requires oversight particularly with new processes within the confines of mechanistic environments. As internal controls are interwoven in high-risk programs, individuals are assigned the functional role, but without a developed concept for change training. Change perspectives can be used as a tool for increasing knowledge given the mandates and periodicity of change, and with the desired outcome of the managers' performance as described by Allport.

Overseeing changes and directives require prioritized transformation. SOX served as the impetus for government entities to review their requirements of the existing internal control system (Sebastian, 2007). Besides compliance, the mandate required evidence of effective internal controls concurrently with financial statement audits (Janvrin et al., 2012). The pacific military unit's reactionary compliance resulted in an uncoordinated approach for appointing managers as subject matter experts. In addition to

the concurrent management of other programs are the arduous tasks of ensuring funding are expended consistently with the organization's financial strategy. The military unit's policies are used to regulate internal controls. As a high priority program unique for identifying fraud, waste, and mismanagement, other mandated programs are deemed highly prioritized across the different organizational functions.

The rate of change is often without recourse in relation to the imposition of constant congressional changes. In retrospect of the prioritized high-risk nature of the program, endorsing effective controls via change management can provide factors for strengthening the program. Thomas et al. (2016) detailed the linear rationale of the change process beginning with proper planning that includes clear and simple rationales, stronger alignment with the organization's initiatives, and the effective execution of programs. Organizations are often willing to adapt to the changes, but individuals themselves can be viewed as a restraining driver of change. Leveraging employee development and training as a successful way forward for meeting the leadership protocols represented the significance of study.

Results of the study can be applied to the pacific military unit's internal control or management control program, and other change or leadership innovation platform as consideration for ensuring high priority programs produce the desired outcomes. Organizations must be fit to undergo change initiatives (Amis & Aissaoui, 2013; Cruickshank & Collins, 2012; Holt & Vardaman, 2013), and the organization can better align trained leaders for optimally producing the desired end state (Botezat, 2012). The

results of the study could also increase value concepts in leadership innovation by expanding on the manager's knowledge base and skills.

Significance to Social Change

The federal government is described as one of the world's largest and most complex entities with substantial program outlays and expenditures. For fiscal year 2017, the outlays totaled \$4.1 trillion as reported by the OMB (2017). Prioritizing and maintaining policy and regulation standards using Lewin's change management phases presented new guidelines for inspiring social change. The concept that leadership innovation encompasses leading change core competencies further exposed the need for quality training. The intent was to gain a deeper understanding of the routines, insights, and behavioral patterns that could contribute to positive social change of the bounded program system.

The emphasis on human development as it pertains to the functional role of management control programs. This study provided an understanding of change management principles as they related to internal control program management. Focusing on managers, senior leaders can revisit the training construct and provide a standard leadership platform for training and development. Research results could inspire social change with an enhanced understanding of how managing change related to internal controls, determine success factors of high-risk programs, and stronger measures to prevent fraud, waste, and mismanagement of limited resources. Implications identified the internal control management principles for leaders to understand change perceptions relative to leadership training as a positive forward thinking concept of social change.

With the focus on managers, senior leaders can revisit the training construct and provide a standard leadership platform for training and development.

Summary and Transition

Chapter 1 introduced how internal controls should be emphasized as defined in the OMB Circular A-123. The purpose of this qualitative single case study was to identify and explore change management components that could contribute to the program effectiveness of internal controls for managers in the federal government. Data were gathered was to explore how the pacific military unit could revamp policies and standards including a training paradigm to develop program managers. The research questions guiding the study were to explore the components of change management that could be linked to the management of internal controls, how internal control mangers' concepts could be transformed to produce efficiencies, prevent mismanagement of limited resources, and achieve program objectives. The leading core qualifications and processes of leading change are imperative for ensuring effective management of internal control programs.

In the introduction, the topic and current relevance as it applies to the pacific military unit are highlighted. The general problem statement provided the evidence of the problem that is significant to the management discipline as managers are assigned the programmatic role regardless of their lack of program standards in knowledge, skill, and ability for producing program efficiencies. The specific management problem was that the pacific military unit could develop managers by expanding on the required core competencies for endorsing internal controls from a change management perspective.

Concurrently, the pacific military unit has yet to stipulate a specific training framework as governing policy for improving accountability to achieve program objectives.

Lewin's inverse principle in field theory established the conceptual framework including the concepts of change initiatives. Key concepts explored are outlined in the nature of the study section. The purposive sampling represented the strategy for collecting the data. While the methods for the collected data were interviews and observations, participants were limited to managers with internal control, policy, and financial and program management experience. The focus was to gain a deeper understanding of the functional roles, and behavioral patterns of the bounded program system.

The study has implications for positive social change. The key results of the emerged themes illustrated how: (a) organization was used for linking change components to internal controls, (b) assessment was a tool used for transforming a manager's concept, and (c) experience was essential in leading change core qualifications. It can directly affect the pacific military unit program as part of the innovation and creativity vision including adding value for program effectiveness.

Chapter 2 is the literature review that sought to identify the change management concepts relative to the internal controls program. It sought to provide the depth of the program's requirements as mandated by the FMFIA of 1982 under Title 10, United States Code Section 3512, and how the program has evolved to its current state. The literature review was narrowed to five areas: (a) vision and background, (b) supposition of the internal control program implementation, (c) professional standards and principles, (d)

practical implications of the inverse principle, and (e) the means of adding value to the internal control program using change management factors. The literature was analyzed to review how leaders could better prepare managers being assigned the collateral duty for their organization, and how the pacific military unit could revamp the standards and policies governing the current program state. The results showed how formal training and development could be factors for strengthening the program.

Chapter 2: Literature Review

The purpose of this qualitative single case study research was to identify and explore change management components that could contribute to the program effectiveness of internal controls for managers in the federal government. The specific management problem was the lack of development and training available for managers that detailed the required core competencies for endorsing internal controls from a change management perspective. The Pacific military unit's program was synonymous with the management control program and was mandated by law. The internal controls functional role was assigned to a coordinator, and in this case, is the program manager. Management responsibility for emphasizing internal controls was defined in the OMB Circular A-123. The general problem was that while leaders are advised to strengthen the internal control environment, individuals in this managerial capacity lack the proper training needed to manage the high-risk and high-priority program. The specific management problem was the lack of development and training available for managers detailing the required core competencies for endorsing internal controls from a change management perspective.

As a factor for strengthening the program environment, the Pacific military unit leaders responsible for setting standards could stipulate training as a critical factor for emphasizing internal controls while developing functional managers. As a similar centralized theme highlighting Lewin's leadership style and conceptual framework, Wolf (1973) noted that efficiency is maintained when leaders carefully consider human needs and enhance the value of the work performed. This chapter includes the literature search

strategy, conceptual framework underpinning the research, literature review, and summary and conclusions.

Literature Search Strategy

To gather material for the literature review, peer-reviewed articles were searched. Combinations of key words and terms were used such as: *change management, internal controls, financial reporting, leading change, change successes, field theory, strategic change, management change, conceptual change, change models, military leadership, mechanistic organization, government policy, Lewin change, training and development, human resources, organizational change*, and other related key terms.

A wide range of databases were used to identify current and seminal, peer-reviewed scholarly literature published between 2013 and 2018: Business Source Complete, Emerald Management, ABI/INFORM Global, Military & Government Collection, Political Science Complete, PsycINFO, SOCindex, ScienceDirect, ProQuest, Google Books, and Google Scholar. The literature selected for this study was based on iterative reviews, subject relevance, and the overall scholarly content pertaining to the research problem. When current literature was not available for a specific issue, research articles and published books that provided subject matter reference were used for emphasis.

Conceptual Framework

As a component of this qualitative research, Lewin's change management concepts and the inverse principle were selected as the conceptual framework underpinning this study (Swanson & Creed, 2014). Kolb and Kolb (2005) claimed Lewin

to be the founding father of change management, and Lewin's field theory was defined as the life space of an individual's goals, needs, influences, and the political events affecting behavior. Similarly, Kang (2015) described Lewin as the archetype of change management with the fundamental concepts as part of a process. Reviewing literature of other change methods, Al-Haddad and Kotnour's (2015) study described Luecke's work that started with a joint identification of problems that needed solutions. However, Moran and Brightman (2001) described change as a process in the organization's structure, direction, and capabilities that served individual changing needs both internal and external to the organization. For this study, the steps are termed as phases, and the clarified steps and processes allowed for greater understanding of the change management context.

Individuals can perceive change management in different ways. Learning the phases involves a taking in, processing the learning experience, and expressing what is learned (Kolb & Kolb, 2005). As part of the study, Lewin's phases of change established the terms used in other studies. In discussing action research as part of this case study, it was assumed that the action research of small groups and field theory are distinct to Lewin's phases of change as (a) unfreezing, (b) changing or moving, and (c) refreezing (Scherpereel & Lefebvre, 2006). While Kolb and Kolb stated the assessment of need for change required an initial diagnosis of change, Lippitt (1947) described Lewin's steps as phases of influence for establishing change relationships. Another study conducted by Lippitt (1943) advocated the objective for leadership training is to increase job performance. In developing a need for change, Moran and Brightman (2001) argued that

risk of failure remains greater as tension in the workplace continues to garner attention because management tradition is often challenged. From this viewpoint, Lewin's claim of leadership style and conceptual framework was found useful for the study.

Related to the conceptual framework was the use of Lewin's inverse principle. Burnes (2004) described the inverse principle as $B = f(P, E)$ (behavior, function, person, environment, respectively). Leadership was key to addressing change within the organization. According to Luecke's change method, Al-Haddad and Kotnour (2015) stressed the importance of strong leadership for addressing change. Considering the social and cultural factors, Wolf (1973) suggested that usefulness in maintaining efficiency is achieved only when leaders consider the human aspects of needs and desires, and when they enhance life value of the work that individuals perform. This was prefaced with the understanding that individuals remained the focus for producing the efficiencies required for organizations.

In articulating internal control standards, Lewin's management concepts relating to group processes and leadership principles were considered. Swanson and Creed (2014) noted two defined aspects of change as (a) situational facts and perceptions of individuals involved, and (b) the inverse principle in field theory. Zirbel (2004) described individual perceptions as *theory of natural selection* to include the ideas acting as blocks used for building complex or abstract representations. This was reason for considering the manager's perception amidst the rapid changes mandated by congress, and the change culture surrounding internal controls. The consideration had a strong effect for the organization if the plan to progress to higher performing levels and the desired changes

made are not lost. Buchanan et al. (2005) described stability of new working methods for sustainability required a shift in thinking with new behaviors rooted in social norms and shared values. Hence, transformation is based on a trained individual's leadership, ethics, and vision when training lessons and new knowledge becomes a part of their concepts and perspectives.

The context of group used in this study was the collective managers, who are managing the internal control programs. Slater, Evans, and Turner (2016) suggested that team development of individuals collectively coming together is essential for change. Similarly, Luecke's method for change proposed the identification of leadership as a group imperative for managing change (Al-Haddad & Kotnour, 2015). Lewin's major contributions to management theory included: (a) concepts of field theory, (b) action research, and (c) group dynamics (Papanek, 1973). The distinction of Lewin's contribution solidified the conceptual framework of this study.

Terms critical to change surrounded the viewpoints of efficiency, management, and productivity. According to Papanek (1973), Lewin coined the term *group dynamics* as a study in professional practice that adds to job enrichment with contributions to human betterment and happiness. The context of a manager's behavior, function, person, and environment within the group can add value with leaders addressing situational facts of the pacific military unit's internal control program. Success in using change management principles is based on individuals of the collective team. Job enrichment progresses as individuals perceive they are a part of the team and as group dynamics continue to evolve.

Addressing the need for new training and concepts as core change competencies can develop as part of team concepts. Group members come together as in Burnes' (2004) study, to share new knowledge gained from the training that enables managers with preparation of what is to be expected. Field theory, group dynamics, and action research can bring about planned change. Slater et al. (2016) mentioned an example of change with individuals aligning themselves and making decisions on behalf of the group to benefit of the group. This creates a meaningful attachment to the group and to their jobs. As job enrichment is highlighted, what ensues is job satisfaction for individuals, and the organization benefits with fewer position turnovers and loss of resources.

Specific to change management, action research involved small groups and field theory. Since the military is often viewed as a large organization with managers frequently rotating, there is an expectation of change and turmoil occurring simultaneously in the system (Umstot, 1980). The law required that internal control manager positions to be occupied at all times irrespective of knowledge or training. Thus, individual knowledge or any similitude of the management control perspectives is refined using Zirbel's (2004) theory of natural selection. Recognizing Phase 1 as the unfreezing stage, the person and environment was the focus for developing change management skills. Factors in this phase represented driving or restraining forces, and provided a trajectory for effective program management at the onset of receiving functional responsibility.

The pacific military unit can develop and train individuals to become successful internal control program managers in the unfreezing phase. Brightman and Moran (2001)

argued that the way leaders act and communicate contributed to the dramatic influence on the professional and organizational effectiveness. However, it is much easier to change the ideology and social practice with a group of individuals, rather than the single individual (Lewin & Gold, 1999a). Communicating construct of training and development of managers allow them to become qualified to perform the functional role and provide productive value as a member of a team or group.

As the organization focuses on building change skillsets in managers, senior leaders can trust a manager's recommendations when change training is a program standard. By, Armenakis, and Burnes (2015) argued that a manager's efficacy is resultant of recognizing habits of thinking, feeling, and behaving. Aligning change with a manager's sense of purpose produced positive engagement when considering change in the organization (Moran & Brightman, 2001). The notion that decision-makers use cognitive capacity on issues considered salient is a theory derived from social cognition (Avellaneda, 2013). From this respect, managers can produce quality work and efficiencies as described by Wolf (1973), which in turn leads to higher competencies and productivity levels as driving forces of change.

The valued component of human resources remained the focus of the working environment. Given the internal control environment, Lehmann (2017) suggested the logic of change management is a debated discipline, but appropriate with a developed approach using a linear strategy of moving from one stage to another as in the conceptual framework of this study. Lewin's inverse principle equation relative to change management supported this viewpoint. Scherpereel and Lefebvre (2006) noted Lewin's

change model as *unfreeze*, *change*, and *refreeze*. However, Lozano (2013) noted Anderson and Anderson's change proposal pathways expanded on Lewin's model as developmental, transitional, and transformational. Research conducted by Sherman, Rauthmann, Brown, Serfass, and Jones (2015) argued that Lewin's inverse principle of $B = f(P, E)$ does not offer terms critical to the detailed explanation of the processes. However, the process focused on the person placed in a situation to produce a certain behavior (Sherman et al., 2015). The inverse principle is focused in the other change phases described by Lewin, but restated in the unfreeze phase as a strategy for focusing on the manager's capacity. Behavior is the conduct displayed in the capacity of internal control manager and the desired outcome of the inverse principle.

The function as it related to the internal control program is the multiplier of the person in the environment or the outcome of the manager in the environment of overseeing the systems of internal controls. Organizational culture of the pacific military unit's mechanistic environment is described as evolving over time. According to Brightman and Moran (2001), organizations evolved in response to the dynamic external environment involving their function and culture. Elements of an internal control system include processes, resources, systems, and culture and structure (Sarens & De Beelde, 2006). The corresponding function also related to the individual's existing role with forces that are either driving or restraining given the point of being delegated as the manager with current knowledge in practice.

Supporting Lewin's equation, the moving phase evolves as change occurs and the new change management knowledge gained was used for improving professional

practice. With cognitive routines, By et al. (2015) identified studies where success occurred in the past or present on behalf of the individual or others. Studies supported theories on cognition with an associated behavior as the outcome of the interaction (Sherman et al., 2015). For example, individuals are described as goal-oriented, who can be pulled by their values, desires, and sense of purpose (Moran & Brightman, 2001). This phase concentrated on the significance of change management, and wherewithal to accept the new management perspectives and skillsets. The iterative approach in this phase facilitated movement from a less acceptable to a more acceptable set of performance (Burnes, 2004); thus, this created a standardized practice for control and decision-making. The concept within this phase can alter perspectives for managing high-risk programs.

According to Lewin, refreezing is the last phase of change management. Individuals have the capability to accumulate new learning on how to incorporate skills while working with driving and restraining forces as it correlated to internal controls. Megehee (2016) argued that behavior is similar to thinking in that it is automatic and nonconscious and occurs as real-world applications. Individuals can perceptually determine enabling versus constraining factors of change (Swanson & Creed, 2014). While adding value to the program itself, change concepts also add value to the behavior and performance of the manager. Refreezing sets the new standard for managing internal controls. New perspectives can be sustained as the group norm with senior leaders advocating the training and development into the annual training plan for all personnel.

Thus, senior leaders can have a renewed trust of the managers' ability to support the recommendations provided to them.

Aligning Dynamics of Management Concepts

The pacific military unit's operations are categorized by program roles and functions according to the organizational chart. Management of human resources exists as a major component of the entity's business activities and events. Operational decisions are made using budgetary and financial information (GAO, 2017). Likewise, Zand and Sorensen (1975) emphasized the quality of decisions to influence change was based on synthesizing the social elements such as the individuals that interact to make sound decisions. Lewin's work on change management paralleled the method for managing individuals. The pace and scale of change is continuous, but an organization's core values do not change (Kumar, Kumar, Deshmukh, & Adhish, 2015). The federal government is no different as individuals are responsible for the climate of demonstrating the unit's core values.

Managing personnel is a functional component that requires a form of leadership and the ability to make informed decisions at all levels. According to Davis and Taylor (1975), the unfreeze phase is the initial step for leaders and individuals alike to become dissatisfied with the current management behavior, and recognize how to overcome the resistance of change. In Hermann's (2015) study, tension causes the enthusiasm for change goals and objectives to be realized. Herman further argued that tension is noted to originate from physiological or real needs, and the other being an objective or goal.

Relating to Lewin's unfreezing concept, it is imperative for senior leaders to assess a manager's qualification from a performance and behavior viewpoint.

Exploring research on change management processes resulted in the expansion of Lewin's definition of the status quo concept. While Manchester et al. (2014) found Lewin's model a part of action research that anchored the unfreezing phase as a traditional approach for disturbing status quo management, Davis and Taylor (1975) noted this phase as an attempt to unfreeze the old behavior. According to Schein's (1999) study, the unfreezing phase is similar to the concept of quasi-stationary human behavior stability that was part of both driving and restraining forces. Al-Haddad and Kotnour (2015) referred to Kanter's (1999) concept as challenging the prevailing wisdom of the organization. Schein further emphasized that the restraining forces led to frustrating encounters by individuals resisting change. Leaders have a responsibility in this phase of change management to address the status quo program management.

The change phase of Lewin's process is both an approach and actionable step for individuals. This phase challenges an individual's hesitancy to accept the mindset of change, which also leads to change in the organizational pattern (Davis & Taylor, 1975). As part of action research, Papanek (1973) introduced the conditions and dynamics of the team that bring about change. Within the team dynamic perspective is the life space of the team members that respond to the change as an anticipatory goal (Allport, 1955). Schein (1999) argued the phase must be comprised of a psychological outlook that creates a sense of safety together with a learning mechanism. Sebastian (2007) iterated the lessons learned from the internal controls mandate that helped to strengthen the

environment. Thus, the actionable steps contained in the change phase included a detailed review that incorporated the action research concept.

Individuals advance to the refreeze phase having learned new internal control management perspectives. By et al. (2015) argued the new structure that becomes a part of the refreeze phase as leaders establish the new and transformed culture of change. Buchanan et al. (2005) identified leadership as having the responsibility for setting the change values and challenges. Also, in the study were the political challenges that should be analyzed to ensure vision credibility and influence. In addition to the analysis, Scherpereel and Lefebvre (2006) found that review of financial and program trends provide feedback necessary to sustain the change. Concepts of the refreeze phase should be observed to maintain the new culture change.

Internal controls are viewed as constantly changing, but managers must also be able to adapt to the environment to include the requirements that change dictate. The analyses of Lewin's concepts were applicable to the pacific military unit establishing the general laws for meeting the organizational objectives, controlled environment, and uniqueness of the individual event (Rosenzweig, 1944). Swanson and Creed (2014) considered change and its complexities, and noted that when change is not oversimplified, can still be challenging yet rewarding. Also in the same research, realizing the uneasy alliance of status quo and innovative change, the two aspects of change culminate with situational facts and the perceptions of the individuals involved.

Individuals perceive the circumstantial stimuli within the environment that creates tension or direction (Hermann, 2015). Recent study by Lehmann (2017) pinpointed the

life-space concept that Lewin denoted with the individual action connected to the inter-reliance of the group relations. Lewin's (1943) contribution of group theory added that the concept might be understood and mastered by learning through practice. Individual capabilities and competence facilitate program success. Although viewed as ordinary, core management theories including management of human resources served as institutional factors for the entity's operations.

Application of Field Theory

The individual as manager was identified as a critical component to the program. The management factor and the organization's human resources or personnel coincided with Lewin's field theory. Field theory aligns with the importance that an event is the result of many factors (Lewin, 1943). Burnes and Bargal (2017) described Lewin's field theory as the examination of the interaction between the individuals themselves being in the total field or environment in which they belong. Regarding the attitudes that an individual contributed to the organization, Lozano (2013) stressed the assessment of attitudes were informational, emotional and behavioral influential factors. Thus, the uniqueness of individuals and the human resource aspect for managing change.

The function of management ensures personnel carry out their roles and responsibilities within the context of environment in accordance with their official position description. Managing individuals and behavior culminates with a direction because it is embedded in layers of social structure and culture, and with certain forces always pushing individuals to act along certain paths (Chin & Jacobson, 2009).

Regarding the decision-making process, organizations must be attentive to the interacting

factors with the perception based on the current needs of the environment (Hermann, 2015). Officially delegating the role and responsibility affects the individual's mindset and behavior for searching new knowledge and understanding to unavoidably make informed decisions for their senior leaders.

Senior leaders must be able to continually assess and understand human resources as relating to the nature of the business as this concept interconnected with the tension previously noted. Lewin's change phase of moving involved individuals being encouraged to adopt new perspectives they are inclined to support as part of the change process (Scherpereel & Lefebvre, 2006). According to Rosenzweig (1944), the fluidity to assess between the individual and the environment is highlighted in Lewin's concept of aiming to set general rule of practice with the individual's behavioral field. Likewise, Papanek (1973) noted the work should not limit an individual's potential in the context of Lewin's management by participant, productivity, organizational development, and organizational change. Assessing for strengths and weaknesses can lead to a defined program execution.

When considering program execution, making plans for directing change should be a part of the organization's strategic plan. Dawson (2005) argued that it is necessary to analyze the change process using a timeframe before, during, and after when change occurs, and for senior leaders to decide when to introduce change. Focusing on a trajectory of improvement would imply a dynamic perspective (Buchanan et al., 2005). The strategic plan sets the tone for the controlled environment for meeting the program objectives. A glance at this method is as Rosenzweig's (1944) statement that the

environmental forces have a determinative role in the behavior that equated to the function of the person within the environment of the inverse principle. Senior leaders distinctly realizing the factors of human resources aids in focusing on the objectives and mission fronting the command and control of the pacific military unit's mechanistic environment.

Individuals assist organizations with strategic planning of emerging and current events. Lewin's work discussed individuals' desire for work to be rich, wide, and protean instead of narrow or crippling (Papanek, 1973). Regardless of the situations, everyone prefers to feel important, needed, useful, successful, proud, respected, rather than unimportant, and to also be a prime mover rather than a passive helper (Maslow, 1965). Dawson (2005) argued that at critical junctures, revolutionary change is necessary as shown with the Enron misfortune that led to the ongoing processes of change occurring in private companies. Human resources secure undertakings, which in turn add to the success of the mission.

Entities desiring to be productive must first understand the social components of personnel interaction and performance predictably benefitting their operations. Rochefort and Cobb (1993) posed questions useful for encountering program issues such as what produced the problem and where did it come from. Similarly, GAO (2016) emphasized the use of processes and systems for identifying challenges and vetting solutions to their agency leaders. In this light, job performance should be enhanced when considering behavior as a resource, and when necessary, to function performed according to the environmental demands (Judge & Zapata, 2015). Psychoanalytic theory views individuals

constantly torn between internal unconscious forces and external social forces (DuBrin, 2004). Therefore, it is significant for leaders to comprehend this philosophical theory as part of the dynamics of management concepts.

Organizations recognize the positive or negative outcomes of mission strategies. A realization regarding the mission was the aspect of human resources, and the influential factors of individuals that make them unique. Lehmann's (2017) research presented Lewin's social group theory identifying the intertwined factors of fundamental dynamics, psychological forces, and causal relations within the team. Individuals must have a sense of security to progress in their jobs. The job was presented as part of Lewin's concept of life-space. For proper consistency, Allport (1955) distinguished the theory by which individuals see themselves from a mental perspective rather than physical, and then drawn to the goal object. The research also portrayed the social contexts of relationships with the interplay of forces that allowed an individual to be restrained by barriers when under a conflict. Lewin believed in the attention placed on relationships consistent with the concept of an organization's typical interest on managing human resources. Human resources assist with shaping the organization's financial position, and therefore, befitting a strategy on how best to use this resource.

Contextual terms of management constructs allocated new methods for pragmatic viewpoints. Undoubtedly individuals are conditioned according to building blocks comprised of their family ethics, morals, and beliefs. As in the Gestalt psychology, method for representing reality and perception is influenced by the total context with the goal in mind (Hall & Lindzey, 1957). In general, perception of society is resultant of

individual influences of network associations, and community involvement. McDougall (1936) questioned Lewin's concept but added that an environment is not the momentary situation, but more of a broader sense that included the psychological life-space connected to an individual's milieu. The program management environment presented similarities of the setting and life-space created within the organization.

Characteristics for learning new skills and abilities can form a habit if nurtured for producing desired end results. Bang (2009) added to the life-space theory as consequential to dynamic thinking since individual life spaces is inclusive of experiences that created feelings and prompted actions about the notion of meaning-as-cognition or the relational nature of meaning. According to Rosenzweig's (1944) study, the present environment is highlighted with the individual personality, and the environment being interdependent to the behavior. Having a personal nature of the meaning was also presented in the study with the expectation that environmental forces have an influential role for cultivating new habits in the environment. As such, by increasing the knowledge base of how individuals develop, eventually leads to new learning opportunities with the ability for seamlessly incorporating the change.

Literature Review

This section provides the review of literature that contributed to the study and includes key concepts study. Studies were reviewed for rationalizing views in consideration of the pacific military unit's emphasis on managing a system of effective internal controls within each level of the organization and the managers of the program. Use of literature and sources are synthesized for studies related to the management and

professional practice. With change management studies analyzed, the Pacific military unit senior leaders can focus on a standardized training construct and development for a comprehensive understanding. Establishing a standardized construct can result in redefining perspectives for internal control management, facilitating individual performance and job satisfaction, and intent for positive engagement. Literature was explored for synergistically using Lewin's concepts of change as application for standardizing a way forward.

Vision and Background of Management Control Programs

The Pacific military unit mandated the establishment of an internal control system with the emphasis of having an executable environment for effective internal controls. Assessing an organization's control environment combined the management's attitude and foundation for viewing and addressing risks from an organizational perspective (Musgray, 2015). According to a study conducted by Lundqvist (2014), it suggested that risk assessments are the outcome of the organization's consideration of the extent of potential risk events affecting the ability to achieve organizational objectives. GAO (2016) provided guidance to the Defense Department and military commands that activities align with management principles subject to the federal government's control standards. D'Aquila and Houmes (2014) introduced the political risk with federal government entities facing idiosyncratic challenges considering the risks associated with changing political priorities that could inevitably affect the funding they receive. While the Committee of Sponsoring Organizations recognized internal controls as an important element for ensuring high-quality financial reporting (Johnstone, Li, & Rupley, 2011),

reported weaknesses were submitted relating to personal issues stemming from training and separation of duties (Jong-Hag, Sunhwa, Hogan, & Joonil, 2013). While the program objective is to improve reliability, another objective was to strengthen controls of trained personnel.

Internal controls and management controls are synonymous terms describing the organizational program structure. Gupta et al. (2013) suggested internal controls and associated components can be dated back to historical origins even prior to the congressional mandate. The Deputy Assistant Secretary (2014) advised all levels of management of accepting the structure, processes, and practices for providing reasonable assurance of effective execution of their programs and activities. The management control program is regulated according to the FMFIA. The FMFIA focuses on the anticipation and prevention of deficiencies by emphasizing a manager's accountability and requirement of financial and management control over the resources received and executed (Assistant Secretary of the Navy, 2014).

The FMFIA Act became public law 97-255 in 1982 under Title 10 of the United States Code Section 3512 during the 97th Congress. Originating in the U.S. House of Representatives, FMFIA amended the Accounting and Auditing Act of 1950 requiring federal agencies to establish internal accounting and administrative controls with a two-fold objective of preventing waste or misuse of agency funds or property, and assure the accountability of assets (FMFIA of 1982). The implementation of the management responsibility is defined in the regulatory requirements of the OMB Circular A-123.

Besides the FMFIA of 1982, other laws enacted overlapped with the statutory requirements for regulating the internal control program. The law requiring preparation and auditability of financial statements is established by the Chief Financial Officers (CFO) Act (Chief Financial Officers Act of 1990). The CFO Act is known as the most comprehensive and far-reaching financial management improvement mandated by congress (GAO, 1991). The CFO Act detailed the provision for enhancing financial management activities, and the establishment of an agency's position of Deputy Chief Financial Officer reporting directly to the Chief Financial Officer. The Deputy Assistant Secretary (2014) guidance described auditors as the specific position responsible for reporting internal control and the compliance with laws.

Another cornerstone of the management control program was the Federal Financial Management Improvement Act (FFMIA) of 1996 that directed agencies to assess the financial management systems used primarily for managing federal funds. Congress inserted language in the FFMIA noting financial management systems to be inadequate, and correcting the problems to be a high priority (Federal Financial Management Improvement Act of 1996). The FFMIA and the Committee on Governmental Affairs required federal government agencies to be productive, efficient, and accountable by using consistent and uniformed accounting standards. Thereafter, congress passed the Federal Information Security Management Act (FISMA) of 2002. The Deputy Assistant Secretary (2014) defined the FISMA as a framework inclusive of information security controls across the information resources supporting operations and assets.

The Defense Department synchronized the foundational basis for management control with the Government Performance and Results Act (GPRA) of 1993. While FFMIA ensures the agency's financial management systems comply with federal standards, the CFO Act assured taxpayers and stakeholders that financial information is reliable via auditable financial statements (GAO, 1997). FFMIA formed the groundwork of financial management while the Government Performance and Results Act (GPRA) of 1993 was law for improving performance management in the federal government. The law established the development and utility of strategic plans with management performance goals and the results of reviews conducted (Assistant Secretary of the Navy, 2014). These statutory requirements are used for regulating business practices and standards for the pacific military unit and other budget submitting offices.

When identifying management controls and the corresponding environment, risks are combined as part of the control program. Managing risks and risk taking has notably taken on new components when considering the terms are not new concepts (Coetzee & Lubbe, 2014). Besides the risks and mitigating factors are the operational costs associated with the identified risks. Grouping these categorical themes describes the study conducted by Argyris (1989), who noted Lewin's concern for leadership and observations of actual life to connect the problems regardless of whether the issues are small or temporary. The pragmatic viewpoint concerning risks and management activities was the relationship to the organization's financial performance.

Equivalent to the internal control program for the pacific military unit is the SOX Act of 2002 for publicly traded companies. The SOX Act was signed into law with the

aftermath of financial scandals, and perhaps the most far-reaching reform of governance and internal control management (Gao & Jia, 2016; Gupta et al., 2013). Similar to the CFO Act of 1990 that is known to be the most far-reaching directive for the federal government concerning financial management, Jokipii (2010) claimed that SOX promoted internal control systems considering the business failures and publicized frauds. Asare et al. (2013) described specificity of SOX Section 404(b) as providing the details requiring auditors to attest to the effectiveness of a company's ICOFR.

Considering the practices, change continues to be at the forefront for producing efficiencies. The SOX Act pressured companies to emphasize internal controls and the internal control environment. Jokipii (2010) suggested the causes for the system of internal controls is to comply with statutory requirements including the enhancement of a company's monitoring and reporting processes. Likewise, according to Hopt (2013), deficiencies in corporate financial profiles of internal control and risk management failures led to the SOX implementation. The SOX Act requires private companies to disclose detailed reports on internal control material weaknesses (Hermanson, Smith, & Stephens, 2012). Balsam et al. (2014) distinguished that prior to the passage of SOX, disclosing internal control deficiencies significant to financial performance were only required when a company changed auditors. Thus, studies concluded the value-added aspects of SOX and internal control management.

Stakeholders of an organization are required to provide reasonable assurance of their area of responsibility. Hawkins and Hardwick's (2005) research explained the SOX mandate focused on the prevention of fraud, and guaranteed accuracy of a company's

financial reporting. However, manager and regulators have questioned the benefits of SOX since its enactment (Mei, Chan, McVay, & Skaife, 2015). Effected by an entity's board of directors, management, and other personnel, the related regulations define internal controls as a process designed for achieving program objectives and providing reasonable assurance (Kanagaretnam, Lobo, Ma, & Zhou, 2016). In setting the stage for the future, the result of assessing the past and the fiscal challenges the government faces (Lu et al., 2015). While the overarching objective of the federal and private programs was to target fraud and mismanagement, the program can introduce forward progress by using new decision-making tools.

Supposition of Internal Control Program Implementation

Establishing mandated programs follow similar enactment processes when passed from congress to the corresponding government agencies. Human resource management of the program is necessary for meeting compliance requirements. Radbruch (2006) defined how realistically laws are provided to benefit the people. The statutory objective is clear during the transfer phase of fulfilling the requirements, but maintaining integrity of the objective can lessen when passed to appropriate agencies and other organizations for application. Identified by Goh, Krishnan, and Li (2013), organizations are required to provide opinions specific to ICOFR of their financial statements. From the GPRA strategic perspective, it is suggested that having an economic viewpoint is too narrow and ignores long-term organizational objectives (Christ, Mintchik, Long, & Bierstaker, 2015). Opportunities existed to restructure the pacific military unit's program management for positive performance.

The pacific military unit provides management standards for the program, but is deficiently viewed as vague and broad. As with any public policies, lacking a coherently shared framework for defining the core issue can preserve policies in its infancy stages only (Rocheffort & Cobb, 1993) as commands are left to interpret the law for conformance of the standards and applications. Benefits are unlikely to be achieved as the regulation imposed rules, specific standards and actions to be taken are without a genuine attempt for customizing the mandate (Calcott, 2010). Similarly, generally accepted accounting principles set the foundation for a well-functioning system of internal controls, and allows an entity to reliably record and report financial data (Jokipii, 2010; Kanagaretnam et al., 2016). Endorsing the federal program remained essential considering the stakeholders for all funding are taxpayers.

The program gained momentum when the law was enacted for promoting management controls. Rocheffort and Cobb (1993) argued the process of public policymaking and developments, which caused officials to assess the problem and respond to the issue as efficiently as possible although arbitrariness surrounded the specificities of how the law was to be understood. Similar to this notion is the arbitrary election of managers as management control coordinators, and at times, without prior knowledge only to garner unmanaged expectations. However, meeting program objectives was successful based on Brock and Fromkin's (1968) theory suggesting that individuals apply themselves to transmit critical information based on their experience and expectations. In this respect was the development of an individual's sphere of control that coincided with their sociocognitive abilities and social behavior (Yagmurlu, 2014).

From a change perspective, Frohman (1997) defined the way individuals manage change was a personal initiative. However, influencing change should logically be initiated from top leaders, which was similar to the pacific military unit's approach for supporting the promotion of management controls.

The federal government's program was revised in 2004 with coordinated efforts for subsequently meeting functional and management demands but without a governing construct. Mei et al. (2015) noted that financial reporting effectiveness was a function that needed resources, and organizations with limited resources are likely to underinvest in systems and controls. This resulted in staffing problems that also led to ineffective financial reporting. Lack of a governing construct was an unjustifiable cause for an entity to be without a delegated manager to oversee the program.

Intent for any federal government activity was meeting the letter of the law by making certain the program existed despite the varying expectations, understanding, and performances of individual managers. Recognizing how organizational routines are created or altered becomes the first step before determining the value of an administrative reform (Moynihan & Lavertu, 2012). Radin (1998) stated that with many government reforms, agencies are more likely to experience difficulties especially when working with government-wide requirements. For example, program documentation such as narratives and process flows, risk matrices, control objectives and control activities, and certification statements are required to support the statement of assurance (Under Secretary of Defense (CFO), 2013). While senior leaders are the signatories for their

annual statements, responsibility of gathering official documentation resided with the manager.

Managers have the functional responsibility for establishing controls of the funding received for execution. Lu et al. (2015) noted the budget process to be separated in stages of: (a) preparing executive budget, (b) legislative appropriation, (c) budget execution and program management, and (d) audit. Application of internal control management affected all levels of the budget process. Specific reasonableness of the certification statement consisted of compliance with law, assets including funds and property that are safeguarded from unauthorized use or mismanagement, and financial data to be appropriately recorded and accounted (OMB, 2004).

Capacity as program coordinator is delegated through official correspondence, and understanding and knowledge of the program hinges solely on the manager. Despite the program regulations, making informed decisions on behalf of the agency was based on the manager's experience. Ultimate concurrence or approval of the way forward resided with the senior leader. Avellaneda (2013) posited the importance for understanding the behavior of a decision-maker and the drivers of managers' decisions. Therefore, delegation entails an engendered trust between the coordinator and the senior leader to make certain that internal control information was accurate.

The premise of the practice continues to be a well-intended program. Related challenges specific to identifying priorities are associated with assessing high-risk programs and audits. Coetzee and Lubbe (2014) found risk management and risk taking to have reached a new dimension. Research showed that continuous audits involved

continuous control monitoring and data assurances (Malaescu & Sutton, 2015). While the Pacific military unit leaders selected individuals to assess the organization's internal control environment, some implicated internal auditors to have the responsibility for providing assurance to leaders. Sebastian (2007) argued that the knowledge, skills and abilities related to internal controls are typically associated with financial auditor positions. Issa and Kogan (2014) reported that internal auditors have the critical role and function of conducting control risk assessments. While risks can be mitigated, the organizations must continue to assess the operations and resources for mitigating the known risks.

Internal auditor positions evolved with the private sector enactment of the SOX Act. D'Onza, Selim, Melville, and Allegrini (2015) described pressures placed on senior management to make certain that their internal auditing activities contributed to the value of the organization's financial performance. Malaescu and Sutton (2015) found that skilled resources for evaluating internal controls are a scarcity with the constant pressure to improve the reliability of financial information. Principal components of assessing risks are similar for both the federal government and private sector. The vast difference thus far is the private sector realized new strategies for the development of new and more effective tools to evaluate their internal controls (Issa & Kogan, 2014). The Pacific military unit can follow suit by closing the gap and developing strategies alongside the private companies.

While an internal auditor's role helps superiors by providing risk assessments used for planning annual audits, the unit managers assisted with similar products for

leaders to make informed decisions. Management controls are considered to be independent of audits conducted by the audit organizations such as the Inspector General's Office. The Federal Accounting Standards Advisory Board (2016) noted financial reporting supported decision-making and accountability of resources. Coetzee and Lubbe (2014) described internal auditing and management of risk are commonly converging functions influencing an organization's risk management strategy. Lundqvist (2014) suggested the effect of risk management originated from the SOX Act, which led to the emergence of enterprise risk management (ERM). Although the pacific military unit has not adopted many internal auditor positions, internal control managers have similar functions of developing risk management strategies for planning audits and assessing risk.

A view for making decisions at leadership levels is a necessary component for managing the program. Execution of the program involved a senior leader giving the function on the premise of inherent authority. At this level, a senior leader utilized the amassed knowledge to date to include the information acquired for managing the program. Zweibelson (2015) noted the mindset of moving from abstract levels to considering philosophical and organizational concepts with the realization that individualistic strategy builds on deeper constructs. It was compelling to note that although there is a few training courses available, a senior leader was able to demonstrate performance for achieving program objective. For example, literature supported context of situational job strength with outcomes of quality decisions, responsibility of others,

and the consequences of error (Judge & Zapata, 2015). The Pacific military unit should be able to move from this aspect to higher levels of creativity and innovation.

Senior leaders also exercised inherent authority to appoint managers for the program as part of the program's established policy. Absent of a clearly defined construct for a manager's functional assignment, entities can rely on individual self-efficacy as described in Botezat's (2012) study highlighting Bandura's concepts of situational and active experience, influential circle allowing for more involvement, feedback from authoritative leaders, and the state of being effective. The knowledge, skill, and abilities do not influence a manager's selection of the function, with status quo training requirements stated in policy. Regardless of the individual's lack of experience, this scenario provided the mechanism for the current state of execution.

The aspect and program culture of status quo was explored in the study. The culture is one that is shared from the overall culture of the Department of Defense, and is heavily influenced by the hierarchical and mechanistic structure (Whittinghill, Berkowitz, & Farrington, 2015). The internal control enterprise was based on the information provided by the functional managers, then enclosed with recommendations of the internal control managers for senior leaders to make informed decisions appropriately. Maintaining independence at the organizational level preserved program objectivity and alignment for making decisions. Hunger and Wheelen (2011) similarly addressed concern as behavior controls of a program is *how* it is done according to the regulations, rules, and standard operating procedures to include the senior leader's orders. The authors also claimed that the output controls are emphasized as *what* is to be accomplished as well as

the input controls that focused on the resources used. All factors noted are the current state of the program culture. Literature about the status quo culture of the program must be expanded for ensuring the filling in of program management gaps.

The pacific military unit's program has fundamentally branched into many directions. Funding has typically decreased as worldwide contingencies continue to affect the mission and operations. Keim et al. (2014) noted that downsizing of economies with policies constantly changing the way in which organizations currently function. The reliance on the unit's policy and regulations exist, but continue to lag in specificity of direct and distinct requirements. Managers relied on policies for managing and maintaining the program under constant challenges of the administrative lag in policy updates. While managers can be deficient with the proper training and practitioner mindset, they immediately depended on the existing policies to understand their role and also prevent ambiguity.

Policies have remained broad and incomprehensive as relating to new congressional mandates. The reliance stems from Skinner's (1974) claim that with practitioners of a class-consciousness and moral climate, the intellectual possessions fall in the field knowledge, and therefore, accounts as philosophical patterns of behavior. With new concepts, senior leaders are responsible for the successful execution of mandated programs. Mechanism for value added factors included the updating of polices with the inclusion of new mandated requirements and program changes.

Professional Standards and Principles

Recognizing the quality of program management is to first understand a manager's willingness to succeed. The Pacific military unit's core values are honor, courage, and commitment. While the military services differ in their core values, the mission dictated adherence to the essence of beliefs and philosophical values. The top senior leader of a command commit to obeying the orders given to them. A study by Hoffman's (2016) explained that certain expectations for presenting advice are a part of the institution's organizational culture and military planning process, which inevitably provides methods for how subordinates deliver recommendations to senior leaders. This denotes manager and organization theory of how the work tends to improve the individual (Maslow & Stephens, 2000). The system of moral standards and principles defined the commitment to the United States, and managers are expected to adhere to these standards and principles.

Management of risks required the overseer to understand internal control theories and the financial risks language. A comprehensive understanding assisted with concepts of change initiatives. Desired skills and abilities needed for managing the program are dictated in the governing policies. The Deputy Assistant Secretary (2014) guidance stated that the burden to create the proper structure and culture for the organization's internal control environment is placed on the management and employees. The guidance also indicated the promotion of ethical standards and for the individual to possess the desired knowledge and skills, and to understand their responsibility for the organization's internal

control environment. This statement was conducive to the actual execution of the working control environment for an effective program.

Standard of receptiveness and knowledge base of the appointed program manager led to the current program management success. Possessing the desired technical knowledge, skills, and abilities essential for monitoring internal controls also led to proper management. This resulted in the perspective claimed by Papanek (1973) that under specific conditions, the worker desired the work to be rich, wide versus crippling, and narrow. Complexities of program management increased under the general guidelines provided. Decisions and recommendations made are determined by the learned knowledge and experiences gained up to the point in time.

The working relationship with senior leaders of a command for meeting the intent of the program can often be a challenge. A self-relied concept appears at the surface as a standard for current program management. Program guidance for managers tend to be vague especially when senior leaders are operationally involved with meeting demands of their superiors. Yet, managers are held to the standard of being a part of the mission while contributing their knowledge, skill, and abilities for meeting operational objectives. Judge and Zapata (2015) explored various work situations to include freedom to set goals and autonomy during stressful situations. The result was challenges continued to rise only to introduce new program risks and theoretical discussions.

Another standard as an internal control practitioner was the importance for understanding the decision-making process that is well known to the American military units. Decisions are dependent on the individual's ideological system of values and

beliefs for determining consideration of the good versus the bad (Burnes & Bargal, 2017). Making decisions are one aspect of being a leader, but in recent years, leaders are expected to make informed decisions considering the obligatory attributes of military funding. For example, Issa and Kogan (2014) noted a study of final decisions that are typically presented based on limited information acquired from internal controls systems assessments including the experience and judgment formed by appointed individuals. Mandates and regulations often change and in many instances, without proper notice, which sequentially added to the ineffective management of the program for decision makers.

Practical Implications of Inverse Principle

Establishing the program to meet the intent that are both operationally and statutory required an understanding of the compliance statutes including the function underpinning the manager's role. Lewin noted the link for building a bridge between the individual case and full reality by keeping theory and reality within one's field of vision (Burnes & Bargal, 2017). The fact that senior leaders are operationally involved with meeting demands of their superiors while holding managers to program standards is a challenge for a manager. Burnes (2004) stated Lewin's inverse principle of $B = f(P, E)$ (behavior, function, person, environment, respectively) was an effective approach for understanding the complexity of a manager's behavior. Managers delegated the authority of the command's program, necessitated the support vital of leaders in higher ranks since a command can include approximately 800,000 personnel.

Given the mechanistic origins of the federal government, commands historically follow a rigid organizational structure. Schneider, Chung, and Yusko (1993) suggested that different leadership styles created different types of social climates. Problems and tasks are defined in governing policies, and senior leaders issue orders as required (Whittinghill et al., 2015). This perspective created job pressures and stresses known to typical organizations. For a mechanistic command, however, the lack of knowledge and awareness of the program standards does not prevent an individual from being appointed as a program manager. Part of the issues presented can be rectified using Lewin's inverse principle.

Change management and program management can be reviewed from content and orientation of action research. With the interaction of the organization and culture, Amis and Aissaoui (2013) deduced how individuals build on their experiences to make sense of their situation to allow understanding of change readiness. Barman (2016) posited the field theory as a unit of analysis that conveyed the notion of social action together with the shared orientation between members. The individual's behavior, function, person, and environment or $B = f(P, E)$ as interrelated factors can be mapped as part of the life-space. In terms of management and organizational culture, and defined by leadership, the effects present a theory for the individual behavior.

The inverse principle is used with the action research context of change readiness. Burnes (2004) discussed the relevancy of an organization's role to that of the behavior of the individual as well as in the group. The delegation process, although deficient of a formal construct for vetting qualifications, is part of the initial decision based on a

command's needs for meeting compliance. Managers are introduced to the program without the acquisition of specialized or technical education, which can result in higher expectations of their senior leaders including a steep learning curve that caused undue anxiety. A manager's willingness to learn the program objectives and goals is part of the expectations to ensure the mechanistic nature is maintained.

Assessing the precondition of current management state can lead to commitment of change as top leaders understand the social components of interaction and performance that inevitably benefits the operations. Appelbaum et al. (2017) conveyed that consideration and commitment to change include factors of hierarchical distances, communication of top management, influence of the middle management, and the influence of organizational culture. Nurtured relationships increase positive interactions in the workplace and part of the reflexive process. According to Shamir et al. (1993), leaders represent the image of the social environment that gives meaning and direction to individuals, which produced commitment towards the leader, goal and mission. Coghlan and Shani (2017) redefined the collaborative process as dynamic between individuals of a social space that creates new meaning of a phenomenon, which improves practice for enhancing knowledge. As part of the communication by top leaders, support of middle management is key for influencing and maintaining change.

Considering change process as relating to the high-risk internal control environment can be a basis for enhancing the institution's program foundation. A study by Bakari, Hunjra, and Niazi (2017) suggested that an organization's status quo management is the marked phase to use either a driving or restraining force for leaders

and employees to interact with each other. Synchronizing efforts of the change management process with internal control management is contingent on the manager's ability to comprehend the relativity of programs. Lewin popularized the change process with phases of unfreeze, change or moving, and refreeze (Scherpereel & Lefebvre, 2006). For the process to add value, Lewin also claimed a basic tool for analyzing group life is viewing the group and setting as the social field. The challenge is the hierarchical distances between the managers and senior leaders as relating to the mechanistic nature of the pacific military unit.

Adding Value of Change Management Factors

The current structure of the pacific military unit's management of internal controls is deficient of a practical process for comprehensively understanding the program prior to receiving the manager assignment. The OMB Circular A-123 stated program standards comprised of control environment, risk assessments, control activities, information and communications, and monitoring. Examining the work and maintaining the regulatory structure and standards are also required. Senior leaders can assist with the discipline by restructuring the manager's role using Lewin's change process. The decision made by the group depends solely on the nature of the process itself, the position of the group, and the total social field (Bakari et al., 2017) of program management. Developing new concepts of internal controls management is further refined beyond its current state for value added aspects.

Evaluating the program regulations and objectives was the initial stage for incorporating change management concepts. The overarching goal was to ensure sound

decisions are made as new emergent mandates are passed. In terms of experiencing change, it is helpful to view the legacy mindset of individuals (Scherpereel & Lefebvre, 2006). Overcoming the resistance of the stationary mindset, Lewin and Gold (1999a) claimed that the single individual is more pliable than the group itself. Thus, the focus was on the individual being trained and developed in the unfreeze phase as an effective role of program manager. The emphasis was also placed on senior leaders to communicate the nurturing of managers' development in support of strengthening the program.

While focusing on the manager in the unfreeze phase, it is equally important to understand the forces of change. Burnes (2015) argued that individuals typically find themselves being pushed in opposite directions by powerful forces that drive the change. These forces are equally powerful forces and reducing the stress that can occur is helpful to reestablish a balance between attitudes and behavior (Burnes, 2015), and to achieve a significantly renewed management mindset. Top leaders' involvement and participation with this effort suggest change being maintained. This mindset is traced back to Lewin and Gold's (1999b) claim that an additional force is required to disrupt the habit in the unfreezing phase of the change process. Regardless of the mechanistic nature of the unit, top leaders have the pivotal role of altering stationary or static programs to positively reaching new management levels.

Another factor of the unfreeze phase of change management was to explore the training effort of developing managers. According to Circular A-123, OMB (2004) defined the mandatory function of internal controls in federal agencies by stating that

management is responsible for demonstrating commitment to competence. The directive implicated management for the proper support of human capital policies for the hiring and training of qualified personnel. As part of the unfreeze phase, the control environment introduces new training and development to further advance the synchronized processes of the two programs.

Literature examined confirmed the suitability of training as part of change management processes, which presented similitude for developing individuals as positive objectives. Training managers to engage in change management likely leads to producing invaluable program effort by top leaders. Kariel (1956) claimed that training leaders stimulate group cohesion with the new perspectives and abilities for the group's organization to meet crises. The Government Employees Training Act was enacted in 1958 to provide employees the needed training to improve government productivity (GAO, 1977). The Office of Management and Budget (2004) mandated training to uphold the personnel need for possessing and maintaining knowledge and skills to perform the functional role, and for understanding the importance of the internal control environment. Given the statements provided, training program remains limited for the pacific military unit, and a challenge for expanding on the change management knowledge base.

The pacific military unit is required to annually submit a certification statement of assurance to the Department of Defense. The Deputy Assistant Secretary (2016) included training under the outreach auspices to expand support to managers and coordinators. In the signed document, training developed in fiscal year 2016 included:

- Managers' Internal Control Program, Overview Training (MIC 101)
- Managers' Internal Control Program, Lifecycle Training Part 1 of 2 (MIC 201)
- Managers' Internal Control Program, Lifecycle Training Part 2 of 2 (MIC 202)
- Overview of the updated OMB Circular No. A-123, Enterprise Risk Management (ERM), and Fraud Risk Framework (MIC 301)

In the training deployed in fiscal year 2016, focus was in (a) program introduction, (b) identifying objectives, business processes and risks, (c) implementing and testing controls, and assurance reporting, and (d) overview of the updated draft of the OMB Circular A-123 with introduction to ERM and GAO's fraud risk framework.

Interacting within the full scope and magnitude of the program as manager and coordinator, the added value is learning new knowledge and skills apart from redundant training currently provided.

Training to develop managers was basis for positive engagement and dynamics within the group context. Burnes (2004) discussed how training enables managers with preparation of what is expected of them. In the scheme of daily operations, managers and coordinators were expected to achieve program objectives. The method for achieving the objectives remained vague, but deeply rooted as the social norms. Method for maximizing program efficiencies was not specified from the perspective of preventing fraud, waste, and mismanagement of taxpayers' funds. DiBella (2013) suggested a stable environment allowed for meeting organizational goals, with means for achieving the

goals to be straightforward and unchanged over time, and efficiency derived from routine work. Conversely, the advantages of this perspective dissipate for mechanistic organizations particularly when new demands and challenges emerged (DiBella, 2013). Forward thinking concept of senior leaders was to place value in their managers, who can willingly accept training and development to further their knowledge base.

Acceptance of managers to be trained and developed was a key factor for adding program value. In gaining training required, managers accepted the challenges imposed. The pacific military unit mandated official appointment letters to standardize the process, but also to ensure managers followed law, regulations, and policies (Assistant Secretary of the Navy, 2016). However, to initiate the unfreeze phase and training program with maximized resources, a manager should be willing to accept training as part of job enrichment and satisfaction. Change concepts are preparation for what is to be expected of managers by command senior leaders.

Keeping to the mechanistic nature of the military unit, the organizational charts displayed demarcated lines of top directorate leaders within their function and their corresponding roles and responsibilities. According to Morgan (2006), the military organization follow the classical management theory that showed how a pattern is interwoven for defining jobs in a hierarchical manner. Integral to the group dynamics was Lewin's leadership principles that are transferable to the unit's organizational setting. Lewin, Lippitt, and White (1939) asserted to the different leadership styles of autocratic, democratic and laissez-faire. The mechanistic organization required top leaders to make decisions based on a manager's recommendation.

Although autocratic leadership style was befittingly reputable of the pacific military unit, a value-added concept was using the democratic leadership style for management of internal controls. Change management skills and tendencies are supported and maintained by using a democratic leadership style based on the managers' influence. Democratic leaders are friendly, interact spontaneously, and have a likeability factor about them (Lewin et al., 1939). Internal control managers are similar to strategic managers as defined by Morgan (2006) that strategic managers make decisions based on the policies developed, and by providing a reference point for making decisions and processing information. Organizations should first recognize this as effective leadership for the betterment of the command. This aspect aligns with the unfreeze phase of change management. Transitioning to Lewin's change phase can also be related to revamping the internal control management program.

A more urgent need was to increase collaboration between top leaders and internal control managers. When it comes to leadership, there is no denying that effective leaders are unequivocally decisive, and do not display uncertainties, inner conflict, or doubtfulness (Maslow & Stephens, 2000). Consideration of engagement on a periodic schedule kept managers abreast of the program issues. This aspect contributed to the moving and change phase of Lewin's change management process. Top senior leaders suggested the benefit of increased collaboration, engagement, and the positive behavior produced by this concept. In this phase, magnitude, direction, and driving and restraining forces are improved to modify the equilibrium balance to a new level (Zand & Sorensen, 1975). Behavior exposed two characteristics that apply with management for expressing

the desire or aversion for moving towards a goal or moving away from a goal (McDougall, 1936) based on the current state of the mission. Increasing leader-to-manager collaboration and engagement further contributed to job satisfaction.

Another collective factor of the moving phase was the awareness of the manager's expectations of the senior leader. Occurrence of the need to respond in the high-risk environment was a pragmatic view for managers. High-risk programs involved increasing levels of stress, anxiety and tension. With the manager's realization of the confidence placed on them as subject matter experts, Zand and Sorensen (1975) noted the need as a stimulus that occurs, a required response that ensues, and the notion that causes movement in the environment as part of the stimulus, and response process to the task engagement and completion process. Schein (1999) suggested the mandated changes occurring in the program was particularly structured between driving forces and restraining forces.

Change in the organization is difficult when individuals are uncomfortable with change, and when sustaining the change is contingent on resources. This team approach was particularly defined with action research and the relationship between social practitioners and social action (Lippitt, 1947). Change is the movement from the present or status quo to the desired state or condition, with the situation being the *field* where forces facilitated the change introduced and driven from the top (Woodward & Hendry, 2004). While program management change was inclusive of many challenges within the mechanistic unit, the benefits to the organization in developing managers outweighed the

challenges of time and resources. Collective efforts of the leader and manager were cohesively working together to bring about and sustain the change.

At the intersection for sustaining change, leaders and managers alike should acknowledge the forces that drive and restrain change to prevent reverting to the previous management construct. Driving forces are factors that bring about the change to prevent the status quo and to a new or desired state. Categorizing the factors that are restraining forces drew attention to the negative issues preventing change to occur. As part of the driving force to change management was the leading change executive core qualification. Challenges accompanying change included the forces of the change process, which are aimed for introducing and maintaining change.

The pacific military unit identified leading change as an executive core qualification. To strengthen the leading change competency, OPM (2012) defined demonstration of the following competencies:

- Creativity and innovation for developing new insights, questioning the conventional norm, encouraging new ideas, and designing and implementing new programs and processes.
- External awareness for understanding and keeping up-to-date on policies and trends affecting the organization.
- Flexibility for being open to change with rapid adaption to new information received in changing conditions.
- Resilience for working effectively in pressure while remaining persistent and optimistic during adverse situations.

- Strategic thinking for formulating objectives and priorities, implementing plans that are consistent with the organization's long-term interest, and capitalizing on the opportunities and managing risks.
- Vision in building a shared vision, acts as catalyst for change, and influential in translating vision into action.

While the Office of Personnel Management (2012) identified this competency for senior executives in the Department of Defense, insights can bring about new perspectives for managers assisting top leaders. Lewin and Gold (1999b) acknowledged actual behavior was dependent on the current environment. This executive core qualification was relative to internal controls, and synchronizing both adds to the strength to internal controls.

Leading change advanced to informing managers of the critical capacity needed for bringing about change. OPM (2012) further disclosed leading change connected with the need to bring about strategic change that is internal and external to the organization, and by meeting goals according to an established vision in a continuously changing environment. The qualification is a part of senior leader's role of a command, and therefore, not many managers are unaware of the core qualification. Regarding a command's mission, success in any task is dependent on ensuring a well-trained and competent staff (GAO, 2005). Therefore, restructuring the policies that govern internal controls for inclusion of driving forces to sustain change produces program efficiencies for achieving common goals.

Conversely, the restraining force could also be addressed with the program management. The internal control environment and constant risk management prevent

managers from change management learning although some individuals are already using the processes. Individual behavior varied based on current interests dependent of the nature of the stimuli (Lewin & Gold, 1999b). Individuals accomplish their activities or jobs based on current knowledge, and the doing aspect establishes and affirms their identity (Shamir et al., 1993). New change management learning influences managers toward the expected behavior for driving change. As driving forces assist in change, recognizing restraining forces as the contrast are beneficial to the organization.

Part of the restraining factors of change may include resources and elements of resources. Lewin and Gold (1999a) reported a fundamental issue of action research is being decisive to know how to change the group conduct to prevent reverting to the old level in a short period of time. Wolpert's (2010) guidelines specified preparation for the change requires identifying the individuals to influence and lead the change, individuals who are affected by the change, and other sources resisting or presenting risks of the new path. Although congressional mandates are constant, the strategy is addressing change forces that are either driving or restraining. Improving understanding is to have a plan for addressing the change forces with the corresponding expectations.

The refreezing phase of the change process considered the forward thinking and progress to ensure managers remain trained and developed. Assessing the inspiration of new learning and how best to engage managers and leaders are foundational bases of the new construct. Understanding that resistance is acceptable as tone from top and senior leaders have a major influence with communicating sustained change efforts. Lewin placed value on leadership having a key role with change management. Leadership are

the implementers for the work as individual accomplish the work as value or worth, which also gives meaning and substance to the individual's existence (Wolf, 1973). It is suggest that resistance to change is a sign of not knowing exactly how to perform in the new way (Wolpert, 2010). As weaknesses are formally reported in the Managers' Internal Control Program, meaningful assertions regarding the training of managers in change management is a positive aspect for strengthening the program, and referential strengths addressed in the certification statement of assurance.

Summary and Conclusions

The literature review provided an introduction and vision of the pacific military unit's Managers' Internal Control Program. An in-depth review of the current state of the program including the factors for strengthening the program is provided in this chapter. Strengthening the unit's program management of internal controls can hinge on the emphasis of change management factors. In the case of Lewin's field theory, identifying the factors of the environment contribute to the success of the program. Woodward and Hendry (2004) suggested that change is the moving from the present to the desired state, and the field involved driving and restraining forces for facilitating the change. Individuals are appointed as managers for ensuring the high-risk program of internal controls while other program managers contribute to the overall assessment. Ensuring a well-founded training program that provides the knowledge and understanding for collaborating with top leaders of the command is beneficial to the organization.

In a mechanistic command such as the pacific military unit, the culture of the hierarchical distances between the internal control managers and top leaders pose as risks

for sustaining change if managers are not trained as change managers of high risk and high-priority program. Hermann (2015) disclosed how managers realize the circumstantial stimuli within the environment that creates tension or direction. This aspect of the group involving leaders and managers and the differences of understanding expectations can be a negative factor of group dynamics.

Placing value in developing managers in a mechanistic organization leads to program efficiencies. Training enables managers with preparation of what is expected as noted by Burnes (2004). Individual concepts formed are dependent on the individual's prior epistemology and accumulated information for consequently constructing personal views (Zirbel, 2004). Program management as with other programs is inclusive of many challenges, but when training is a major component, the benefits to the organization outweigh the challenges and resources.

The review of literature revealed studies and research of change management. Managers are held to standards and principles for managing internal controls mandated by congress and regulated by the pacific military unit. However, methods and concepts for achieving program objectives remain vague. Kolb and Kolb (2005) argued that learning objectives are achievable via small groups of individuals with exposure to a diverse learning environment. Rochefort and Cobb (1993) claimed that with any public policy, lacking a shared framework could keep the program in its infancy stages. Managers rely on accumulated knowledge and training that is rooted as the social norms. The federal government established the internal control program with appointed

managers delegated the responsibility to interpret conforming standards for appropriate application.

A research gap is found particularly with the Pacific military unit emphasizing effective internal control programs using the leading change core qualification with new requirements of constant regulations, but lacks a standardized training construct.

Managers are assigned the program and are expected to assume the additional duties without any preparatory knowledge. With a standardized training paradigm specific to change management, managers have the introductory understanding of internal control relating to the leading change competencies for improving program effectiveness.

Researchers have suggested the shortage of personnel who are truly comfortable with leading change efforts (McFillen et al., 2013; Mento, Jones, & Dirndorfer, 2002). A lack of understanding exists as proposed by Lozano (2013) that failure to change and respond to new opportunities, processes, or technologies results in economic losses, making economic benefits a primary justification for change.

Several studies focused on Lewin's change management steps and his equation of the inverse principle. The complexities of the world make change a constant accelerator in all social fields, and can make change a threatening factor for many to deny. Therefore, reducing the resistance of change is a critical phase of the process for achieving objectives (Mariana et al., 2013). The quality of decisions to influence change is based on synthesizing the social elements such as the individuals interacting to make sound decisions (Zand & Sorensen, 1975). Communication is noted as a leading factor of commitment to change as leaders discover change as a social component for interacting.

Leaders and managers can consider their commitment to successful change depending on hierarchical distances, communication of top management, influence of the middle management, and the influence of the organizational culture (Appelbaum et al., 2017). As part of the communication of top leaders and their support of middle management, a solution for adjusting and maintaining change is according to Lewin's change management concepts.

Chapter 3 includes the research design, rationale and methodology correlating to the qualitative study for applying change management concepts relating to internal controls. Components included are the role of the researcher, participation selection, instrumentation, and data collection and analysis plan. Chapter 3 contains details for issues of trustworthiness including reliability, credibility, confirmability, dependability, and ethical procedures for the qualitative research.

Chapter 3: Research Method

The purpose of this qualitative single case study research was to identify and explore change management components that could contribute to the program effectiveness of internal controls for managers in the federal government. Chapter 3 includes the details of the methodology, research design, and rationale. The following topics are covered: the role of the researcher, participation selection, instrumentation, data collection, and analysis plan. The following issues are also described in this chapter: trustworthiness including credibility, transferability, dependability, confirmability, and ethical procedures for the qualitative research.

Internal controls are mandated by statute for preventing waste, fraud, and mismanagement. Lyons et al. (2009) validated the military culture of change was attributed to political perspectives and congressional mandates regarding the execution of funding. Considering change as it relates to internal controls suggests that senior leaders to stick to the operational mission while managers become program experts. Based on the regulatory requirements, the position of the program manager or program coordinator must be filled without a break in managing the program. Functional program managers for specific functions must also contribute their assessments of reasonable assurance for the certification statement.

The culture of internal controls is based on constantly incorporating new mandates passed by Congress, which created the high-risk setting of the mechanistic organizational structure. According to Buchanan et al. (2005), focusing on improvement trajectories implied a dynamic perspective. This posed a challenge as managers keep to

the status quo management. Senior leaders are mainly focused on meeting operational goals, and while they will support change, they are likely to receive recommendations from program managers. The ability or skill for ensuring an executable program is dependent on the appointed manager's acquired learning up to that point.

Adding value to the program was the focus for incorporating change management perspectives. Change leads to new program perspectives, methodologies, and learning. In reviewing the literature, change implementation appeared to be one of the most difficult undertakings of a leader, and researchers confirmed that two-thirds of change initiatives failed due to the lack of understanding that human resources should properly be incorporated (Bakari et al., 2017). Buchanan et al. (2005) suggested that change and maintaining change contributed to high performance of personnel. Increasing the learning necessary for contributing to the program management effectiveness sets the setting for enhancing performance and job satisfaction.

Research Design

With the structure of this qualitative single case study, I used a step-by-step process with an inductive approach. As the researcher, my goal was to collect, present, and analyze the data fairly (Yin, 2014). I followed this design to bring about organizational benefits by integrating new learning with the internal control management. The single case study was effective and correlated with the pacific military unit's mechanistic and bounded system. The conceptual framework used was Lewin's change concepts relative to the group processes and leadership principles. The sources for the

data collection were interviews, observations of the participants, and audio recordings. I explored the case data for key findings to advocate new perspectives.

Influencing the research design and method were based on the new knowledge and learning that contributed to value added concepts for managers. Framing the questions directly influenced the choice of the research method, with the goal of avoiding the misalignment of the type of question to the selected research method (Yin, 2014). The research questions that guided the study were as follows:

1. What components of change management can be linked to the management of internal controls?
2. How can internal control managers' concepts be transformed to produce efficiencies, prevent mismanagement of limited resources, and achieve program objectives?
3. What core qualifications and processes of leading change are imperative for ensuring effective management of internal control programs?

The single case study was the design selected for investigating the real-life context (Yin, 2014) of the bounded mechanistic system. The program and environment of internal controls are regulated in the unit mainly for efficiently safeguarding against waste, fraud, and mismanagement. The research was to illuminate value added concepts to the organization's program with the inclusion of Lewin's leadership principles and understanding of team dynamics within the inverse principle context.

Rationale

I collected the data with a clear understanding of the issue as Yin (2013) asserted that the case study be not limited or isolated to the case itself, but also examining the interaction between the case in its appropriate context. A program perspective was that OMB revised the direction for all service components to take actionable steps in fiscal year 2005 for program implementation and standup of the management control program. Direction was due to the similar response of the publicly traded company's requirement contained in the SOX Act of 2002. The federal government lagged in standing up the program. The pacific military unit established the position in fiscal year 2006, and I was verbally assigned the functional role regardless of the knowledge, skill, and ability to manage the program. Based on the information, qualitative research was selected for the exploration of common themes, patterns, and experiences of the actionable steps taken.

Qualitative case study research is deemed relevant as Yin (2014) suggested the defined space, timeframe, and the ability to trace the changes over time for understanding the change concepts. I followed Yin's advice as qualitative research allowed for the open-ended interviews, and the keen observations and sensing of what is going on. Another factor appropriately considered with the qualitative method was the in-depth descriptions required to answer the research questions. Conversely, characteristics of quantitative research include the closed-ended objectives to predict, control, and confirm (Laureate Education, 2013). Additionally, asking yes or no questions and testing between two variables limited and prevented a comprehensive research study.

The research questions guiding the study focused on different aspects of what and how of the program process. Qualitative research questions of this nature needed to be articulated by human interactions and experience with the ongoing process of understanding the perspectives of others (Agee, 2009). At the time of my selection as program manager, training was limited including the understanding for what constituted ICOFR. The aspect of ICOFR related to the financial aspect of the program and is marked critical considering the management of taxpayers' funding. The reactionary implementation did not allow for appropriate learning of detecting, preventing, or managing risks. Thus, the research questions are basis for selecting the case study design to articulate the human experience.

The different inquiries of qualitative research were also considered as the research purpose was to explore and identify change management components relative to the unit's establishment of the program. The lack of an existing theory coincided with the lack of the training and development framework, and therefore, a key limitation with the grounded theory design. Alessandri and Borgogni (2015) defined change management as a process for exploring new opportunities that can contribute to the ongoing change. I determined this aspect of change was a contributing factor for the case study design selection that also coincided with the process of program management and to the successful achievement of objectives.

Although Maxwell (2013) proposed combining different aspects and traditions such as ethnographic with the case study design, the policies governing the program are specific and not interchangeable to the congressional mandate of the real-world context

of the study. The ethnography design involved different characteristics concerning a culture (Laureate Education, 2013), and the accurate reflection over a prolonged time period. However, participants selected for purposeful sampling are individuals of my professional network, and developing relationships to meet inquiry objectives were deemed unnecessary. As narrative analysis was not considered, rationale for phenomenology inquiry rendered conclusions dependent on the participants of the study (Miles et al., 2014). Phenomenology is not bounded by location or time and is limited to a single aspect of experience (Laureate Education, 2013). In retrospect, typicality of this inquiry did not meet intent for the purposeful sampling and purpose of study.

Command leaders assumed I understood the goal, but policies for compliance and program goals were not clearly delineated. According to Yin (2014), relationships can be problematic as it is a continuous variable that can have too much or too little rapport. Managing senior ranking leaders, both military and civilian, collecting statements of assurance for their areas of responsibility became a challenge including the approach for timely submitting the command statement electronically to the Deputy Assistant Secretary. The immediate focus was drawing on existing policy to guide professional practice and actions for ensuring compliance. The pragmatic view was to ensure program success and commitment despite the outdated training and development component. Thus, the qualitative case study design for understanding the program with the evolving mandates that created the focus for individual perspectives and experiences.

Role of the Researcher

I collected qualitative data for analysis within context of the study, and conducted interviews and observations. My role included responsibility for the audio recording and conducting the interviews. As data sources, I used semistructured interviews and observations, and the plan was made known to the participants of the research purpose. Relationship and rapport was established to gain insight of the current professional practice. Also in this role was my awareness of the potential for bias. Fulbrier, Hitz, and Sellhorn (2009) argued understandability of a study is a necessary condition for research to be useful. Thus, it was necessary to explore common themes, patterns, and experiences that were useful for this internal control and financial management study.

Relative to the study was my knowledge and experience of the program. Having 8 years of experience as the initial program manager of the mandated program, I understood the existing pacific military unit constructs and policies governing the directive. In this capacity, knowledge of the process for submitting certification statements of assurance was gained through experience including the leadership construct, training, and perspective of a headquarters command. Reason for maintaining the professional and personal relationship was to mainly ensure programmatic objective. Sustained personal relationships are mutual and nurtured, not a basis of the research study, but for personal interactions only. Although I was the command manager from 2007 to 2015 and led the efforts of the program, the participants are not my subordinates, and I did not occupy a position of power with participants during the final study.

Selection of participants was based on appropriate points of contact of my personal and professional network. Avoiding biases and for accurately transcribing audio recordings of the interviews, participants were informed of reasons for conducting the study, and that participation was solely voluntary. Research was also based on observation, and therefore, approaching the field with an open mind to understand the participants' perspectives was critical. This added to avoiding preconceived ideas and thus, prevented inaccurate data analysis. As researcher, my role was making participants fully aware of the study, and creating a non-biased environment conducive for higher learning while maintaining confidentiality at all times.

From the participants' perspective, attitudes and personal views of the internal control work currently being performed or have done can result as part of a participant's bias. The mindset, culture or extent of program management differed from one participant to the other. Depending on personal viewpoints, attitudes towards the command can confirm distorted data collected. Being uninformed of these viewpoints can lead to the respondent's inadvertent bias or inaccurate statements. Awareness and focus assisted with providing an ethical research study.

Methodology

Participant Selection Logic

Targeted participants for this study were a combination of internal control and policy managers in Hawaii. Participants of the study were current or former personnel with experience in the federal government process. Minimum requirement for a participant is the Pacific Military Unit's certification statement of assurance annual

submission to the higher echelon command, and acquired knowledge and involvement with the leadership process of the management control and policy programs. The qualitative samples evolved and were purposive based on the research boundary and context (Miles et al., 2014). Likewise, I followed Maxwell's (2013) suggestion that purposive sampling factors such as setting, individuals, and activities led to the relevance of the study. Maxwell further suggested deliberately selecting individuals possessing the management expertise in the area, which was useful for providing the information needed. Thus, using an informed qualitative method of purposive sampling was the selected strategy of the data collection phase. Participants' demographic varied in gender, responsible offices, and formal educational level.

Sample Size

Data were collected from invited participants having similar knowledge, and interviews and observations are the data sources. I generated an adequate sample size for the case of managers with provision for understanding the process. Extracting thick and rich data can be difficult from a large sample selection (Onwuegbuzie & Leech, 2007). Researchers suggested that an agreed method for data saturation is not established, so I used systematic principles such as data saturation for reporting justification when the appropriate sample size was attained (Francis et al., 2010). The goal was met for ensuring the participants have a working knowledge of the process to provide thick descriptions of the case.

I used similar qualitative studies as a guide for sample size appropriateness. Studies reported the sample size of 12 participants was sufficient for describing a shared

perception, behavior, or belief (Boddy, 2016; Guest, Bunce, & Johnson, 2006). Following similar research studies suggesting the usefulness of saturation as a guide was useful for illustrating practical research (Guest et al., 2006). Sample size for a qualitative case study can vary, so my intent was to ensure willingness of the participants to sufficiently illuminate similar or varying patterns and themes, and then I used the stopping criterion as Boddy (2016) suggested. The stopping criterion was useful for determining additional interviews until no new themes or ideas emerged. Guest et al. (2006) recommendation was followed for establishing the purposive sampling size, but to also ensure that sampling continue until reaching saturation. Therefore, when no new information or new data were presented, I added three additional participants to the sample selection to ensure achieving data saturation. Other factors considering this sample size included the availability of time and resources.

Relative to ensuring a comprehensive understanding of the study, the interviewing was not limited to internal control managers only. Personnel experienced with internal controls and governing policy are typically located in the Comptroller's Office. However, personnel in the Inspector General Office are also experienced with both internal controls and policy implementation. Functional program managers added to the ICOFR process of reasonable assurance. The command senior leader is signatory for the certification statement of assurance, and typically located in the executive section of the organization. Participants were managers or leaders that possessed vast amounts of management controls, policy governance and functional management.

I used purposively selected participants with consideration given to capture an accurate representation of the process and setting. Accordingly, I followed Maxwell's (2013) logic and used the five possible goals as a guide for considering purposeful sampling as:

- Ensured representativeness was achieved with typical setting and individuals
- Adequately captured heterogeneity
- Selected individuals deliberately
- Established comparisons to illuminate differences between individuals or settings
- Established productive relationships with selected participants for answering interview questions

Goals were achieved specifically with the homogeneous sampling, which was determined useful for this study as participants have similar occupational experiences and professional background to account for the core competencies and the ICOFR process. The research questions addressed specificity of individuals managing limited resources, who also validated leadership of change qualifications in the pacific military unit. The process of examining characteristics of the knowledge and skills currently in place led to gaining insights to detail how best to revamp the program as an identified key theme.

Within the pacific military unit's mechanistic and bounded system, intended sources for the data collection were interviews and observations. Variation in participants regarding gender, education, and responsible offices was key for appropriate

representation. Considering the pacific military unit commands in Hawaii, the population for the study was 18,600. The personnel total was also reported by the Defense Manpower Data Center (2016) that categorized the pacific military unit personnel in Hawaii with 8,138 active duty personnel, 631 reserve personnel, and 9,831 civilians. The population for the study was appropriate because of the regulatory requirement for all government commands in Hawaii.

Instrumentation

The instruments for the data collection were researcher produced. Data collection instruments such as interview protocol, observation protocol, and audio recording were used for ensuring trustworthiness of the study. I contacted participants by e-mail and telephone for scheduling the interviews based on availability (see Appendix A). Having knowledge of participants' experience, the selection was based on appropriate points of contact and part of my personal and professional network. I provided participants with the consent form that included the statement of confidentiality, and sent an example of interview questions to participants in advance of conducting the interviews.

Interviews provided knowledge of ideas and concepts used in the study. The interviews lasted 30-45 minutes each and allowed for emerging data or until nothing new was discovered (Maxwell, 2013). The interview questions are aligned to the research questions (see Appendix B), which increased believability of the findings (Tai & Ajjawi, 2016). Although interviews are efficient for understating a participant's perspective, I used observations to add to the clarifications, inferences, and reasoning process that could not be obtained from the interview data (Maxwell, 2013). The interview protocol and

observation protocol (see Appendix C) are the instruments I used for tactful participation inquiry, and as a reminder of the information being collected including the prompting questions during the interview (Yin, 2014). Additionally, a data collection protocol for increasing trustworthiness was used for ensuring research process, steps, and notes (see Appendix C).

With the case being the managers, the study involved the pacific military unit's processes and program. Interviews represented a common way for collecting rich and meaningful data, and enhanced my interpretations by gaining contextualized findings (Frels & Onwuegbuzie, 2013). The inductive and exploratory approach was used to build on theory and shed light in synergistic or pluralistic terms (Ridder, Hoon, & McCandless Baluch, 2014). The study topic involved the process, interpretation, context, and understanding, and therefore, the instruments were needed for establishing sufficiency of data collected and research content validity.

Pilot Study

A pilot study was conducted as part of this qualitative research after receiving the IRB approval (No. 04-02-18-0429611). Yin (2014) argued that the final preparatory steps for a case study research are screening the candidates, and conducting the pilot study. The pilot study accounted for the accuracy of the instructions and tested the researcher-developed instruments. I refined the data collection process, developed relevance, and clarified formative factors as recommended by Yin. The feedback received from the pilot study participants was used for trustworthiness and measuring accuracy of the process, steps, and notes, which are a part of the data collection used simultaneously with the

interview protocol and the observation protocol (see Appendix C). The feedback was used to verify succinctness of the research process. The goal was achieved with a plan that can be replicated for the final study with understandable instructions.

Logic of participant selection remained the same for the pilot study. Two individuals were selected having the same eligibility criteria, experience, and working knowledge. The minimum requirement as participant for the pilot study was the knowledge of the certification statement of assurance annual submission to the higher echelon command and involvement with the leadership process of the management control program. Another goal I achieved was using the results from the pilot study as lessons learned about the process and having considerable insight for collecting the data (Yin, 2014). Thus, in corresponding manner, providing the instructions and questions to the participants accounted for the accuracy and relevance. The pilot study increased trustworthiness to the final research.

Procedures for Recruitment, Participation, and Data Collection

The plan for data collection was from one-to-one interviews lasting approximately 30-45 minutes and observations. Data collection is defined as how the information is gathered and how it will be used (Maxwell, 2013). In this stage of the study, participants of the study were clearly and accurately informed about the provisions and meaning of confidentiality (Frankfort-Nachmias & Nachmias, 2008). Data collection was from interviews and observations via telephone or in person, according to the participant's availability (see Appendix C).

Semistructured interviews are considered a technique for exploring the subject or case in qualitative research. The case involved the individuals as internal controls managers, financial managers, and functional program managers. The data were collected from participants who could be accessed via e-mail or by telephone, and were willing and available to be a part of the study. Experience with working with a command's management control program was key for accurately responding to probing and open-ended questions. Participants was also given time for responding as I listened for the details of the answers and emerging themes.

The two types of interviews identified for the study were face-to-face and telephone. A notable strength with observations was the information gained that was not considered or received from the interviews. Another strength was the contribution for interpreting the knowledge and understanding uniqueness to the study (Morgan et al., 2016). Observations were beneficial with the directness in studying behavior as they occurred (Frankfort-Nachmias & Nachmias, 2008). The use of observations supported exploration of culture and professional practices comprised of social and human interaction.

The observations for the face-to-face interviews were specific to word usage, body language, nonverbal cues and communications, expressions, inflections and tone, and response time for the open-ended questions. I listened for the details of the responses and emerged themes relative to the telephone interviews. Observations for telephone interviews included word usage, pauses between questions and responses, inflections and tone, and response time for the open-ended questions. Thus, I listened for emerging

details, interviewees' depth of knowledge base and breadth of experience as key factors for developing meaning to understand the situational context. My perception of what was said by the interviewees was also critical for accurately determining the significance of the meaning.

I defined observations as a method for assessing the spontaneous or planned actions affected by the cultural network, to perceive what was really said, and the conditions that influenced or affected the situation (Saldana, 2009). The analytic induction consisted of finding and delineating relationship between categories and observations, and then by distinguishing the core factors and explaining how subcategories influenced the core factors (Frankfort-Nachmias & Nachmias, 2008). The perspective, attitudes and personal views of the internal control work was interpreted and coded as part of the data analysis.

The process for collecting data from interviews and participant observations entailed a strategy for ensuring efficiency and timekeeping. I followed Maxwell's (2013) suggestion of creating a tool for visualizing the data collection activities (see Appendix C) for the following:

- Recruiting participants, sending e-mails, and following-up e-mails to participants who are willing and can be easily contacted (duration of 2 weeks)
- Conducting interviews via telephone or in person, analyzing results, reviewing journals and interview transcripts, and e-mailing thank you (see Appendix D) to participants with report summary (duration of 4 weeks)

The timeline provided an approximate timeframe of 6 weeks for the activities. Time consideration was allotted for the additional tasks and subtasks during these activities.

Data Analysis Plan

I evaluated the data content by common trends and themes based on the single case being the managers for the initial review of the categories. In qualitative research, a code can be a word or short phrase that assigns an attribute to data that are visual or language-based (Saldana, 2009). Inductive coding was appropriate to design the coding scheme based on the responses particularly from open-ended questions and participant observations data (Frankfort-Nachmias & Nachmias, 2008). I used the interview questions aligned from the research questions (see Appendix B). Data from interview responses and observations according to the inverse principle of behavior, function, environment, and person ensured alignment and accuracy of analysis.

Factors for my data analysis plan included data immersion, coding, creation of categories, and thematic identification for producing high quality research (Green et al., 2007). For coding the qualitative research data collected, I used NVivo software, which is a computer assisted qualitative data analysis program. The software is a tool for analyzing patterns, discovering trends, and organizing data collected from participants. Application from Walden's Research Course 8301Z provided knowledge for using NVivo to analyze the data collected. Coding of data was necessary to make sense of the data collected from the interviews and observations. Coding reference books were used as tools and guidance that assisted with the categorization of thematic coding (Yin,

2014). Initial category levels were further analyzed to subcategories for trends and occurrences of words used.

I analyzed the interview protocol, transcripts, and the observations data for categories during the open coding phase such as insights/concepts, perspectives, experience, and values. For the second phase, I used focused coding (Saldana, 2009) for analyzing selected themes of (a) experience and/or behavior, (b) opinions and values, (c) knowledge, and (d) feeling relating to experience and thoughts (Patton, 2002). Placing data appropriately in these categories supported researcher-designed coding decisions. In connecting the data to the specific research question, it was essential to first sort, identifying, and then code the data accurately. This aspect required multiple iterations due to the semistructured nature of the method used to allow for new interpretations and inferences that emerged. There were no discrepant cases identified in this qualitative research case study.

NVivo software helped me with my coding structure and coding decisions using the data received from participants. For example, the codes I used pertained to events, behaviors, function, person, environment, practice activities, experiences, interactions, reflexive data, and settings. Additionally, the NVivo software assisted me with the data analysis process of classifying, describing, and interpreting by using the codes to sort the data collected. Reviewing categories and ideas will required iterations of accurateness to provide thick descriptions provided in Chapter 4. The iterative process help me with preventing bias, allowed for accurately coding the data collected with the themes and categories, and for also recognizing trends in the data.

Issues of Trustworthiness

Trustworthiness was critical to my study and Walden University's guidelines were followed throughout the research study. I followed the suggestion provided by McNulty, Zattoni, and Douglas (2013) to accurately report my research findings for strengthening trustworthiness. Thus, referring to the believability of the findings (Tai & Ajjawi, 2016), trustworthiness of qualitative research is emphasized in terms of credibility, transferability, dependability and conformability.

Credibility

Credible research is noted by a researcher's confidence for providing the truth of the findings regarding the subjects and the context of where the research was conducted (Johnson & Rasulova, 2017). Awareness of my influence as researcher was the first strategy for increasing credibility. Credibility corresponded with the internal validity of qualitative research, which can be achieved with participants' engagement (Morrow, 2005). As researcher, I ensured credibility with the quality of the findings and conclusions (Miles et al., 2014). Triangulation, saturation, and member checking are the selected techniques used. Data collected was triangulated to the related themes and patterns evolved from the data sources for credibility, consistency, and contrast. Miles et al. also described the technique that I used by triangulating data using the sources, methods, and concepts for the study. Using triangulation, I ensured independent findings relative to the fitness of data without contradictions and bias. Analyzing the data from interviews, observations, audit trail, and the research literature supported the conceptual framework including factors to confirm repeated verification, and then used member

checking. Saturation was part of credible research that confirmed no new themes or patterns surfaced. The data sources of interviews and observations added to the richness for producing credible and consistent data, which are part of triangulation and saturation.

As part of credibility, I looked intently for the different meanings from participants of different experiences. I used member checking with the research participants to ensure data accuracy (Sunday & Gretschel, 2016). This technique was used to present the interpretation of findings to the contributors of the data (Tai & Ajjawi, 2016). Member checking was the other technique I used to ascertain credibility and accuracy of findings. Participants of the study provided further feedback about the findings including identifying any misunderstandings (Maxwell, 2013) from the interviews and observations.

Transferability

Defined by Johnson and Rasulova (2017), this aspect relies on the researcher's findings to be sufficiently clear for drawing on similarities and relevance that may be transferred to another context. Using purposeful sampling of this study and the specificity of the statutory mandate ascertained a unique context that can prevent the transferability of research findings. Hitchcock and Newman (2013) described the qualitative notion that shifts the burden to the reader to judge relevance of findings based on the thick descriptions provided. Referring to the case-to-case transfer of context (Tobin & Begley, 2004), qualitative research is context dependent and transferability is the extent that research findings can be applied to other situations, settings, and frameworks by ensuring transparency of reporting (Tai & Ajjawi, 2016). Also, potential transferability and the

persuasiveness applied to comparable conditions are results of the converging points of interrelationship (Miles et al., 2014). As strategy for applying transferability, I used thick descriptions in my qualitative research study (Houghton, Casey, Shaw, and Murphy, 2013). Also, in carefully considering the sampling framework, varied participants were selected from the Comptroller's Office, Inspector General's Office, or other functional offices. Participants provided comprehensive knowledge and experience of the process. The variation of participants for sample selection and the thick descriptions were strategies for improving transferability. Data were analyzed and findings presented were applicable to the context. Transparency for reporting research findings was implemented as part of my study.

Dependability

Equally critical to qualitative research was dependability as it applied to the sample selection and variation of the participants. Ensuring consistency of data collection, steps for considering dependability included the ability to trace the data back to the sources, and accurately documenting the data and decisions made (Johnson & Rasuloova, 2017). Dependability overlapped with triangulation of data through credibility and the use of an audit trail (Morse, 2015). The audit trail of the research steps was used throughout the study. The process of obtaining the findings that are repeatable can be an issue with dependability, and the consistent way in which the study was conducted (Morrow, 2005) especially with the varied study participants. Similarly, Miles et al. (2014) specified a replicable study as a factor for dependability to produce meaningful findings. Another underlying issue of the study included the reasonable stability and

integrity of qualitative research (Miles et al., 2014). Data collected from interviews, observations, and audit trail improved dependability with triangulation. I distinguished triangulation overlapped with credibility, but also increased participant perspectives as part of the research rigor through all stages of the study (Morse, 2015).

Confirmability

Considering confirmability was accurately reflected and then documented in the data findings. This aspect of the inquiry ensured the process and findings were without bias including the influence that I had as research while engaging with participants to collect the data (Johnson & Rasulova, 2017). I followed Tobin and Begley's (2004) suggestion and established confirmability by using the audit trail for accurately interpreting the findings. Similarly, engaging in reflexivity helped me to recognize potential barriers that could hinder conveying research findings accurately, and also established transparent relationships with the participants (Kornbluh, 2015). The formative process involved evaluating the findings that facilitated with determining the value of the data to avoid ambiguities (Lincoln & Guba, 1986). Being proactive and taking responsibility for ensuring the rigor of the study was a vital aspect of the research (Cypress, 2017). To achieve confirmability, I remained neutral while interpreting the data collected (Johnson & Rasulova, 2017). Thus, I made certain of my research objectivity using the audit trail and engaging in reflexivity for reflection of the decisions made regarding the data collected.

Ethical Procedures

Ethical procedures in research are critical when presenting participants' concepts and viewpoints for the study. Findings may include but not limited to participants opinions, emotions and beliefs. Mitigating the potentiality of bias with human subject research, I followed Walden University's recommendation for journaling the different types of data mentioned in the research for obtaining different perspectives. Thus, being a good case study researcher, striving for the highest ethical standards when conducting research was a critical aspect of my research (Yin, 2014). I followed Yin's (2014) guidance to prevent plagiarizing work, using false information, and avoiding deception. Ethical assurances are outlined (see Appendix C) to make certain my professional conduct throughout the study was maintained while conducting the research. In addition, upholding Walden's ethical standards was a high priority.

According to Walden University's guidelines, no risk of harm was identified for participants or researcher, and ethical concerns were intertwined throughout the research study. Potential areas of ethical issues involving a case study were noted as relationship of professional colleagues, preconceived ideas of the topic, and development of coding and categories. Relationships can be problematic as it was a continuous variable that can have too much or too little rapport (Yin, 2014). Currently, there was no conflict of interest associated with internal control management, and therefore, the work environment was detached from the topic of study.

Some power differentials existed, as some participants have remained as personal and professional contacts that were also subordinates while in the capacity of program

manager. With this dual type relationship – personal and professional – the power of influence can be viewed negatively. This issue is typical in the mechanistic hierarchy of the pacific military unit. In the consent form was a statement noting that relationship risks were present between participants and researcher based on previous working and professional relationships. Plan was addressed this area is to thoroughly review the selection of participants, and if relationship rendered positive effects for the study.

Identifying the relationship issues or mentoring relationships at an early stage led to positive research outcomes based on the pacific military unit views of mentorship as a valued program in the organization. I was reminded of Yin's (2014) claim that relationships are complex and an entity constantly changing. In this case, individual responses were provided for describing the work processes and events necessary for conducting the study and answering research questions. As a researcher the core of ethics was ensuring the power differentials did not influence participants' responses.

The case study design provided exploration of an event where individuals provided responses. Based on experienced previously gained as program manager, potential biases can exist with the data received. As researcher, perception of the environment was equally a potential for bias. Additionally, mandates are typically congressional with other political biases a part of the participants' responses. Acknowledging these potential areas of bias and ethical concerns served as reminders as these areas emerged through data collection and while I conducted the study. Using a journal to note these biases prevented the avoidance of bias between the participant and researcher.

Last potential area of ethical concern was the management and development of coding and categories. While there is not a right or wrong answer with coding, research bias must always be prevented to ensure a grounded research. Coding of the responses were compiled based on similar blocks of data received and categorized. Although data can be coded in different ways, coding accuracy also involved different perspectives, and definitions. Plan to address this area of potential bias was to ensure the tacit meanings for the general population to understand.

Research bias can occur at any phase of the research study. Laureate Education (2013) standards for ethical considerations included respect for persons by giving proper consent, beneficence in maximizing research benefits without harm, and justice for treating individuals fairly. As part of the research design, I used an interview protocol for ensuring a positive structure for the audit trail, developing a strategy consistent with ethical principles, and the iterative process of verifying and clarifying potential areas of bias for the preclusion of a negative outcome. Awareness of the bias was also used as a tool for minimizing the bias. Both the participant and researcher may have areas of emotions that can lead to potential biases as implications that may be noted in certain attitudes. These can be missed during the interviews and observations. Thus, observations added to further understanding the culture and other characteristics relating to the study. Developing a strategy for maintaining objectivity to the data sources and the research work were essential factors resulting in a valued study.

Lastly, before I contacted participants to begin collecting data for the final study, Walden University's Institutional Review Board (IRB) conducted a review of my

application to conduct qualitative research according to ethical guidelines. The application noted the details specific to the ethical concerns and informed consent of the participants and the use of pseudonyms. Description of the final study included steps for data collection, potential risks or benefits, integrity of data, and relevance of the Hawaii state research laws. Proof for completing training on human research protection was also attached for the IRB's review. The IRB approved the detailed consent and confidentiality form, and provided approval number (No. 04-02-18-0429611) to begin the final study.

Confidentiality

Respect and care for confidentiality was maintained throughout the study. Prior to begin the research study was receiving the approval from Walden's University IRB. The consent and confidentiality form was sent as part of the invitation e-mail upon receiving IRB approval to begin research. Consent forms were completed using electronic signatures prior to participants becoming a part of the study. The invitation was sent to individuals informing them of their voluntary participation, and confidentiality statement and right to privacy noted in the consent form. The results do not include any identifiable information that can be traced back to the participant.

Responding to the invitation e-mail, individuals provided informed consent to be a participant of the study. Responses are kept confidential including the instruments used for collecting data. The research proceeded by using ethical standards, maintaining professionalism, and option for participants to request an executive summary of the research findings. Only the researcher will have access to the data received from participants, and their information will be stored in a password-protected personal laptop

and personal e-mail account. The data will be stored for a 5-year period according to Walden University's requirements. All data collected will be destroyed appropriately when the study is completed.

Summary

A qualitative research design was selected to explore the change management relationship to internal controls in the pacific military unit. Chapter 3 provided the details of the qualitative research methodology including the design, rationale, and role of researcher. The methodology content included the logic for selecting participants, sample size, instrumentation, pilot study, and the data collection management and analysis plan. The pilot study increased trustworthiness of the study. Lastly, issues of trustworthiness are described in the sections of credibility, transferability, dependability, and confirmability. Confidentiality and ethical considerations are distinctly noted using Walden University's guidelines. The data collection and analysis, evidence of trustworthiness, and research results of the study are detailed in Chapter 4.

Chapter 4: Results

The purpose of this qualitative single case study research was to identify and explore change management components that could contribute to the program effectiveness of internal controls for managers in the federal government. The research questions (RQs) were as follows:

1. What components of change management can be linked to the management of internal controls?
2. How can internal control managers' concepts be transformed to produce efficiencies, prevent mismanagement of limited resources, and achieve program objectives?
3. What core qualifications and processes of leading change are imperative for ensuring effective management of internal control programs?

Presented in Chapter 4 are the results of the pilot study and the final study, the study participants, research setting, demographics, data collection, results of the data analysis, and findings for the single case study. The evidence of trustworthiness relative to this qualitative study is also presented. The study results are organized by the research questions and the emerging themes.

Pilot Study

After receiving the IRB approval, a pilot study was conducted as part of this qualitative research to test the feasibility for using the instrumentation I developed and the data analysis plan. In addition, the purpose of the pilot study was the final preparatory steps for a case study that screened the candidates for conducting the pilot study, and the

refinement for the data collection process (Yin, 2014). I used the pilot study for finding barriers in recruiting participants, and if necessary, modifying the interview questions (Kim, 2011). The process for ensuring that the participants met the eligibility criteria for experience and working knowledge remained identical as noted in the final study.

The goal for the pilot study was to achieve a plan that could be replicated for the final study, and for participants to follow my instructions according to the consent form. The pilot proved useful and the intent was met for using the researcher-developed instruments such as the interview and observations protocols, and audit trail to include the strategy for recruiting participants. Gaining valuable insight, the interviews were conducted and completed within the allotted time of 30-45 minutes. Additional questions were asked as follow:

- Did you find any areas difficult to follow?
- Do you have any suggestions regarding the interview process?
- Which questions do you feel are relevant?
- Which questions do you feel were irrelevant?
- Do you think other questions should be included as part of the interview?

Two individuals participated in the pilot study. Types of data collected were interviews and observations. The data from the interviews (audio recordings) were transcribed for analysis. I used reflexivity to prevent bias and seek the true meaning of the data. An audit trail created prior to receiving the IRB approval provided the preparatory focus on the process. The pilot study participants stated that the instructions,

process, and consent form were understandable. Data were collected using the protocols (see Appendix C) and participants noted the applicability of the interview questions (IQ).

The feedback I received from the pilot participants was no changes needed to the process or the interview questions; although I revised the research plan checklist. The changes included highlighted reminders for appropriately starting the audio recorder, process steps of including transcribed data into the interview and observation protocols for completeness, and inserting additional audit trail and reflexivity reference points in Appendix C. No other changes were made to the data analysis strategy, data collection process, or interview and observations protocols.

Member checking, triangulation, and audit trail accounted for the accurate analysis. These techniques increased trustworthiness for collecting data and for measuring accuracy of the instrumentation I used for the research plan such as the process, steps, and notes. Data analysis of interview responses, observations, and transcribed data was according to the conceptual framework. I coded the data according to the inverse principle factors of function, person, and environment to test the accurate alignment of the data. The pilot study increased trustworthiness for conducting the final study.

Research Setting

The setting for this single case research was the pacific military unit commands ranging from echelon levels 2 to 4. Military services operate within a mechanistic and bounded system. Data were collected from interviews and observations to include the transcripts from audio recording as sourced data. Purposeful sampling was used for the

participants I have developing relationships with and part of my professional network. After receiving the IRB approval to collect data, I contacted the participants either by telephone or e-mail and followed through using Appendix C. Participants were current or former personnel meeting eligibility requirements with experience in the federal government process, and acquired knowledge and involvement with the leadership process. Participants' information is protected and no personal identifying information was collected according to ethical procedures. The raw data collected are electronic with no paper copies made. Data are maintained for safekeeping in two different locations and for no less than the 5 years of completing my dissertation according to Walden's ethical requirements.

Organizational conditions during this time include the work in progress for executing annual funding received from their headquarters for budgeted programs, fiscal year mid-cycle program budget funding review, and submission of the annual certification statements to the higher echelon command. As participants provided interview responses, some noted these influential factors mainly for the accuracy of their responses, and detailed account of their actions with the leadership process. Thus, the timeframe for these organizational conditions provided the participants with a comprehensive understanding of my study.

Another organizational condition presented noteworthy to document in my audit trail was a willing participant forwarding the recruitment invitation e-mail (Appendix A) and consent form to the unit's legal counsel. The military unit's lawyer reviewed my appendices in detail to ensure legal matters were in best interest of the federal

government. Complexity of the manager's directorate and program security issues were omitted in all accounts during the interview. The legal counsel approved my study and consent forms in support of formal academic research.

Demographics

The demographic data collected from 13 participants meeting the eligibility criteria are presented in this section. Based on the responses provided, the data were analyzed after completing the interviews and observations using the data collection instruments. Figure 3 displays the relational factors of participants' gender, decision-making level, manager type, and level of formal education. Decision-making skills and abilities factored into the team dynamics of the conceptual framework, and therefore, are key for appropriate representation of the organizational culture. Participants were not asked to provide their ages as part of the federal government standard noted in the IRB approved document for preventing discrimination according to equal employment opportunity regulations.

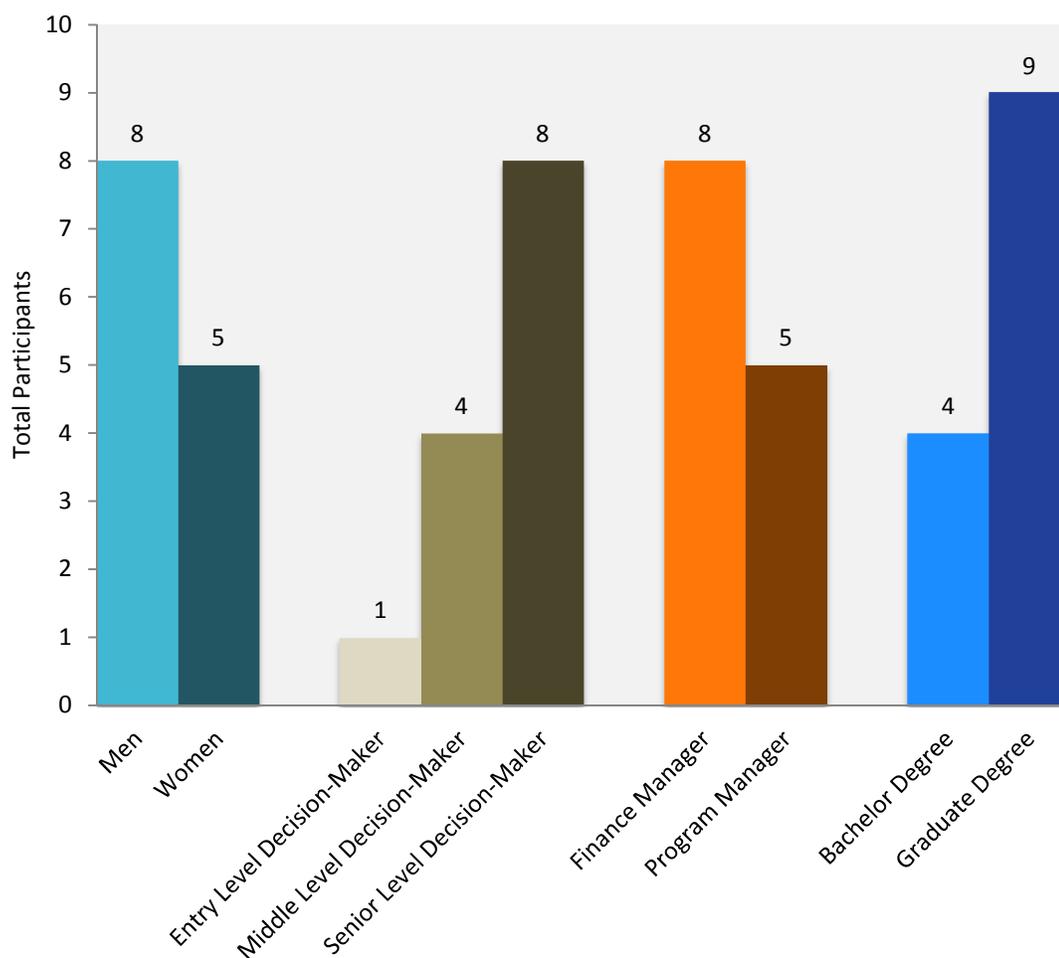


Figure 3. Participants' demographics.

The experience of leading change was analyzed as an aggregate total of years and experience using the core competency in their career. Figure 4 shows the total years the participant worked at the pacific military unit as a current or former employee. Also, the experience is a subset of the decision-making levels (see Figure 3) since a senior leader typically signs the certification statement based on the manager's recommendations.

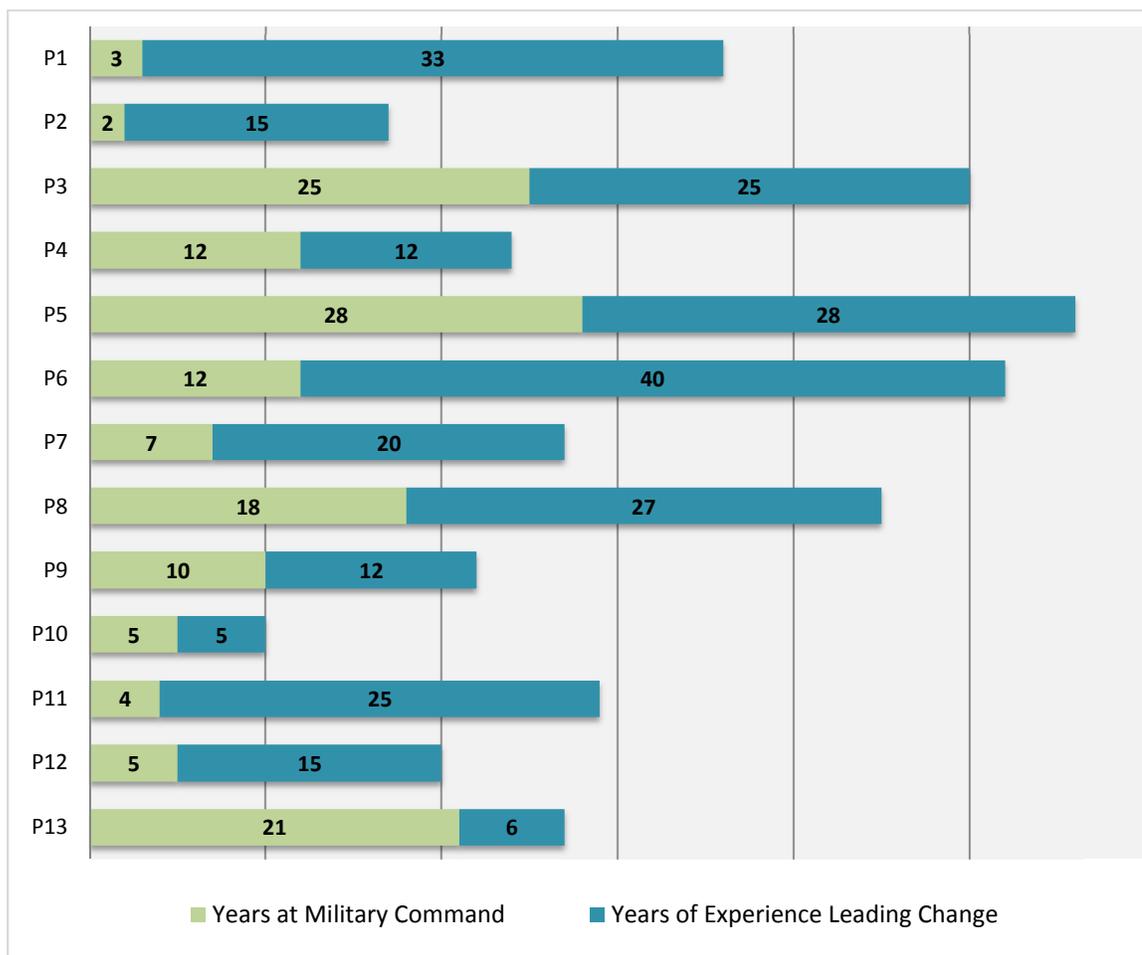


Figure 4. Participants' subject command experience and change expertise.

The percentages of different types of certifications, qualifications, and job training achieved by participants are presented in Figure 5. The military unit commands acknowledge the list of designations as training and development. This list is color-coded by category as career enhancing (yellow) and functional specific (green) for position qualification. Congressionally mandated training (red) is contained in specific language derived from national defense authorization acts and congressional initiatives. Leadership development (blue) is neither viewed as career or functional training, but rather a

personal choice although it can be stipulated for a position or function. Also, if positively viewed by a senior leader as required training, then the mechanistic expectation is for personnel to include leadership training in their annual individual developmental plan.

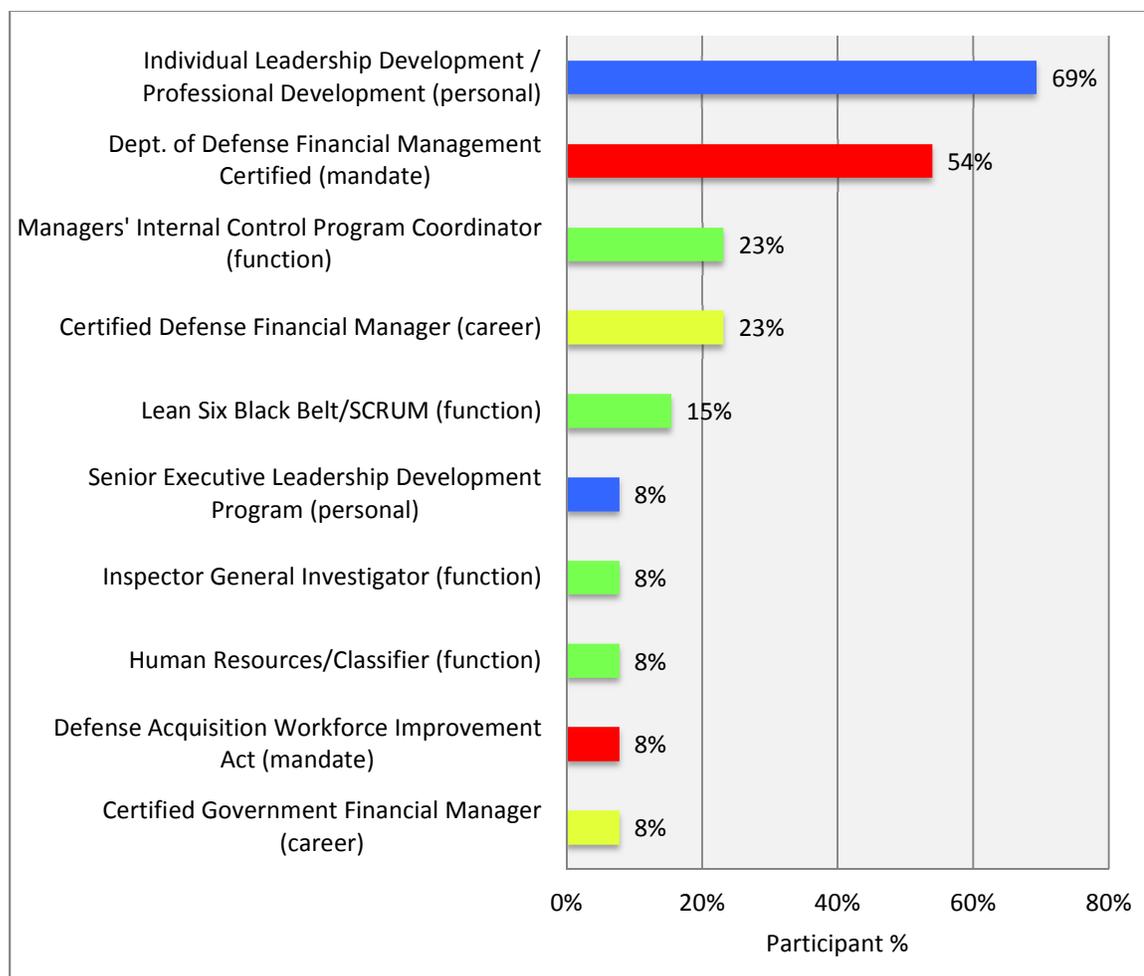


Figure 5. Participants' training and development.

Data Collection

Data collection began after receiving the IRB approval (No. 04-02-18-0429611) to conduct final study. Extracting thick and rich data can be difficult from a large sample

selection (Onwuegbuzie & Leech, 2007). Therefore, I generated an adequate sample size and targeted 24 managers having program process understanding and experience. The time period for conducting the interviews and observations, transcribing audio files, following-up e-mails, and member checking was between April 2018 and May 2018. Method for data saturation was not established, but research suggested I use systematic principles for reporting justification when the appropriate sample size was attained (Francis et al., 2010). The goal was making certain participants had a working knowledge to provide thick description of the case.

Data were collected from 13 participants meeting the eligibility criteria. Data saturation was detected and achieved after the interview with Participant 13. Variation in participants' role and management type in addition to the level for making decisions was a priority considering the changing environment of military commands. Analyzing the data at different stages of the final study helped with establishing the depth of data, and when no new data were revealed (Hutchison, Johnston, & Breckon, 2010). The different participants provided consistency of the data findings (Patton, 2002). During the research plan recruitment phase of April 4 to April 30, I contacted a total of 24 eligible individuals, of which five declined, and four others did not respond after follow-up attempts by e-mail or telephone.

I continued to use the same audit trail template from the pilot study as a tool for preventing missteps in documenting the research process from the beginning to the end. Instrumentation used for the pilot study was also used for the final study such as the data collection checklist, and interview and observation protocols (see Appendix C). The

transcription process was used for all participants in conjunction with the NVivo data analysis software. A thank you e-mail was sent to all participants after the interviews were completed (see Appendix D).

The research plan checklist as a data set integrated additional reminders for audit trail and reflexivity. The audit trail and reflexivity supported ethical procedures for engaging with participants and preventing bias while seeking the true meaning of the data. The audit trail I used displayed the different types of entries such as (a) events or actions as situation, person, or setting, (b) types of communications either verbal or written, and (c) researcher-related activities for audit trail entries or reflexivity. My reflexivity combined the inductive reasoning with the analysis of data to illuminate patterns of (a) concepts of field theory (Lewin, 1943) for life space of individual goals, needs, influences and political events affect behavior (Bang, 2009), (b) action research (Manchester et al., 2014) for program improvements and actionable steps for change, and (c) group dynamics or team involvement of the professional practice that adds to job enrichment and human betterment and happiness (Papanek, 1973).

Interview responses and observations were collected with audio recordings according to the consent form. I used a voice recorder feature on my iPad to record all 13 interviews, and used my iPhone to conduct the telephone interviews. I used my laptop for following the protocols, and no printed copies were made. All methods used for collecting the data are password-protected. Audio recordings sourced from the interviews were transcribed immediately following the completion of the interviews. The files were uploaded using pseudonyms for each participant. A highly recommended company for

providing quality transcripts was selected based on reputation, timeliness, organized documentation using Microsoft Word, and speaker timestamps for transcribing audio files.

NVivo version 12 was used for coding qualitative research data, analyzing patterns, discovering trends, and organizing data. Researchers concluded that the NVivo software was appropriate for synthesizing qualitative research concepts explored for the conceptual framework (Houghton et al., 2017). NVivo accommodated the management, coding, and structuring of the data collected (Rich & Patashnick, 2002). Appendix E is the final NVivo exported codebook I created and used, based on the pattern codes I completed. I met goals by using purposeful sampling and data collection as previously stated. Goals comprised of the individual representativeness and typical setting, adequately capturing the heterogeneity, selecting individuals deliberately, establishing comparisons to illuminate differences between individuals or settings, and establishing productive relationships with selected participants for answering interview questions (Maxwell, 2013). All areas of the IRB approved application were followed with no changes to the steps for collecting data.

Interviews

Semistructured interviews were conducted as the technique for exploring this qualitative case study, and the allotted time of 30-45 minutes was sufficient. The allotted time was maintained as a control measure for confirming quality responses (Patton, 2002). I provided verbal cues as positive feedback that contributed to the positive reinforcement for interviewees and notion that the dialogue was going in the right

direction (Patton, 2002). A neutral position maintained from the beginning of the interview was beneficial for positive and respectful engagement. Listening to the audio recordings facilitated with improving my interviewing techniques with each participant and appropriately kept the dialogue open and flowing.

Of the 13 interviews and observations, 12 participants selected telephone interviews (eight participants requested the interview location as their place of work, and four participants selected an off duty/unspecified location), and only one participant selected a face-to-face interview. Telephone interviews were conducted in my home designated office space, and the face-to-face interview was conducted in an agreed upon public location. The interview guide approach as Patton (2002) detailed specified the sequence of the questions using an open-ended format. Probing using open-ended questions within the allotted time provided responses to interview questions as I listened for the details of emerging themes.

After receiving the consent forms, I completed the first three interviews April 7 to April 13. Appendix D was sent to the participants after the interviews to thank them for their participation. Member checking was also completed to accurately document the transcribed data. Data saturation was not achieved when I analyzed the transcripts and observations based on the initial coding of themes and patterns. The goal for participants' variation was not achieved in position function, decision-making level, and management type. The demographic summary at this point negatively affected the research lens for interpreting the data (Yin, 2011). Position function was a fundamental priority for the leading change factors of the conceptual framework.

During the week of April 16, I completed three additional interviews using the same process. Steadily conducting the interviews provided ample time for organizing and analyzing the data collected up to that point, and to also continue with the member checking, audit trail and reflexivity. Data saturation was not achieved based on the observations and data collected from six participants. The six participants noted their decision making level as either entry or senior. At this point, I did not collect data from participants who were mid-level decision makers. Themes for driving or restraining factors could not be analyzed without the mid-level decision makers.

Four more interviews were completed the following week. Additional patterns were illuminated after analyzing the transcripts and observations. Common themes were strategies, states, meaning, participation, relationships and interactions (Saldana, 2009), and driving and restraining forces, which are part of the conceptual framework. The goal for participants' variation in function, decision-making level, and management type was achieved. Data were useful for my study for category coding and making meaning.

After the initial analysis using the word frequency query in NVivo, the patterns that emerged were management, experience, and leadership. NVivo query provides the tool for researchers to locate the references meeting the data criteria (Houghton et al., 2017). The categories of weighted value are based on the audio transcribed data. However, data saturation was not achieved with a new theme emerging from Participant 10. Participant 10 was a mid-level decision maker that emphasized internal controls as a procedure instead of a process. Up to that point, all participants noted program management and leadership as a process within the mechanistic bounded organization.

Echelon level 1 commands generally refer to the regulatory program in standard operating procedures and as a guideline. As stated in the literature review of Chapter 2, echelon level 2 and lower commands distinctly note the program as a leadership process instead of a procedure.

With the new idea from Participant 10, sampling continued to collect data perspectives of the leadership process according to the conceptual framework. I used the stopping criterion as Boddy (2016) suggested for determining additional interviews, in increments of 3, until no new themes or ideas emerge. I completed three more interviews May 1 to May 16 with following up e-mails for member checking. Data saturation was achieved after completing 13 interviews with themes illuminated. Thus, interviews and observations ended to prevent duplicity and data redundancy. I achieved variation in participants' role and management type for the decision-making levels.

Observations

Participants' observations were a major source of the qualitative data. My perception was essential for factual and accurate descriptions of the situation and interview setting (Patton, 2002). Observations were collected from 13 participants using the observations protocol (see Appendix C) while conducting the interviews during the allotted time of 30-45 minutes. The same schedule, duration, location, and frequency as the interviews were followed. Observations detailed the evidence to the corresponding interview question. The interviews were either face-to-face or by telephone. For most of the interviews conducted by telephone (92%), body language awareness was not applicable except for the interview conducted face-to-face (8%). The observations were

collected simultaneously with the interviews and with the intent of relying on the participants' direct experience (Janesick, 2011) to make meaning of the data.

Observation was a method for assessing the spontaneous or planned actions affected by the organization's culture, and to perceive what is really being said in the conditions influencing or affecting the situation (Saldana, 2009). Data collection of observations concurrently with the interviews were conducted in my home designated office space, and the face-to-face interview was conducted in an agreed upon public location. Probing using open-ended questions within the allotted time provided observations evidenced to the corresponding interview questions. I documented the details of the emerging themes, and the setting was noted as part of the observations data type, which was essential for understanding the changing environment of the mechanistic organization.

Of the 13 participants, 12 participants selected telephone interviews (8 participants requested the interview location as their place of work, and 4 participants selected an off duty/unspecified location), and only one participant selected a face-to-face interview. Probing using open-ended questions within the allotted time provided details for the observations protocol. Data saturation was achieved using the data collected from the interviews, observations, and audio recordings. The observations data were used to (a) accurately connect the participants' subject matter expertise to factors of their environment (Burnes & Bargal, 2017), (b) emphasize emotions (Lozano, 2013) for evoking dialogue, and (c) assess relationship and communications of team dynamic perspectives (Allport, 1955) related to the study.

Data Analysis

Reflexivity was a major aspect of the data analysis. I used reflexivity as a tool for recognizing potential barriers that could hinder conveying accurate research findings, and to establish transparent relationships with the participants (Kornbluh, 2015).

Triangulation inquiry was also used as part of the data analysis phase (Patton, 2002). The inquiry was used as reference points for understanding what the participants knew, what shaped their views, and how do the participants perceived me. Relative to the participants and my role as a qualitative researcher, the corresponding reference points included: (a) what and how do I know, (b) what shaped my perspectives, (c) what do I do with the findings, and lastly, (d) the targeted audience of those receiving my study including the making sense of my findings and what perspectives do they bring to my study. A qualitative case study has more interest variables than there are data points, and therefore, I relied on the multiple sources used as evidence (Yin, 2014). I used the converging data in a triangulation manner (Yin, 2014), and differentiated the screens for reflexivity including the analysis of the demographic data such as gender, education, and values (Patton, 2002).

Next was rereading the chapters of my dissertation and the conceptual framework in the literature review. I referred to the dissertation guidebook for completing the dissertation and analyzed the audit trail for the specific points of reference relating to the conceptual framework. The audit trail included headings for sample number, pseudonym, type of study (pilot or final), types of communication (verbal or written), researcher description of event or events that may be ongoing until contact with participant was

completed, activity description of setting for interviews and observations, date for sending thank you e-mail (see Appendix D), and the member checking activity start and end dates.

My system for creating the pseudonyms was the use of the command listing and the participant number. An audit trail noted the initial and first contact date with participant. This was to be efficient with contacting and interacting with the participants. The goal was a balance of minimal contact and substantive interactions including member checking. However, if questions arose after analyzing the data, the participant such as P1 and P12 were contacted to confirm accuracy of data and to prevent miscoding. All contacts and interactions with participants regarding the study ended on May 16.

After completing member checking, analysis of the data was ensuring no names were on the protocols. The sorting phase was making meaning of the data and organization of all data collected prior to the actual coding. The sorted data were placed on an excel spreadsheet according to the interview questions. Each interview question was placed on the first row of the spreadsheet as the data label heading. A spreadsheet was created for each research question and corresponding interview questions mapped (see Appendix B). I familiarized myself with the NVivo 12 software prior to uploading the transcripts as I previously used NVivo 10. Completing the tutorials beforehand proved useful in preparation of the analysis and query phases. Carefully examining the data collected in NVivo contributed to accurately organizing data, presentation, coding structure, and support analysis (Rich & Patashnick, 2002). The final interview protocols were uploaded including the observations protocol and transcripts to NVivo. For the next

steps, I coded the collected data by themes, sub themes, and conducted the necessary queries.

Categorical and Open Coding

Open coding was the technique for developing initial categories from participants' phrases. Coding was conducted during the first cycle, second cycle, and post cycle and pre writing processes (Saldana, 2009). For the inductive reasoning of the data, I used the protocols, transcripts, and observations. For the demographics analysis, I used attribute coding. Part of the synthesizing process was connecting the attributes by filtering and segmenting collected data (Houghton et al., 2017) for presentation. Other methods used during this cycle were descriptive coding, evaluation coding, and process coding (Saldana, 2009). NVivo 12-word cloud query for word frequency and weighted value of words and concepts was used for coding using participants' own words. I discovered the patterns and themes, and then explored and confirmed the initial relationship from the categories, and then by interrelationships to other categories as part of the inductive analysis and reasoning (Patton, 2002).

The protocols were used for analyzing the demographics and the interrelationships of the profiles. Background and demographic data collected were standard questions for identifying education, management type, and experience in leading change. Analyzing the demographic data factored into the recruitment phase (Caldwell, Arthur, Natarajan, & Anand, 2007) of meeting the goal for receiving responses from all management levels of entry, mid, and senior. Analyzing the data was essential for the ethical process of organizing data to categories and subcategories, and then to graduated

concepts (Saldana, 2009). This analytical phase proved valuable for determining if interviews to collect data from this management level were to continue as Participant 8 was the only mid-level manager up to that point.

Thematic and Axial Coding

The second cycle of coding was isolating the interview questions (IQ) to categories of the research questions (RQ). I identified more concepts during this coding phase, and NVivo node structures were further delineated from the broad categories to themes and sub themes (Hutchison et al., 2010). Nodes is the NVivo term commonly used for the coded themes and subthemes, and provided as storage signifying the coded results (Houghton et al., 2017). Participants were asked the interview questions, mapped to the research questions (see Appendix B). The mapped interview questions were analyzed using axial coding and focused for determining the themes and sub themes, and for exploring emerging sub theme concepts. During this cycle of focused coding (Saldana, 2009), I used selected themes of (a) experience and/or behavior, (b) opinions and values, (c) knowledge, and (d) feeling relating to experience and thoughts (Patton, 2002). The observations were collected simultaneously with the interviews and sole intent of relying on the participants' direct experience (Janesick, 2011) to make content meaning of the data.

Part of the conceptual framework described in the literature review is describing the process for decision-making and leadership communication. Key issues in this theme were creativity and innovation, communication, and training components of the program.

Table 1 shows the opinions and values theme (Patton, 2002) with the perceived value of the program.

Table 1

Opinions and Values by Research Questions

Theme: Opinions and values	Sub themes: Cognitive process and interpretations; participants' intents, desires and expectations
RQ1: What components of change management can be linked to the management of internal controls?	IQ3. How do you identify mismanagement of limited resources within the internal control program? IQ6. Please describe how change management principles reduce risks in your program.
RQ2: How can internal control managers' concepts be transformed to produce efficiencies, prevent mismanagement of limited resources, and achieve program objectives?	IQ2. Please describe the effect of the current training and development program for internal controls. IQ3. Please describe your assessment relating to the value of asserting to reasonable assurance.
RQ 3: What core qualifications and processes of leading change are imperative for ensuring effective management of internal control programs?	IQ6. What recommendations do you have for adding value for improving decision making and the quality of this process? IQ7. Please describe how you would improve program management and working relationships with leaders throughout the command?

The last interview question was mapped to Research Question 3. Interview Question 8 for Research Question 3 was included for probing to elicit additional information (Janesick, 2011). Interpretation of the theme for this question was coded based on participants' responses. Observations for this question also provided conceptual understanding of team dynamics according to the inverse principle and optional area for participants' comments. The inverse principle was to bring about action research (Manchester et al., 2014) theory within the change readiness context.

With the primary analysis (Patton, 2002) of themes and subthemes, the next step for data analysis was categorizing the themes that emerged with the organized data using the conceptual framework of unfreeze (person and environment), change or move (function), then refreeze (behavior) using the inverse principle. As the research gap is found particularly with the pacific military unit emphasizing effective internal control programs with new requirements of constant regulations, the data analysis was to provide findings for standardizing the training construct. The change phases of unfreeze and change/move makes possible the determination of the behavioral factor of the refreeze phase that will be illuminated as a key data finding for the study. The observations yielded details with thick descriptions of the participants' experiences; however, my insight to the situation also added to understanding the situation (Patton, 2002). Inductive analysis of the data involved creating themes based on the inverse principle.

Post Coding and Pre-Writing

The post coding cycle and pre-writing process was the last category for inductive analysis of the driving and restraining forces of change. Using the themes, subthemes,

and inverse principle factors, the forces of change are presented as part of the key findings. This cycle involved analyzing driving and restraining forces of change resulting from the first and second coding processes (see Figure 6). The forces are provision for focusing on the person being placed in a situation to produce a certain behavior (Sherman et al., 2015).

The inverse principle is a method for analyzing causal relations for building scientific constructs, with change factors representing driving or restraining forces of change (Swanson & Creed, 2014). For example, leadership is perceived as a sensitive subject in a mechanistic command, but also be a distinguished driving or restraining force. Forces of change bring to the forefront the need to increase collaboration between top leaders, internal control managers, and financial and program managers. Managers exhibit the capability to accumulate new learning on how to incorporate skills while working with driving and restraining forces relating to the program. Analysis of the forces during this phase is presented in the study results section.

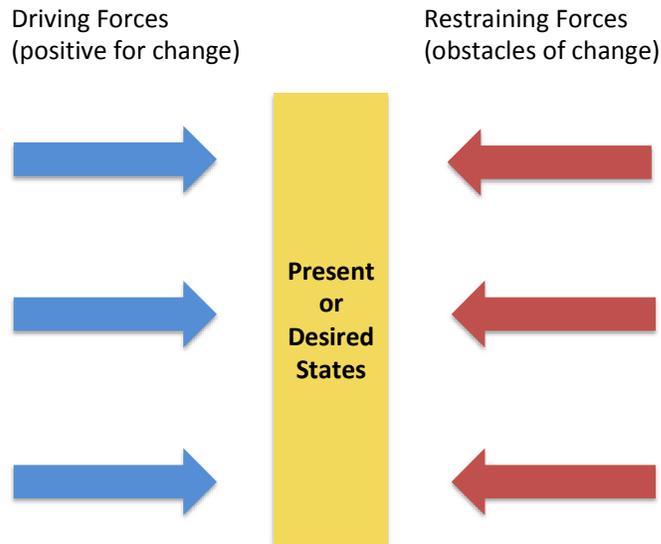


Figure 6. Driving or restraining forces of change.

Discrepant Cases

My role as researcher was analyzing the data in a credible manner according to Walden University's ethical standards. Analysis of data is providing the truth of the findings regarding the participants with the context of where the research was conducted (Johnson & Rasulova, 2017). Detecting a discrepant case was finding disconfirming data and comparing it to confirming instances for understanding the participant's experience as accurately reflected (Morrow, 2005). Also, part of searching for findings or evidence essential to prevent bias and avoid interpreting data in an overly simplistically manner was evidently a part of this phase (Morrow, 2005).

Initially, I detected a discrepant case with disconfirming data from the original expectation of the study. A participant's alternate perspective of internal controls was noted during an interview by using the word *procedure* instead of *process*. NVivo

verified word usage occurred 12 times in the transcript. This forced me to conduct iterative examinations to analyze the content for developing trustworthy findings (Saldana, 2009). Previous participants noted the program management and leadership as a process within the mechanistic bounded organization.

As stated in the literature review, echelon level 2 and lower commands identify the program as a leadership process. Echelon level 1 commands generally refer to the regulatory program in standard operating procedures with the required details. After iterative analysis of the transcript and framework, the word *procedure* was captured in the following context: procedures as written documents, standard procedures, procedures in place, established procedures, and standard operating procedures.

Used in these contexts, participant was accurate in describing documents and not the program management and leadership process. Also, while it is possible that an individual can refer to the program as a procedure, it is inaccurate. Echelon level 1 commands have already stated all procedures in corresponding regulations, and level 2 commands comply with the process. Thus, I could use the data collected from the interview. There were no discrepant cases identified in this qualitative research case study.

Evidence of Trustworthiness

Trustworthiness was a major component to my study and used Walden University's guidelines and the IRB approved document throughout the research process. Ethical procedures were followed in the data collection phase of my research. Accurately reporting the research findings strengthened trustworthiness (McNulty et al., 2013) and

the believability of the study findings (Tai & Ajjawi, 2016). As a good case study researcher, I strived for the highest ethical standards in conducting my research in a professional manner (Yin, 2014). I upheld Walden University's ethical standards and avoided using false information and deception (Yin, 2014). Trustworthiness of my study is emphasized in terms of credibility, transferability, dependability and conformability.

Credibility

I was consistent with the strategies stated in Chapter 3. The only adjustment made was creating a case record (see Table 2) as a strategy for organizing and arranging all data collected in an orderly manner. Credibility corresponds to the internal validity of qualitative research, which was achieved by professionally engaging with participants (Morrow, 2005). Credibility was built into my study as a priority from the beginning to the end of the research.

Implementing tools for analyzing qualitative data such as the checklist and process steps were necessary for the constructing credibility. Adding insight to the situation was beneficial for understanding the organizational conditions (Patton, 2002) presented in the research setting of this chapter. My confidence for providing the truth of the findings regarding the subjects and the context of where the research was conducted (Johnson & Rasulova, 2017) were analyzed for credibility and dependability as an additional strategy. Using Patton's (2002) process analysis, I created a case record for the data collected (see Table 2). The different approaches and methods I used for analyzing the data were: by process, by issues, by questions, and by concepts of the study.

Table 2

Case Record of Data Collected

Data File	Method and/or Analysis	Purpose and/or Outcome
1. Approach for analyzing data by: Process		
IRB approved document	Compliance, review of steps for recruitment, data collection steps, duration, conflicts of interest, level of risks, data integrity and confidentiality	Ethical procedures, beneficence, justice, respect of persons, data storage and filing system for organization, evidence of trustworthiness - credibility, transferability, dependability, confirmability
IRB document, audit trail, reflexivity, interviews (audio recordings, transcripts), observations, member checking, triangulation, demographics	Primary and first cycle coding for influencing data of mid-level management	End of recruitment phase, evidence of trustworthiness - credibility, dependability, confirmability
Demographics, audit trail, reflexivity, interviews (audio recordings, transcripts), observations, member checking, triangulation	Analytical insight of management level for decision-making and communication	Data saturation, conceptual framework, gap in literature, evidence of trustworthiness - credibility, dependability, confirmability
2. Approach for analyzing data by: Issues		
Audit trail, reflexivity, interviews (audio recordings, transcripts), observations, member checking, triangulation	Illuminated key issues of study; creativity and innovation, people, training, management	Data saturation, conceptual framework, gap in literature, evidence of trustworthiness - transferability
3. Approach for analyzing data by: Questions (RQs and IQs)		
Interview responses, observations Interview responses, observations	Standardized interviewing process Achieving data saturation	Value added strengths and weaknesses Data saturation, RQs

(continued)

Data File	Method and/or Analysis	Purpose and/or Outcome
IRB data points yielded, organized interview questions to the research questions	First cycle coding	Patterns/categories, themes, evidence of trustworthiness - credibility, transferability, dependability, confirmability
Organized interview questions to the research questions	Second cycle coding	Conceptual framework, gap in literature, inverse principle
4. Approach for analyzing data by: Concepts of Study		
Proposal, all data types, sourced data	Conceptual framework	Research rigor, analysis duration, thick and rich descriptions, coding, themes, sub themes

Realizing situational awareness of my influence as researcher, building a respectful rapport was important as the targeted participants were either a past coworker or friend. Thus, the strategy for increasing credibility was keeping my role as researcher separate from the relationships and creating a non-biased environment for participants.

Transferability

I was consistent with the strategies stated in Chapter 3. Transferability is referred to the case-to-case transfer of context (Tobin & Begley, 2004), and the extent of research findings to be applied to other situations, settings, and frameworks by ensuring transparency of reporting (Tai & Ajjawi, 2016). This shifts the burden to the reader to judge relevance of the thick descriptions (Hitchcock & Newman, 2013) as a condition provided by the researcher. The analytic generalization is based on confirming, rejecting or advancing the concepts presented (Yin, 2014). Furthermore, Morrow (2005) described

the likelihood of readers generalizing findings when the researcher sufficiently provided information about the context, participants and relationships, and the research process.

I provided thick descriptions as received from participants with comprehensive knowledge and experience for readers to judge the applicability and relevance as strategy for applying transferability (Houghton et al., 2013). I selected varied participants from the Comptroller's Office, Inspector General's Office, or other functional program offices for consideration of the purposeful sampling framework. The varied participants of whom I have developing relationships, and the nature and background of the study regarding the specific statutory mandate present a unique context noted as transferability limitations. However, converging points of interrelationship and the persuasiveness applied to comparable conditions can result in potential transferability (Miles et al., 2014). Data collected was analyzed in a credible manner and transparency implemented with the study findings presented.

Dependability

I was consistent with the strategies stated in Chapter 3. The only adjustment made was using the demographic data from the sample selection of varied participants to also support dependability of my research. The underlying issue with dependability in qualitative research is reasonable stability and integrity, and the study to be replicated to produce meaningful findings (Miles et al., 2014). The research steps, process, notes and tasks (see Appendix C) were followed and noted in the audit trail. I followed steps for considering dependability by tracing the data back to the sources, and accurately documented the data and decisions I made (Johnson & Rasulova, 2017). The audit trail

was used throughout the study for the consistency of the data collected from the sample selection and the use of varied participants. Table 2 shows dependability overlapping with credibility by using member checking and data triangulation (Morse, 2015) to improve dependability. However, the process for obtaining repeatable findings can be an issue with dependability as argued by Morrow (2005). This includes conducting the study in a consistent manner. I distinguished the overlapping of triangulation with credibility as Morrow highlighted to increase participant perspectives as part of the research rigor throughout all stages of the study.

Confirmability

I was consistent with the strategies stated in Chapter 3. Proactively taking responsibility for ensuring research rigor (Cypress, 2017) was a major focus in my final study. Data collected from interviews, observations, transcripts, and member checking were accurately reflected and documented. These data types were also used for triangulation to present accurate data findings. Part of the ethical procedures was ensuring that the process and findings are without bias. I was reminded of my influence and role as researcher while engaging with the participants (Johnson & Rasulova, 2017). Also, I used reflexivity to prevent research bias, to recognize potential barriers that could hinder accurate findings, and to establish transparent relationships (Kornbluh, 2015) during the data collection phase. Following Lincoln and Guba's (1986) recommendation was another strategy I used with the formative process of evaluating the findings as shown in Table 2. This strategy facilitated with determining the value of the data and for also avoiding ambiguities. Lastly, I remained neutral while interpreting the data (Johnson

& Rasulova, 2017) to allow decisive objectivity by using the audit trail, reflexivity, member checking, and triangulation.

Study Results

The results of the study are presented in this section and organized by using thematic and axial coding during the second cycle of coding. The responses to the interview questions are mapped to the research questions (see Appendix C). Analyzing the data rigorously continued throughout the coding processes with the interplay of interpretation and analysis to participants' supporting evidence (Morrow, 2005). The emerged themes are noted by research question and the sub themes as part of the synthesized patterns and concepts. The relevant concepts are two-fold with (a) the range of my understanding of the value associated with the thick descriptions provided and (b) the challenged rationale for ensuring a gold standard interpretation (Yin, 2011).

In the following sections, I present the research questions guiding this study with the (a) summary of emerging patterns and ideas using NVivo nodes confirming interrelations with word cloud, and (b) data result of the themes and sub themes. The data used for this section include the interviews, observations, and transcripts. Also, the results for IQ 20, observations, and forces of change are presented. The participant-provided responses and observations are presented as gathered evidence for ethically answering the research questions and coding of change forces of the conceptual framework.

Research Question 1

The linking components (theme) of change management relating to internal control management were analyzed. For the initial sub themes analysis I used the

interview and observations protocol, audio recordings, and transcripts. The sub themes were validated by weight and frequency of the evidence corresponding to each theme (Yin, 2014), and the highly coded areas of the transcripts. Inductive analysis was used to discover the patterns and themes, and then by exploring and confirming the interrelationships to the research questions (Patton, 2002). For the theoretical inference, I used NVivo word cloud query (see Figure 7) for word frequency including weighted value of words. For confirming synthesis of associated patterns, I used NVivo summary chart (see Figure 8) for node comparison of the coded content to relevant responses provided by participants. Results are presented in the following sections using the highly coded sub themes. The highly coded subthemes that emerged were process, organization, and management.

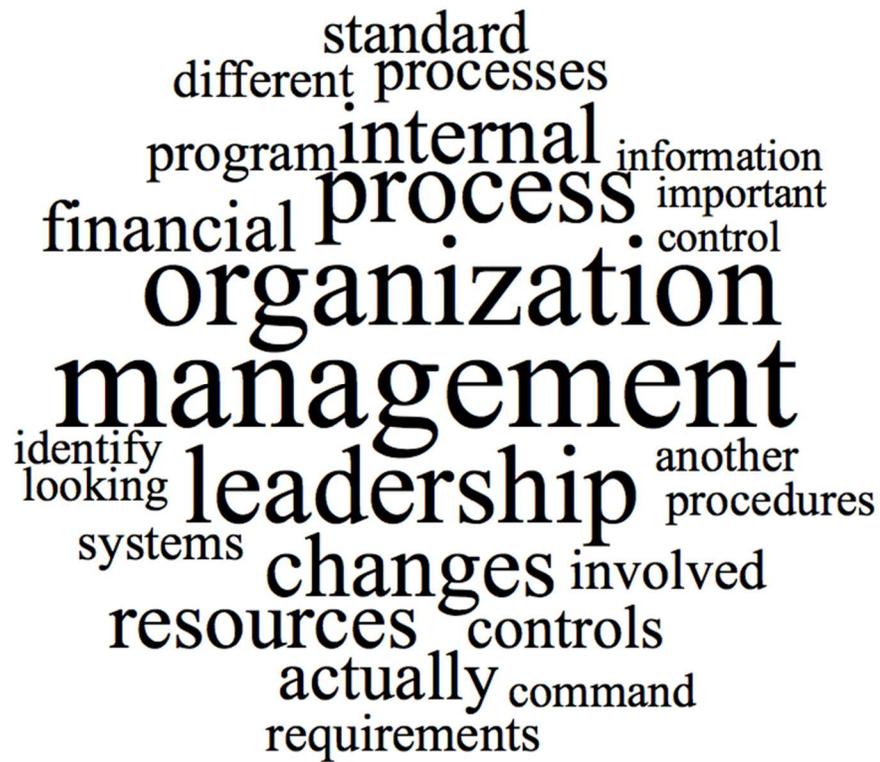


Figure 7. Research question 1 word cloud.

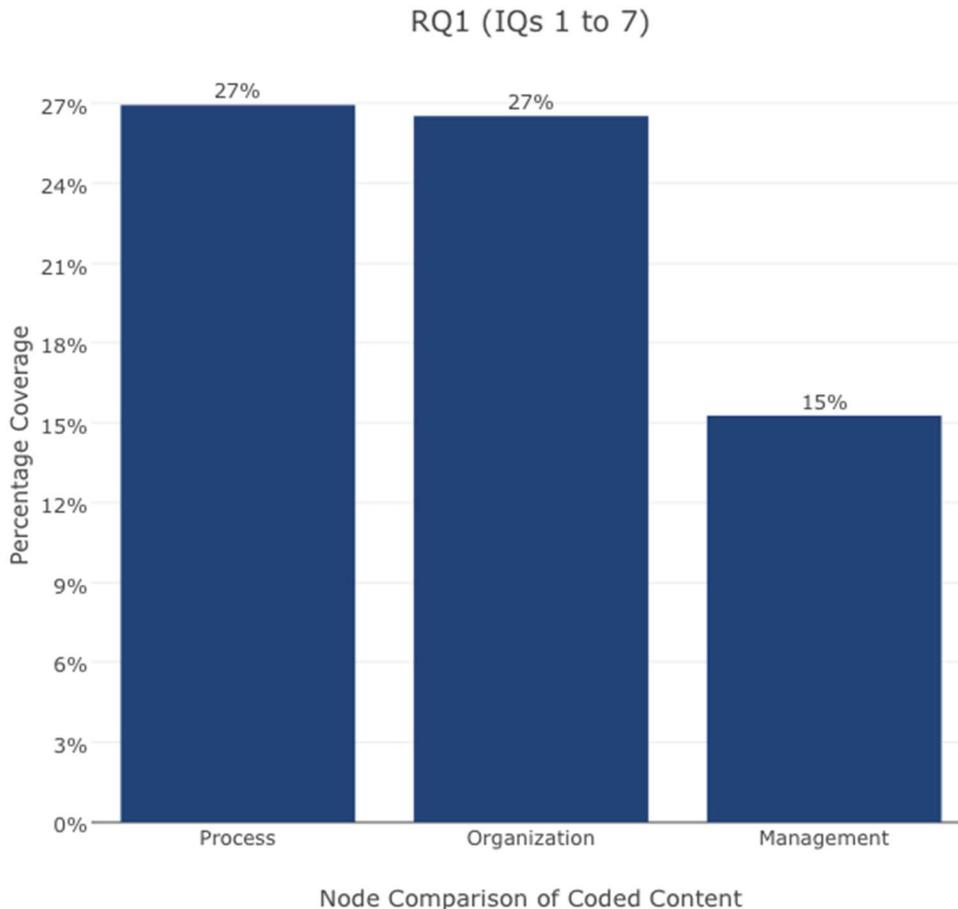


Figure 8. Research question 1 summary of sub themes.

RQ1: What components of change management can be linked to the management of internal controls?

Process. A highly coded subtheme for RQ1 was process. Process (subtheme) was a linking component (theme) in the responses provided by participants:

- Policies change throughout the organization, so internal controls are necessary.
- Important to communicate and understand the process of the system change and the affect both vertically and horizontally to get the same result.

- Understanding what the change and the expectations really are when implementing goals.
- Leadership facilitates in making changes in the organization or the processes to accomplish the work.
- Standing up and taking the initiative and knowing there is a better way for those who do not accept the change.
- People are comfortable with how work is being done even though painful and used to the pain or problem over time or until there is a need for change. Usually driven from the top down for culture change. Significant effort is on the part of the leadership to drive the change and model the behaviors for the staff.
- Socializing for change input and implementing a policy is difficult when the organization is not used to change. Organizations have a little bit of money for very large changes that take multiple years.
- Making a change depends on the individuals affected.
- People are receptive with innovation, and when change happens by using technology. I try to bridge the gap between the program and the financial people for all to understand and having a rapport with people helps.
- The systems function is putting any internal controls relative to a major change transition especially with a new workload and bringing new units on board.

- Team effort discussion and discovery of what the change is, and the effects of the functions and efficiencies within internal controls. The financial audits are viewed as improvement issues with the change occurring.
- Process mapping shows what you are doing and can look for duplicity in other ways to make the process work better, and going back to the regulations because with certain tasks you cannot deviate from. Mapping is good team building and makes everybody see how each part of the office fits together. Best to put in narrative standard operating procedures because the same issue is going to come up again.
- Revolves around helping stakeholders to layout the process of what is being done, visualize what the current state is, and then helping them understand the differences between value and non-value added activities and actions to further articulate and identify the waste. It is hard to drive change because many see the causes of change.
- Need to know what the changes are because I feel like in the federal government, supervisors are going backwards, but it also depends on higher leadership.
- When I look at efficiency, I look at the current process and if there is a change. Resources from the headquarters help to accomplish the mission and goals of the change.

- It starts with performance indicators and the many accidents reported. The new generation does not like to read a lot of manuals, but the way technology is used and changing the training prevent accidents.
- Periodic surveillance of the different systems employed and the documentation received are part of the change process.
- Inspecting the command and lower echelons for management and internal control programs helps with identifying problems or some mismanagement.
- Process is to look for anomalies of how money is spent and the cost of a radar system, and then see why the other command is not spending as much. Then asking questions as why it is so much more expensive.
- Process mapping and identifying all of the waste in the process, and producing a future state process to make more effective use of the resources given.
- There is change every day and management of those internal controls to make sure the execution mark is accurate.
- You need internal controls because at the human level, the person who has to actually adopt change has to be able to say that this is the actual task.
- The staff does the research and attorneys help with interpretation. There are a lot of regulations to follow to ensure there are no violations.
- Managing change is primarily getting buy-in from people.
- Difficult when policy changed and find out that the process is done wrong.
- Change is personalized for the organization doing the change because not every person, organization, or group reacts the same way. Need to find what is

most beneficial to get to the end results that are most tolerable and palatable to be successful because certain changes are not accepted.

- I learn a lot from training. I lack knowledge from the accounting and execution, so training is a burden, but also positive and part of the job.
- Any time the resources are reviewed regarding human resources and money, the processes will also change.
- Change is centered with the word change, which is a human condition. Change in general is not accepted, and everybody gets into their comfort zone and afraid to leave it. When leaders affect change, it is a test of their leadership.
- The processes are already in place to monitor and measure internal controls every year with unit managers conducting audits.
- To maintain the leading edge, the staff has to change. Commercial sector is able to buy, experiment and design items a lot quicker, so leveraging technology to be able to do tasks quicker and reduce time in war-fighting situations is important.
- Make personnel step back and assess what is being done, and have the appropriate internal controls in place to know what fraud, waste, or abuse really is.
- I try to make clear command control decisions on who is responsible for safety to reduce the risk of life and loss of life.
- Addressing performance gaps is looking for elimination of waste in all forms.

- Usually change is more work, but streamlining is better.
- Involvement of all management levels is needed to champion change and the effect of it.

Organization. Organization was also a highly coded subtheme for RQ1.

Organization (subtheme) was a linking component (theme) in the responses provided by participants:

- Transparency of change is needed because of the emotional ties with change management. The longest and the most critical part is buy-in, but all the other steps after that go quickly and you do not have a lot of revisiting with people going in different directions.
- Identifying stakeholders affected by the change, and then there is communication to all personnel for implementation. Evaluation, communication and implementation evaluation, and then readjusting based on lessons learned.
- Need to standardize the procedures to make sure staff has clear written procedures and are comfortable throughout the whole organization.
- Looking at uniqueness within command or organization and to identify efficiencies.
- Communications to organize and get the information quickly to people are necessary.
- Efficiently looking at the individual person and see how this person can systematically fit for the whole organization to make it work. For this

organization, 99% of the time it is communications to determine what gaps needs to be filled.

- Review of the commitments, obligations, and accounts payable, and all those types of transactions. Use of the commander's checklists conducted annually with audit transaction and audits for samples.
- Important to look at the culture of the office.
- Feedback is important to ensure having standard procedures.
- Minimize the affect so you can still get the organization function you are trying to accomplish.
- Reduce risk by having each person inclusive of a team because all are a part of the team.
- Having procedures in place to cut the operational risks to support the mission. Stabilize efforts and give the personnel the same rules of engagement so there is less opportunity for misinterpretation. Individualized interpretation can derail a change process, so hold the personnel accountable to the same set of expectations.

Management. The last highly coded sub theme for RQ1 was management.

Management (sub theme) was a linking component (theme) in the responses provided by participants:

- Approaches that leadership takes for managing the transition of individuals, teams or the organization.
- Management involvement is necessary for championing change.

- Resourcing needs to line up by addressing strategic risks and the management tools used for cost analysis.
- Tracking of expenditures and looking for efficiencies.
- Buy-in from stakeholders for implementation to produce efficiencies.
- Regulations and instructions help with working within those guidelines.
- Brainstorming and coming up with developing ideas for changes based on financial gains.
- Monitoring effectiveness and performance objectives.
- Review and identification of the resources needed.
- Experience and input from the other managers for identifying limited resources.
- Lessons learned and other indicators such as loss of life.
- Communication goals are needed and if issues occur that is not quite right, leaders will eventually find out.
- Good stewardship and self-realization in finding and eliminating waste in all forms. Internal controls is all about identifying the resources where there is staffing, dollars or an infrastructure for a better way to do business.
- Understanding what the program risks are.

Research Question 2

I analyzed the transformed concepts (theme) for producing efficiencies, preventing mismanagement of limited resources, and achieving program objectives. For the initial subthemes analysis I used the interview and observations protocol, audio

recordings, and transcripts. The sub themes were validated by weight and frequency of the evidence corresponding to each theme (Yin, 2014), and the highly coded areas of the transcripts. Inductive analysis was used to discover the patterns and themes, and then by exploring and confirming the interrelationships to the research questions (Patton, 2002). For the theoretical inference, I used NVivo word cloud query (see Figure 9) for word frequency including weighted value of words. For confirming synthesis of associated patterns, I used NVivo summary chart (see Figure 10) for node comparison of the coded content to relevant responses provided by participants. Results are presented in the following sections using the highly coded subthemes. The highly coded sub themes that emerged were assessments, leadership, and training.

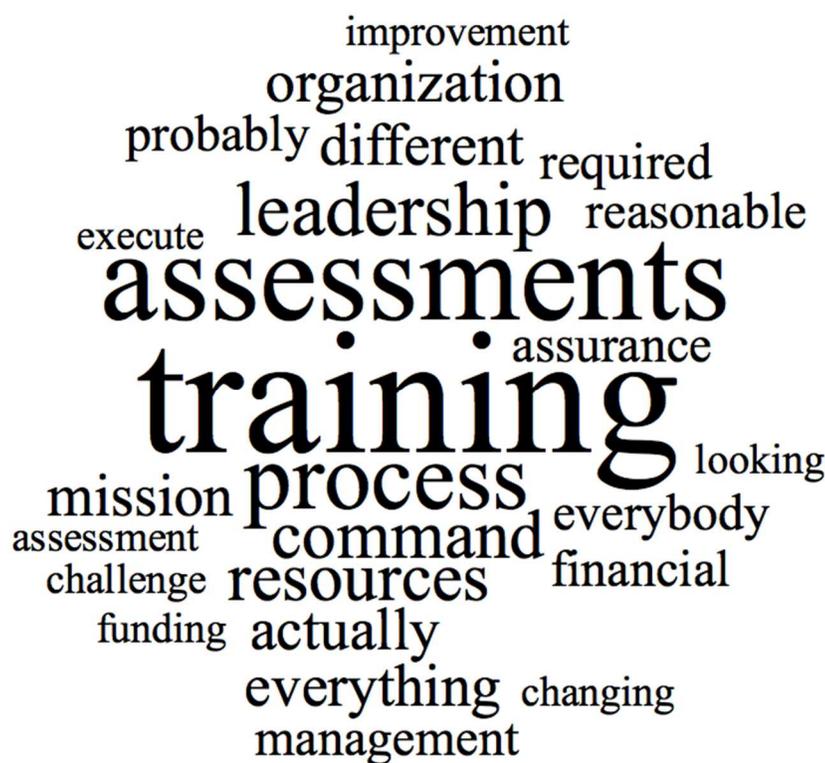


Figure 9. Research question 2 word cloud.

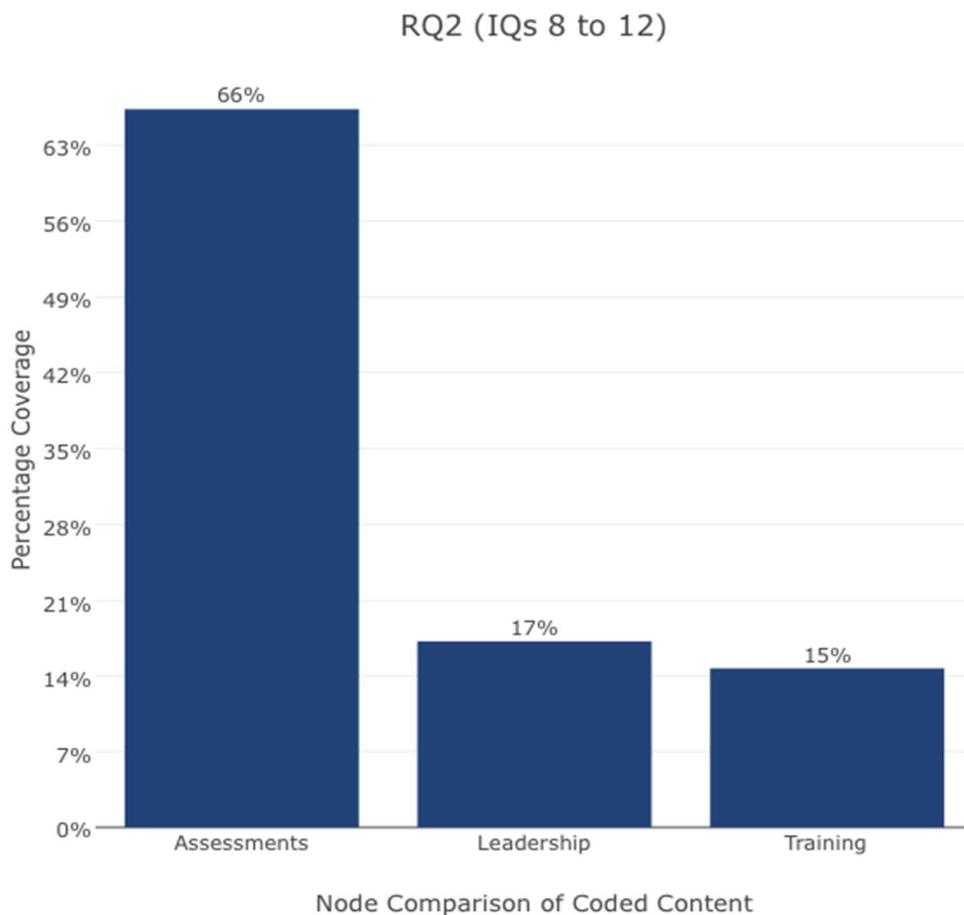


Figure 10. Research question 2 summary of subthemes.

RQ2: How can internal control managers' concepts be transformed to produce efficiencies, prevent mismanagement of limited resources, and achieve program objectives?

Assessments. A highly coded subtheme for RQ2 was assessments. Assessments (subtheme) was noted a transformed concept (theme) to produce efficiencies, prevent mismanagement of limited resources, and achieve program objectives in the responses provided by participants:

- Subordinate commands did not do assessments, so the assessment was skewed. Actual inspection and assessments were conducted, and internal control is a valuable program.
- Assessments are the link that ties to the goals, vision, and mission to accomplish the internal control program, but understanding why is not often perfectly aligned.
- Constant assessments are best and change drives that because some managers' internal control programs are static. Change caused a different way to do the program because managers stand between the mission and the funding. The internal control program and operational risk assessments are two of the better tools to monitor the efforts.
- Setting the baseline of funding is first, look at all the gaps, and then internal control risks taken, which is pretty much the bible. Once a year internal controls are looked at, but there are a lot of changes during the year that can be done better. Compliances and regulations are changing every day so assessments and regulations are assessed with risk management changes.
- With a pretty small group and a lot of areas to work on, there is need to give more attention and to put more rigidity. A main issue is to get money from the resource sponsors to provide the support to meet the mission.
- Ensuring the entire staff is doing what needs to get done in a timely manner, and following established procedures to making sure all areas of responsibilities are within the law.

- Day-to-day execution lends itself to focus on performance improvement and direct linkage with the day-to-day work through a midterm type of activity for operational goals or objectives. Internal control and change management directly tie to the strategies and on down to the operations. Having a limited amount of money can only afford the organization to address change in a sequential fashion. From a prioritization perspective, address first and foremost, and then work through the command's large list of changes to prevent performance gaps. The execution of operational plans will in turn support the strategic priorities and goals.
- I have seen value in giving reasonable assurance checks and balances for assessments in the managers' internal control findings and in the end the statements validate it. I think the value is getting the trust. So you work in an organization, congress gives you funding, and funding is public monies given to the organization to do the defense of the nation. The value received is the trust from American people for performing appropriately with the money given to manage.
- Higher command puts it out to the operational people, who do not see much value in the program. It is a significant administrative burden and I do not see improvements. Difficult to get people to focus on internal controls with efficient use of funding and working with risks of fraud, abuse, mismanagement, but there is value with the program. I always have confidence in all personnel especially senior military leaders, senior civilians,

and because the director signs it out as a senior executive level. Signing off by assuring meeting the objectives of the program, but also there is confidence in the personnel doing it. If the senior executive did not sign, then the staff would not pay much attention to the whole process.

- I think reasonable assurance in theory is effective and to execute with tools utilized help to get reasonable assurance. Five years ago, attention was not necessarily really providing reasonable assurance, but I think there was still development of what that actually meant. Having a solid definition and trying to appease a lot on timelines and constraints, and in some cases, it was pencil work as opposed to actually providing reasonable assurance. I do think the program is worthy.
- I think the checklist needs to be updated from fiscal year 2013, so it matches 2017 or 2018 because there are a lot of old information. Some of the programs no longer exist in the department.
- Organizations that do audits find material weaknesses that may need to be corrected. I think some of the challenges is getting people to understand how to find the weaknesses, errors, shortcomings, and the areas or process that are not being done right. There are factors giving a clear indication of what to fix what was wrong, but a lot of personnel shy away from it.
- Key factor would be being able to better manage resourcing and needed items, resourcing in the mission, and not just in quantity but also quality. Bottled water does not cost a million dollars, but managers in the middle get frustrated

knowing the two do not match. The feedback process to get that information back up to the higher levels of decision makers does not work very well. If this process were better lined up, the job would be easier.

- There is a lack in skills within the staff, but sending personnel to training or on the job training helps to fill the gap. The working environment has changed, so there are many technical skillsets that have morphed into bigger tasks.
- With a lot of 50 year olds and above, I am working with personalities. I use personalities to find the person who is willing to learn especially for a specific skillset. If not, the individual is sent to training and that works out really well.
- Some people are protective of their area and do not want to change, so the culture can be challenging. In a war-fighting situation, need to make sure it is simplified and easy so individuals do not make mistakes. Having business rules helps, as people like to see fairness because of their emotional ties.
- Change is in the required items of the financial improvement and audit readiness program. I consider changing the financial system a big change that affects all. Requirements come down and the command cannot keep up with resourcing of people.
- The challenge in my work environment is that there are individuals who have been here a long time, and say that the work was always done a certain way with no changes. Personnel are not used to change, which is probably the biggest challenge. I hate to say that with an elderly workforce, it is hard

getting the people needed for the job, but certainly working through all those challenges. The comptroller has been very helpful lately.

- Personnel becoming complacent in the job and the actual performance of the job, and not following the processes exactly as written out because quite often shortcuts are taken.
- The main tool is the managers' internal control checklist and segments. I do not see a lot of organizations doing vulnerability or risk assessments or executing according to the government performance and results act.
- The primary tool is a yearly statement now called the certification statement. Identified as strategic risk, it starts at the working level and then moves to the next level through management, up to the senior leadership, and then reported to the higher command, which is the next level for putting all the statements together. I provide metrics that identify compliance or not in compliance, and accurately look at the document submitted. I make the determination of the accuracy determined by the headquarters' audits or other audits by a higher echelon command.

Leadership. Leadership was also a highly coded sub theme for RQ2. Leadership (sub theme) was noted a transformed concept (theme) to produce efficiencies, prevent mismanagement of limited resources, and achieve program objectives in the responses provided by participants:

- Usually, I am the first person notified of the changes and the required items, and then articulate to the staff of the requirements to be done to effect that

change. I usually plan the change out and use the document showing the requirement that needs to change or modified based on my experience and my strong background.

- Communication would be first to make sure the staff understands the goals and the vision because many individuals are going to be hesitant to changing. This where the director comes in with vision to keep the staff moving in the same direction. Senior leaders in the command help with following and keeping the change. If not, there is no influence of the change ever. Need to keep on top of it, and eventually it becomes the process for people to follow, and then the personnel can move on to other tasks.
- Personnel do what needs to be done to support the mission.
- I would have a couple of pep rallies to ensure that individuals are approached and briefed on the change in a positive manner. I would make sure the executive level supports the change and is present, so the command could see that there was senior leadership support, and then explain upfront of the general timeline, any significant changes and the effects of the change.
- Holding a question and answer period over the course of a couple of weeks to get the change socialized, and allow the staff to chew and ruminate on the change. Individuals can ask questions and get mad about it too. Then the staff can move forward having that emotional response, which always happens with change. I find the need to pacify and then move forward with actual implementation. Once the implementation gets kicked off, I would follow the

exact checklist and rules outlined when I told the command what was going to happen, so there are no surprises and I gain their trust.

- Include the organization as much as possible because with buy in comes ownership with actionable and executable items.
- Periodically I would check in with key players and partners that I am trying to build relationships with. This ensures that it was brought to my attention anything that might be derailing the project, and the awareness of what needs to be addressed to alleviate any concerns with no pop-up roadblocks.
- Fine tuning the change during execution with the partnership of the organizations so that if there were concerns, discussions would take place to acknowledge those concerns. Also, coming up with a way to mitigate issues as a group to continue to having that buy in and ownership because once the change is made, the individuals are going to execute it. So need ownership and involvement throughout the process even though it might take longer.
- This gets into the whole aspect of what gets measured, will get done. What is important to the leadership is going to get the intention. So what leadership drives are the program process that will get done. Again, the leadership role of placing the responsibility on the manager's best guess has been sort of the effect for taking care of the real issues involved with internal controls.
- Staff needs to show items that were gotten rid of that do not add value, all the waste in the process, and that the individuals made the most effective use of the resources. Sometimes I see items that might not be required.

- Leadership and people are the largest challenge because individuals do like change. So an approach is needed for how the work is accomplished throughout the process can make or break change management efforts for sure. Then you realize in this case there was the law, timelines and simulations that were followed but also not realistic, so process is set up for failure as opposed to success.

Training. The last highly coded sub theme for RQ2 was training. Training (sub theme) was noted a transformed concept (theme) to produce efficiencies, prevent mismanagement of limited resources, and achieve program objectives in the responses provided by participants:

- I do a tad bit of educating and then get the input from leaders, so all individuals understand their responsibility, where the hardships would be, but also trying to make it transparent. To have the process written down, so when I get questions I am able to establish a baseline.
- Clearly, first amend the affects for those having to implement any kind of objective. So having a discussion first, getting through the process, then understanding and implementing the change.
- What I do not like about the internal controls training is the training is really only specific to those involved. Everyone is not required to do the training. I completed a different training because of my role, and now I have an understanding, but others do not understand or had any training.

- I support training but not just any kind of training. Relevant type training is where it applies to the job. Most of the internal controls developed are from what was gleaned from reading documents, looking at instructions or directions, and talking about the implementation and compliance. All the training is excellent, but unfortunately not enough time and site visits help.

Research Question 3

The core qualifications and processes (theme) of leading change that are imperative for ensuring effecting management of internal control programs were analyzed. For the initial sub themes analysis I used the interview and observations protocol, audio recordings, and transcripts. The sub themes were validated by weight and frequency of the evidence corresponding to each theme (Yin, 2014), and the highly coded areas of the transcripts. Inductive analysis was used to discover the patterns and themes, and then by exploring and confirming the interrelationships to the research questions (Patton, 2002). For the theoretical inference, I used NVivo word cloud query (see Figure 11) for word frequency including weighted value of words. For confirming synthesis of associated patterns, I used NVivo summary chart (see Figure 12) for node comparison of the coded content to relevant responses provided by participants. Results are presented in the following sections using the highly coded sub themes. The highly coded subthemes that emerged were experience, leadership, and training.

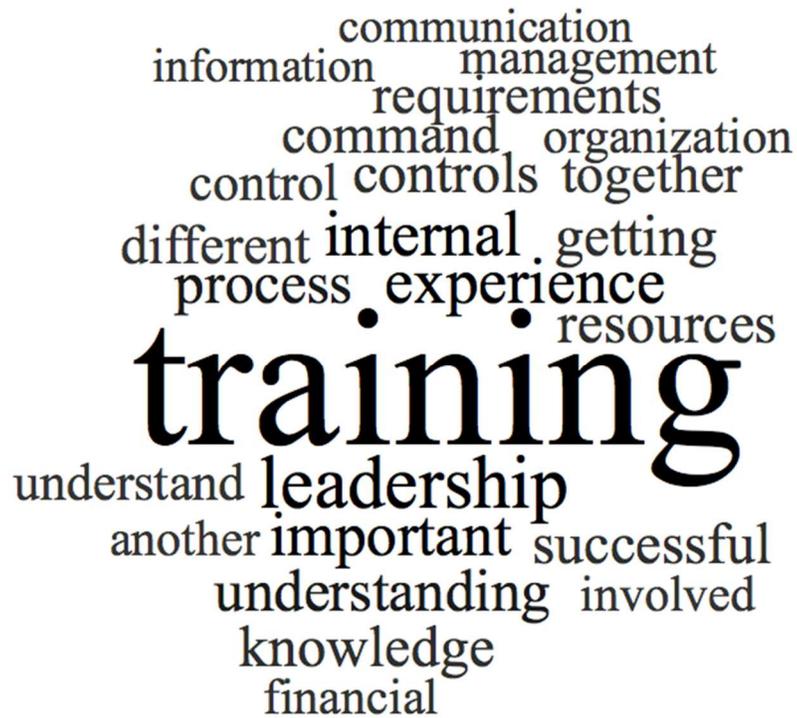


Figure 11. Research question 3 word cloud.

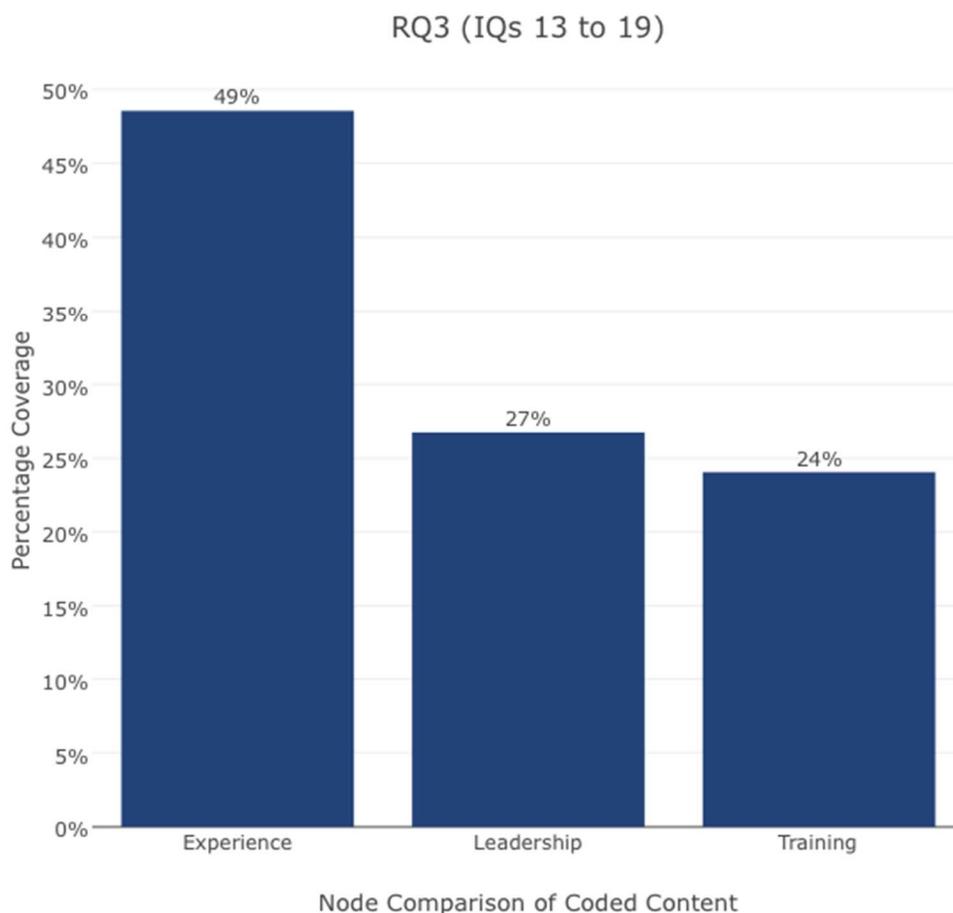


Figure 12. Research question 3 summary of sub themes.

RQ3: What core qualifications and processes of leading change are imperative for ensuring effective management of internal control programs?

Experience. A highly coded sub theme for RQ3 was experience. Experience (sub theme) was a core qualification of the leading change process (theme) in the responses provided by participants:

- Leadership uses different approaches for managing the transition of individuals, teams or organization.

- I look at this as being qualified from an engineering perspective, provide proof, quantify and qualify, and then work with the unqualified change to act on it.
- My experience of going through many reorganizations is the emotional aspect, and I try to make improvements for the personnel. I make it better for those who come occupy my job if I leave. I like to think that the individual who comes in the position is a product of what I have taught them, and like to see others succeed as my equal. Other command individuals do not share their knowledge or information because the knowledge is part of their worth. So if an individual lacks in a skillset, that individual will get there in time only with the help of others.
- Individual as the lead and depending on the area as subject matter experts with lots of experience, but not only in academics. Doing these different applications and documenting the process of how to bring about change. Then sit down with the groups or the teams formed, make assignments, and then follow up to ensure the team understands the requirement relative to the change.
- Leading change is important but the persistence, flexibility, being aware of the issues going on within the government, and more on Capitol Hill because that influences the direct activity.
- Leading competencies are already used in the office to question the conventional, but I encourage new ideas for implementing new programs.

Definitely for general awareness, understanding, and keeping up to date on policies.

- I would argue that qualifications lead to the flexibility and openness. These are more ideal for actual execution of the change itself. The people that are big picture thinkers and creative outside of the box are not the same people that will be executing the change. There should be two separate sets of personality traits in order to make it successful. The individuals saying do the change should be the same that should detail or be specific about the change.
- Right now in the federal government, change is done to meet the law and what congress has mandated, but not the people that are really doing it. This falls to the middle managers that have no clue. It just creates a whole conundrum and not ideal.
- In many cases for a major change, there should be a separate outside governing body. Leadership needs to have people in place at a lower level to prevent this big information gap between the people who are sitting on high at the project management office. Change comes down but need to bridge the gap somehow.
- I feel like because so many areas and processes are changing, I have to figure out ways to make it better. Submissions are a high stress because I try to figure out ways to use creativity, make an attempt to make changes easier for commands, but also minimize the errors that come in from the subordinate

activities. This is the hardest task to do at times because some individuals do not care, so I use a lot of creativity.

- Not necessarily to the point of being able to get deeply involved, but also with having to go out and actually evaluate the program effectiveness.
- With creativity and innovation, a lot of people are latching on and even the older individuals with external awareness for understanding and keeping up to date.
- I was well versed in determining whether a role was functioning within the internal control parameters.
- I had the responsibility to do the financial portion of the mix and then be audited by others. So this area has been a growing and a learning experience through my position. Then take the training and the internal control training courses, which helps, but I do it hands on to be successful.
- I was first introduced to internal controls when I was questioned by a manager, but did not know how to do it. I recalled back to the bits of data I had before, and then it was a pretty easy task for subsequent submissions.
- I do not think anybody paid much attention. Report was submitted, got signed off, and was done until the next year. Then when I went to another job, I sort of knew what I was doing to put the task together since I did the work for several years. Four or five years ago, leadership started to pay attention to internal controls.

- Worked and created a file that I put together, so this is my experience on what was done. Most recently I hired an auditor to help with this.
- Literally have done the task myself and have experience to know the process and hopefully leaders can now look at the program.
- Experience of doing it, so on the job experience helped.
- My master's degree is in operations management and the kind of work I was used to doing before. A transition to the deskwork was always about how I got better at doing the job in a more rapid fashion, with most effective use of the energy or the resources that are available to me, so that I can provide the maximum effectiveness.
- With the overall perspective of overseeing internal controls.
- When the process is done, I can sit back, go through it, and see where I had an effect.
- I essentially got involved in the process instead of having the subordinates do it. If the analyst did not do their job by building the internal controls into the program areas, the government could essentially pay interest on those transactions. The transactions were posted accurately, and that was a good control.
- Job experience but more internal controls as I would describe it was a fast ride.

- Different financial issues resulted in a lot of internal controls in place for processing of invoices and making payments. This is where I gained that experience and where I was most successful.
- I try to empathize or look through perspectives of others and their program as opposed to engineering because it is where I probably been the most successful with communicating. A main issue is having time for training, but the key is communication skills.
- Pretty much just being on the job and how I see the job being done. Of course from that I am able to assess if the task is being done correctly according to the knowledge I gained throughout the time.
- I bring a level of expertise to the table, and the advice of making an honest attempt for others to act on the advice I gave. That is when I was most successful.
- Where I was most successful was when I was at the major command and implemented a change in financial management, and how the team managed all the different accounts. Going from single individuals managing their own accounts to team management. That was probably the most successful change that was enduring to my knowledge, and it is still being done that way. This was most successful because it took away that single point of failure. So if a person left the job, got sick, or unknown factor happened where the individual left, the command did not have this big information and knowledge gap.

- The broad understanding of where the control was, and how to look and think about the control. There was a lack of my understanding and the ability to operationalize the change control.
- What was difficult was the measurement of their risk because it was ever changing. Financial improvement and audit readiness (FIAR) moving along was difficult to measure risk at times because FIAR was changing and controls were more stringent.
- I heard a lot about FIAR and what the headquarters needed. Relaying that to the workers and other people down at field activities were asking why there was no push back and why was the work being done this way. New process was a lot of work to have internal controls, and I think just human nature or even the lack of resources are challenging. At times, it gets put on the side, but if you want to succeed, it has to be easy for subordinates and not so cumbersome. So again, maybe the right balance is needed to get the work done and not be so intrusive. In my experience, anything with math tends to be very painful.
- Any sample audit that comes up is related to another process, and the assessable unit sits within the program.
- If you did not really have experience, it would be a challenge.
- Getting people to buy in and understand the change because the natural stance is resistance. Whether the change is big or small really does not matter. I

always hear individuals doing work a certain way because that is how the job was always done, and this is my biggest challenge for sure.

- Change management can help to understand how change affects people, resources and systems. I think a lot of times people do not understand change, and people already do not like change. I do think training would help.
- Have a conservative program that looks at internal controls and holds people accountable for valuing those internal controls. Whether it is on a periodic basis by review or on a daily or constant basis. Helps by making people aware of the requirement to maintain the internal controls such as separation of duty, process, and what has to be built into the daily work routines that are executed.
- I think a standard change training that occurs, but usually some kind of group discussion or dialogue, and then sharing is needed. Sharing to me is super important when going through change and assessments. So the goal for me as I just finished an inspection is to now share what was learned with my managers or the personnel. There are always group discussions on what was learned.
- It is who has more experience. If everybody in the command were given that type of information, then everybody would understand how it was reported by having procedures written down in every department.
- Direct observation of the organization. Again, inspections are necessary rather than doing a small percentage in person, and the largest percentage done via

electronic means. Not only e-mail or part of the applicable checklist because this is how a quality product is produced.

- Being able to rapidly take information you learned, go back, and apply it to the training or the education process. Also, being able to rapidly implement the changes is critical.
- My recommendation is for big navy or a command force to be sensitive to the support, and then regulating the sub activities, resources and talent. The command is faced with too many reductions in resources, but still required to do more work with less resources is unrealistic.
- I have always looked at the managers' internal control as a reflection of what is being done, but not necessarily influencing what another person is doing.
- Understanding management controls and having all synchronized, as these are associated with the staff especially from a systems perspective. You need to know the system and what the system does and does not do, apply strong controls for the systems weaknesses, and then document those weaknesses.
- A recommendation to improve is the need to have a tie in with all platforms together in a readiness resource sponsor as opposed to just leaving everything in platform centric resourcing. When the need for money is proposed and ties in with other program sponsors, the resource sponsor says it is not their program or platform.
- I think these are very important and at times not taken as seriously as should be. Placing emphasis on the program is needed, and I think the program has

evolved to a much better place now especially doing the risk management portion of it, which was implemented for few years now. Helps to really determine that managers need to look at risk areas so that improvements can be done or identify the risks. There is resource shortfall that needs to be identified. So implementing and understanding change is needed, but at times is hard to implement and to put forth. There definitely is value in doing change qualifications to ensure meeting and following the rules defined for doing the jobs or doing correctly as processes. I think people look at it as a hindrance, and sure, there are some. However, need to always find the control areas that can be improved on. Risk management is a good pulse check for the staff.

Leadership. Leadership was also a highly coded sub theme for RQ3. Leadership (sub theme) was a core qualification of the leading change process (theme) in the responses provided by participants:

- It has to be done from the top down, so the commanding officer, executive officer, and executive director and the department heads need to get involved to lead. Need to just start at the top including the higher echelon commands. Start from the top and then work its way down.
- Should be intrinsic to the leader, who needs to recognize the value, have the ability to communicate, and get others to take hold with why and what individuals are doing.

- Part of leadership is not wanting to fail, so management comes forward to not only setting the foundation but also sustaining it.
- Managers are expected to lead change or at least develop the capacity or capability to do them or learn true leadership training.
- Innovation fits from a cultural goal perspective. These only work if the behavior is encouraged, rewarded, how it really takes place, and if okay to try new methods and make mistakes. Other than that, I do not see this happening.
- I track whether the changes are taking place through the assessment review. I know this by doing the work and the leadership technique of walking around, and then asking how the work is going and what individuals are thinking.
- My biggest challenge was really getting leadership onboard to support me because if you go out to other directors, the personnel are busy with their own issues and requirements being worked on, so program is just another burden. I was effective in really building an internal controls team with a point of contact within each directorate. Monthly meetings are done so that the pieces are put together.
- With the opportunity to go to training, you do get a spark of understanding. In the master's degree program, I received huge chunks and was fired up to make changes to help not only yourself but also the team. I went through the leadership program because I wanted to. When I came back, I was bombarded with the everyday tasks, so new training falls on the wayside. Other team members have followed this routine. The supervisors have the right mindset to

make sure the work is done, but the everyday work will not allow you to use it. You have to step back from it.

- Not enough time to do the job better, so I go back doing my job the same way because of time.
- Yes, communication would be very, very important.
- What I have seen that works well is twofold. Establishing a baseline level of knowledge across the entire workforce is very, very valuable in getting the foundational pieces placed. This is followed by the use of visual management techniques as reinforced by leadership behaviors pertaining to expectations from the workforce, which will likely translate into a better result overall.
- I would say more leadership and more buy in, and not just having to do this because leaders said to. Doing so is sort of set up for failure based on how it was presented to the organization.
- More direct involvement from the commanding officer, executive officer and department heads, and not just leaving the big process on the shoulders of the coordinator all the time.
- I do not think people operate from understanding why, and failure to ask the internal questions. To create an environment that focuses not only on the importance of the program, but the importance of people.
- To me this becomes more of a cultural issue. Also it is an environmental issue because in the military, the organization is ranked conscious with the commander or the captain. Knowing who the subject matter expert content

comes in second place at times. It would be working with that kind of aspect of the culture or consciousness. Higher ranks are faced with the politics not because managers do not care about politics, but congress provides resources. Higher ranks are politicians, so investing in the middle managers to bridge the gap between the two helps.

- I conducted a deep dive regarding a role analysis and how or who was going to have certain roles to do the change execution.
- I believe that the headquarters does not take ownership, and only provides broad type of direction when it should not be. It seems the different commands are not moving together in a standard way, and the command does not get enough feedback.
- A lot of times I have personnel not qualified to do the job. This person got hired and not really qualified. Employee was hired because of knowing an individual or being friends with another person on the staff. Bridging the gap between the technical and financial side helps because on the financial side the technical expertise is not there and vice versa.
- Training brings people up and need to have some functional mentoring so mentors give the knowledge in a specific area. When people leave, the next generation can come up with little run time because of mentors.
- You will not get the best discussions without the program managers. I think that is a weakness at the headquarters level.

- When I go to staff meetings, I address certain tasks being worked on, certain possibilities for violating laws or procedures, and discussions with senior management, so all are aware. A lot of times when talking to senior managers, questions of what is legal or illegal to do or what is in compliance with the control program are asked of me. Overall, I do not think the command does enough of that. The job is done with no description of why and the importance of the issues. I think partly presenting the issues at staff meetings as different steps come up is value to the senior leaders and the decision-making process.
- Cross function and cross leadership departments within the command help. I will share that when doing a weeklong inspection of sitting, looking and having discussions on what is happening that cross-function becomes really valuable. What becomes super important is the dialogue that occurs. Sharing by paper does not work because at times personnel get busy and do not read everything.
- Across communications verbally helps to improve relationships and improve the overall command effectiveness when an audit control leads to another area. I think that is important.
- Communication and synchronization sessions help so that the entire staff knows what each department is doing and why. This brings out areas where people can help other departments. Also, it is just a matter of communications and, of course, again, I could turn back to the training, and communications training.

- Communications have to start, but again being able to communicate. When I talk to the top guy, I am able to work with the leaders and others respectfully regardless of what the grade level of individuals are.
- This entity is three layers below the top tier, so allow for free and open access to that leadership team. I can have the freedom to come, go, and to bring those items to leadership's attention in a timely fashion. To have open and honest dialogue as advisors and with confidence is how I help them and they can help themselves.
- What I would do going back is have the stakeholders in some of the initial meetings to get them on board from the beginning, so the change would not feel so rammed down their throats, and it felt more like all individuals needed to be involved in how it was set up to be executed.
- Leadership needs to have that input, but often do not have the empathy because of the lack of not knowing what is happening on a daily basis to the individuals on the different levels doing the work.
- Should be communicated more and talked about more, and then the quality would improve. Internal controls as collateral duty and handed out conveniently by management with no interaction from leadership except for the bottom line when leadership signs the certification statement in front of them with no details does not work.

- The process is ongoing and requires ownership and accountability. Standards require people working together and communicating, and having a good relationship amongst peers. Change management should be 100%.
- I think it is a really good program if done correctly. I know that my command is not completely doing it correctly yet, but making vast improvements. Program is very valuable for senior leadership, Department of Defense, and in any organization. The staff needs to embrace it and push it down to their staff. Then give personnel the time to conduct it properly because it will help in the productivity, mission execution and also in saving the government resources.
- Top leadership needs to really embrace it, which often I find that leaders do not.
- Need to really stress the program to all personnel and the agency even with the competing missions in an effective and efficient way. Very important for all to follow these procedures because efficiencies can be found if program was used correctly and if it was more visible.
- I am able to tie the program back to the basics of what is done day in and day out. This is true with the operational strategies and through the strategic goals and objectives, but the focus has been on tasks that do not have the return on investment.
- Communication is so simple, but yet so complicated as far as the different levels of communications between supervisors and leadership. Communications are very complex to the point it is so important, but at the

same time when excessive can also be detrimental. Leadership needs to know what is happening at their level. However, there is a need to understand what is required. I often think this is lost, so communication is key.

Training. The last highly coded sub theme for RQ3 was training. Training (sub theme) was a core qualification of the leading change process (theme) in the responses provided by participants:

- Innovation is needed in the ideas to be ready for a real war. There are a lot of gaps because the command lacks the capabilities or capacities. It is too expensive to launch all the latest weapons, so what the directorate is trying to do is more computer simulations using new technology and virtual constructive training. Cross-functions teams and training also help.
- I definitely think it is more on the job training. Managers' internal control is a collateral duty and told what it was. I would say more training is needed when assigning coordinators, and the need to be taught how to do it and not just learn it.
- Do not think that I had been trained or had any training on it.
- Really it is the detailed understanding of exact transactions on what to look for to conduct thorough inspections. My training has really been a hands-on learning experience through really conducting the audit and learning from others. So not any kind of formal training, but the knowledge of the basic financial processes and requirements. Over the years, I learned how certain

processes have to be done, and then some of it is learning through what others conducted recently.

- Getting the buy in from people and how to communicate is needed.
- The only training I ever had was just what was basically made very clear by others about the managers' internal control requirements, and the statement of assurance as to what it entailed. The only training was the instructions. This is where I got thrown into the program and was reading the instructions.
- Basically just keeping current on what the tools and processes can do for me. The training does not keep up with applying the program to real life examples.
- Program is an administrative burden when meeting the requirements that are laid out in the instruction. Ongoing opportunities, new tools, and new information and processes are kind of sparse. Other managers also faced with trying to apply old tools or techniques to the situations, and being able to feed that information to other people and to provide these types of lessons get pretty difficult.
- When I first came into this position, the problem was that there was really no training or development program that specifically prepared on how to do this particular job. Then I was basically just got thrown into the swimming pool and learned to swim. There was no real training and development program, so how the program worked was emerging.
- For comptrollership, training was limited to just online training for years. There was a five-year period where there was not any training because the

command was so mission oriented that any and all funding was to conduct missions. Anything that was not absolutely necessary was never approved for formal training during that time. Training for training sake does not really do anything. Training as applied to an actual problem is more relevant and has a higher degree of acceptance.

- In government or just in the work I felt like the people that are the busiest have the hardest time getting trained. I do not know of any training that would help. I feel like higher management does not really agree with that too. Leaders do not agree with sending people to training. I feel like in other activities there is more support of professional development. At the supervisor level I get a lot of support, but on the big picture side, professional development is not supported as other commands support training.
- Need to train the employee in charge of the internal control program to get a quality product in the end. If there is no training, then kind of like garbage in and garbage out. I can do the basic and the check list, but there needs to be training prior to taking on the position.
- The operational risk management perspective is included in all of the training pipelines. From the person recruited coming out of basic training up to the prospective commanding officers training course, and the training pipeline of the flag officer. Identification of risk, analysis of risk applications, and resources to risk, then the internal controls from there of how you know the

processes are really working. This just a part of the continuing process, and identifying and working with change.

- Because personnel are doing the same process at the very beginning with setting a baseline, so I already have a standard. Now I see a person still has to comply by all means, but it has to be a standardized training. I find that the training today is how individuals are going about finding the shortcuts to get better at it and even guessing. Always having it standardized is much easier than doing the same process the same way.
- Need to be careful and say training is relevant learning. Maybe some awareness of what individual niches are might be good. Unless tied to a type of training and to a particular job and not training for another job. Training is something I cannot do because of time anyway, but sort of like a workshop for that specific function is valuable.
- If implemented a case management program works well with subordinates that could improve the function of the program overall.
- I think that would be good for all of the people that are in leadership roles, but also for the subordinate commands if there were some type of a standard training program. Then all personnel can be talking the same way and would help in understanding how to progress with changes.
- I have always said that nobody wants to wake up in the morning and say that I want to go to work and do a crappy job all day. Realistically, personnel want to do a good job, but most individuals just do not know exactly what is

expected. So if those expectations are provided, then give the personnel the resources as to where to validate those expectations. Whether in the instructions and regulations, show where to find and how to use the policies. Then people are going to work hard towards doing what is expected of them.

- When tying the training and the standardization of what is getting done to an actual problem, and people see that these precepts and concepts directly apply to the job being done day in and day out, then it is more readily accepted.
- Standard management, change management techniques, and knowledge are good building blocks to understand basic principles. The best practices of the past, how to navigate, identify, and avoid issues are just building blocks.
- I still firmly stand on the fact that every organization needs to manage their program successfully, and also need to find a way to apply the principles. Program can be personalized to any issues the organization is working with at that time.
- I think having standard change management training helps to getting people into more training to be aware of the requirements. Like the financial management certification is giving people the classes, so all individuals know what is required. Giving the resources to know where to get the training and then going beyond that point. Then the self-development plan or professional development plan is not an afterthought of the need for training, but what can really be planned out in the schedule and worked through the process of getting the training that is necessary.

- Change is hard and difficult, so need to have a strategic understanding. Test to find out what is being done, and I think individuals should have some type of training because most people are operators. These individuals do not know why certain steps need to be done or go a certain way or through a process. I constantly hear of the repetitive steps for always doing a process the same way with no change to what is being done. People have to be able to grab a hold of the program, but this requires training for managers and then training for leaders. Training leaders first because leaders are going to be the first individuals that are going to work on all levels.

Interview Question 20 Results

The last interview question was mapped to RQ3 for additional inquiry and probing to elicit additional information (Janesick, 2011). The question was a conversing probe for vocalizing priorities without any alternative perspective or topic sequence (Yin, 2011), and each participant (P) responded accordingly. Concluding comments on change management and the internal control program resulted in highly coded sub themes of leadership, communication, training, and experience. At this point, the participants were comfortable with the setting to share their innermost feelings, and to allow final query from previous questions (Yin, 2011). Sub themes were discussed as core qualifications and processes (theme) imperative for ensuring an effective internal control program (see Figure 13).

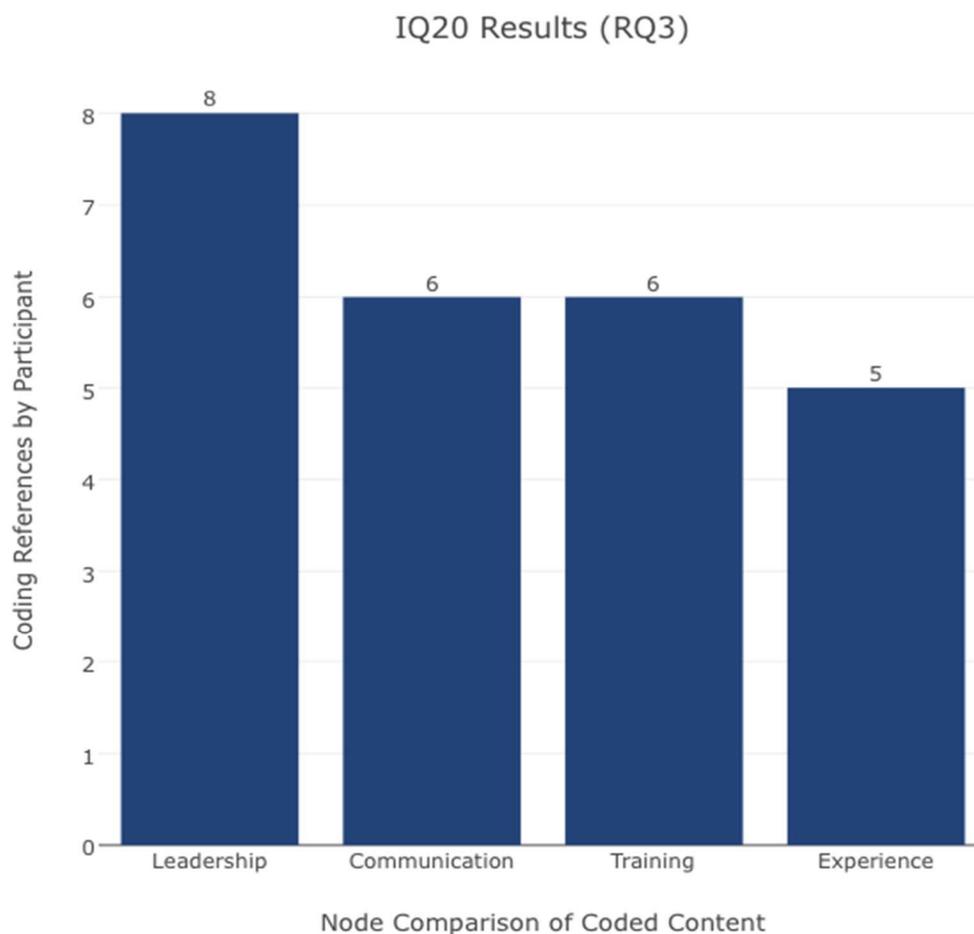


Figure 13. RQ3 IQ20 participants' responses.

The focused coding (Saldana, 2009) using Patton's (2002) selected themes of (a) experience and/or behavior, (b) opinions and values, (c) knowledge, and (d) feeling relating to experience and thoughts were specific for this question. The interview question did not have a boundary and I avoided being directive when I asked the question (Yin, 2011). Analysis of the sub themes is also defined according to Patton's thematic definitions.

Results of Observations

The observations collected during the interviews provided the opportunity to listen and perceive depth of participants' experiences conveyed through tone. The spoken words produced insights to reveal thoughts for deeper meanings (Yin, 2011). Argyris (1989) highlighted Lewin's concern for leadership and observations of actual life to connect the problems regardless of whether the issues are small or temporary. The observations protocol (see Appendix C) was used to collect the data. Results of the observations collected from April 2018 to May 2018 are presented in Table 3. I used the audio recordings as data type for triangulation by method collectively with the interviews and observations. The thematic analysis of the observations provided converging data for triangulation in support of the independent measures as listed in the observations protocol.

Table 3

Results of Participants' Observations

	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	P13
Technical Word Usage (program expertise)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Nonverbal Cues (prompted by interviewee)	✓			✓				✓		✓			✓
Communications / Interactions (G=guided or I=independent)	G	I	I	G	I	I	I	I	I	G	I	I	I
Expressions (transferring of responses)	✓			✓						✓			
Inflections and Tone (check for expertise and understanding)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Objective Pauses (between questions and responses)	✓			✓						✓			
Response (time/pace/speed)/ Conversation (open-ended questions)						✓						✓	
Body Language Awareness (n/a Telephone Interview)		✓											

Summary

This chapter provides the results of the study from the phases of data collection and data analysis. The evidence of trustworthiness relative to this qualitative study was also presented as part of ethical standards for conducting research. Trustworthiness was emphasized in terms of credibility, transferability, dependability and conformability. Dependability overlapped with credibility, and the triangulation of data. The audit trail and reflexivity proved useful for ensuring my research was ethical. The results of the study are presented with the research questions from the mapped interview questions, and the emerging themes and subthemes.

As a summary to the research questions, the linking components (theme) of change management to internal controls for RQ1 were process, organization, and management. Transformed concepts (theme) for producing efficiencies, preventing mismanagement of limited resources, and achieving program objectives for RQ2 were assessments, leadership, and training. The core qualifications and processes (theme) of leading change that are imperative for ensuring effecting management of internal control programs for RQ3 were experience, leadership, and training. Chapter 5 provides the interpretation of the key findings relative to the literature review and the conceptual framework. The chapter addresses the findings as they relate to the gap in research and opportunity for further research. Potential for positive social change will be presented using the inverse principle.

Chapter 5: Discussion, Conclusions, and Recommendations

The purpose of this qualitative single case study research was to identify and explore change management components that could contribute to the program effectiveness of internal controls for managers in the federal government. Chapter 5 consists of the discussion, interpretation of findings, limitations of the study, recommendations, implications and conclusions. This chapter provides the key findings, which are organized by the research questions and the emerging themes.

The case study design was used for exploring change perceptions relating to challenges, resistances and readiness elements of the internal control program. I selected the qualitative case study approach as proposed by Yin (2014), who noted that this approach aligned with the research questions, and the forms for data collection and analysis. Lewin's change framework was deemed highly applicable for managing change situations (Burnes, 2004). Thus, this aspect of the case study relates to Lewin's seminal work initiated in 1946 on change management. Data were collected from interviews and observations using researcher-produced instruments such as the interview and observation protocols. The research instruments used added to the trustworthiness of the study.

The literature review noted a plethora of change management studies relative for linking specific change concepts with leadership training for managing the pacific military unit's internal control program. The objective of leadership training was to improve performance (Lippitt, 1943) using the leading change core qualification (OPM, 2012). Thus, the significance of the study can reduce a gap in literature to include the

significance to positive social change by using the themes and subthemes that emerged in this case study. I used an informed qualitative method of purposive sampling for the data collection.

Interpretation of Findings

In this section, key findings are interpreted according to the literature review and the conceptual framework. As a possibility for increasing management efficiencies, the priority was to explore aspects, concepts and terms (Trott et al., 2013) using Lewin's change phases. The research questions are followed by the interpretation of the findings.

Research Question 1: Interpretation

RQ1: *What components of change management can be linked to the management of internal controls?* The data collected confirmed that 68% identified the organization of change management was linked to the management of internal controls. The general definition of organization is to understand the purpose, and then using an efficient approach to a specific task for planning, arrangement, coordination, and administration. This concept was supported by Moran and Brightman's (2001) study, which described change as a process in the organization's structure, direction, and capabilities that serve individual's changing needs both internal and external to the organization. In developing a need for change, the risk of failure remains greater as tension in the workplace continues to garner attention because the management culture is often challenged, and aligning change with a manager's sense of purpose produces positive engagement (Moran & Brightman, 2001).

Process is also confirmed by 10% in RQ1. The general definition of process is the series of actions or steps and the performing of the actions and steps used to achieve a particular end. This concept is supported in the literature review. Alessandri and Borgogni (2015) defined change management as a process by which an individual explores new opportunities that can contribute to the ongoing change. Learning the phases involves a taking in, processing the learning experience, and expressing what is learned (Kolb & Kolb, 2005). Elements of an internal control system include processes, resources, systems, and culture and structure (Sarens & De Beelde, 2006). For this study, the steps are termed as phases, and clarifying the steps and process allow for greater understanding of the change management context.

The last concept of management is confirmed by 6%. Management is generally defined as the process of working with or positively controlling people, actions, events, or activities. This concept was also supported in the literature review. Lewin's major contributions to management theory included: (a) concepts of field theory, (b) action research, and (c) group dynamics (Papanek, 1973). Leaders and managers can consider their commitment to successful change depending on hierarchical distances, communication of top management, influence of the middle management, and the influence of the organizational culture (Appelbaum et al., 2017). Thus, the terms critical to change surround the viewpoints of efficiency, management, and productivity.

In extending the knowledge of RQ1, a linking component that surfaced was emotions. Emotions were confirmed in the literature review with the definition that assessment of attitudes was informational, emotional and behavioral influential factors

(Lozano, 2013). Identifying an individual to manage the program is a critical aspect as the law dictates the position must be filled as mandated by law without any oversight gap. Emotions evidently coincide with Lewin's field theory and the management factor residing in the organization's human resources hierarchy. Thus, the uniqueness of individuals that contributes to the human resourcing element of managing change.

Research Question 2: Interpretation

RQ2: *How can internal control managers' concepts be transformed to produce efficiencies, prevent mismanagement of limited resources, and achieve program objectives?* The data collected confirmed 50% identified assessment as a transformed concept that produced efficiencies, prevented mismanagement of limited resources, and achieved program objectives. General definition of assessment is the evaluation of and based on estimation of the quality, ability, or nature. This concept is supported in the peer-reviewed literature that suggested risk assessments are the outcome of the organization's consideration of the extent of potential risk events affecting the ability to achieve organizational objectives (Lundqvist, 2014). Conducting control risk assessments is considered a critical role and function within the organization (Issa & Kogan, 2014). While risks can be mitigated, the organizations must continue to assess the operations and resources for mitigating the known risks.

Leadership is also confirmed by 4% in RQ2. Leadership is the action of leading a group or organization, and can also be a state or position of being a leader. Lewin's concern for leadership and observations of actual life to connect the problems regardless of whether the issues are small or temporary is highlight under the leadership aspect of

change management (Argyris, 1989). Lewin's leadership style and conceptual framework stating that efficiency is maintained when leaders carefully consider human needs and to enhance life value of the work performed (Wolf, 1973) is also a transformed concept for RQ2 and supported in the literature review.

Training was last transformed concept confirmed by 3% for RQ2. Training is the action of teaching a skill or type of behavior and supported in the literature review. In complying with the statutory requirement, internal control compliance challenges of balancing significant resource requirements with the ongoing operational demands, and the staff assuming responsibilities for which prior experience and training did not provide the appropriate knowledge (Sebastian, 2007) continues to be a challenge. The need for new training and concepts for managers can also lead to a positive concept for team development.

Research Question 3: Interpretation

RQ3: *What core qualifications and processes of leading change are imperative for ensuring effective management of internal control programs?* Experience is confirmed by 17% as a leading change core qualification and process imperative for ensuring an effective internal control program. Experience is having practical understanding, extended contact and observational facts or events. Learning the phases involves a taking in, processing the learning experience, and expressing what is learned (Kolb & Kolb, 2005). The life-space theory is consequential to dynamic thinking since individual life spaces is inclusive of experiences that creates feelings and prompts actions about the notion of meaning-as-cognition or the relational nature of meaning (Bang,

2009). This concept is supported in the literature review, with individuals perceiving change management in different ways.

Training was confirmed by 9% for RQ3 as a core qualification in leading change and processes. Training was previously confirmed by 3% for RQ2 as a transformed concept. For this RQ, the pacific military unit senior leaders can focus on a standardized training construct supporting development for a comprehensive understanding. Use of literature and sources synthesized related to the program management including the professional practice. Group members come together to share new knowledge gained from the training that enables managers with preparation of what is to be expected (Burnes, 2004). Field theory, group dynamics, and action research can bring about planned changed. An example is individuals aligning themselves and making decisions on behalf of the group for the benefit of the group to creating a meaningful attachment to the group and to their jobs (Slater et al., 2016). Creating a standardized construct can result in redefining perspectives for managing internal control, facilitating individual performance and job satisfaction, and engaging positively with forward movement in this direction.

Leadership was also confirmed by 8% in RQ3. Previously confirmed in RQ2 by 4%, the difference for RQ3 was highlighting the leading change core qualification and processes imperative for ensuring effective management of internal control programs. RQ2 was highlighting the transformed concepts necessary for producing efficiencies, preventing mismanagement of limited resources, and achieving program objectives. For this RQ, the manager is viewed in a leadership position as recognized in the literature

review. OPM (2012) defined this core qualification as the ability needed to bring about strategic change that is internal and external to the organization, and for meeting goals according to an established vision in a continuously changing environment. The qualification is part of a senior leader's role for the command, and therefore, not many managers are aware of the core qualification. However, restructuring the policies that govern internal controls for inclusion of leading change processes can produce program efficiencies for achieving common program goals.

RQ3 IQ20 resulted in leadership (15%), communication (13%), training (13%), and experience (13%) as emerged sub themes. Leadership and training were addressed in RQ2 and RQ3 key findings, and experience addressed in RQ3. Communication was addresses in RQ3 only, and is supported in the literature review. The Office of Management and Budget (2004) Circular A-123 stated that program standards must contain control environment, risk assessments, control activities, information and communications, and monitoring. Key study findings included communications as a critical aspect for the leading change core qualification.

For change to be introduced and maintained, communication is necessary for top leaders to support the command's high priority tasks and programs managed by all levels of management. Data confirmed communications are needed for program success and education, productivity and mission execution, and program effectiveness and efficiencies. While communications can be simplistic, it can also be complicated given the mechanistic nature of the different hierarchy levels between top leaders, supervisors and subordinates. It was also noted that communications can also be detrimental when

there is an over-abundance from leaders, which can lead to losing focus of key program points. Communication is a marked leading factor of commitment to change as leaders discover change as a social component for interacting.

The key findings of the study confirm the knowledge of change management as it relates to the internal control program management and the gap of literature (see Figure 14). The scope in which leadership and training were addressed in RQ2 and RQ3, and experience addressed in RQ3 extends the management knowledge standard. Although already identified that communications are a necessary component (Appelbaum et al., 2017), data collected for IQ20 extended knowledge of the discipline. Communication was not mentioned in the RQs guiding this study, but is supported in the peer-reviewed literature.

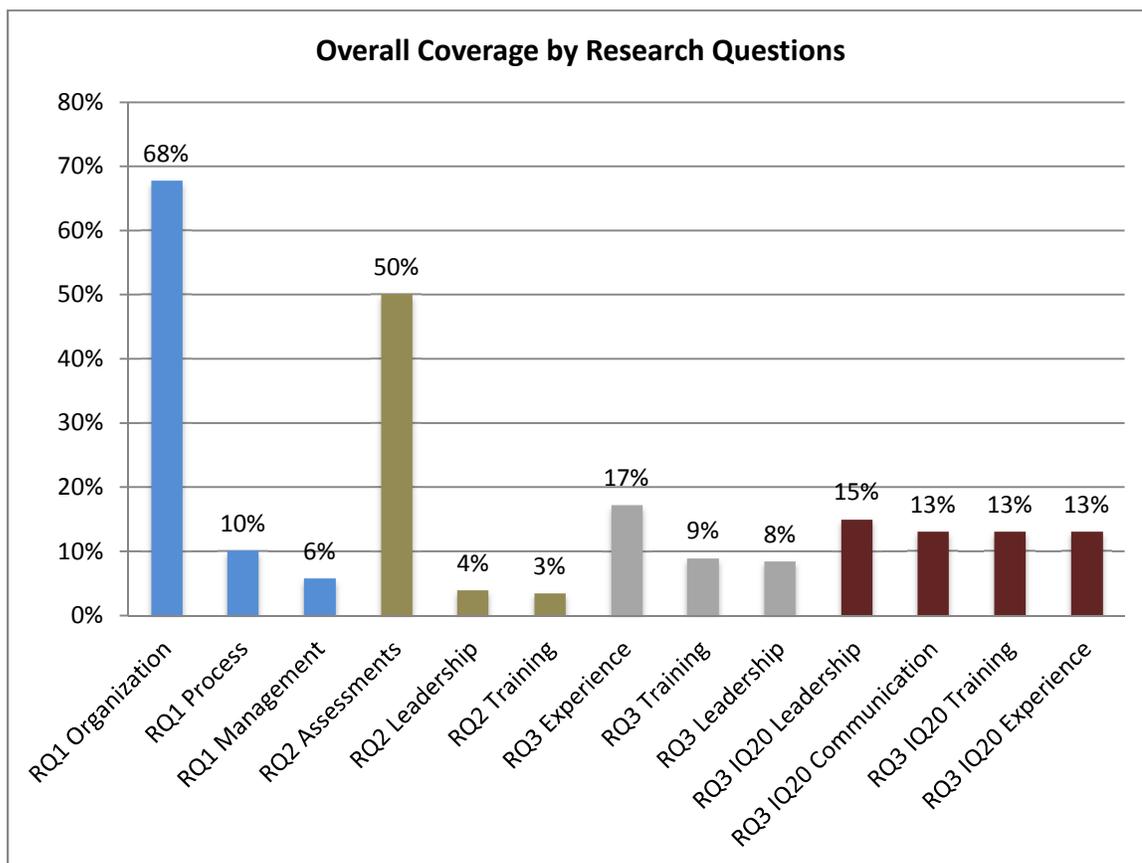
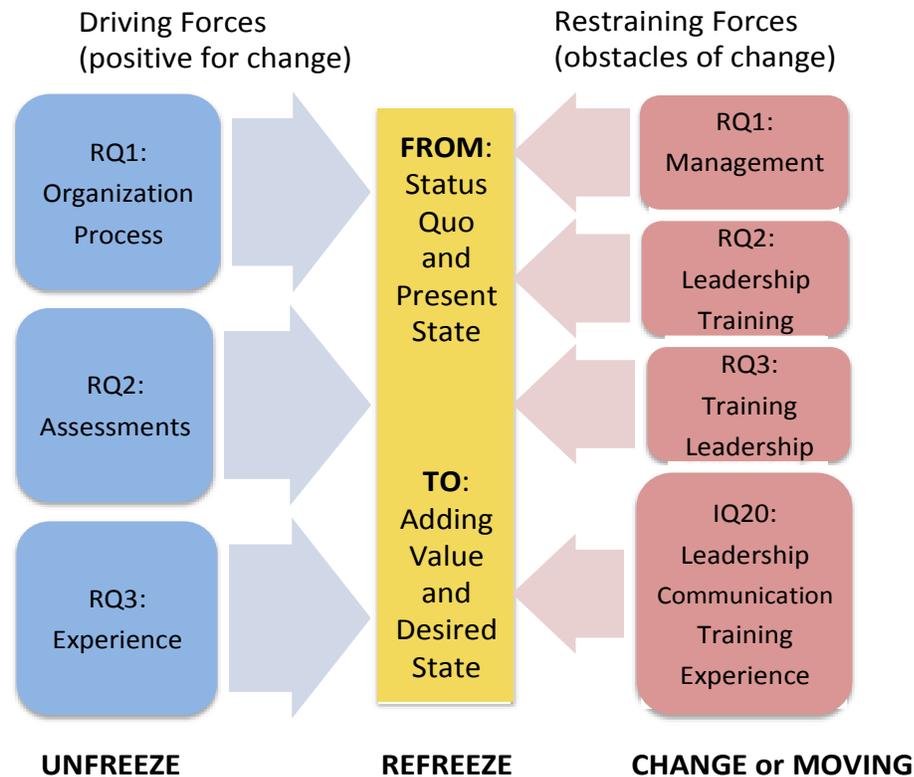


Figure 14. Summary of change management concepts.

Conceptual Framework Key Findings

Lewin's change management concepts and the inverse principle were selected as the conceptual framework underpinning this study. The key findings consisted of the emerged themes during the synthesis analysis using the conceptual framework (Houghton et al., 2017). Lewin defined field theory as the life space of an individual's goals, needs, influences, and the political events affecting behavior. Change management with fundamental concepts is part of a process (Kang, 2015) as confirmed in RQ1 (10%). Using the data collected to confirm the key findings, the sub themes identified are mapped to the conceptual framework as presented in Figure 15.



Refreeze new changed behavior given the factors of the person and environment multiplied within the function using Inverse Principle: $b=f(p,e)$

Figure 15. Driving and restraining forces of change.

Change forces represent driving or restraining forces that provide a trajectory for effective program management. Analyzing the forces of change can bring proper awareness of the conceptual strategy to balance the internal control program management. Elements of an internal control system include processes, resources, systems, and culture and structure (Sarens & De Beelde, 2006). The function relates to the individual's existing role with forces that are either driving or restraining given the current knowledge used in the business practice.

Recognizing Phase 1 as the unfreezing stage, the person and environment is the focus for developing change management skills. Factors in this phase also represent driving or restraining forces at the onset of receiving functional responsibility. According to Lewin, *refreezing* is the last phase of change management. The refreezing phase relates to behavior, which is similar to thinking in that it is automatic and nonconscious and occurs as real-world applications (Megehee, 2016). With the sub themes that emerged for answering the research questions, the forces of change are summarized in Figure 15 as key findings of the study specific to the conceptual framework. Individuals have the capability to accumulate new learning on how to incorporate skills while working with driving and restraining forces.

Table 4 shows the data analysis thematic coding using the inverse principle factors of function, person, and environment. Analysis includes the themes of coded data corresponding to the research questions and the interview questions. In addition to the conceptual framework analysis is the thematic definitions (Patton, 2002). Table 1 shows the first theme of experience and/or behavior (Patton, 2002) corresponding to the research questions and the interview questions. Effect of decision-making by individuals and the team depends solely on the nature of the process itself, the position of the group, and the total social field (Bakari et al., 2017) of program management.

Table 4

Conceptual Framework and the Inverse Principle

	RQ1	RQ2	RQ3
Function			
Feelings relating to experience and thoughts			IQ5
Opinions and values		IQ2, IQ3	
Person			
Experience and/or behavior	IQ1, IQ2, IQ5	IQ1	IQ1, IQ2, IQ3
Opinions and values	IQ3		IQ7
Environment			
Feelings relating to experience and thoughts	IQ7	IQ4	IQ4
Opinions and values	IQ6		IQ6
Knowledge	IQ4	IQ5	
Function, Person or Environment			
Open for probing			IQ8

Note. Conceptual framework using the inverse principle: Behavior = Function (Person, Environment); New changed behavior is the total consideration given the factors of the function of the person multiplied by the environment.

Since individuals are the primary unit for the data analysis, the corresponding feelings, thoughts, and emotions of their lived experiences were noted. The theme for feelings relating to experience and thoughts (Patton, 2002) are linked specifically to the person of the inverse principle, which were related to RQ1 IQ7, RQ2 IQ4, and RQ3 IQ4 and IQ5. According to Luecke's change method, it is important to have a positively strong leadership for addressing change within the organization (Al-Haddad & Kotnour,

2015). Two defined aspects of change are (a) the situational facts and perceptions of individuals involved, and (b) the inverse principle in field theory (Swanson & Creed, 2014). This theme was detailed as affecting the human life dimension, and the value of human resources remains the focus of the environment. Using the themes and sub themes can revamp the concepts and policy governing the program with a newfound behavior of managers and program managers. Concluding comments on the conceptual framework is the focus on the person being a part of the collective team for adding value with change management and the internal control program.

Limitations of the Study

For understanding how change is managed as it relates to internal controls, the study was bounded to the specific echelon levels established within the pacific military unit. I interviewed participants from echelon levels 2, 3, and 4. The results of this study can limit the transferability and generalizability. Participants' input regarding their ideas about tasks and objectives were the fundamental organizational concepts that helped with performing a goal-oriented activity (Morgan, 2006). A limitation of the study was the participants having different perspectives of their program function, which also included the training that formed a participant's financial management experience. Program function included additional responsibilities that accounted for the new priorities. The managers I interviewed self-reported their understanding of change management as related to the program knowledge, experience, and personal views for the new priorities. Participants' attitudes concerning internal controls to their program of this particular case provided valuable but also differing management perspectives of change.

Organizational conditions as specified in Chapter 4 added to the limitations and generalizability of this study. Specific factors included the timeframe for conducting the final study, actual execution of the funding received from their headquarters, and the unfunded, changing, or competing priorities. Program managers were working with new guidance that redefined the scope of their responsibilities resulting from actual contingencies. Thus, the new guidance could change for subsequent fiscal years. Priority listings and unfunded requirements for budgeted programs are presented as a limitation of the study because the unfunded requirements can be added into the new funding baseline for the upcoming fiscal year.

Data were collected during the middle of the fiscal year, with managers presenting their unfunded requirements for budget review. This task is typically held in April of the fiscal year, which represented a high-stress working environment. Managers were also preparing for their submission of the annual certification statements to the higher echelon command. Holding discussions with senior leaders, who having differing perspectives for program strengths and weaknesses are considered as limitation factors of the study with the account of new and evolving programs. With this qualitative case study, the purposeful sampling of varied participants and my developing relationships to include the nature and background of the study regarding the specific statutory mandate indicate a unique context also noted as transferability limitations.

Recommendations for Future Research

Change management can be emphasized as relating to the program management of internal controls within the bounded system of congressional mandates of the Pacific

military unit. A confirmed key finding was that change management principles reduced risks in the program. However, confirmation was that 85% of the responses noted that change management was not a standard term. Top leaders of the pacific military unit can close the gap with inclusion of standardizing change management terms and principles relating to internal controls. Closing the gap was also identified in the communications sub theme that extends knowledge (Appelbaum et al., 2017) of the discipline.

Communication extended the knowledge as a converged strength of the research. Chapter 2 highlighted the consideration and commitment to change that included factors of hierarchical distances between the entry, middle and senior leaders, and that communication of top management can influence all levels of management including the positive influence of an organization's culture (Appelbaum et al., 2017). Nurtured relationships with the different management levels increases positive interactions in the workplace, but critical to middle managers' influence.

Leaders were represented as the image of the social environment that gives meaning and direction to individuals, which produces commitment towards the leader and the organization's goals and missions (Shamir et al., 1993). Thus, the collective commitment for addressing the driving and restraining forces of change as presented in the conceptual framework key findings (see Figure 15) can be part of the communication of top leaders to support all levels of management for change management to be maintained. The collaborative process is dynamic between individuals of a social space that create new meaning of a phenomenon to improve practice and enhance knowledge (Coghlan & Shani, 2017). As managers are assigned the programmatic role regardless of

their lack of program standards in knowledge, skill, and ability for producing program efficiencies, top leaders can address the linking aspects of change management and the transformed concepts for managers to prevent program weaknesses by not overlooking training.

As noted in Chapter 4, the targeted audiences of individuals receiving my study can make sense of the findings to include adding their perspectives as positive forward movement and management progress. Allowing access to my study appropriately via ProQuest, and academic and professional military databases can allow key references of change management being relative to internal controls. Key findings are positive aspects of change and growth both personally and professionally while focusing on the individual as a person within the inverse principle. However, my study can be further refined beyond the key findings of its current state for additional promotion of positive social change and value added aspects.

Leaders can specify training including leadership training and communications that are noted as restraining forces. GAO (2014) advised policy leaders to continually improve accountability for achieving mission goals. Thus, program management desired level from a status quo program management as presented in Chapter 5 to include positive team dynamic perspectives between all levels of management. As part of positive social change, my recommendation is disseminating key study findings appropriately to top leaders in the pacific military unit.

Specific training development can be considered using the restraining forces as development strategies for individuals and managers. Also, qualitative key findings can

be useful based on the competence of the analysis conducted (Miles et al., 2014). Opportunities for future research can address the continuing need for program management training addressing the report published by GAO (2017) that the organization's strategic plan is to grow the fleet by 30%, but one of the challenges is training of existing personnel. Although internal controls can only provide reasonable assurance and not absolute assurance, the opportunity to place value in the managers could contribute to the program effectiveness. Benefits of a strong internal control program include promotion of efficiencies, reducing risk and loss of asset, ensuring financial statement reliability, but more importantly, the compliance with laws and regulations (Balsam et al., 2014). Thus, the unit could become efficient in safeguarding against waste, fraud and mismanagement, and improve on the overall positive and ethical reputation in managing taxpayers' dollars.

Implications

The leading change core qualifications were applicable not only to the senior management level, but also to the middle and entry levels of management. This was confirmed by 85% of responses confirming the lack of a standardized training construct. To improve implementation processes of new initiatives, top leaders can consider effective strategies (Grady & Grady, 2013) by changing behavior of the individual in the internal control environment performing the function according to the inverse principle. The pacific military unit identified leading change as an executive core qualification, but can strengthen the program management by using the OPM (2012) senior executive service core competency.

Demographic data collected confirmed that participants' experience in leading change exceeded the years worked at the Pacific military unit by 62%, who were already using the competency by 38%, but was unaware of the official terminology. The gap can be addressed by senior leaders as part of adding program value. Likewise, confirmed responses included participants' uninformed use of creativity and innovation. Managers marked their flexibility based on the OPM (2012) definition as a rapid adaptation to new information received from top and senior leaders of the organization. External awareness was accurate with participants attributing this element to the regulations and policy of their organization, higher headquarters, or echelon level 1 commands. Attributes of resilience, strategic thinking, and vision also defined by OPM were confirmed by 23% with statements that managers are required to understand these factors when working with executive level leadership. However, the definitions for this qualification were not easily identified when asked during the semistructured interviews.

Leading change core competency is identified for senior executives in the Department of Defense (OPM, 2012), but insights can bring about new perspectives for changing program management behavior while focusing on training and development of managers. Individual behavior varies based on current interests, and dependent on the nature of the stimuli (Lewin & Gold, 1999b). Individuals do their jobs based on their perspectives, and the doing aspect establishes and affirms their identity (Shamir et al., 1993). Actual behavior is dependent on the current environment (Lewin & Gold, 1999b), and this executive core qualification is a relative factor for synchronizing understanding to strengthen program of developed managers functioning in their official capacity. The

leadership concept correlates to senior management being responsible for establishing the vision, goals, and values of their organizations, while the process and action concept correlates to training, which is an essential element for developing individual excellence (Hong, Ramayah, & Subramaniam, 2018). Success in any task is dependent on ensuring a well-trained and competent staff (GAO, 2005). Therefore, restructuring the policies that govern internal controls for inclusion of this driving force to sustain change can produce program efficiencies for achieving common goals. New change management learning can also influence managers toward the expected behavior for driving change. The pacific military unit can stipulate a specific training framework as policy for improving accountability, produce efficiencies, and to achieve program objectives.

Conclusions

The purpose of this qualitative single case study research was to identify and explore change management components that could contribute to the program effectiveness of internal controls for managers in the federal government. The study addressed the specific management problem with the lack of development and training available for managers detailing the required core competencies for endorsing internal controls from a change management perspective. Key findings for preventing fraud, waste, and mismanagement of taxpayers' dollars noted change management could be emphasized as relating to the program management of internal controls within the bounded system of congressional mandates of the pacific military unit.

Senior leaders acknowledged factors of human resources aids in meeting objectives and mission. Research emphasized that human resource problems are caused

by a lack of core competencies with an estimated 80% of relevant training attributed to increasing job performance (Van Eerde et al., 2008), and challenges for training existing personnel were reported regardless of the organization's strategic plan to grow the fleet by 30% (GAO, 2017). The pacific military unit has yet to stipulate a specific training framework as policy for improving accountability, produce efficiencies, and to achieve program objectives.

Results of the study confirmed the value added concept of Lewin's change management principles and the inverse principle. Top leaders of the pacific military unit can strengthen the environment, and can close the gap with inclusion of standardizing change management principles as relating to internal controls. Internal controls are effective with growing demands and shifting environments (GAO, 2014), and change management principles can reduce risks in programs as confirmed in the study.

Standardizing the term for inclusion to program management can close the gap in the professional management practice. This finding can also reduce the gap in literature found particularly with the pacific military unit emphasizing effective internal control programs amidst new requirements of constant regulations. Considering the development of methods to improve implementation processes of new initiatives as effective strategies (Grady & Grady, 2013), standardizing a stipulated training of leading change core competency can provide managers with the preparatory understanding. Increasing attention on a manager's development prevents weaknesses, and contributes to valuable team collaboration with increased knowledge for program strategy and success for producing efficiencies to a new desired program state.

In this chapter, I presented interpretation of findings, the limitations of the study, recommendations, implications and conclusions. The key findings were summarized by research questions and the emerging themes and sub themes. Environmental forces have a determinative role in the behavior that equates to the function of the person within the environment of the inverse principle (Rosenzweig, 1944). The mechanistic structure of the pacific military unit involves strategic plans for the controlled environment in meeting program objectives. Peer-reviewed literature confirmed individuals' desire for work to be rich, wide, and protean instead of narrow or crippling (Papanek, 1973), but appropriate training is necessary for enhancing skills in internal control testing, evaluating, and documenting the results (Sebastian, 2007).

I confirmed in my study that internal controls are effective with growing demands and shifting environments with policy leaders advised to continually improve accountability for achieving mission goals (GAO, 2014). A key finding for extending knowledge in my research is the value-added concept of emotions, which is a critical element as a converging strength or weakness of change management. Further extending knowledge in this area as a linking component proposes the bonding forces of emotions (Marion & Uhl-Bien, 2014) factored into the change management and the internal control program and perspectives. Burnes and Bargal (2017) described Lewin's field theory as the examination of the interaction between the individuals themselves being in the total field or environment in which they belong. Although this area was presented in Chapter 2, the logic can be studied with the function of emotional stimulation especially when defined as a level of weak or strong emotional bonds to change that occurs interactively

within the process or at an individual level (Marion & Uhl-Bien, 2014). The observations data I collected also confirmed emotions for evoking dialogue (see Table 3).

I also confirmed the critical element of communications that extended knowledge (Appelbaum et al., 2017) as a converging strength to prevent fraud, waste, and mismanagement of taxpayers' dollars. An acceptable perspective is to view individual development as part of varying needs to feel important, needed, useful, successful, proud, and respected (Maslow, 1965) to add value within the community of practice. The quality of decisions to influence change is based on synthesizing the social elements such as the individuals interacting to make sound decisions (Zand & Sorensen, 1975). At critical junctures, managers appropriately trained and developed for securing undertakings are more likely to be successful in assisting the pacific military unit in meeting their mission.

My study confirmed the concepts of internal controls relating to change management. I used inductive reasoning with the analysis to illuminate the patterns of concepts of field theory (Lewin, 1943) for one's life space (Bang, 2009). The life space also includes the individual goals, needs, influences and political events affecting behavior, and action research (Manchester et al., 2014) for program improvements and actionable steps for change, and the group dynamics or team involvement of the professional practice. These factors add to job enrichment and human betterment and happiness (Papanek, 1973). These concepts of internal controls relating to change management are confirmed in my research, but can be further refined beyond the key findings of this study and from its current state for promoting positive social change and value added aspects.

Lewin's model as part of action research that anchors the unfreezing phase as a traditional approach is likely to change status quo management (Manchester et al., 2014), with an attempt to unfreeze the old behavior (Davis & Taylor, 1975). Awareness of training and leadership innovation (OPM, 2012) helps to understand that managing change relates to internal controls as value added concepts for program management success. Thus, adopting the concept of developing managers to becoming refined leaders is a worthy initiative (Marion & Uhl-Bien, 2014) of the pacific military unit's business practice.

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Appendix A: Participant Invitation Recruitment

Dear [Invited Participant],

You are invited to take part in my qualitative single case study research titled: *Balancing Internal Controls with Change Management in the Pacific Military Unit*.

My name is Miriam Mefford, Doctoral Candidate of Walden University's College of Management and Technology. The purpose of this qualitative single case study research was to identify and explore change management components that could contribute to the program effectiveness of internal controls for managers in the federal government. Your participation in this study provides information about knowledge gaps of federal government commands' constant regulatory environment, and how change management can positively affect the certification statement of assurance submission.

This invitation is to gain your informed consent and is completely voluntary. The attachment in this e-mail is the consent form that ensures privacy and confidentiality of the participants. I am also requesting to audio record your interview, and use the information collected for purpose of the study. The research study will be completed using Walden University's ethical standards and by maintaining professionalism throughout the interview.

IMPORTANT NOTE: Please reply to the e-mail with:

1. "PROVIDING CONSENT TO PARTICIPATE" in your response e-mail
2. Include the completed Participant Consent Form attached in this Recruitment E-mail in your response as your consent to participate

If you have any questions regarding my study, please contact me via cellphone at (XXX) XXX-XXXX or by e-mail at miriam.mefford@waldenu.edu. Again, thank you for your consideration and looking forward to your response.

Sincerely,

Miriam Mefford
Doctoral Candidate
Walden University

Appendix B: Map of Interview Questions to Research Questions

Research Question 1: What components of change management can be linked to the management of internal controls?

Interview questions:

1. Please describe your experience and understanding of change management.
2. Based on your experience, how do you use change management principles for determining and producing financial or functional efficiencies within the internal control environment?
3. How do you identify mismanagement of limited resources within the internal control program?
4. Please describe importance of change management principles as it relates to internal control management and the constant change of regulations.
5. Based on your internal control experience, is change management a standard term when communicating with other managers submitting their certification statement?
6. Please describe how change management principles reduce risks in your program.
7. How is leadership involved with affecting your functional performance and the directing of change management within the internal control environment?

Research Question 2: How can internal control managers' concepts be transformed to produce efficiencies, prevent mismanagement of limited resources, and achieve program objectives?

Interview questions:

1. Based on your experience, please describe your process for achieving the command and program objectives.
2. Please describe the effect of the current training and development program for internal controls.
3. Please describe your assessment relating to the value of asserting to reasonable assurance.
4. Considering your performance within the environment, what factors do you consider are challenging and needs change?
5. What are some of the tools used for the submission process when evaluating assurance for the directorate head or senior leader?

Research Question 3: What core qualifications and processes of leading change are imperative for ensuring effective management of internal control programs?

Interview questions:

1. Please describe your experience and understanding of leading change qualifications.
2. Please describe your experience, knowledge, and skillsets prior to selection as internal control manager.
3. Please describe the extent of your training and experience with the program where you were most successful.

4. What are some of the training and development challenges you encountered when initially appointed as the program manager?
5. Please describe how standardized change management training and development can improve program management performance and influence achieving goals.
6. What recommendations do you have for adding value for improving decision making and the quality of this process?
7. Please describe how you would improve program management and working relationships with leaders throughout the command?
8. Do you have any other thoughts and comments about change management and internal controls you would like to share?

Appendix C: Data Collection/Interview and Observation Protocols/Notes and Tasks List

Research data collection process, steps, audit trail and notes:

- Step 1: Need the approval – Receive approval to conduct study from Walden University Institutional Review Board (IRB)
 - Include IRB approval number and date on Research Participant Consent Form
- Step 2: Begin audit trail and reflexivity
- Step 3: List participants using purposeful sampling (based on knowledge and experience) with known e-mail address / contact information
- Step 4: Send Participant Invitation Recruitment E-mail (Appendix A) to participant of purposeful sample selection.
 - E-mail to participant to include: If you agree to become a participant, please fill out the Research Participant Consent Form (attached) by (form returned by 3 business days).
 - If necessary, follow-up if after 3 business days
- Step 5: Participant replies by e-mail and includes completed Research Participant Consent Form
 - Note: Participant's e-mail to be used as participant's electronic signature when provided and consent to participate
- Step 6: Researcher receives Research Participant Consent Form
 - Note: Researcher's e-mail to be used as researcher's electronic signature when provided and confirmation / acknowledgment of participation / follow ups / member checking / responses

Step 7: Researcher e-mails as response to participant and as confirmation

▪ E-mail to include:

Thank you for consenting to be a participant of my research study. Your confirmation as research participant to my study is attached.

The completed Research Participant Consent Form (attachment) is a copy provided for your files. Included are the Participant Interview Questions and the Leading Change Core Qualifications as a read-ahead of the research study.

Your interview is scheduled for XXX (DAY), MONTH DATE 2018 @ XX AM/PM. Your selected method for the interview is XXXXXXXX. I will call you at the contact number you provided on the Research Participant Consent Form.

If you have any questions, please do not hesitate to contact me. Thank you and looking forward to the interview.

Step 8: Researcher Notes (before interviews, observations, and audio recordings):

Qualitative research and inductive reasoning: (a) observations, (b) patterns, (c) analysis, and (d) concepts

- Continue / status of audit trail and reflexivity
- My role is to make participants fully aware of the study, and creating a non-biased environment conducive for higher learning while maintaining confidentiality at all times using ethical standards.
- Study program background prior to interview or any other pertinent data
- Provide explanations clear of any bias and reason of research
- Ensure comfortable and relaxed setting
- Listen for emerging details, interviewees' depth of knowledge base and breadth of experience for developing meaning, understating of the situational context, perception for accurately determining the significance of meaning
- Face-to-face interviews: protocol of shake hands, eye contact, positive/neutral rapport, and respectful.

- Observe: word usage, body language, nonverbal cues and communications, expressions, inflections and tone, and response time for the open-ended questions
- Telephone interviews: listen for the details of the answers and emerging themes.
 - Observe: word usage, pauses between questions and responses, inflections and tone, and response time for the open-ended questions
- Allow for probing and for interviewees to paint the picture using the data provided as results
- Continue / status of audit trail and reflexivity

Step 9: Interview Protocol

1 Researcher identified participant / pseudonym (to remain anonymous) Legend: CMD = COMMAND / P = PARTICIPANT / # = Purposive Sample No.			
CMD		P	
2 Date:			
DAY:	MONTH:	YEAR: 2018	
3 Time:		4 Location	
:		AM / PM	
5 Method (use contact number to call participant): () -			
<input type="checkbox"/> Face-to-face <input type="checkbox"/> Telephone			

Audio Recording Consent:

The interview is confidential and data collected will be secured on my password-protected computer and used for the purpose of my dissertation. The interview will be audio recorded per the Participant Consent Form you submitted.

Background and Introduction:

You are a participant for my qualitative single case study research exploring how change management factors can contribute to the effectiveness of managing the internal control program. As part of the data analysis, you are noted as a participant using a unique identifier and number from a command. You have the right to withdraw as a participant at any time in the study. Should you withdraw, the information provided up to the point would not be used in the study.

Your selection as a participant is based on your experience with the internal control program and change management. Your participation in this study provides information about knowledge gaps in change management specific to the certification statement of assurance submission. Research study is to understand change management in an environment of constant regulations mandating change, producing efficiencies, and enhancing productivity. The study includes individuals best suited for leading the efforts as change manager, increasing leadership awareness and innovation, and managing change.

Data Collection Procedures:

The interview will be conducted either face-to-face or by telephone, and you have selected XXXXXXXXXX. The interview will take approximately 30-45 minutes for providing in-depth responses. As the interviewer and researcher, your identity and responses will be kept confidential and secured. Your responses will be coded and I will contact you to ensure the accuracy of results. Member checking is the term we use to account for the accurate analysis of the research study.

Before we begin, would you like me to provide you with the OPM defined core qualifications for leading change as provided via e-mail in advance of the interview (if not applicable, then proceed with demographic questions)?

Leading Change Core Qualifications:

- Creativity and innovation for developing new insights, questioning the conventional norm, encouraging new ideas, and designing and implementing new programs and processes.
- External awareness for understanding and keeping up-to-date on policies and trends affecting the organization.
- Flexibility for being open to change with rapid adaption to new information received in changing conditions
- Resilience for working effectively in pressure while remaining persistent and optimistic during adverse situations.
- Strategic thinking for formulating objectives as well as priorities, implementing plans that are consistent with the organization's long-term interest, and capitalizing on the opportunities and managing risks.

- Vision in building a shared vision, acts as catalyst for change, and influential in translating vision into action.

Data Collection Demographic Questions:

Part I Demographic Data:

1 Researcher identified participant / pseudonym (to remain anonymous)

Legend: CMD = COMMAND / P = PARTICIPANT / # = Purposive Sample No.

CMD		P	
-----	--	---	--

2 Scheduled interview:

Interview date:	Start time:	End time:
-----------------	-------------	-----------

3 Gender:

Male		Female	
------	--	--------	--

4 Job title:

Position Title:

5 Position type:

Financial Manager		Policy/Program/Functional Manager	
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6 Years with command:

Years		Months	
-------	--	--------	--

7 Position type and rank:

Military/Rank:		Contractor/Rank:	
Civilian/Rank:		Non Appropriated/Rank:	

8 Management level:

Senior		Middle		Entry	
--------	--	--------	--	-------	--

9 Formal education:

Associate		Bachelor	
Master		Doctorate	

Part II Eligibility to participate:

1 Any professional qualification/certification:

2 Job using leading change Years: Months:

3 Describe your role in leading change:

Step 9: Observation Protocol

1 Researcher identified participant / pseudonym (to remain anonymous)
 Legend: CMD = COMMAND / P = PARTICIPANT / # = Purposive Sample No.

CMD		P	
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2 Date: DAY: MONTH: YEAR: **2018**

Interview type	Observations Criteria	Evidence in Corresponding Interview Questions 1-20
<input type="checkbox"/> Face-to-face	Technical Word Usage (program expertise)	
<input type="checkbox"/> Telephone	Nonverbal Cues (prompted by interviewee)	
	Communications / Interactions (guided or independent)	
	Expressions (transferring of responses)	
	Inflections and Tone (check for expertise and understanding)	
	Objective Pauses (between questions and responses)	
	Response (time/pace/speed) / Conversation (open-ended questions)	
	Body Language Awareness (n/a Telephone Interview)	

Please do not hesitate to ask questions about the study. Also, if you would like a copy of the research findings. Interview will take approx. 30-45 minutes, and you will have the opportunity to ask any questions during this semistructured interview. Begin the data collection using the interview questions (Appendix B). End with the following notes:

- Thank you for your time and participation in this interview. The responses you provided will improve internal control and financial management.
- Assure interviewee of confidentiality of responses.
- Reminder: Request to schedule any follow up interview for clarification and the dates of availability per participant schedule using same method for interview.

Step 10: Repeat process above as applicable for follow up interviews.

- Continue / status of audit trail and reflexivity
- Note saturation of data findings
 - Similar knowledge from interviews and observations as data sources
 - Extracting thick and rich data
 - Goal is ensure participants have working knowledge and experience
 - Sample selection describe shared perception, behavior, or belief
 - Participants sufficiently illuminate similar or varying patterns and themes
- Stopping criterion to determine additional interviews
 - Note saturation of data findings
 - Increments of 3 additional participants added to sample selection
 - Until no new themes or ideas emerge
 - Sampling continue until reaching saturation

- Consider availability of time and resources

Step 11: After conducting interviews, continue the research data collection process:

- Continue / status of audit trail and reflexivity
- Note saturation of data findings
 - Note: dependability overlaps with credibility and the triangulation of data collected from sources such as interviews, observations, and audit trail.
 - Credibility of research by using audit trail
 - Audit trail of the research steps throughout the study
 - Process of obtaining meaningful findings that are repeatable as part of dependability

Step 12: Triangulation as part of the research rigor

- Continue / status of audit trail and reflexivity
- Researcher to collect data and ensure confidentiality, and secure in password-protected computer.
- Confirm findings by triangulating data
 - Support finding with independent measures
 - Conclusive from repeated verification
 - Triangulate by method: interviews and observations
 - Triangulate by data type: audio recordings

Step 13: Member checking to ensure credibility and accuracy of findings / follow up with participant as necessary

- Contact via e-mail for member checking

- To present researcher interpretation of findings to the contributors of the data
- Participants provide further feedback about the findings

Step 14: Observations of the participants are intended to add to the credibility

- Observations assist with clarifications, inferences, and reasoning process in additional to interview data
- Coding of data collected from the interviews, observations, and audio recordings.
 - Pattern matching of interviews and observations
 - NVivo software for thematic and categorical coding
 - Software is tool for analyzing emerging patterns, discovering trends, and organizing data collected from participants.
 - Category levels can be further produced to subcategories and trends of words used.

Step 15: Member checking to ensure credibility and accuracy of findings / follow up with participant as necessary

Step 16: Recoding of data collected as necessary and continue / status of audit trail and reflexivity

Step 17: Send Thank You E-mail (see Appendix D) and research findings to participants

Step 18: Redact cellphone numbers in Appendix A, Consent Form, and Appendix C

Step 19: End audit trail and reflexivity

Step 20: Complete Chapters 4 and 5 of the dissertation

Appendix D: Thank You

Dear [Invited Participant],

Thank you for your time and providing the opportunity to interview you for my qualitative single case study research for my dissertation. As I mentioned in the recruitment e-mail, the purpose of this qualitative single case study research was to identify and explore change management components that could contribute to the program effectiveness of internal controls for managers in the federal government. Your time spent in discussing your experience and perspective can further assist other program managers, and improve accountability of financial management.

You have helped me with the final phase of my dissertation. Please note your comments will remain anonymous, and used to add value to the internal control program management.

Again, thank you for your time as research participant. If you have any questions regarding my study or if you have further information to share, please contact me via cellphone at (XXX) XXX-XXXX or by e-mail at miriam.mefford@waldenu.edu.

Sincerely,

Miriam Mefford
Doctoral Candidate
Walden University

Appendix E: Codebook

Nodes

Nodes\\1 B=f(P,E) ----- Behavior =

(1) Concepts of Field Theory (life space of individual's goals, needs, influences, and political events affecting behavior)

Name	Description
1 B=f(P,E) ----- Behavior =	(1) Concepts of Field Theory (life space of individual's goals, needs, influences, and political events affecting behavior) ALL DOMAINS Second & Post Cycle/Pre-writing Coding Process
Specific acts	
Strategies	

Nodes\\2 Function

(2) Action Research Methodology (involves small groups (CASE STUDY), specific to change management, conditions and dynamics to bring about change, actionable steps, INVERSE PRINCIPLE)

Name	Description
Function	(2) Action Research Methodology (involves small groups (CASE STUDY), specific to change management, conditions and dynamics to bring about change, actionable steps, INVERSE PRINCIPLE) ALL DOMAINS Second & Post Cycle/Pre-writing Coding Process
Activities	
Consequences	

Nodes\\3 (Person,

(3) Group Dynamics (professional practice that adds job enrichment with contributions to human betterment and happiness, INVERSE PRINCIPLE)

Name	Description
3 (Person,	(3) Group Dynamics (professional practice that adds job enrichment with contributions to human betterment and happiness, INVERSE PRINCIPLE) ALL DOMAINS Second & Post Cycle/Pre-writing Coding Process
Meaning	
Participation	
Relationship or interaction	
States	

Nodes\\3 Environment)

(3) Group Dynamics (professional practice that adds job enrichment with contributions to human betterment and happiness, INVERSE PRINCIPLE) ALL DOMAINS | Second & Post Cycle/Pre-writing Coding Process

Name	Description
3 Environment)	(3) Group Dynamics (professional practice that adds job enrichment with contributions to human betterment and happiness, INVERSE PRINCIPLE)
Conditions or constraints	
Events	
Settings	

Nodes\\All RQs

Nodes\\IQ20 Results (RQ3)

Name	Description	Files	References
Communication		2	12
Experience		2	10
Leadership		2	16

Name	Description	Files	References
Training		2	12

Nodes\\IQs

ALL DOMAINS | First, Second & Post Cycle/Pre-writing Coding Process

Nodes\\IQs\\1

ALL DOMAINS | First, Second & Post Cycle/Pre-writing Coding Process

Nodes\\IQs\\2

ALL DOMAINS | First, Second & Post Cycle/Pre-writing Coding Process

Nodes\\IQs\\3

ALL DOMAINS | First, Second & Post Cycle/Pre-writing Coding Process

Nodes\\IQs\\4

ALL DOMAINS | First, Second & Post Cycle/Pre-writing Coding Process

Nodes\\IQs\\5

ALL DOMAINS | First, Second & Post Cycle/Pre-writing Coding Process

Nodes\\IQs\\6

ALL DOMAINS | First, Second & Post Cycle/Pre-writing Coding Process

Nodes\\IQs\\7

ALL DOMAINS | First, Second & Post Cycle/Pre-writing Coding Process

Nodes\\IQs\\8

ALL DOMAINS | First, Second & Post Cycle/Pre-writing Coding Process

Nodes\\IQs\\9

ALL DOMAINS | First, Second & Post Cycle/Pre-writing Coding Process

Nodes\\IQs\\10

ALL DOMAINS | First, Second & Post Cycle/Pre-writing Coding Process

Nodes\\IQs\\11

ALL DOMAINS | First, Second & Post Cycle/Pre-writing Coding Process

Nodes\\IQs\\12

ALL DOMAINS | First, Second & Post Cycle/Pre-writing Coding Process

Nodes\\IQs\\13

ALL DOMAINS | First, Second & Post Cycle/Pre-writing Coding Process

Nodes\\IQs\\14

ALL DOMAINS | First, Second & Post Cycle/Pre-writing Coding Process

Nodes\\IQs\\15

ALL DOMAINS | First, Second & Post Cycle/Pre-writing Coding Process

Nodes\\IQs\\16

ALL DOMAINS | First, Second & Post Cycle/Pre-writing Coding Process

Nodes\\IQs\\17

ALL DOMAINS | First, Second & Post Cycle/Pre-writing Coding Process

Nodes\\IQs\\18

ALL DOMAINS | First, Second & Post Cycle/Pre-writing Coding Process

Nodes\\IQs\\19

ALL DOMAINS | First, Second & Post Cycle/Pre-writing Coding Process

Nodes\\IQs\\20

ALL DOMAINS | First, Second & Post Cycle/Pre-writing Coding Process

Nodes\\Research Question 1

Interview Questions 1 to 7

Name	Description	Files	References
Management	Process of working with or controlling people or actions, events, or activities	3	66
Organization	Organized body of people with a particular purpose; planning, arrangement, coordination, administration	3	60
Process	Process is the series of actions or steps and the performing of the actions and steps used to achieve a particular end	3	95

Nodes\\Research Question 2

Name	Description	Files	References
Assessments	Assessments are the evaluation of something or someone based on estimation of the quality, ability, or nature	3	42
Leadership	Leadership is the action of leading a group or organization, and can also be a state or position of being a leader	3	18
Training	Training is the action of teaching a particular skill or type of behavior	3	18

Nodes\\Research Question 3

Name	Description	Files	References
Experience	Having practical understanding, extended contact and observational facts or events	3	149
Leadership	Leadership is the action of leading a group or organization, and can also be a state or position of being a leader	3	84
Training	Training is the action of teaching a particular skill or type of behavior	3	74