Terhi Kenney

Action Plan to Initiate and Develop Cooperation in Financial Management

Guidelines for Central and Member Organizations

Helsinki
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PREFACE

The journey through the research has been a combination of collecting and making sense of data. I have had the opportunity to look outside the box and propose new ways of working.

I want to thank the case organization for providing me a window to explore this present-day challenge with special characteristics of non-profit organization. I am especially grateful for my superior Katri Hadjari for taking the time to provide me with the many details that were important for this project. I would also like to thank my colleagues for their support.

Very far-spread and warm thank you will go to all the member and central organizations nationwide that took time to participate in questionnaires and provided feedback. Special thank you also to those who made the time to let me interview them.

In Metropolia faculty I want to thank my instructor Dr. Juha Haimala who kept things calm and pointed me to the right direction and Zinaida Grabovskaia for having the time to comment on my text so promptly. Industrial Management fellow students, thank you for sharing the pain and finally the joy of gain with me.

Thank you, my friends, for being there and giving me energy to carry on. Most of all I want to thank my family who has born the greatest burden when I have disappeared behind the screen. Thank you, my parents for providing me a quiet corner for writing. Thank you, my children, for your patience with your stressed mother. And finally, thank you my husband, for those hundred cups of coffee and tea you provided. Without them, I could not have done this.

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This study focused on creating and action plan to initiate and develop cooperation in financial management. The focus group consisted of non-profit organizations in child welfare industry.

The organizations are experiencing continuous and rapid changes in their operating environment which means ongoing transformation of financial data and financial management processes. Due to scarce resources in individual organizations, cooperation culture needs to be created to help the organizations save time and share knowledge for better quality performance.

The research approach chosen for this study is action research because its methodology is designed to develop organizations through altering their operating practices. The main data source is personnel interviews in the case organization and the focus group feedback.

The research was carried out by conducting a current state analysis involving the focus group, followed by a literary review around the identified challenge areas. The proposal for an action plan was then formulated joining the information gained from the current state analysis and best practice from literature. The proposal draft was introduced to the focus group and the final proposal was created based on the feedback received.

The main contribution of the action plan is the identification of concrete tasks, specific for the whole focus group, to start creating the cooperation processes forming a cooperation culture. Though the action plan goals are customized for the focus group, this solution in its structural format is transferrable for many similar situations where there is a group of organizations looking for synergies from information/knowledge exchange but are not sure how to go about it.

The study reveals that cooperation can bring many potential benefits including time and cost savings, coherent and comparable figures for transparent fund allocation and detecting trends as well as improved awareness of current issues. However, there is no common understanding of how cooperation should be commenced. The outcome of this Thesis is an action plan for the first steps along this cooperation process.

Keywords	Cooperation in financial management, network, common interface, knowledge management

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1 Introduction

Private non-governmental organizations can achieve multiple benefits with central operational support. Therefore, organizations of similar end cause often join their forces under a central organization. In this arrangement, the central organization typically supports its member organizations by lobbying the local councils and government. Central organizations generally also coordinate the goals of the organizations, help arranging professional training and support the development of new approaches in the industry.

Central organization's role is important but the member organizations also have the possibility to gain benefits from peer support and networking with each other. While a central organization often seeks to direct or control the member organizations, the members have a more equal role with each other. For example, sharing information from the common field from different angles supports general learning as well as operational and strategic development.

Due to the fast-changing environment and recent recession, organizations have had to adjust their operations which has raised the importance of financial planning high. Many small organizations lack the resources to do this properly. Therefore, they welcome the support from their peer organizations and central organizations. When the operation of an organization is dependent on funding, it is crucial to be able to manage overheads carefully and to be aware of responsibilities and changes in financial reporting.

This study focuses on bridging the existing gap in the financial cooperation among member organizations and between a central organization and the member organizations. With the help of a group of non-governmental organizations, in particular the case organization, an action plan is created to initiate and develop cooperation. Some key areas are identified where the first steps could start.

1.1 Business Context

The case organization of this study is one of 30 member organizations joined by a central organization. The member organizations produce child welfare services as private

nonprofit non-governmental organizations. The organizations offer help for children and families who are in crisis or need extensive support in parenthood and managing everyday life. The main customers are cities and counties in Finland.

The member organizations are experiencing many changes in their operations environment including national Social and Health Services Reform, renewal of Social and Child Welfare Law, Competitiveness Pact and the fusion of one of its main sponsor, Finnish Slot Machine Association, with the other two national gambling organizations. There are also many micro-level changes continuously taking place in financial management such as several effects of the new financial act, process changes in funding applications and reporting, requirements in audit trail visibility and variations in bidding requirements. These activities mean ongoing transformation of financial data and financial management processes. However, there are scarce resources in individual organizations for this. This leads to for example to following problems: reporting is not comparable which may distort funding allocation, effects of changing legislation and financial implications in long term asset management may not be fully understood, price increase predictions are not based on same principles. Cooperation culture needs to be created by which time can be saved and knowledge shared for better quality performance.

Efficient use of resources and operational sustainability are important for non-profit organizations. Therefore, both internal and external financial management are at the core of their performance and need to be kept at high level to respond quickly to changes in today's fast changing environment. This can be achieved in two different ways: learning individually or through the cooperation of the central organization and its member organizations. Because learning in individual organizations is not sufficient on its own to raise the performance level, the potential in cooperation needs to be realized.

1.2 Business Challenge, Objective and Outcome

The central organization has traditionally concentrated on driving the operative purpose mission of its member organizations within child welfare industry. However, the support for financial management functions of the member organizations has not been focused on specifically. This can be problematic because while the central organization speaks for the member organizations, it applies for some of the funding for them collectively.

The need for support in financial management has recently also been highlighted by the fact that the organizations are experiencing constant and rapid changes in their operating environment causing shorter respond time, tighter reporting requirements and challenges in pricing.

Through cooperation among the member and central organizations, time could be saved and knowledge shared for better quality performance. Cooperation will help individual organizations for instance to agree on common guidelines for budgeting so that the allocation of the received funding can be done correctly, fairly, transparently and effectively by the central organization. The accountability of the member organizations with central organization as their voice is at the heart of the long-term success they drive within the society.

Accordingly, the objective for this study is *to create an action plan to initiate and develop cooperation in financial management for member and central organizations***.**

The outcome of the study is an action plan to initiate and develop cooperation in financial management for member and central organizations. As a result of this study, the key cooperation principles will be identified, cooperation elements defined and alternative networking channels proposed for 30 member organizations and their central organization in child welfare services.

1.3   Thesis Outline

The study concentrates on finding ways of cooperation in financial management among the case organization and its 29 peer member organizations as well as their central organization. The study will not attempt to model the financial processes taking place in different organizations or describe how they are conducted. The aim of this study is to build an action plan to initiate and develop cooperation through which common finance related issues can be discussed.

This study is written in 7 sections. Section 1 is the Introduction. Section 2 explains the method this study was conducted with and the data used in it. Section 3 analyzes the current state of the cooperation and explains some initial reasons for the need of improvement. Section 4 discusses different aspects of inter-organizational cooperation and networking models as well as their challenges and benefits. Section 5 describes

the proposal for an action plan to initiate and develop cooperation. Section 6 includes the validation of the proposal and finally Section 7 draws the conclusion on the business challenge and its proposed solution.

2   Method and Material

This section outlines the research method of this study and material used in it. Firstly, the research approach used is explained and research design is described. Secondly, data collection and analysis methods are presented. Finally, the validity and reliability of this study will be discussed.

2.1   Research Approach

The research approach chosen for this study is action research. Action research methodology is designed to develop organizations through altering their operating practices. The goal of action research is to improve the way issues are dealt with and to develop instructions for best practice, Denscombe (2010). Moreover, it is central to the action research that the researcher participates to the everyday practices and tries to influence the performance actively, French (2009). Action research is a cyclical process which is described with Figure 1 below.
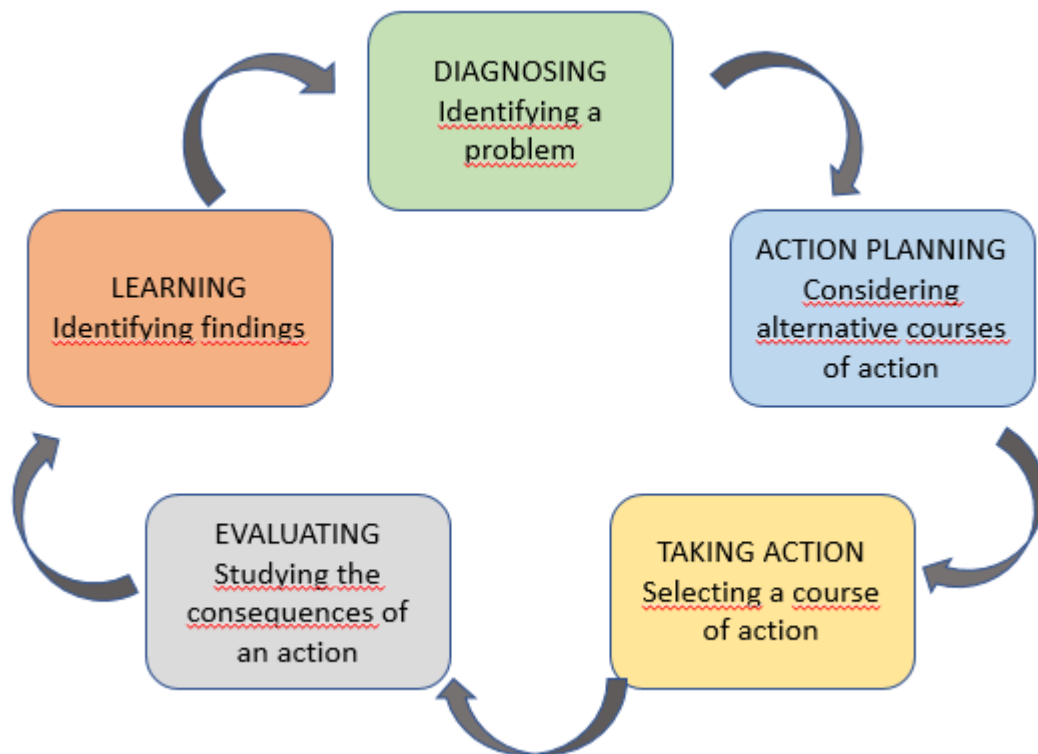
Figure 1. Action research model (Adapted from: Susman 1983, cited by O'Brien 1998).

As seen from Figure 1, Action research uses multiple iterations to continuously improve the performance. The cycle starts from *Diagnosing* - identifying a problem after which *Action planning* takes place. *Taking action* implements a course of action. This is followed by *Evaluating* the consequences of the chosen action and *Learning* from them takes place. The results may not be satisfactory or something is decided to do differently to try to improve the performance even more. This is where a new iteration cycle begins with the *Diagnosing* again. The cyclical model of continuous evaluation of Action research is chosen to also enable the development to continue after the initial analysis and first action plan has been conducted within the scope of this study. Action research can be used to guide the development further and adjust behaviour effectively to the requirements brought by changes in outside environment.

The data collection in this study concentrates mainly on qualitative data. Qualitative research emphasises the meanings, experiences and views of participants. To gain information that is free from prejudice and bias, free text and interviews are typically preferred to lists of readymade options that give quantitative data.

2.2   Research Design

The research for this study is conducted in five stages. Figure 2 below shows the progress and components of the research design.
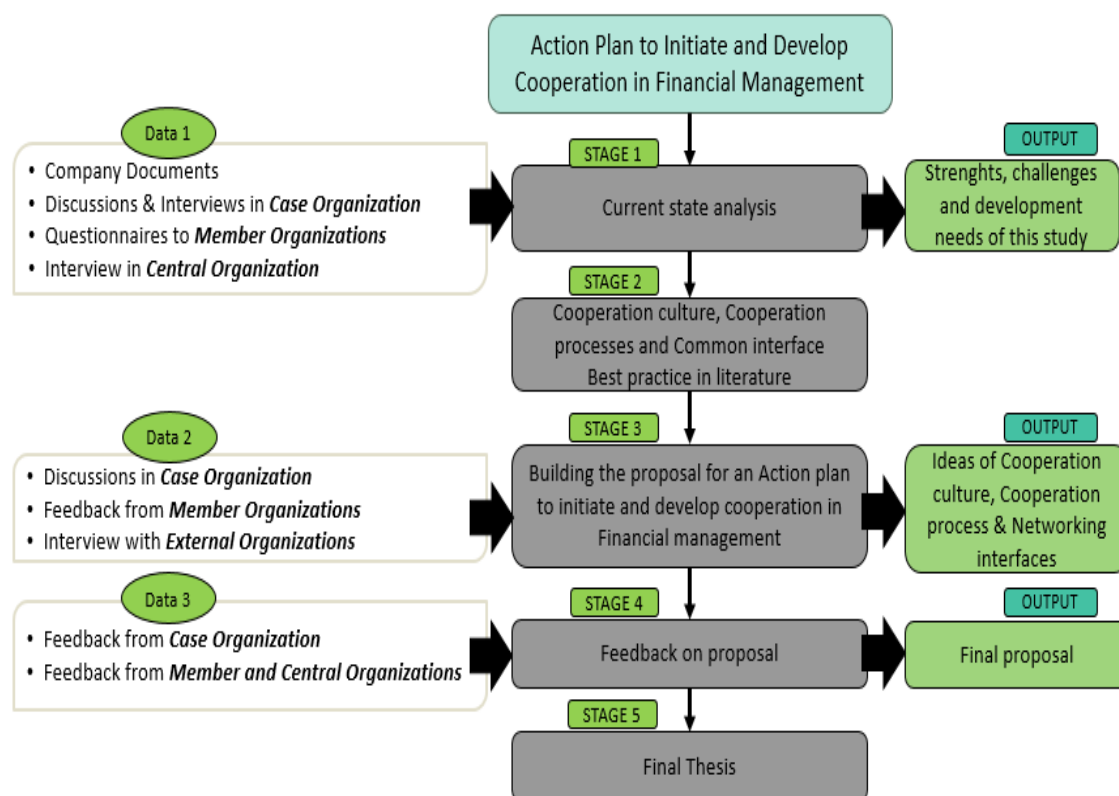
Figure 2. Research design of this study.

As seen from Figure 2, the study starts from specifying the objective described on the top of the research design diagram. The research data is divided into three different categories. The first stage of the research is the current state analysis. For this, Data 1 was collected and analysed. Groundwork was undertaken within the case organization through discussions, interviews and company documents. As the member organizations are located nationwide, a link to a questionnaire was sent via email to all of them. The purpose of the questionnaire was also to introduce the development work to all member organizations and get everyone aware and involved. A summary of the questionnaire feedback was sent to the member and central organizations. Finally, the feedback formed a basis for an interview in the central organization. The output of the analysis is a comprehensive list of current challenges, strengths and identified needs for improvement.

During the second stage of the study, a literary review around the interorganizational cooperation and networking models was conducted and a conceptual framework built. At Stage 3, development ideas were collected to build the proposal. Discussions were held in the case organization and feedback from member organizations was utilized further. Interviews with one external organization operating with similar structure in the

same industry and one with similar structure in different industry were conducted to gain a benchmark. Data 2 gave input to this stage and the output was a description which defined different elements of the action plan concerning cooperation culture, cooperation processes and networking interfaces.

At Stage 4, the proposal was introduced to member and central organizations. Feedback on it was received per Data 3. Stage 4 produced the final proposal as its output and Stage 5 completed the work into final thesis.

2.3 Data Collection and Analysis

The data collected for this study was gathered in three rounds of data collection (1-3). The data collection in this study concentrates mostly on qualitative data. Qualitative data collection was used to gather an understanding of the current situation (Data 1), to collect ideas for improvement options (Data 2) and finally to get feedback on the proposed action plan to initiate and develop cooperation in financial management (Data 3).

The data was gathered from different sources (case organization, member organizations, central organization and external organizations) and by different methods (questionnaire, interviews, discussions) so that different viewpoints (different size member organizations' challenges, central organization view and benchmarked organizations experiences) could be ensured and biases avoided.

For this study, it was of special importance to secure participation from all the stakeholders. Therefore the study organized all three rounds of data collection in such a way as to involve them all. Table 1 below shows the involvement of the stakeholders in Data collection 1-3.

Table 1. Involvement of the key stakeholders in three rounds of the study (Data 1-3).

	Data source	Participant role	Data type	Purpose of analysis
Data 1. CSA				

1	Case Organization	Finance and Admin. Director Managing Director	Discussions	Identifying key challenges, strengths and needs
2	Member Organizations	Finance Managers, Managing Directors	Questionnaire, part 1	Identifying key challenges, strengths and needs
3	Central Organization	Finance Director	Interview	Identifying key challenges, strengths and needs
Data 2. Building the Proposal				
4	Case Organization	Finance and Administration Director	Discussions	Defining the components of the action plan to be proposed
5	Member Organizations	Finance Managers	Questionnaire, part 2	Defining the components of the action plan to be proposed
6	External Organizations	Director of Administration, Finance Director	Interview	Defining the components of the action plan to be proposed
Data 3. Feedback on Proposal				
7	Case Organization	Finance and Administration Director	Feedback on proposal	Validating the ideal process
8	Member Organization	Finance Managers, Managing Directors	Feedback on proposal	Validating the ideal process
9	Central Organization	Finance Director	Feedback on proposal	Validating the ideal process

As seen from Table 1, the organizations selected for this study include the case organization and the rest of the member organizations as informants. The central organization is also included as an informant. Two different external organizations were interviewed in Stage 3 of the study when building the proposal. More specifically, the input from stakeholders is discussed in Table 2 below.

A. Interviews, discussions and a questionnaire

Main methods of data collection were interviews, discussions and a questionnaire. Table 1 shows the data source, participant role, data type and the purpose of the data in the analysis of the research. Because the topic of the study concentrates on the field of financial management, the participants' roles interviewed for the study were mainly Finance Director or Finance Manager in those organizations where such role was established. However, some smaller organizations have Managing Director in charge of the financial management. In these cases, questions were directed to them.

Table 2 below gives more information on interviews, discussions and a questionnaire.

Table 2. Detailed information on interviews, discussions and a questionnaire.

	Data type	Participant role	Topic, description	Date	Length	Documented as
Data 1. CSA						
1	Face to face Interview	Respondent 1: Finance and Administration Director (Case organization) Respondent 2: Managing Director (Case organization)	The case organization Finance Management process and interorganizational cooperation needs	Dec 2016	1 hour	Meeting notes
2	Face-to-face Interview	Respondent 1: Finance and Administration Director (Case organization)	Interview about current state based on the respondent's experiences	Jan 2017	1 h	Field notes
3	Discussion	Respondent 1: Finance and Administration Director (Case organization)	Questionnaire design and data	Jan 2017	1 h 30 min	Meeting notes
4	Questionnaire	28 Member organizations, persons responsible of Finance Management	Questionnaire about financial cooperation status and needs. Part 1.	Jan 2017	11 days	Returned questionnaire answers + summary
5	Interview	Respondent 3: Finance Director (Central organization)	Background of role, current state of cooperation, development ideas	Feb 2017	N/A	Meeting notes
Data 2. Stage 3, Building the Proposal						
6	Discussion	Respondent 1: Finance and Administration Director (Case organization)	Current challenges, development needs, networking channels	Mar 2017	1 h	Meeting notes
7	Discussion	Respondent 1: Finance and Administration Director (Case organization)	Current challenges, development needs, networking channels	Mar 2017	1 h	Meeting notes
8	Questionnaire	28 Member organizations, persons responsible of Finance Management	Questionnaire about financial cooperation status and needs. Part 2.	Jan 2017	11 days	Returned questionnaire answers + summary
9	Interview	Respondent 4: Finance Director (External organization)	Cooperation process, channels and responsibilities	Mar 2017	30 min.	Returned interview answers
10	Interview	Respondent 5: Director of Admin-	Cooperation process, channels and respon-	Mar 2017	30 min.	Returned interview

		istration (External organization)	sibilities			answers
11	Discussion	Respondent 1: Finance and Administration Director (Case organization)	Current challenges, development needs, networking channels	Apr 2017	1 h 30 min	Meeting notes
	Data 3. Stage 4, Feedback on Proposal					
12	Feedback by email	• Case organization • Member and central organizations	Proposal Feedback	18.-21.4. 2017	4 days	Returned answers

Table 2 shows that most of the interviews and discussions were recorded as meeting and field notes. In the (4, 8) questionnaire some numerical calculations were made for preferred choices.

Summary to field notes can be found from Appendix 3. Also, some email interviews were conducted. Interviews can be found from Appendix 4. The questionnaire used in Data 1 stage and its result summary can be found in Appendices 1 and 2.

The data collection in this study concentrates mainly on qualitative data. However, there are some elements of numerical calculations used, measuring popularity of preferred actions. This is done to make it easier and faster for interviewees to answer and to get a rough idea of the preferred direction to take the improvement proposal. Numerical calculations were made out of offered choices within a scale of two opposite options or a voting order for the preferred choice of limited number of different types of options.

B. Internal documentation

Company documents were studied to learn from previous development projects. The documentation dates back to 2012. All the other information was collected during the first four months of 2017. Types of internal documents analysed for the study are shown in Table 3 below.

Table 3. Internal documents used in the current state analysis, Data 1.

	Name of the document	Published	Number of pages	Data type	Purpose of analysis
	Data 1. CSA				

A	Taloushallinnon kartoitus	05/2012	17 pages	Questionnaire about Financial management processes and ICT-systems currently in use in member organizations	Identifying key challenges, strengths and needs
B	Taloushallinnon kysely II	07/2012	3 pages	Questionnaire focusing on further details on results of Taloushallinnon kartoitus 05/2012	Identifying key challenges, strengths and needs

As seen from Table 3, internal documents were also analyzed in this project. The main documents included Taloushallinnon kartoitus, a survey questionnaire about Financial management processes and ICT-systems in use in the member organizations and a second, further detail inquiry Taloushallinnon kysely II, on some specific questions raised by the first questionnaire. The documents were mainly analyzed for the current state analysis to understand the reasons for the previous development project in financial management function.

All textual materials, such as field notes, questionnaire responses and internal documentation, were analyzed by using Thematic content analysis.

3   Current State Analysis

This section discusses the current state of cooperation in financial management among the central organization and the member organizations.

3.1   Overview of the Current State Analysis Stage

The current state analysis consists of three main steps. First, it gives an overview of the role of the financial management among the focus group, the member and central organizations. The current state analysis for the study started with internal discussions within the case organization. It had been observed through practical work that there are many parts in different financial management processes where common interpretations and guidelines could be useful, e.g. sponsors' requirements on recording costs, how to calculate price increases or whether to allocate overheads to cost centers.

Second, the discussions and interviews with the focus group result in creating a process map of the current process. After the initial discussions with Managing Director and Finance and Administration Director of the case organization, the current state analysis continued with a more structured interview with the Finance and Administration Director of the case organization as well as studying the previous development project material for an ICT-project of the member organizations' finance management from 2012. This was done to understand the reasons for the previous development project. The documents highlighted the search for cooperative actions. As a result of the previous surveys, a structural approach to cooperation was taken and a joint accounting system project was created.

Third, following the interview with the Finance and Administration Director of the case organization, a questionnaire directed to all the member organizations was designed. In order to get the big picture, it was important to gain information on the current challenges and views on the topic from across all member organizations. Most importantly for the current state analysis, the outcome of the questionnaire was designed to show the strengths, challenges and development needs for the different size and types of member organizations.

This led to formulating the findings of the current state of financial management cooperation challenges and expectations from different stakeholders. The insight gained

from different data sources at the current state analysis stage helped in understanding the basis of the business challenge, the development of cooperation in financial management. These key findings of the current state analysis were summarized and pointed to the focus of this study discussed later in Section 3.5.

3.2 Overview of the Current Role of the Financial Management in Central and Member Organizations

Presently, financial management in a member organization supports its operation by budgeting, forecasting, reporting, managing funds and payroll. Some of the tasks may be outsourced like payroll or invoicing like in the case organization. Overall management of the finances of the organization is, however, the responsibility of the Finance Manager or Managing Director. Approximately in half of the member organizations there is a separate role for Finance Manager. In the rest of the organizations it is the role of the Managing Director of the organization to manage the finances together with the operative management.

Financial management tasks in the central organization differ significantly from the ones in member organizations. Central organization does coordination work instead of working with end customers. Thus, their cost structures are different as are the guidelines they need to adhere to when using the funding received. The main reason why the central organization is not always aware of the practical problems many member organizations face is caused by these different financial management processes between central and member organizations.

Because there is not much routine communication among member organizations, the interpretations of guidelines and practices vary. The central organization is unaware of the current different practices among the member organizations. The different approaches lead to a situation where for example the figures from different organizations are not comparable with each other. When figures are reported to the central organization and the planning and resource allocation including funding is based on these same figures, the allocation of the funding may not be correct. Furthermore, when each member organization develops their own way of dealing with various financial issues, it can take 30 times more time to resolve them than if there was one guideline to follow.

3.3   Current State of Cooperation Among the Organizations

In this section, the organization structures are first discussed to explain the nature of different kinds of cooperation. This is followed by some examples of recent and current forms of cooperation.

3.3.1   Organization Structures and Cooperation: Primary Operations vs. Support Functions

When identifying the current cooperation levels, it was clear that some functions of the organizations had more cooperation between them than others. Figure 3 below shows the main areas of cooperation between the central organization and member organizations.
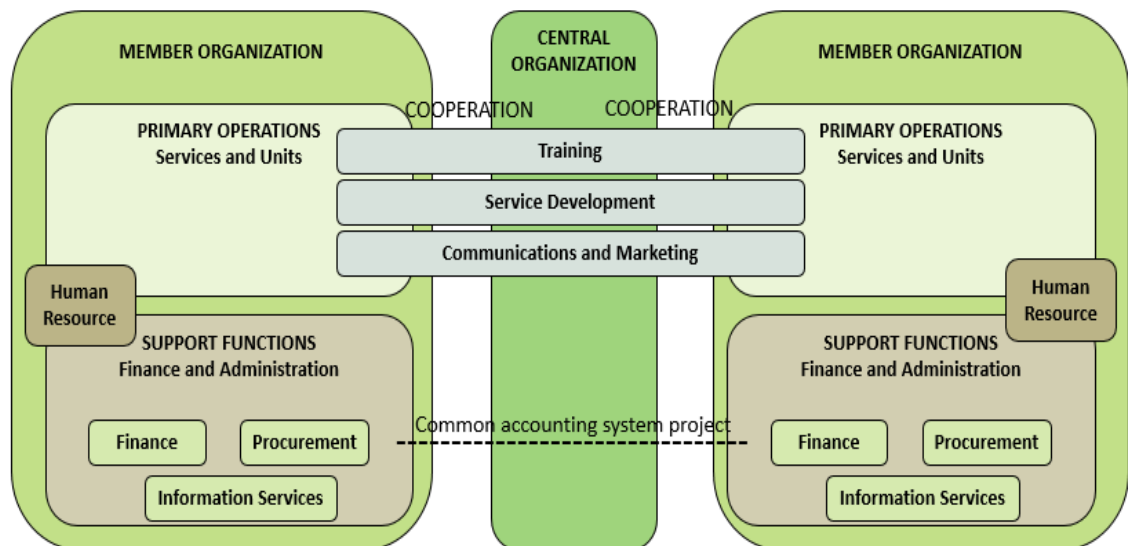
Figure 3. Current cooperation areas of central and member organizations.

As seen in Figure 3, the central organization and member organizations have established active cooperation within their primary operations. As noted also by the Finance Director of the central organization (Appendix 3), the support functions, however, do not share the same kind of culture apart from Communications and Marketing.

The central organization has development managers and planners for programs that are running in several member organizations e.g. Divorce in a Family with Kids -team or Male Work Development. Cooperation is most active in implementing joint training

courses, in service development and when designing communication strategies for common services, happenings or publications.

However, there is no active cooperation and no established structure for cooperation between the support functions of the organizations. The support function consists mainly from finance management and general administration including information technology and procurement. This is not to say there has not been any activity at all. In addition to the compulsory information requested from member organizations by the central organization annually and some occasional contacts between some of the organizations, there was a development project for unifying the financial management systems of the member organizations in 2012-2014. The goal of this project led by the central organization was to get an understanding of the state of the finance management of the central and member organizations.

3.3.2   Initial Stage of Finance Management Cooperation - Development Project 2012-2014

The intention of the development project 2012-2014, organized by the central organization, was to understand how the organizations manage different processes in finance management and development needs. Also, there was an interest to find good operational structures and best practices that could be applied by others. In this project, two questionnaires were sent to the member organizations. First questionnaire, Taloushallinnon kartoitus, was sent in May 2012. It contained 17 pages of questions about accounting programs and services used as well as current practices, quantities of different accounting documents and working time. Development needs and wishes were asked in several different areas. The second 3-page questionnaire, Taloushallinnon kysely II, was sent in July 2012 and its purpose was to focus into some specific areas as a continuation to the first questionnaire.

The feedback from the first questionnaire showed that the member organizations were very different from each other. The services and needs in different parts of Finland varied greatly. However, many common development project areas were found and the second questionnaire wanted to find out more about those. Questions that were included dealt with prioritizing different development topics and the perceived importance of different joint ventures/centralized functions or applications.

The end result of the surveys in 2012 resulted into the decision of the management board of the central organization to apply for ICT-investment funding from the Finnish Slot Machine Association, RAY. The funding was received and used to unify and update the accounting systems of the central and member organizations. Competitive bidding for a new accounting system was arranged together with central organization and eight member organizations. The new accounting system was introduced in participating organizations in the spring 2014.

The new accounting system required a lot of commitment both, in financial aspect as well as in time spent planning and realising the project. Because only about 20% of the member organizations participated, the benefits of standardizing practices did not reach the whole group. After the initiation of the accounting system project there has not been a follow-up on the results or joint help for hick-ups in introduction of the new system and practices. The cooperation among the participated member organizations is more active on subject areas connected to the accounting project but other than that there is not significant cooperation among them. Therefore, the initiation of the cooperation among the whole focus group, the central and member organizations, is important on two counts: first, to include the whole group regardless of participation to the previous cooperation project with accounting system and secondly, to change the viewpoint of cooperation from system based to activity based cooperation.

3.3.3 Current State of Finance Management – Cooperation Project 2017: Research Data and Main Findings

The current state of financial management relates to the situation after the accounting system development project 2012-2014. Presently, there is no cooperation processes constructed in any other areas apart from the communication relating to the accounting system project.

The Finance Management Development Project 2012-2014 (FMDP) for the accounting system described in Section 3.3.2 and the Financial Management Cooperation Project 2017 (FMCP), which makes the focus of this study, prove together that there is a continuing and strong demand to develop cooperation in finance management among the central and member organizations. Figure 4 below shows the similarities and differences of these two projects.
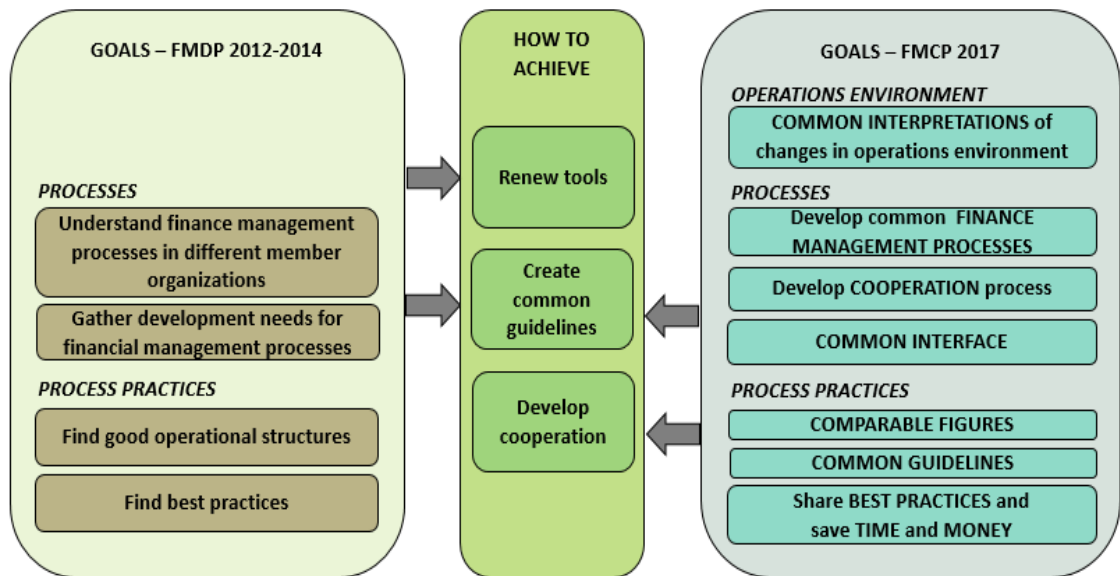
Figure 4. Comparison of Finance Management Development Project 2012-2014 (FMDP) and Finance Management Cooperation Project 2017 (FMCP).

As seen in Figure 4 above, the goals were divided into three levels: Operations Environment, Processes and Process Practices. The goals continue to be in many parts very similar. Both projects concentrate on the development of Processes and Process Practices. However, the importance of the highest level of the goals, Operations Environment, has gained more awareness since the 2012-2014 project. It is also good to notice, that the means of how to achieve the goals have shifted from Tools with Guidelines towards Cooperation with Guidelines. The shift means that networks have started to drive the change instead of systems that enforce compliance.

3.3.4 Current State of Cooperation among Financial Management Functions: Strengths and Challenges

The key findings from the analysis of the current state of cooperation among financial management functions are categorized in Table 4 below.

Table 4. Key findings of the current state analysis.

STRENGTHS	CHALLENGES
1.HELPFUL ATMOSPHERE When asked around, help is generally available	**6.TIME** Scarce resources are wasted when individual organizations solve problems separately.
2.DAY OF ACCOUNTING is organized annually in the central organization	**7.COMPARABLE FIGURES** Data is not comparable
3.HELP WITH GUIDELINES When asked, help with interpretation of specific guidelines	**8.COOPERATION CULTURE** No culture for cooperation
4.HELP WITH HR ISSUES When asked, help with human resource management questions	**9.COOPERATION PROCESS** No process description or resources allocated for coordination of financial cooperation
5.HELP WITH TENDERING PROCESS of accounting firm	**10.COMMON INTERFACE** No database for information or contact network
	11.DIFFERENT SIZE / SERVICES Member organizations are different size and offer different type services
	12.LACK OF TIME for cooperation. Colleagues do not know each other
	13.PHYSICAL DISTANCE
	14.NO IN-HOUSE ACCOUNTANT in most of the organizations

Table 4 above categorizes the data into identified strengths and challenges. During the analysis of Data 1 (interviews, discussions and a questionnaire), the focus areas for developing cooperation were highlighted in the categories of strengths and challenges as explained next.

First, the most important *strength* forms a noteworthy base for the development work: (1) the atmosphere between organizations is positive and helpful. Another key strength is also (2) The Day of Accounting -tradition, Taloudenhoitajapäivät. It is an annual get-together for finance management related issues where finance managers and/or managing directors are invited to hear topical information. A representative of a member organization stated:

> There has not been significant cooperation, but it has been nice to even meet and catch-up quickly in the Day of Accounting. Everyone has shared information and discussed actively as long as an opportunity has

been offered. (Data 1: Questionnaire, Member Organization representative)

Second, the identified *challenges* include 3 key focus areas: (8) *Cooperation culture,* *(9) Cooperation process* and *(10) Common interface.* There is no agreed *process description* or culture for *cooperation* in financial management. There is also no responsible resource for coordinating cooperation. *Interface for* collecting information or contact network is missing. Comments received during research included these focus topics:

Constant lack of time. However, the development of cooperation in the future would save a lot of time. (Data 1: Questionnaire, Member Organization representative).

Distances - cooperation should take place on skype or in writing. (Data 1: Questionnaire, Member Organization representative)

The above comments describe well the need for addressing the chosen key challenges.

3.4   Summary of the Key Findings from the Current State Analysis

The main strengths and challenges were identified in Section 3. The key points, also indicating the relevance and impact for the organization, are reproduced in Table 5 below.

Table 5. Focus areas of key findings and selected focus for this study.

STRENGTHS	CHALLENGES
1.HELPFUL ATMOSPHERE When asked around, help is generally available	**8.COOPERATION CULTURE** No culture for cooperation
2.DAY OF ACCOUNTING is organized annually in the central organization	**9.COOPERATION PROCESS** No process description or resources allocated for coordination of financial cooperation
	10.COMMON INTERFACE No database for information or contact network

Table 5 above shows the focus areas of key findings during the current state analysis stage. The chosen challenge areas are: (8) *Cooperation culture, (9) Cooperation process* and *(10) Common interface.*

The focus areas selected for further study form the first steps of the development process. Without tackling them first it would be hard to see which direction to take with the other areas of challenge. Also, solution to many of the other key findings and needs will naturally follow when the areas selected for deeper study get defined. First, to be able to understand the benefits of creating a (8) *cooperation culture*, the underlying principles of cooperation need to be understood. (9) *Cooperation process* describes the actors, activities and resources of the operating environment and defines the guidelines of cooperation. Cooperation is facilitated to great extent with a workspace, a (10) *common interface* for information flow and networking. Figure 5 below shows the focus areas of further study.

COOPERATION
Culture of cooperation

COOPERATION
Process

COMMON INTERFACE
Database for information
and contact network
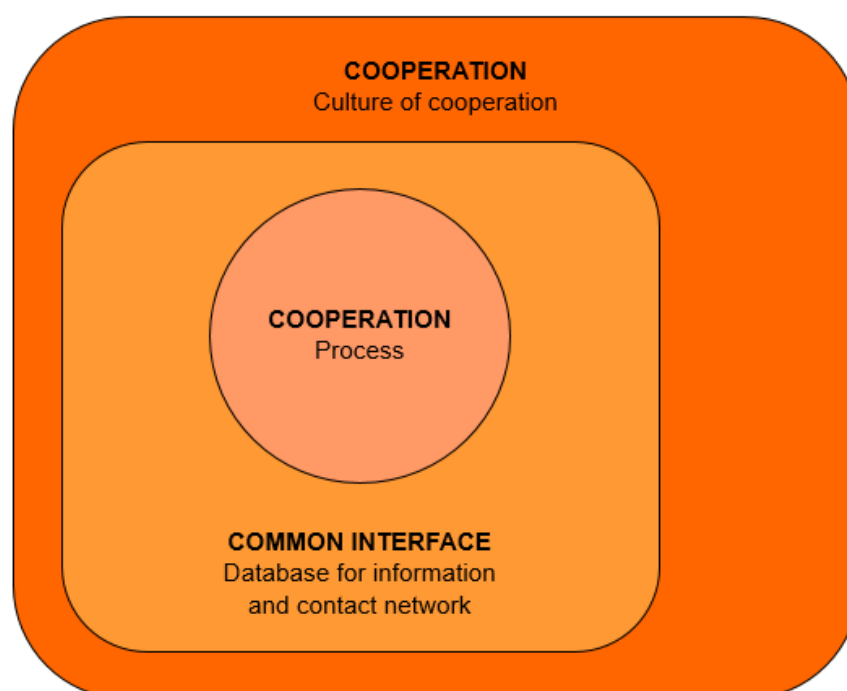
Figure 5. The focus areas for the study.

Figure 5 above shows the relationship of the focus areas. Underlying concept is the culture of cooperation on top of which the common interface is built. Cooperation processes take place with the help of the common interface.

The literary review in the following Section 4 will firstly concentrate on explaining the nature of cooperation. Secondly, best practice of cooperation processes and networking applicable to the non-governmental child welfare industry of the case organization will be discussed. Finally, the cooperation interface features will be focused on.

4   Existing Knowledge on Cooperation and Common Interface

The current state analysis of the previous section concluded that the key challenges in the study were pinpointed to the cooperation culture, cooperation process and missing common interface for the member and central organizations. This section first discusses cooperation culture after which fundamentals of cooperation processes are explained. The terms cooperation and cooperation culture are defined and looked at specifically from the point of knowledge management. Finally, the elements of common interface, which enables cooperation, are explored.

4.1   Concept of Cooperation Culture

The notion that "no man's an island" means that all organizations need to *interact* with other players in their operating field. Håkansson and Waluszewski (2002) state that it is through interaction that a company exists and develops When random interaction strengthens and gets more focused, it becomes a *relationship*. Relationship suggests mutual orientation and commitment over time (Håkansson and Snehota 1995: 162, cited by Ford 2002). Since the rise of the knowledge driven society due to rapid ICT-development in the recent years, relationships have fast grown into *networks* which provide potential opportunities to the participants through discovered linkages in their structure. Common interests found from the network linkages promote the setting of common goals between the network members to realize business opportunities. These common goals may lead to a decision to *cooperate* with each other.

To be able to understand how cooperation works, the key elements of a business relationship need to be understood. According to Håkansson and Snehota (cited by Ford 2002: 176), a business relationship develops between two companies as some *activity links, resource ties* or *actor bonds* are formed between them. Activity links, e.g. technical or administrative, between two organizations affect the outcome of the relationship. Activities may be adjusted or coordinated in search of effectiveness or cost-control. Relationship ties together resources, e.g. knowledge and know-how. These resource ties become new knowledge and a new resource. As relationship develops, the actors both side become connected. The individual staff members have identity and can attract attention from each other. Personal level interest creates mutual commitment, which can develop into bonding and trust over time.

Figure 6 below shows the connections between the three key elements of business relationship.
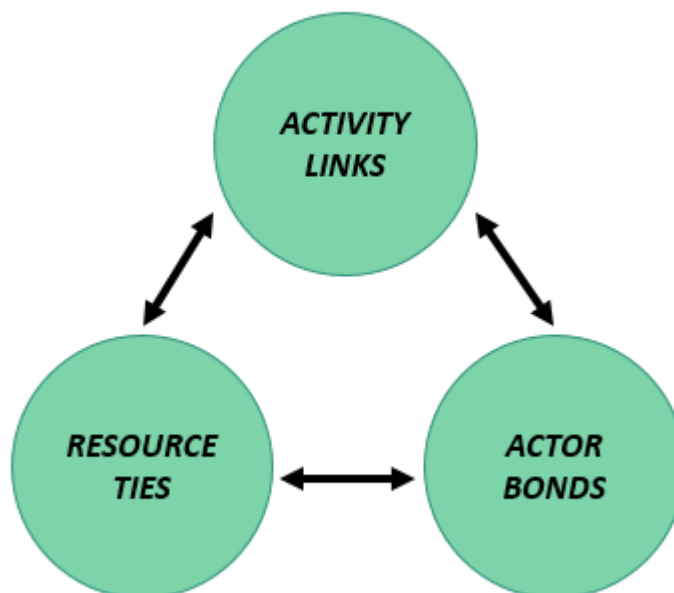
Figure 6. Key elements of a business relationship and their connections. (Adapted from Håkansson and Snehota 1995, cited by Ford 2002: 170).

As seen from Figure 6, the elements of a relationship are interrelated. Actors perform activities and activate resources. Resources are limited and consumed by activities. Activities are redesigned continuously by actors to make the most of the scarce resources. The interplay of activity links, resource ties and actor bonds is the driving force in the development of business relationships and cooperation.

In academic literature, terms *cooperation and collaboration* are often used interchangeably. Oxford Dictionary online (2017) defines cooperation as "the action or process of working together to the same end". De Vreede et al. (2009: 122) define *collaboration* as "joint effort toward a group goal". In this study, term cooperation is used when discussing the general cooperative activities. However, cooperation and collaboration can be defined according to the integration level, the intensity of the process. This is described in Figure 7 below.
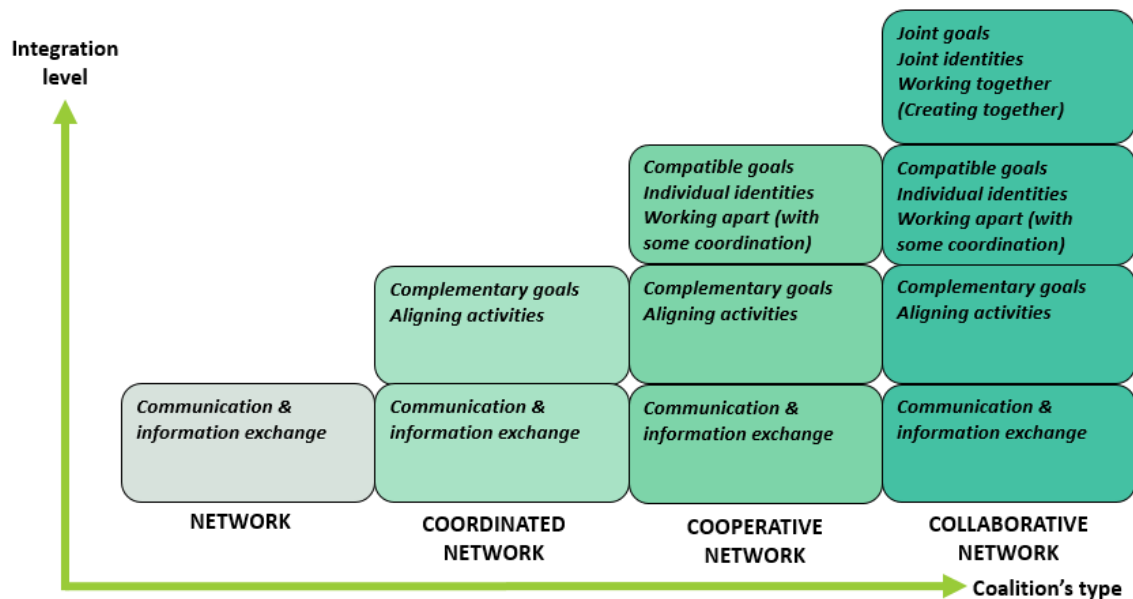
Figure 7. Examples of joint endeavor. (Adapted from Camarinha-Matos and Afsarmanesh 2006: 29).

The integration level in Figure 7 above describes the intensity of the cooperation. In the figure, the lowest level of cooperation is called Networking. It involves communication and information exchange which is used for mutual benefit. There is not necessarily a common goal though or even timing of the various types of information exchange. The second level of cooperation is called *Coordinated network*. The difference to the first level is that some thought is put on aligning activities in order to gain more efficient results. But there are not necessarily common goals at this stage. Third level of cooperation is *Cooperative network*. Here the cooperation partners have established common goals and though working apart as individual organizations, they may share resources and have also achieved agreements on division of some of the labor among participants. The most intense type of cooperation is *Collaborative network* where the participants have joint goals and even seem to have joint identity to an outsider. Their work together includes planning, implementing and evaluating the activities with shared resources and responsibilities. It is shared creation where participants enhance each other's capabilities. Cooperation of this type assumes that risks are shared together with the rewards (Camarinha-Matos and Afsarmanesh 2006: 29).

In an operating environment with rapid changes and turbulence, cooperation with other organizations increases the chances of survival. Cooperation helps in gaining revenue or savings, gives access to wider knowledge as well as enables joining of complementary skills or combining resources (Camarinha-Matos and Afsarmanesh 2006; Ford

2002). There seem to be great many benefits of cooperation and it is part of organic growth of an organization. However, also challenges exist. Quantifying the benefits that are the result of cooperation processes can be difficult. Because cooperation networks are complex, calculating single improvements is very difficult due to joint creation. Measuring the performance of the cooperation network also depends on the point of view and value system (Camarinha-Matos and Afsarmanesh 2006). The point of view can be taken from participating organization, network coordination perspective and surrounding environment/society perspective. Value systems define what is considered as a benefit. Business-oriented cooperation network values differ from non-profit sector cooperation network values.

4.1.1 Organizational Culture and Knowledge Management

The way an organization is accustomed to act has roots in its *culture*. Organizational culture cannot be created as a result of a project or in a short while, it takes time to evolve. Organizational culture consists of its history, industry, the way it is managed, employees, types of customers and products and of course the national culture. Culture constrains, stabilizes, and provides structure and meaning to the group members (Schein 2004). On sub-levels of an organization, there can also be differing cultures between individual functions. One of the critical functions of leadership is to ensure that subcultures are aligned towards shared organizational goals (Schein 2004).

Al Saifi (2015) uses Schein's (2004) characteristics of organizational culture and combines them with *knowledge management* processes. This can be seen in Figure 8 below.
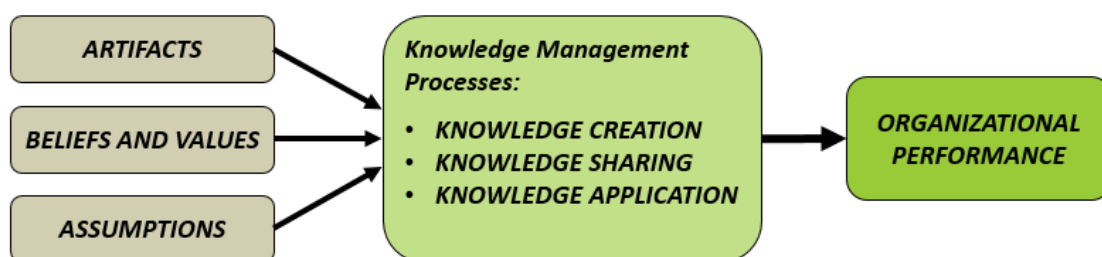
Figure 8. The relationships between organizational culture levels, knowledge management processes and organizational performance. (Adapted from Al Saifi 2015: 169).

Schein's model of organizational culture in the above Figure 8 consists of three different levels: 1. Artifacts, 2. Beliefs and Values and 3. Assumptions. The first level includes visible signs of the culture like organizational structure and language. The second level includes the activities that bring about the visible signs of the first level. These are the way people work with each other, how they solve problems or the existence of creativity. The third level is the unconscious level of culture including perceptions, thoughts and feelings. This is the level that is the most difficult to change in organizational development.

In Al Saifi's model the organizational culture has been combined with knowledge management. Knowledge resources are seen as crucial intellectual assets in today's business environment which is filled with continual changes (Pikka et al. 2011; Al Saifi 2015). Organizational culture defines the organization's attitude towards knowledge management and in the long run the survival of the organization. One of the key goals of cooperation is the access to knowledge and the improvement of business performance through that. If the knowledge management process is not paid enough attention, the cooperation relationship does not produce the benefits expected from it. To understand how organization manages knowledge is key to identifying possible obstacles and development needs for *cooperation culture.*

The elements in knowledge management are knowledge creation, knowledge sharing and knowledge application. *Knowledge creation* is a process where new understanding is created based on current and new information. It involves access to existing and new information and skills of encoding it so that new information can be applied with it to create new insights. *Knowledge sharing* process includes ways it is possible to share knowledge. In addition to technical and structural information channels provided by the organization, knowledge sharing actions can be divided into two different kinds: voluntary sharing and collecting of information. *Knowledge application* includes the storage, retrieval and utilization processes of information. Logical archiving and easy access to data make the utilization of the information quicker and more efficient.

In summary, cooperation means working together to achieve a common goal. The elements of a business relationship were explained after which different levels of cooperation were looked at. Finally, organizational culture was defined and combined with knowledge management processes to understand how organizational culture can affect its knowledge management. Cooperation culture evolves over time. It is stable at one

point in time but can and should be actively developed over time to maintain the organizational competencies and attractiveness as a partner for cooperation. The potential benefits of cooperation may be reduced or lost if actors in organizations fail to build solutions upon existing practices, Stanczyk-Hugiet et al. (2016). It takes effort to align the intra-organizational activities with the inter-organizational cooperation process to form activity links, achieve resource ties and create bonding between actors. But without a culture of collaboration, the best processes, systems, tools, and leadership strategies fall flat, Rosen (2009).

4.2   Cooperation Process

Cooperation process means the activity path taken to achieve common goals. Cooperation process can be viewed from different perspectives. The main three theoretical perspectives are economic exchange, social relationship and value creation. Economic exchange focuses on efficiency and rational calculation, social relationship focuses on socially embedded nature of cooperation and value creation focuses on organizing activities used to create value.

4.2.1   Advantages and Disadvantages of Cooperation

Cooperation process is activated by starting an evaluation of the process. This can be done by checking the advantages of joining against the disadvantages of joining the cooperation network. Table 6 below shows a table of advantages and disadvantages of joining and staying in a cooperation network.

Table 6. Advantages and disadvantages in joining and staying in a cooperation network. (Adapted from Camarinha-Matos and Afsarmanesh 2006; Ford 2002).

ADVANTAGES	DISADVANTAGES
Coping with market turbulence	Loss of control in decision making
Increase chances of survival	Uncertainty of the changing environment and trust in relationships
Lobbying and market influence	Costs/loss of time in investment and maintenance of relationships and resources
Better negotiation power in purchasing	Opportunity loss of other activities due to resource commitment
Prestige, reputation, reference	Links to other parties and their expectations/obligations
Increase potential for innovation	
Learning and training	
Shared assets e.g. tools, lessons learned, legal information, sample contracts	
Help in attaining clear focus/developing core competencies	

Table 6 above shows that though there seem to be many potential advantages, the disadvantages are very heavy. The top two disadvantages are loss of control and trust issues. However, Ring and Van de Ven (1992) suggest that if organizations transact in cooperation process more frequently, it increases the likelihood that they will be able to exercise greater autonomy without fearing a loss of control in subsequent transactions.

However, the added value of the advantage that cooperation is expected to bring to an organization is not always easy to identify. This is increasingly true in virtual operating environments where cooperation consists of many different transactions by several participants. If the value gained cannot be identified, also the division of responsibilities and risks may be hard to share according to a preplanned mathematical or proportional formula. To remedy the disadvantages of the cooperation network and to ensure the best value and trust within the cooperative network, the following check list in Table 7 is useful.

Table 7. Disadvantages and remedies of cooperation network. (Adapted from Camarinha-Matos and Afsarmanesh 2006; Ford 2002).

DISADVANTAGES	REMEDIES
Loss of control in decision making	• Creating flexibility in decision making • Transparent rules/regulations • Different levels of membership
Uncertainty of the changing environment and trust in relationships	• Transparent rules on new/existing relationships
Costs/loss of time in investment and maintenance of relationships and resources	• Proactive scanning and introducing of new opportunities • Building success stories
Opportunity loss of other activities due to resource commitment	• Proactive scanning and introducing of new opportunities
Links to other parties and their expectations/obligations	• Mechanisms to establish trust/forecast trustworthiness • Transparent rules/regulations • Definition of incentives and sanctions • Enforcement of the defines rules to be a good member in the network

As seen from Table 7, creating transparent rules and regulations is noted as a remedy to many disadvantages. This and many of the other remedies can be accomplished only when the cooperation network has been defined. This will be discussed in the next section.

4.2.2   Defining the Network

The rules and regulations for the cooperation process can only be established when the cooperation network is defined. This can be started by mapping the network actors, activities and resources and understanding their interdependencies as shown in business relationship analysis in Figure 9 below.
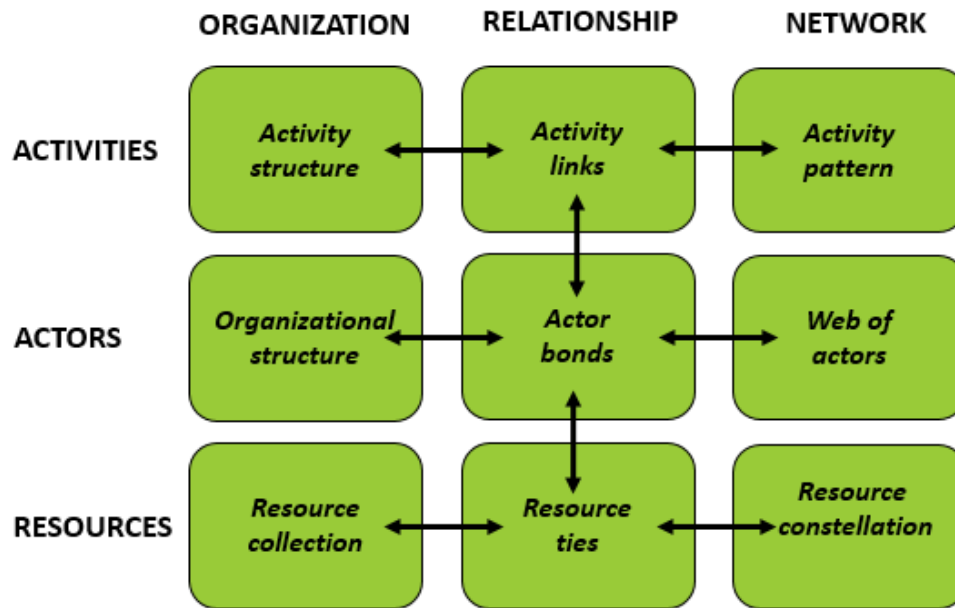
Figure 9. Business relationship analysis. (Adapted from Håkansson and Snehota 1995, cited by Ford 2002).

Figure 9 shows the key elements of business relationship explained in chapter 4.1.1 Cooperation: activities, actors and resources. Their role is here looked from the view-point of organization, dyadic relationship and network. For instance, different activities form a certain structure inside an organization. Combined with another organization's activities, linkages between activities start to form. Eventually an activity pattern can be seen at the level of network of many organizations. The annual cycle of budgeting process is an example of the financial management activities: at the network level activities have a certain pattern even if two organizations complete the activities in slightly different order.

Collaboration mode selection is part of collaboration architecture that defines the net-work. Pisano and Verganti (2008) have identified two dimensions of collaboration modes: openness and governance. They have also listed the most common incentives used in collaboration. These are described in Figure 10 below.
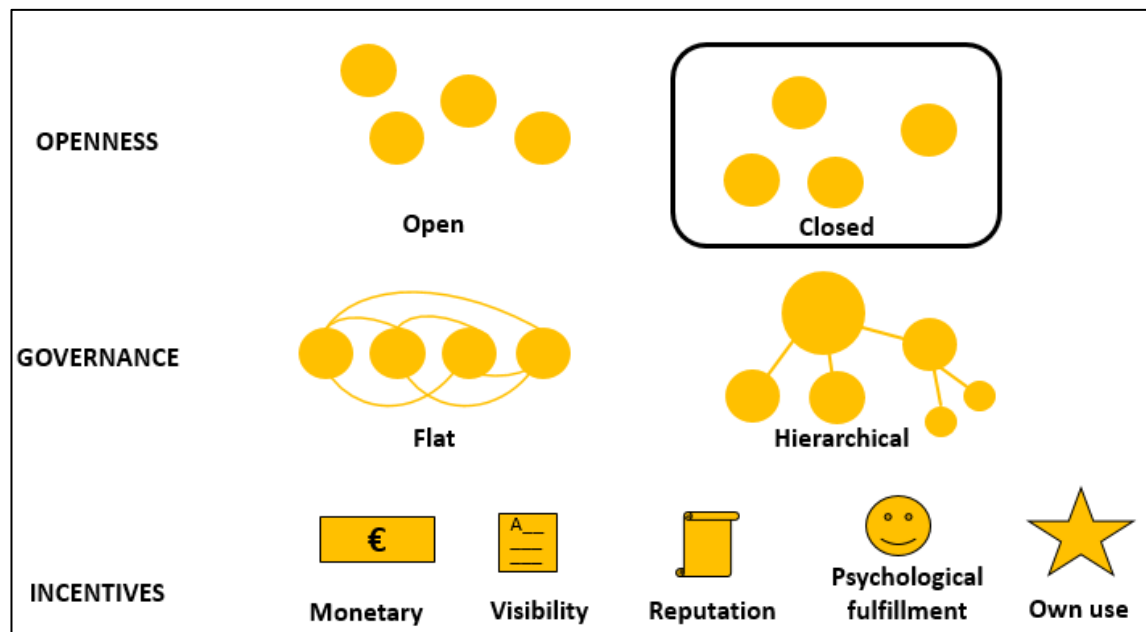
Figure 10. Collaboration modes and incentives. (Adapted from Pisano and Verganti 2008: 80,86).

As seen from Figure 10, the *openness* dimension has two options: open collaboration or closed collaboration. *Open collaboration* allows everyone to take part. It is generally used, when the challenge, project or subject area is not well defined. The benefits are that the network can generate numerous ideas from all the problem solvers. The problem is that evaluating all the different ideas can be difficult. This type of collaboration network requires easy access. *Closed network* consists of selected people and usually there are less participants in closed networks than open ones. Closed collaboration is often used with inter-company collaborations and it suits subject-areas that are well defined and the best contributors can be easily identified. (Pisano and Verganti 2008: 82).

The second dimension, governance, has also two options: flat or hierarchical. In *flat network,* everyone has equal rights to define problems and goals and decide jointly about the best solution. Equal rights usually increase the members' interest to participate. In *hierarchical network,* there is one participant or organization which is above others and has the right to make the final call on goal definition and final decisions. Hierarchical network is usually better choice when the participants have sufficient capabilities and knowledge of their own to define problems and make evaluations on solutions.

The five *incentive* methods are *monetary, visibility, reputation, psychological fulfillment* of strong personal interest and ability use the solutions of the network in *own* operations (Pisano and Verganti 2008: 86). From traditional economic exchange perspective, monetary incentive has usually most weight. However, the other incentives can replace or compensate the monetary incentive. The incentive methods do not correlate in any particular way with the collaboration mode options.

4.2.3   Key Elements of Cooperation Process

In addition to understanding the network relationships and choosing the collaboration modes, it is also important to specify the elements that need to be considered for successful cooperation process. Figure 11 below shows five key elements of a long-term cooperation process.
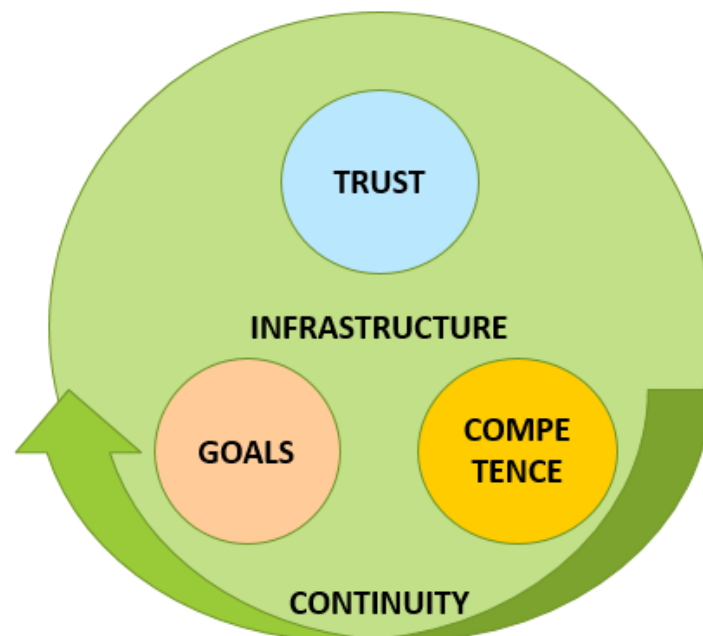
Figure 11. Key elements of long term cooperation process. (Adapted from Pikka et al. 2011: 334).

In above Figure 11, *Goal setting* is the first of the key elements. According to Pikka et al. (2011: 326) "a group that should be able to work together intentionally must have a common goal that guides the operations and decisions". The second important factor they highlight is *trust*. Without trust cooperation is very difficult if not impossible. Trust seems to be currently trending past contractual relationships which is shown by organizations forming alliances with external organizations (Tracey and Clark 2003). Both

systemic and personal level trust are needed for the cooperation process to work well. Systemic trust is trust towards the system i.e. that the process functions. Personal level trust exists between individual actors of the process.

The third important element in cooperation process is network *competence*, which means internal efficiency and external effectiveness. Competency helps minimizing time gaps and adjusting to the environmental circumstances, Pikka et al. (2011). Working and sharing practices are part of network competence. Fourth and fundamental element is *infrastructure.* For cooperation process this means not only specifying the roles and responsibilities of the participants but also setting up different information channels and smaller task forces and teams within the network that work as motors for the cooperation process as a whole. Lastly, the *continuity* of the cooperation process needs to be taken care of. This involves "a continuous renewal of actors, their duties, targets of the network and the infrastructure" (Pikka et al. 2011: 332). Continuous upgrading of the cooperation process ensures that all the elements of it are creating the best possible value for the network.

In summary, the advantages and disadvantages of cooperative networking were discussed, followed with some remedies for the disadvantages. Then cooperative network and was introduced followed by collaboration modes and incentives for joining a cooperative network. The chapter concluded with key elements of a long-term cooperation process.

4.3   Common Interface

Common interface means a virtual workspace. It is a place accessible via internet at any time and it contains different functions like data storage, comment log or chat window that can be viewed by the members of the chosen network society.

4.3.1   Information Flow

Information flow is important activity in the current knowledge economy where the problems need more than one person solving them the most optimal way. Information flow can happen through different kinds of channels. Until very recently, cooperation activities were dealt through communication channels like face-to-face or telephone. After that e-mail, directories and data storages were invented. From these channel technolo-

gies, the development has now progressed to platform technologies where individuals contribute and share information in digital environments.

The major problem concerning the information nowadays is that it is dispersed. Employees do not know what their colleagues know and this can block the organization from functioning efficiently. The geographical distance between locations is not the only problem. The information is locked into silos between business functions and departments as well. Another problem with information flow is the tension between the group of employees who is curious and enthusiastic about new solutions in social networking and the other group who do not understand the benefits and is reluctant to try them. The downside of the more traditional ways of communicating like face-to-face meetings, email-threads and phone calls is that there is no organizational memory of the interaction. The participants of these communications may remember the solutions but for the organization the knowledge is lost (Nugent 2011: 44).

4.3.2 Benefits of Common Interface

The strengthening of the organization collaboration culture is key to solving the above-mentioned problems with information flow. Interest in internet-based collaborative systems has been rising (Lefebre et al. 2003) and because these systems borrow familiar features from popular social networking tools, the threshold for using them has been lowered considerably in recent years. Some of the benefits derived by the employee and the organization from networking with common interface are listed in Table 8 below.

Table 8. Benefits of social networking tool. (Adapted from Nugent 2011: 7).

Benefits of Social Networking Tool	
1	A place where every employee has an identity and can establish a profile (resume, skills, expertise, interest)
2	A central location where employees can help each other to solve problems
3	A quick way to find people based on name, skills, location, etc.
4	A forum that allows employees to ask questions and publish their thoughts
5	A way for employees to share information, links or files with each other
6	A way for people to establish trust relationships with peers throughout the company
7	A community where groups or teams can display their identity and members
8	A way for the global workforce to stay connected to each other

Table 8 lists the most available networking tools in Collaborative networking. These tools usually facilitate at least the following three central functions: make queries, share information and find information.

4.3.3   Cooperation Activities on Common Interface

Collaboration engineering designs and deploys cooperation processes including technological support for recurring high-value collaborative activities, de Vreede et al. (2009: 122). Examples of frequently occurring cooperative activities are organizational risk assessments, service development, situational awareness, document creation and review and requirement specifications.

In a collaboration platform, i.e. common interface design, patterns of collaboration can be used to distinguish different types of recurring activities. De Vreede et al. (2009) describe six general patterns of collaboration shown in Figure 12 below.
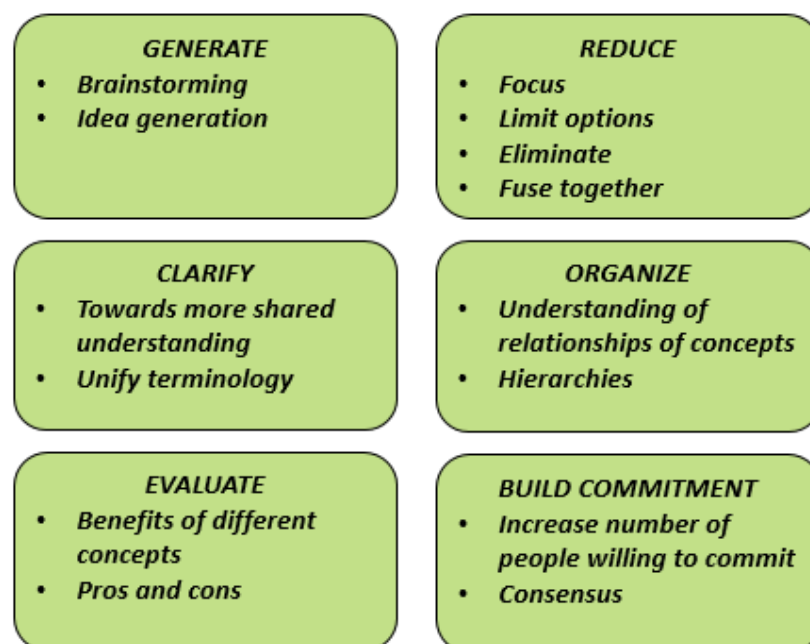
Figure 12. Six general patterns of collaboration. (Adapted from De Vreede et al. 2009:127).

Figure 12 above gives examples for six identified patterns in collaboration processes. The patterns are: generate, reduce, clarify, organize, evaluate, build commitment. Generate and reduce patterns are usually seen in the beginning of a collaboration pro-

cess and evaluation and commitment building towards the end of the process (De Vreede et al. 2009: 126-7). This does not mean that the patterns are necessarily progressive steps to take since collaborations process phases are often iterative in nature.

As seen from the above discussion, common interface is a platform for different networking tools. Some of the biggest obstacles to successful adoption of collaboration tools into most organizations were listed by Nugent (2011: 49): a resistance by the corporate culture and insufficient executive support. Security issues are raised up but they are much more easily dealt with compared to culture change and inadequate training. The longer time an employee has worked for the organization seems to affect the enthusiasm to try intranet social networking tools negatively. Younger employees are more interested in trying out these kinds of tools.

The usefulness of interactive innovations depends on the number of participants adopting them (Lefebre et al. 2002:159). The key to adopting the networking tools is the cultivation of collaboration culture and letting the employees find each other organically and form communities of interest in them. The value expected from the use of networking will be received as a result of joint value creation between employees and organizations.

4.4   Conceptual Framework for Cooperation and Common Interface

This section has explored the existing literature on the key challenges identified in the current state analysis with cooperation culture, cooperation process and common interface. Figure 13 below shows the summary of best practice related to cooperation.
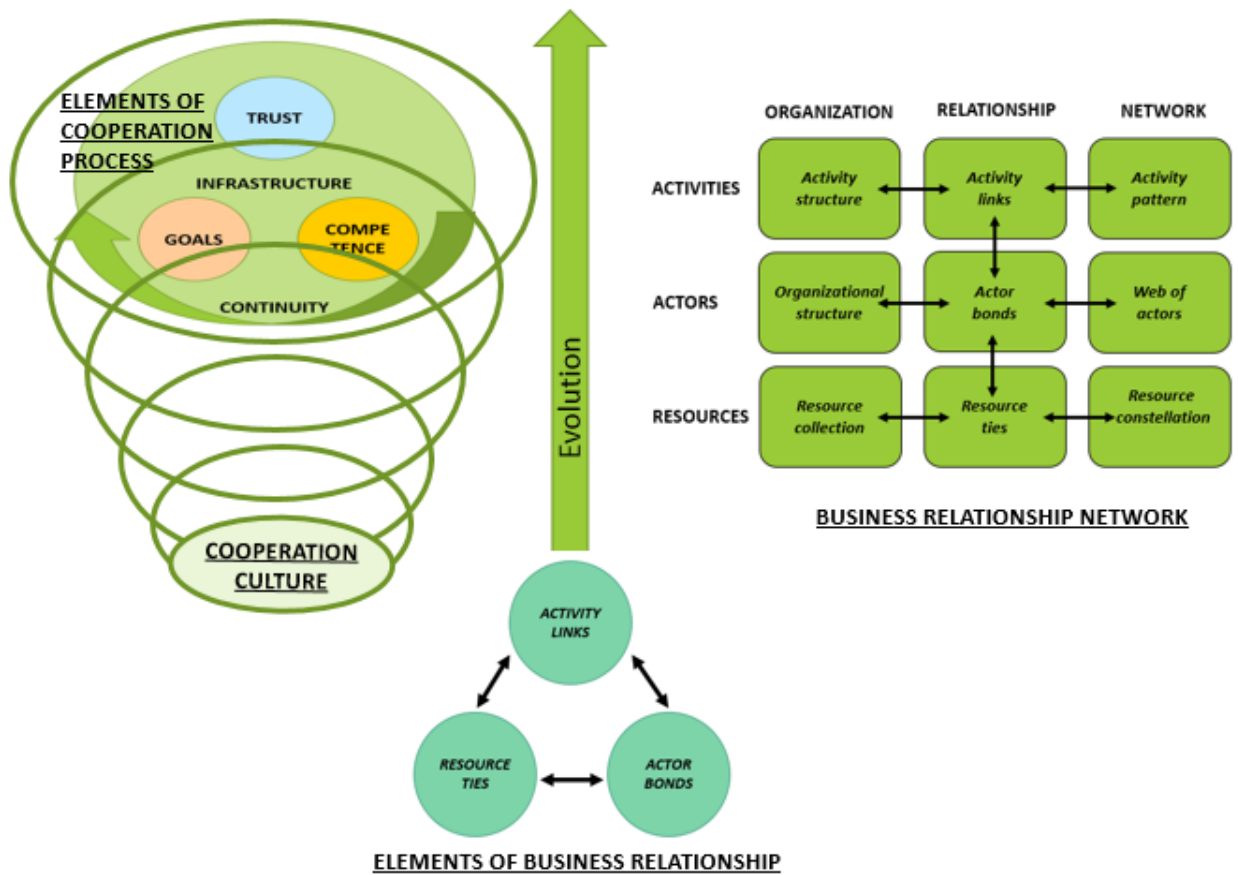
Figure 13. Summary of best practice related to cooperation.

Figure 13 above summarizes the key areas concerning the initiation and development of cooperation. Cooperation culture evolves over time and includes cooperation process with common interface as part of the infrastructure. Key elements of business relationship evolve and grow into network with complex multilayers of activities, actors and resources with varying strengths of links, bonds and ties.

Figure 14 below presents the identified key challenges of the study and the concepts selected from literature for addressing them in proposal building in the next section.
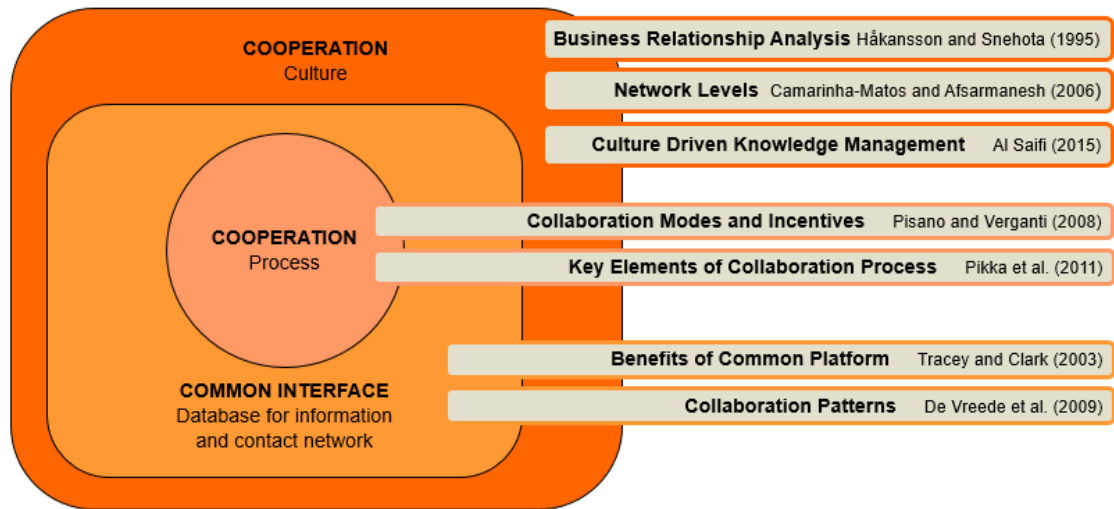
Figure 14. Conceptual framework for initiating and developing cooperation.

Figure 14 above displays the seven concepts that are considered relevant for addressing the challenges identified in the case organization's financial management process. These tools and ides will be used for proposal building stage in the next section.

For cooperation culture, three concepts will be utilized: (a) key elements of business relationships, (b) network levels and (c) knowledge management culture. For cooperation process, the proposal uses two main concepts as structure: (d) collaboration and (e) incentives and key elements for collaboration process. Finally, when considering common interface, two more concepts will be used: (f) benefits of common interface and (g) collaboration patterns.

5 Building Proposal for an Action Plan to Support Cooperation in Financial Management for Member and Central Organizations

This section uses the data of the current state analysis and merges it with the conceptual framework of the previous chapter to propose an action plan to solve the business challenge of this study. First, the overview of proposal building is explained, followed by the findings of data collection 2 built on data collection 1 and literary review. Finally, the proposal for the action plan is outlined.

5.1 Overview of the Proposal Building Stage

The proposal building stage consists of three main parts. First part is formed by Data 1 for the current state analysis. Data was collected from documentation for previous development project as well as from informants from case organization, other member organizations, central organization and external organizations. Data 1 revealed a strong need for the initiation and development of (a) cooperation culture and (b) cooperation process. These two categories were paid careful attention in the proposal. The third category identified in the current state analysis needing attention is (c) common interface. Due to the geographical distances as well as time and knowledge management challenges identified, a virtual meeting point and data storage is necessary.

Second part of the proposal building stage was the literary review, which was guided by the current state analysis. Literary review offered best practice and structural concepts for the proposal and identified seven key concepts for proposal building: key elements of business relationship, network levels, knowledge management, collaboration modes and incentives, key elements of cooperation process, benefits of common platform and collaboration patterns.

Third part of the proposal building was formed by the research stage of the study and Data collection 2. Data 2, received from case and member organizations as well as from two external organizations for benchmarking, further defined the choices made when building the proposal. The proposed action plan is based strongly on solution ideas offered by informants who have the firsthand knowledge of the challenges in their daily working environment.

5.2   Findings of Data Collection 2

Data collection 2 gave further details on specific issues that were identified benefiting from the development of cooperation. The summary of the Data collection 2 was divided into three parts. Part 1 includes challenges in (a) Cooperation culture and (b) Cooperation process. Part 2 includes challenges in (c) Common interface. Part 3 includes challenges faced by external organizations with similar structure. These are highlighted for (d) Benchmarking purposes.

The summary of the challenges for Part 1, (a) Cooperation culture and (b) Cooperation process, can be seen in Table 9 below. The challenges in Table 9 correspond to the numbering of challenges of Table 4 in Section 3, Current state analysis.

Table 9. Summary of Data collection 2 results (Part 1).

(a) COOPERATION CULTURE			
(b) COOPERATION PROCESS			
1. REPORTING			
Challenge	*Effect*	*Suggested Solution*	*Benefits*
7. Reporting is not transparent	It is not commonly understood what is included in reported figures. This makes comparison of figures uncertain.	Commonly agreed chart of accounts for guidance (no obligation to use)	Public relations and marketing e.g. customer numbers, currency volumes, assets Detection of trends and preparing for them Support for decision making and development for managing directors, executive team and board of directors e.g. funding decisions according to transparent reporting, improved resource management, training levels can be agreed to keep uniform quality in care systems
		Commonly agreed method of passing on costs in financial statements e.g. general expenses	
7. / 8. Reporting is not systematic	Predicting the direction of operations is difficult	Key figures published periodically during the annual cycle, e.g. utilization, training costs, customer costs, rehabilitation costs	
(a) COOPERATION CULTURE			
(b) COOPERATION PROCESS			
2. CURRENT ISSUES			
Challenge	*Effect*	*Suggested Solution*	*Benefits*
6. Example: property management	Financial implications for holding, renting, joint owner-	Common survey and information/best practices for decision	Saving of time, shared costs of professional advice, correct accounting and admin-

	ship, rental income, funding effects for maintenance, risks, expenses, taxes	making	istration practices Possibility to have power to influence sponsors and point out problem areas
6. Changes in legis-lation e.g. pro-curement, data protection, ac-counting	No resources to find out the effects of all changes on opera-tional practices	Common guide-lines/summaries drawn by task forces	
6. Interpretation of instructions e.g. sponsor guide-lines	Instructions for ap-plying funding may be difficult to inter-pret / have wrong underlying assump-tions		

(a) COOPERATION CULTURE
(b) COOPERATION PROCESS

3. CONTINUOUS PROCESSES

Challenge	Effect	Suggested Solution	Benefits
6. / 9. Example: budget-ing	Predicted increases in costs need to be based on common principles e.g. pay rises, salary related social security charges	Agreed default in-crease.	Reduces amount of working time used in research. Increases transparency and comparability of figures Easier resource allocation
	Funding allocations in federal assembly according to correct information	Availability of correct information on mem-ber organizations: number of units, number of customers	

Table 9 above relates to the issues in (a) Cooperation Culture and (b) Cooperation process. The issues are divided into three different areas: (1) Reporting, (2) Current Issues and (3) Continuous processes.

First, (1) Reporting challenges include the lack of transparent data and unsystematic reporting. There is no common clear understanding of what is included into reported figures. This makes comparison of the figures uncertain for example for the purposes of allocating funding which has been jointly applied for with other member organiza-tions. Suggested solutions include commonly agreed chart of accounts for guidance which could be used as a reference. Also, a commonly agreed method of passing on costs in financial statements would make the numbers more comparable and transpar-ent. Key figures could be agreed to be published periodically during annual cycle. This would give a common understanding and benchmarking e.g. for utilization of re-sources, training costs, customer costs and rehabilitation costs.

The benefits from these types of actions would be the ability to follow up customer numbers and currency volumes in received income/accrued costs. Detection of trends and preparing for them would be made easier. This would give support for decision making and development of the operations for managing directors, executive teams and boards of directors. As one of the key actors in child welfare field, the central organization could further the cause of its member organizations with this kind of data. As one member organization representative suggested:

> *Reporting should be done systematically, continuously and in an organized manner. (Data 2: Feedback, Member Organization representative)*

It means that by organizing the data already existing in the member organizations, not only would individual organizations benefit from it but eventually through the continuous joint data the group of actors could benefit the society even better.

Second, (2) Current issues include challenges in property management, awareness of changes in legislation and interpretation of instructions such as sponsor requirements. Those member organizations with property assets would benefit from common survey and information/best practices of how to manage their properties. There are complex effects e.g. on maintaining a property whilst receiving funding for a service provided within the premises of the building. For the legislative changes in areas like accounting, procurement and data protection, the member organizations would benefit from summaries drawn up by task forces saving the time from everyone to enter into each subject in depth. Instructions from sponsors may be difficult to interpret. Common guidelines from a task force would benefit everyone and would simultaneously promote comparable application data. The feedback from members to sponsors would also weigh more if it is presented from the whole group as supposed to comments from individual organizations. As one member organization representative suggested:

> *It is not possible to be up-to-date with all the laws all the time. (Data 2: Feedback, Member Organization representative)*

It means that the member organizations need help from each other. Sharing the responsibilities among many saves time and increases accuracy.

Third, (3) Continuous processes include different financial management processes. Budgeting can be one example. When forecasting the income and expenditure, the cost increases need to be taken into consideration. Currently, there is no common understanding how to do this and a lot of time is spent in each organization in research

and calculations. A suggested solution is to formulate a factor for default increase. Budgeting process also includes the use of different basic information in calculations. This kind of information is for example number of care units and number of customers. Without this information, it is not possible to make correct funding allocation decisions. As the case organization representative commented:

> Budgeting includes the prediction of cost increases. It is just as difficult every year and everyone does it in a different way. (Data 2: Feedback, Case Organization representative)

It means that continuous availability of basic factors for calculations should be ensured.

Next, Part 2 of the Data collection 2 results relates to (c) Common interface. The summary for Part 2 Data collection 2 results can be seen in Table 10 below. The challenges in Table 10 correspond to the numbering of challenges of Table 4 in Section 3, Current state analysis.

Table 10. Summary of Data collection 2 results (Part 2).

(c) COMMON INTERFACE			
Challenge	*Effect*	*Suggested Solution*	*Benefits*
6. / 8. / 12. / 13. Physical distance, time scheduling	Cooperation is difficult without connection points	Virtual platform for networking with virtual team work spaces	Information can be viewed/added according to individually convenient times
8. / 10. / 11. Different interests and needs due to size/services	Some common information should be available but also smaller team meetings are needed for special issues		Information is available for everyone equally Contacting each other is easier and more efficient due to contact detail and event history availability

Table 10 above relates to the issues in (c) Common interface. The challenges in this area are the physical distance between the member and central organizations, scheduling time together and different interests and needs due to different size organization or different types of services provided. Cooperation is difficult without common place to meet up or connect to other organizations in the network. Scheduling common time for many organizations to connect is also very difficult. Therefore, a virtual platform is needed, to act as a common working space. This is where information can be stored, shared and commented on at any time. The information is available to everyone in the same format. The virtual workspace provides also working areas for specific teams

arranged around different themes and interests. It also should have contact details and event history availability. As one member organization representative commented:

> *Distances – cooperation should happen in skype or in writing. (Data 2: Feedback, Member Organization representative)*

It means that contacting each other will be easier and more efficient through a virtual workspace acting as a common interface.

Next, Part 3 of the Data collection 2 results relates to (d) Benchmarking. The summary for Part 3 Data collection 2 results can be seen in Table 11 below.

Table 11. Summary of Data collection 2 results (Part 3).

(d) BENCHMARKING			
Challenge	*Effect*	*Suggested Solution*	*Benefits*
Cooperative function and tool missing	Various different communication channels, data dispersed	Search for a common communication tool where costs and benefits meet	Efficient, up-to-date communication
Cooperative communication	Information flow	Newsletter	General and common information shared
		Annual meetings for managing directors	General and common information shared
		Regular teleconference meetings	Communications department cooperation
		Extranet for managing directors	Information review
		Collaboration platform	Facilitates learning for finance, administration, HR and operations
Cooperation may be interpreted as loss of control and independency	Hesitation to commit to shared costs and long term responsibilities	Careful approach towards common instructions	Independent decision making highlighted

Table 11 above relates to the issues in (d) Benchmarking. The challenges described in this area include very similar issues as described for the member and central organizations. The cooperative function and tools are missing. There are also challenges with communication. For these issues suggested solutions include search for a common

communication tool where costs and benefits meet. For communication in general, several alternatives are suggested ranging from newsletters and annual meetings to regular teleconferencing and extranets. Sometimes cooperation may be interpreted as loss of control and independency. For this the remedy could be to promote the agreement of independent decision making. As one external organization representative commented:

> We have planned but there is no common agreement yet which would be an appropriate tool where costs and benefits meet. (Data 2: Feedback, External Organization representative)

It means that cooperation is felt as an important process but because benefits from it cannot be calculated easily, the investment decision for the cooperation tool is not a simple one.

Summing up, the tables above described specific challenges in financial management that could be relieved with initiating and developing cooperation activities. The challenges are classified according the three focus areas identified in the current state analysis: (a) cooperation culture, (b) cooperation process and (c) common interface. The challenges in Tables 9-11 are divided into 5 different categories:

1. Reporting
2. Current issues
3. Continuous processes
4. Common interface
5. Benchmarking

The first three categories include challenges concerning cooperation culture and processes. Fourth category concentrates on common interface issues and the last, fifth category, includes challenges that have been identified elsewhere in other organizations with similar structure. These challenges/solutions concern cooperation culture and processes as well as common interface. However, since these challenges/solutions are from external organizations, they were kept separate from the focus group challenges. In addition to identified challenges, the table shows the effect of the challenge, a suggested solution and the benefits of it. Whilst collecting data 2, it was interesting and positive to see that in addition to explaining the pains of the challenges, the informants showed all enthusiasm to give ideas to solve these problems. This

made the construction of the proposal easier and ensured that the proposal was truly co-created with the focus group.

The current state analysis, literary review and the above data collection details show high number of benefits that can be retrieved from initiating and developing cooperation for financial management in member and central organizations. To create structured and effective way to achieve a solid start and clear results, an action plan was chosen to be the medium for the proposal.

5.3 Building the Proposal

The action plan was built by first divided into challenge categories identified during the current state analysis and focused on during literary review: cooperation culture, cooperation process and common interface. After that, the conceptual framework and data collection 2 results were used to specify needed actions in the proposal stage. The process is shown in Figure 15 below.

PROPOSAL

CHALLENGES

COOPERATION CULTURE
No culture for cooperation

COOPERATION PROCESS
No process description or resources allocated for coordination of financial cooperation

COMMON INTERFACE
No database for information or contact network

CONCEPTUAL FRAMEWORK

COOPERATION CULTURE
- Key elements of business relationship
- Network levels
- Knowledge management

COOPERATION PROCESS
- Collaboration modes and incentives
- Key elements of cooperation process

COMMON INTERFACE
- Interface benefits for networking
- Collaboration patterns

PROPOSAL

COOPERATION CULTURE
1. Define the key elements of business relationship
2. Define the desired integration level
3. Create knowledge management practices

COOPERATION PROCESS
1. Decide collaboration modes and collective understanding on cooperation incentives
2. Define and agree on the key elements of the cooperation process

COMMON INTERFACE
1. Decide the format of networking interface for different patterns of collaboration and knowledge management: define communication channels, timings of contact and location of data
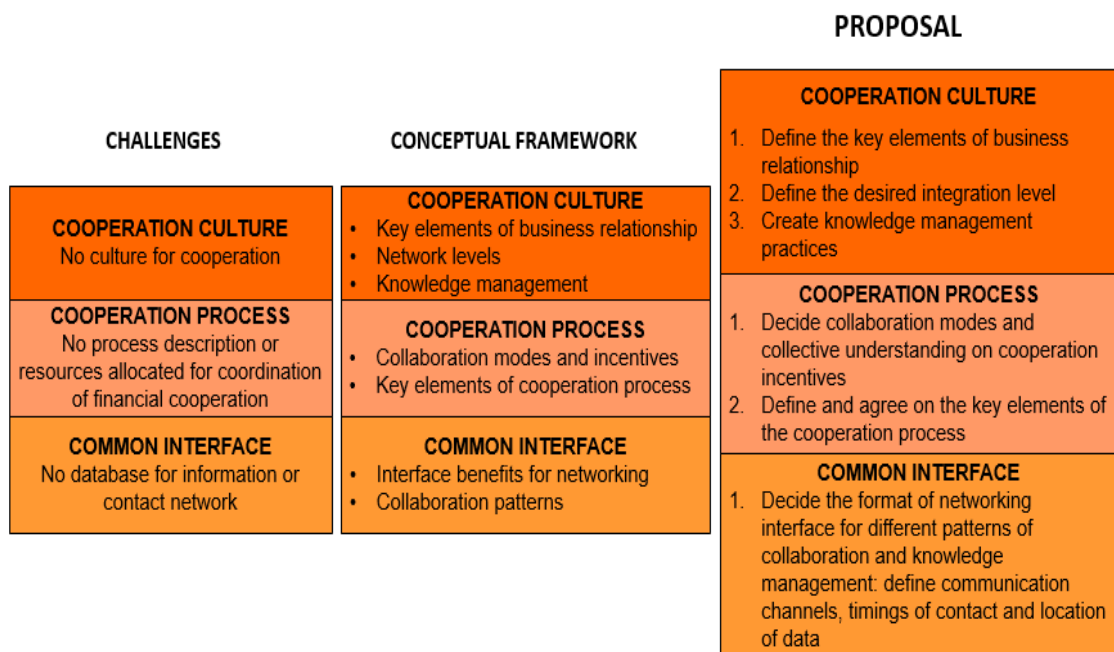
Figure 15. Proposal building for the Action plan to initiate and develop cooperation.

The numbered actions of the proposal in Figure 15 above were selected as the first steps to initiate the cooperation and to enable its development. In cooperation culture category, three action steps were specified, in cooperation process category two action

steps were specified and finally the common interface category has one extensive action step.

The numbered action steps formed the goals in the proposed action plan. In addition to the goals, the action plan features action step descriptions, responsible resource and desired outcomes. Each goal also has date to begin and due date. Complete action plan is presented in section 5.5 Proposal Draft.

5.4   Proposal Draft

The action plan includes steps to make overall structural choices of cooperation starting from key elements of business relationships and desired integration level. In the action plan, each step is given a description, responsible body, time schedule and a desired outcome. The proposed action plan has altogether six steps. There is no prerequisite to tackle the steps in any particular order. However, all the six steps need to be resolved for the initiation of the cooperation to have taken place and the development of cooperation to be able to start. These six steps and the choices made for each decision must be understood by all the participants to enable cooperation to grow further.

The action plan (Part 1) for building (a) Cooperation culture can be seen below in Table 12. Action step descriptions were filled in with preliminary choices suggested based on the characteristics of the operation environment and the needs of the organizations identified in data collection 1 for the current state analysis as well as in data collection 2 for the proposal building. These choices were commented on during the proposal phase.

Table 12. Initial proposal for the Action plan (Part 1) for building (a) Cooperation culture.

ACTION PLAN TO INITIATE AND DEVELOP COOPERATION IN FINANCIAL MANAGEMENT				
(a) COOPERATION CULTURE				
STEP 1	*ACTION STEP DESCRIPTIONS*	*RESPONSIBLE*	*DATE TO BEGIN*	*DATE DUE*
Define the key elements of business relationship.	Key elements are ACTORS, ACTIVITIES and RESOURCES. ACTORS: Member and central organizations ACTIVITIES: Creating common guidelines, information and knowledge sharing RESOURCES: Knowledge, meeting facilities	All	1.5.2017	31.5.2017
Desired outcomes	Agreement on key elements			
STEP 2	*ACTION STEP DESCRIPTIONS*	*RESPONSIBLE*	*DATE TO BEGIN*	*DATE DUE*
Define the desired integration level.	Integration levels are: NETWORK, COORDINATED NETWORK, COOPERATIVE NETWORK, COLLABORATIVE NETWORK. **Suggested integration level: COOPERATIVE NETWORK**.	All	1.5.2017	31.5.2017
Desired outcomes	Agreement on integration level			
STEP 3	*ACTION STEP DESCRIPTIONS*	*RESPONSIBLE*	*DATE TO BEGIN*	*DATE DUE*
Create knowledge management practices.	KNOWLEDGE CREATION Combining of new and existing information made possible? Provide access to existing and new information. KNOWLEDGE SHARING Technical communication channels available? Voluntary sharing and collecting information encouraged? KNOWLEDGE APPLICATION Decide the location of information for retrieval and utilization processes.	Task force of 3-5 persons	1.5.2017	31.10.2017
Desired outcomes	Agreement of what kind of information is needed and how information will be made available. **Combine with (c) COMMON INTERFACE Step 1**.			

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As proposed in Table 12 above, the focus area (a) Cooperation culture has three steps to initiate the building of the cooperation culture among the focus group organizations.

Step 1 asks the group to define the key elements of business relationship: actors, activities and resources. Suggestions were given for the choices based on the research results of the study: actors are formed by the member and central organizations, activities include creating common guidelines and information and knowledge sharing and resources are formed by knowledge of the professional participants and possibly meeting facilities. Step 1 decision making is the responsibility of all members of the group in a democratic manner. Assigning responsibility to all increases commitment.

Step 2 asks the group to think about and decide about the desired integration level. There were four choices given and an attachment to the proposal was provided where the characteristics of integration levels were explained. Recommendation was given for Cooperative network where focus group organizations' goals are compatible but they will keep their own identities. Step 2 decision making is the responsibility of all members of the group in a democratic manner. Assigning responsibility to all increases commitment.

Step 3 asks the group to consider the knowledge management practices when creating, storing and applying knowledge. Agreement should be made as to what kind of information is needed and how information will be made available. This step needs to be combined with Step 1 of the Action plan (Part 3) for building (c) Common interface because most of the knowledge management activities will be done via the virtual workspace of the common interface. Step 3 decision making is the responsibility of a task force. Assigning responsibility for a task force is justified for more complex decision making.

The action plan (Part 2) for building (b) Cooperation process can be seen below in Table 13. It is filled in with preliminary choices suggested based on the characteristics of the operation environment and the needs of the organizations identified in data collection 1 for the current state analysis as well as in data collection 2 for the proposal building. These choices were commented on during the proposal phase.

Table 13. Initial proposal for the Action plan (Part 2) for building (b) Cooperation process.

(b) COOPERATION PROCESS				
STEP 1	*ACTION STEP DESCRIPTIONS*	*RESPONSIBLE*	*DATE TO BEGIN*	*DATE DUE*
Decide collaboration modes and collective understanding on cooperation incentives.	Collaboration modes are: OPENNESS Participation for cooperation available for - all public (open) - defined network (closed) **Suggested mode: closed** GOVERNANCE - equal rights (flat) - one organization/person makes final decision (hierarchical) **Suggested mode: flat** INCENTIVES Monetary, Visibility, Reputation, Psychological fulfillment, Own use	All	1.5.2017	31.5.2017
Desired outcomes	Agree openness and governance modes and main incentive drivers.			
STEP 2	*ACTION STEP DESCRIPTIONS*	*RESPONSIBLE*	*DATE TO BEGIN*	*DATE DUE*
Define and agree on the key elements of the cooperation process.	Discuss and agree on key elements: TRUST, COMPETENCE, GOALS, CONTINUITY and INFRASTRUCTURE	All	1.5.2017	31.10.2017
Desired outcomes	TRUST: Everyone means well for each other. Information will be used confidentially. COMPETENCE: Participants give their professional competence for the use of the network. GOALS: Save time, learn best practices, increase quality of performance CONTINUITY: Cooperation agreement is not a project but a long-term relationship. INFRASTRUCTURE: Roles, responsibilities and task forces are respected, information channels are agreed upon. **Combine with (c) COMMON INTERFACE Step 1.**			

As proposed in Table 13 above, the focus area (b) Cooperation process has two steps to initiate the building of the cooperation process among the focus group organizations.

Step 1 asks the group to decide collaboration modes and collective understanding on cooperation incentives. An attachment to the proposal was provided where the characteristics of collaboration modes and incentives were explained. Suggestions were given for the choices based on the research results of the study: first collaboration mode is the openness of the cooperation network. Closed network with defined members was

suggested. The second collaboration mode is governance. Flat hierarchy was suggested to provide equal rights. Five incentive drivers for the network were suggested for further discussion and agreement. The incentives suggested were monetary, visibility, reputation, psychological fulfillment and own use. Step 1 decision making is the responsibility of all members of the group in a democratic manner. Assigning responsibility to all increases commitment.
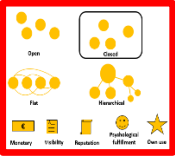
Step 2 asks the group to define and agree on the key elements of the cooperation process. An attachment to the proposal was provided where the characteristics of key elements of cooperation were explained. Suggestions were given for the choices based on the research results of the study: *Trust:* Everyone means well for each other. Information will be used confidentially. *Competence:* Participants give their professional competence for the use of the network. *Goals:* Save time, learn best practices, increase quality of performance. *Continuity:* Cooperation agreement is not a project but a long-term relationship. *Infrastructure:* Roles, responsibilities and task forces are respected, information channels are agreed upon. The last part of this step, *Infrastructure*, needs to be combined with Step 1 of the Action plan (Part 3) for building (c) Common interface because the information channels consist mainly of the virtual workspace of the common interface. Step 2 decision making is the responsibility of all members of the group in a democratic manner. Assigning responsibility to all increases commitment.

The action plan (Part 3) for building (c) Common interface can be seen below in Table 14. It is filled in with preliminary choices suggested based on the characteristics of the operation environment and the needs of the organizations identified in data collection 1 for the current state analysis as well as in data collection 2 for the proposal building. These choices were commented on during the proposal phase.

Table 14. Initial proposal for the Action plan (Part 3) for building (c) Common interface.

(c) COMMON INTERFACE				
STEP 1	**ACTION STEP DESCRIPTIONS**	**RESPONSIBLE**	**DATE TO BEGIN**	**DATE DUE**
Decide the format of networking interface for different patterns of collaboration: define communication channels, timings of contact and location of data.	1. Map the possible options for a virtual networking application 2. Decide how the patterns of collaboration can be arranged in the chosen networking application. Collaboration patterns are: GENERATE, REDUCE, CLARIFY, ORGANIZE, EVALUATE and BUILD COMMITMENT	Task force of 3-5 persons	1.5.2017	31.12.2017
Desired outcomes	Virtual communication application is chosen. Ways of working are decided. Data storage and retrieval is solved.			

As proposed in Table 14 above, the focus area (c) Common interface has one step to initiate the building of the common interface among the focus group organizations.

Step 1 asks the group to decide the format of networking interface for different patterns of collaboration including communication channels, timings of contact and location of data. Options for a virtual networking applications were asked to consider together with the applications functionalities to support different collaboration activities: *generation* of ideas, *reducing* and *clarifying* ideas to focus, *organizing* information, *evaluating* choices and overall the ability of the tool to ensure the *building of commitment* for the group members. An attachment to the proposal was provided where the characteristics of collaboration activities were explained. The desired outcome for this step was to choose the virtual communication application and agree on the ways of working and data storage and retrieval methods. Step 1 decision making is the responsibility of a task force. Assigning responsibility for a task force is justified for more complex decision making.

The action plan shown in Tables 12-14 above was presented to the member and central organizations. In the next section, the proposal draft presented here is validated and defined into final proposal.

6   Validation of the Proposal

This section tells about the results of validation of the proposal draft, an action plan to initiate and develop cooperation in financial management, that was evaluated by the key stakeholders of the participants to the proposed cooperation process.

6.1   Overview of Validation Stage

The validation stage consists of four stages. At the first stage, after constructing the action plan, all the key stakeholders, i.e. the members of the cooperation network were sent the action plan for evaluation since the actions involved their participation and input. The respondents were asked to provide comments on clarity of goals, necessity of the goals, need for additional goals, comments on responsibilities and time schedules. In addition to the action plan which was the main document, the members received other documents to support their understanding. Most important of these was the summary of Data collection 2 results (Tables 9-11). This summary gave details on specific issues that were identified benefiting from the development of cooperation.

The second stage was the feedback collection. The response time for the feedback was 4 working days. At the third stage of the validation, the feedback (Data 3) is organized according to six different topic areas. Finally, at the fourth stage, the feedback was utilized to construct the final proposal. The steps of applying the feedback in building the final proposal are shown and grounded below. The developments to the proposal draft are discussed in the next section.

6.2   Developments to Proposal Based on Findings of Data Collection 3

This section shows the results i.e. feedback received for proposal draft. After that the reasoning of the choices made in updating the action plan are explained and the final proposal of the action plan is introduced. Finally, an annual cycle of cooperation network activities based on the action plan is presented.

6.2.1   Feedback on Proposal Draft

The feedback received for the proposal draft was divided into categories by topics in Table 15 below.

Table 15. Feedback on Proposal draft.

TOPIC	FEEDBACK
1. REASON FOR COOPERATION	What the members get out of it should be stated more clearly → motivation to join.
2. RELATIONSHIP BETWEEN ACTION PLAN GOALS & CURRENT FINANCIAL MANAGEMENT CHALLENGES	Action plan should include practical issues listed in proposal draft appendix 5 (Table 8. Summary of Data Collection 2 Results).
	Concrete suggestions needed on forms of cooperation and structure (forums/number of meetings/who coordinates).
	What is the goal of the action plan? Picture of the final network.
3. WAYS OF WORKING	Small team to decide action plan goals.
	Video meetings made into routine.
	Trainings as webinars
	What means that All are responsible? – How many members are needed to make a decision?
4. TIME & RESOURCE	Coordination and information/knowledge sharing takes time which is scarce. There is no funding for this at the moment.
5. SCHEDULE OF ACTION PLAN	Schedule is demanding.
	Schedule is realistic.
	One schedule for the whole work.
6. NETWORK MEMBERS	We cannot solve all funding problems ourselves. Is STEA joining the cooperation network?
	Are outsourced accountants invited to the cooperation network?

In Table 15 above, there are six topic categories that concern the initiation and development of cooperation culture, cooperation process and common interface, the focus areas of the study. The feedback also included comments on issues to be worked through cooperation when it is in place e.g. necessity of the comparability of figures or how to construct common guidelines. These topics are not discussed here. The revised action plan introduced in the next section incorporates feedback from all topic areas identified in data collection 3 shown in Table 15.

The six topic areas in Table 15 above are discussed below.

First, (1) Reason for cooperation was something that the respondents wanted to see more clearly in the final proposal for the action plan.

> *I would like to see in here a statement of the end result i.e. what is the goal of these activities? (Data 3: Feedback, Central Organization representative).*

It means that the initial proposal draft concentrated strongly on the structural side of forming the cooperation network. Practical activities would show more clearly the benefits and goals of the cooperation.

Second, (2) Relationship between action plan goals and current financial management challenges is difficult to understand.

> *It would be easier to start cooperation when there is a readymade plan as a structure ... now it is a bit far from practice.* (*Data 3: Feedback, Case Organization representative).*

It means that the respondents expected actions related to solving their current challenges and were not so worried about the decisions about group structure and specifying communication channels.

Third, (3) Ways of working together are limited.

> *Distances are a problem. It would be good to make a routine of video meetings. Or training as webinars. (Data 3: Feedback, Member Organization representative).*

It means that solutions to distance and time schedule need to be found.

Fourth, (4) Time and resource are at the same time the problem to be solved by cooperation as well as the challenge preventing cooperation.

> *There is no funding or resource for this kind of coordination/cooperation for example in the central organization. (Data 3: Feedback, Central Organization representative).*

It means that respondents feel that a coordinating body or a motor for cooperation might be needed to save time and keep cooperation focused.

Fifth, (5) Schedule of action plan has been made very tight in places.

> *Schedule is challenging but I am in. (Data 3: Feedback, Central Organization representative).*

It means that even though the action plan proposes a tight schedule, the respondents believe that it is worth it.

Sixth, (6) Network members. It is still unclear who are included in the cooperation network.

> *Is the central organization included to the cooperation? (Data 3: Feedback, Member Organization representative).*

It means that even though the proposal draft clearly indicated that central organization is one of the members, the members of the group and their roles need to be clarified.

These feedbacks are all addressed in the updated action plan.

6.2.2 Updating the Proposal

The feedback highlighted most strongly the importance of (2) *Relationship of the action plan goals and the current financial management challenges* identified in Data collection 2 (Tables 9-10). The proposal draft action plan steps were generally agreed upon but seen more as basic assumptions forming the structure supporting the steps regarding the financial management challenges.

Based on the feedback, the final proposal for the action plan was updated: the structural decisions about the network members, levels of cooperation, hierarchy etc. are assumed to be chosen according to the proposal draft suggestions. They will be revisited during the cooperation process if needed. The new action plan steps for the final proposal were constructed from the current financial management challenges presented in Tables 9-10 Summary of data collection 2 results (Parts1-2). This summary served as a supplement to the action plan proposal draft.

The topics for the updated proposal were selected based on the following criteria: first, virtual network platform as the common interface is at the center of cooperation development. Second, information gathering and knowledge sharing practices were preferred over issues where decision making and evaluation needs to be exercised. This decision is based on the model of collaboration patterns in Figure 12, where generation of information is usually seen in the beginning of a collaboration process and evalua-

tion and decision making towards the end of the process. Finally, the topics where data protection will least likely become an issue were chosen.

The revised proposal for an action plan can be seen in Table 16.

Table 16. Revised Action plan according to Proposal draft feedback.

Action Plan to initiate and develop cooperation in financial management				
STEP 1	**ACTION STEP DESCRIPTIONS**	**RESPONSIBLE**	**DATE TO BEGIN**	**DATE DUE**
Create a virtual network platform for *COMMON INTERFACE*	Common interface application is chosen and access granted to the workspace for all network members. Technical user instructions are provided. Information security issues solved.	Controller/case organization	1.5.2017	30.6.2017
Desired outcomes	Common interface is set up and ready to use.			
STEP 2	**ACTION STEP DESCRIPTIONS**	**RESPONSIBLE**	**DATE TO BEGIN**	**DATE DUE**
Task force is set up for *CURRENT ISSUES* **1.Property Management**	3 members chosen to develop Property Management. Goal is to collect information and best practices on the subject.	Volunteers from group members	1.5.2017	30.6.2017
Desired outcomes	3 members have volunteered.			
STEP 3	**ACTION STEP DESCRIPTIONS**	**RESPONSIBLE**	**DATE TO BEGIN**	**DATE DUE**
Task force is set up for *CURRENT ISSUES* **2.Legislation**	3 members chosen to develop awareness of Legislation concerning the member organizations. Goal is to collect information and common guidelines/summaries for finance management.	Volunteers from group members	1.5.2017	30.6.2017
Desired outcomes	3 members have volunteered.			
STEP 4	**ACTION STEP DESCRIPTIONS**	**RESPONSIBLE**	**DATE TO BEGIN**	**DATE DUE**
Task force is set up for *CONTINUOUS PROCESSES* **3.Cost Increases**	3 members chosen to develop Cost Increases. Goal is to collect information and suggest default increases.	Volunteers from group members	1.5.2017	30.6.2017
Desired outcomes	3 members have volunteered.			
STEP 5	**ACTION STEP DESCRIPTIONS**	**RESPONSIBLE**	**DATE TO BEGIN**	**DATE DUE**

Task forces **1.Property Management** **2.Legislation** **3.Cost Increases** **meet up quarterly.**	Summary on findings/comments by all task force participants is built during the meetings. Meetings are arranged via video phone system. Summary is posted in common interface for all the network members to see and comment.	Task forces Property Management Legislation Cost Increases	1.8.2017 1.11.2017 1.2.2018 1.5.2018	1.9.2017 1.12.2017 1.3.2018 1.6.2018
Desired outcomes	Meetings arranged and summaries created.			
STEP 6	*ACTION STEP DESCRIPTIONS*	*RESPONSIBLE*	*DATE TO BEGIN*	*DATE DUE*
Comments by all members	Commenting of task force summaries. Informing of own experiences on subject. Comments are posted in the virtual network workspace quarterly, one month after the task force reports are published.	All network members	1.9.2017 1.12.2017 1.3.2018 1.6.2018	1.10.2017 1.1.2018 1.4.2018 1.7.2018
Desired outcomes	Comments of summaries and own experiences posted on common interface regarding task force findings.			
STEP 7	*ACTION STEP DESCRIPTIONS*	*RESPONSIBLE*	*DATE TO BEGIN*	*DATE DUE*
Find out if resource/funding is available for networking activities.	Identify sources of funding for cooperation work development including: • Customized common interface if needed. • Coordinator resource	Finance Director/central organization.	1.5.2017	31.12.2018
Desired outcomes	Funding received for interface/resource.			

The structure of the revised action plan in Table 16 above has seven steps to initiate and develop the cooperation in financial management among the focus group organizations.

Step 1 includes firstly the setting up of a virtual network platform as the common interface. The action step description states that common interface application is chosen and access granted for members. Technical user instructions need to be provided and in-formation security issues solved. The desired outcome of the step is that common interface is set up and ready to use. The responsibility of this step was assigned to one particular role who will make the initial choices and perform the founding activities efficiently for this critical first part of the cooperation process part.

Steps 2-4 direct the group to setting up three task forces for the subject areas of: (1) Property Management, (2) Legislation and (3) Cost Increases. These task forces are based on the current financial management challenges identified in data collection 2 (Tables 9-10). Each task force has 3 members who volunteer themselves for the task. Task force (1) is formed to develop Property Management. The goal of the task force is to collect information and best practices on the subject. Task force (2) Legislation is formed to develop awareness of legislation concerning the member organizations. The goal of the task force is to collect information and common guidelines/summaries for finance management. Task force (3) Cost Increases is formed to collect key indicator information on cost increases and suggest a default increase to be used in forecasting and budgeting.

Step 5 addresses the ways of working of the task forces. The task forces meet up quarterly. Summary on findings/comments by all task force participants is built during the meetings. Meetings are arranged via video phone system. Summary is posted in common interface for all the network members to see and comment on.

Step 6 includes commenting of task force summaries by the rest of the network members. The network members also inform the others of their own experiences on subject. The comments are posted in the virtual workspace quarterly, one month after the summaries of the task forces are published.

Step 7 makes a provision for possible funding for the development of the cooperation interface and resource. The step includes research/lobbying for resource/funding for networking activities by identifying sources of funding for cooperation work development including customization of common interface if needed and a cooperation coordinator resource. The responsibility of this step was assigned to one particular role who has the best possibility to reach suitable targets for lobbying.

The time table for the non-recurring steps of 1-4 and 7 steps was considered to be achievable but adjustable if needed. For the recurring steps of 5 and 6 the Annual cycle of cooperation activities was constructed and it is explained further in the next section.

6.2.3   Annual Cycle of Cooperation Activities

To summarize the activities suggested in the action plan, an annual cycle was designed to show the recurring steps of the cooperation. The annual cycle is shown in Figure 16 below.

Responsible	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1.Property Management		X			X			X			X	
2.Legislation		X			X			X			X	
3.Cost Increases		X			X			X			X	
All network members			Z			Z			Z			Z
X = Build summary report												
Z = Comments from all network members												

Figure 16. Annual cycle of the cooperation network.

In Figure 16 above, the annual cycle of network activities includes the recurring task force meetings of the three different task forces: 1.Property Management, 2.Legislation and 3.Cost Increases. The task force meetings were assigned to specific months paying attention to the schedule of general finance management routines.

Initially, the cycle will start in August. Task forces will produce a quarterly summary for all members. The task force meetings are followed by network member comments in the following month.

In September, the member comments and new information is taken into consideration in the next task force meeting where the issues are considered.

6.3   Summary of Final Proposal

Based on the feedback received from the proposal draft in Data collection 3, the steps of the action plan were revised to reflect the current challenges defined in data collection 2. The original steps had been directed towards the formulation of the cooperation structure and understanding of the principles and reasons of cooperation.

The original steps had a suggested outcome in the proposal draft. These suggestions were laid down as the basic assumptions for the final proposal for the action plan.

The new steps included current challenges in finance management information gathering and knowledge sharing as well as the setting up of the common interface application which enables virtual networking. Finally, an annual cycle was designed to summarize the network activities suggested in the action plan.

The updated action plan is now ready to be taken into use. The critical part which will make or break the action plan is the functionality of the common interface.

7   Conclusions

This section summarizes the study by briefly describing the business challenge followed by the objective and outcome of the study. The results are highlighted and finally the research is evaluated.

7.1   Executive Summary

The objective of this study was to create an action plan to initiate and develop cooperation in financial management. The focus group of this study are the member organizations gathered under their central organization and the central organization itself. The organizations are experiencing continuous and rapid changes in their operating environment which means ongoing transformation of financial data and financial management processes. Due to scarce resources in individual organizations, cooperation culture needs to be created to help the organizations save time and share knowledge for better quality performance.

Presently, the current state of cooperation among the persons responsible of financial management in the organizations is very basic. Emails are exchanged from time to time on random topics. The central organization may get the same questions from several members. Because information exchanged stays between the participants involved, it is not at everyone's disposal. The once-a-year Day of Accounting does not offer a possibility to discuss routines. The benefits of synergy in sharing knowledge are not realized within the group. Also, because the funding is often applied collectively by the central organization, the figures in which the allocation is based on should be coherent and comparable. Comparable figures would also help in operational planning and discovering trends.

To save time, increase comparability and improve the awareness of the current issues, the financial management personnel in the organizations have often talked about increasing cooperation. However, there has not been a clear understanding of how this should be done. Therefore, the objective of this study was to create an action plan to initiate and develop cooperation.

The study reveals that cooperation can bring many potential benefits including time and cost savings, coherent and comparable figures for transparent fund allocation and detecting trends as well as improved awareness of current issues. However, there is no

common understanding of how cooperation should be commenced. The outcome of this Thesis is an action plan for the first steps along this cooperation process.

The action plan created as a result of this study proposes the formation of three task forces around topics of current financial challenges. The task forces work together and construct a summary report of their topic area quarterly. This is done according to an annual time schedule cycle designed for this. The same cycle incorporates the feedback from the members of the cooperation network a month after the summary reports are published. This feedback will fuel the task force work further together with new research on the task force specific topic.

In addition to the actors and activities of the cooperation process, a virtual workspace is recommended as the key communication channel and infrastructure. This is due to the nationwide locations of participating network members. Finally, to secure the future of the cooperation, one action plan step is reserved for identifying sources of funding for networking activities such as customized and data protected common interface for communication and data storage or a resource for coordination of the newly forming cooperation process.

The main contribution from the action plan is the identification of concrete tasks, specific for the whole focus group, to start creating the cooperation processes eventually creating a cooperation culture. Though the action plan steps are customized for the focus group, this solution in its structural format is transferrable for many similar situations where there is a group of organizations looking for synergies from information/knowledge exchange but are not sure how to go about it.

Due to the voluntary nature of cooperation, the overall responsibility of the success of the action plan relies on all the participants. However, responsibilities were assigned to the initial construction of the common interface and the possible search for funding to coordinate the cooperation in the future. Performance measurement of cooperation is very difficult because benefits can be achieved in so many different areas and in various time spans. The gains then may be only weighed against the time spent on the cooperation activities. The main contribution of the action plan proposed is the identification of concrete tasks, specific for the whole focus group, to start creating the cooperation processes. This will, hopefully, form a special kind of cooperation culture with several benefits where peer support is not the least of them.

7.2   Next Steps and Recommendations toward Implementation of the Proposal

The action plan proposed has taken into consideration the group characteristics and structure as basic assumptions. The core of the cooperation and a critical element in the initiated cooperation process is the *common interface*. The priority then, is to construct this platform for networking virtually. Virtual networking is considered as the only reasonable way of being in contact among the nationwide organizations. The rise of the social media lowers the threshold to introduce an internet based tool.

After the common interface is in place as the first step, the driving forces of the cooperation process are the task forces initiated in the action plan. The second important step is to *form these task forces*, find the people wanting to participate in them. The goals of the task forces and the time schedules exist already. It is through the visible work of these task forces that the rest of the members get the feeling a change is happening and they get access to the substance of the cooperation. For the task forces themselves, a way of working needs to be decided dependent on the preferences of the participants. The three different task forces have their own subject areas but the product of their work, the quarterly report will be visible to everyone, including other task forces. This will soon transfer the best practices of working together and reporting the findings to the group.

The third important step to be taken is to *receive feedback from the whole group* about the findings of the task forces. The comments recorded into the common interface are visible to everyone and the activity level and interest can be seen from them.

The recommended steps to initiate cooperation process are formulated as follows:
1. Construct a common interface
   a. Research and choose the best available virtual workspace
   b. Consider the purpose, ease of use and data protection
   c. Create guidelines for users
2. Set up task forces
   a. Activate people to join task forces based on their own expertise
3. Receive feedback from the group
   a. Make the commentary visible and active in the common interface

7.3   Thesis Evaluation

The objective of this study was to develop an action plan to initiate and develop cooperation in financial management for member and central organizations. The need for the action plan has been raised by the constant and rapid changes in the operating environment of these organizations causing continuous transformation of financial data and financial management processes with scarce resources to do so. The result of this study was an action plan formulated around the current challenges in three key topic areas. The validation feedback of the initial proposal gave the action plan a strong practical base. This means that the objective of creating an action plan was accomplished in a meaningful way for the stakeholders.

This study has explored the concept of cooperation in financial management of non-profit organizations. Cooperation is seen as the solution to save time and share valuable knowledge among the organizations. Because this study proposed an initiation to a completely new process, the proposal draft had to be changed quite dramatically since it was only when a first draft was drawn together that the respondents of the focus group could put into words what they were still missing/expecting. Further iteration of the proposal draft could have produced a better final proposal. However, due to the short time there was available to conduct this study, there were no possibilities to increase the amount of iterations.

The outcome of the study help the focus group to evaluate the benefits of cooperation and get started with it immediately with the help of an action plan which is the concrete outcome of this study. Because the action plan incorporates in it challenges in the current operating environment, it is purposeful and the way of working will be developed together with the added benefits of gathering needed information.

To ensure that this research meets the evaluation criteria of a scientific study, four evaluation criteria are considered below and checked against the execution of this research. These were used to ensure quality of the research process and outcomes in this study that used primarily qualitative research data.

7.3.1 Relevance and Logic

Relevant information is defined by BusinessDictionary online (2017) as data which is applicable to the situation or problem at hand that can help solve a problem or contribute to a solution. *Relevance* then, means that right and useful information is selected to solve a problem or to create an understanding of a situation at hand. The relevance of this study was ensured by the following steps. First, the research design was constructed and the purposeful informants and up-to-date and topical literary data sources were chosen. Secondly, the scope and the purpose of the study were defined to the informants before the first discussions or interviews. Thirdly, the feedback received was categorized into topics of which only focus areas were analysed further, even though plenty of interesting information was received overall.

Logic means a cause-and-effect explanation of an action, decision, event, phenomenon, or solution (BusinessDictionary online 2017). Logic can explain if or how a result follows from a certain action. Logical thought behind a method can be derived by several different people concluding that it makes sense. Logic in this study was ensured by constructing the research design carefully beforehand, supporting each step of the research design by data input which was analysed to build a logical chain of evidence for conclusions. The constructed research design was followed throughout the study when presenting results.

7.3.2 Validity and Reliability

Validity means that the research data, research process and the selected tools are correctly applied and measure the studied topic. According to Leung (2015), validity relates to such areas as: *(a) Choice of methodology, (b) Design of methodology, (c) Sampling and data analysis, and (d) Results and conclusions are valid for the sample and context.*

In this study, *the chosen methodology* when conducting this research is based on action research because the goal of this study is to improve the current way of operating and create best practice for practical use by participants. *The design of methodology* was considered before collecting the data. Research design plan in section 2.2 shows how different data categories fit into the logic of the research process and the output of each data analysis. Next, *sampling* was not needed (since it is not quantitative re-

search), but the *data analysis* was considered by ensuring that multiple sources of information because one source is not sufficient.

In this study, triangulation of sources was used to avoid one-sided viewpoints and methods. Data was gathered from several different sources. Data was collected by interviews, questionnaires and from company documents. Data analysis was conducted by content analysis with recorded field and interview notes as well as questionnaire answers. In addition**,** to ensure that results and conclusions are valid the same respondent groups were interviewed more than once and the improvement proposition built in stage 3 of the research design was validated through feedback from all stakeholders in stage 4.

Reliability of research can be reached by proving that the data is accurate. This is done so that the study and results can be repeatable and found again, if another study of the topic were conducted using the same research methods i.e. the study needs to be repeatable.

In this study, most of the data was recorded in the appendices apart from some general discussions about the overall topic in the case organization. As far as the questionnaire feedback of this study, a copy of the questions and summary of answers can be found in Appendices 1 and 2. With interviews, discussions and feedback, the way to prove the reliability is to prove the trustworthiness of the data. This is done by listing the field notes as well as email interviews and recording them as Appendices 3 and 4. From some of the discussions, notes have not been possible to make due to opportunity for the discussion arising suddenly. However, a log book of all the discussions had it been used, could have increased the reliability of the study. Finally, the feedback received for the proposal draft is recorded into Appendix 5. The quotes used in the study are all based on the material in the Appendices.

7.4   Final Word

In the ever fast changing business world standing alone is not an option anymore. The position of the case organization and the focus group of this study is shared by many: organizations do not have the capacity to digest all available information by themselves, they need help. To survive, they need to keep themselves up-to-date. Nonprofit organizations, like the ones in this study, feel the need perhaps even more so.

Who would be better suited to summarize information and share best practices with an organization if not another organization with similar goals? To work together is a solution but getting together to realize the potential of cooperation requires more than good will.

This study has outlined the basic elements of cooperation and created an action plan to get started on the journey. The action plan was customized to the focus group in this study but the logic of it can easily be transferred to similar challenges in other fields which greatly enhances the value of this project. Since a common virtual interface is a key to efficient cooperation, the suitability of social media applications for a closed group confidential interaction with low cost forms an interesting area for further study.

The research process in this study has shown that the stakeholders perceive the current situation and the future goals in a slightly different way. Though it may pose some challenges in development projects, this is not necessarily a disadvantage. Without versatile perspectives, cooperation would lose some of its positive synergies. Cooperation is the sum of its parts and then some.

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Appendix 1.

Questionnaire to the Member Organizations

Talousyhteistyöprojekti

liittoon kuuluvien yhdistysten taloudesta vastaaville. Kyselyn tarkoituksena on kartoittaa tuen tarvetta ja vahvuuksia taloushallinnon osa-alueilla sekä mahdollista tarvetta yhteistyöhön yhdistysten kesken ja keskusjärjestön kanssa.

Vastaajan rooli

Mikäli olet toiminnanjohtaja, joka vastaa myös talousasioista, valitse Toiminnanjohtaja.

1. *Merkitse vain yksi soikio.*

   ◯ Talousasioista vastaava

   ◯ Toiminnanjohtaja

Yhdistyksen koko

Vuositason tuotot yhteensä (sis. avustukset, kuntien korvaukset, asiakasmaksut yms.)

2. *Merkitse vain yksi soikio.*

   ◯ alle 500 000 e

   ◯ 500 000 - 1 000 000 e

   ◯ 1 000 000 - 1 500 000 e

   ◯ 1 500 000 - 2 000 000 e

   ◯ yli 2 000 000 e

Merkitse alla olevaan listaan aiheet, joiden osalta toivoisit lisää tukea

Merkitse, toivotko tuen olevan ensisijaisesti OHJAAVAA (esim. valmiit mallit, ohjeet) vai VERTAISTUKEA/YHTEISTYÖTÄ   (esim. konsultaatiot, foorumit, työpajat)

3. *Merkitse vain yksi soikio riviä kohden.*

	OHJAAVA TUKI	VERTAISTUKI/YHTEISTYÖ
1. Avustushakemukset (STEA, valtio, yms.)	○	○
2. Avustustilitykset	○	○
3. Avustusten käytön rajoituksiin liittyvät asiat	○	○
4. Rahankeräyslupiin liittyvät käytännöt	○	○
5. Lahjoitusten käytön koordinointi, kirjaukset ja raportointi	○	○
6. Yleiskulujen jakoperusteet	○	○
7. Tilikartta	○	○
8. Kaupunkien kilpailutuksiin osallistuminen	○	○
9. Hankinnat, toimittajien kilpailuttaminen, toimittajakokemukset	○	○
10. Laki-, verotus-, yms. muutosten vaikutukset	○	○
11. Sisäisen laskennan ja valvonnan kehittäminen	○	○
12. Talousarvioiden tekeminen (kulujen korotusprosentit, prosessin kehittäminen yms.)	○	○
13. Talouden ja toiminnan raportointi (rahoittajat, media, henkilökunta, hallitus, johtoryhmä)	○	○
14. Muutostilanteet (esim. tilitoimiston vaihto)	○	○
15. Prosessien kehittäminen	○	○

Kirjoita tähän ehdotuksia/ajatuksia siitä, millaista tukea toivoisit edellisen kysymyksen aiheisiin. Voit myös lisätä uuden aiheen.

Esimerkki: Aihe 3 - minusta olisi hyvä, jos...

4.

_____

_____

_____

_____

_____

Mitkä asiat talousasioiden hoidossa ovat toimineet hyvin tehdessäsi yhteistyötä muiden yhdistysten kanssa?

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Metropolia
University of Applied Sciences

5.

_____

_____

_____

_____

_____

Kuinka usein olet yhteydessä muiden YHDISTYSTEN kanssa talousasioihin liittyen?

1 kerta käsittää kommunikoinnin yhden asiakokonaisuuden osalta

6. *Merkitse vain yksi soikio.*

- ◯ 1-2 kertaa/vuosi
- ◯ 2-4 kertaa/vuosi
- ◯ 4-6 kertaa/vuosi
- ◯ 6-8 kertaa/vuosi
- ◯ yli 8 kertaa/vuosi

Kuinka usein olet yhteydessä KESKUSJÄRJESTÖÖN talousasioihin liittyen poislukien keskusjärjestön pyytämät normaalit raportoinnit?

1 kerta käsittää kommunikoinnin yhden asiakokonaisuuden osalta

7. *Merkitse vain yksi soikio.*

- ◯ 1-2 kertaa/vuosi
- ◯ 2-4 kertaa/vuosi
- ◯ 4-6 kertaa/vuosi
- ◯ 6-8 kertaa/vuosi
- ◯ yli 8 kertaa/vuosi

Miten haluaisit tehdä yhteistyötä muiden yhdistysten ja keskusjärjestön talousvastaavien kanssa?

Voit valita useamman vaihtoehdon.

8. *Valitse kaikki sopivat vaihtoehdot.*

- [ ] Yhteistyö 1-3 talousvastaavan kanssa
- [ ] Yhteistyö kaikkien talousvastaavien kanssa
- [ ] Yhteiset tapahtumat
- [ ] Sähköiset työkalut (esim. suljettu facebook-ryhmä)
- [ ] Yhteiset hankkeet
- [ ] Yhteiset koulutukset ja osaamisen kehittäminen
- [ ] Muu: _____

Miten yhdistysten ja keskusjärjestön yhteistyötä voisi kehittää? Onko sinulla kokemuksia/esimerkkejä muista organisaatioista?

9.

_____

_____

_____

_____

_____

Mitä hyötyä ajattelet, että yhteistyön kehittämisestä olisi?

Valitse 5 mielestäsi tärkeintä

10. *Valitse kaikki sopivat vaihtoehdot.*

- [ ] Vähentää päällekäistä toimintaa ja säästää aikaa
- [ ] Mahdollistaa toisilta yhdistyksiltä oppimista
- [ ] Mahdollistaa hyvien käytäntöjen levittämistä
- [ ] Yhdessä tekemisen ilo ja vertaistuki
- [ ] Lisää talouslukujen vertailukelpoisuutta ja parantaa luotettavuutta
- [ ] Tutut kollegat mahdollistavat avun pyytämisen/antamisen helposti
- [ ] Mahdollistaa nopean reagoinnin uusiin tilanteisiin
- [ ] Vähentää maksullisen ulkopuolisen konsultoinnin tarvetta
- [ ] Muutostarpeiden huomaaminen suurella joukolla vähentää virheiden tekemisen mahdollisuutta

Yhteistyön kehittämisen haasteet

Helsinki
Metropolia
University of Applied Sciences

11. Mitä haasteita yhteistyön kehittämisessä mielestäsi on?

_____

_____

_____

_____

_____

Kuinka tärkeää olisi, että taloudesta vastaavien yhteistyötä kehitettäisiin YHDISTYSTEN KESKEN?

12. *Merkitse vain yksi soikio.*

	1	2	3	4	5	
Ei lainkaan tärkeää	◯	◯	◯	◯	◯	Erittäin tärkeää

Kuinka tärkeää olisi, että taloudesta vastaavien yhteistyötä kehitettäisiin YHDISTYSTEN ja KESKUSJÄRJESTÖN välillä?

13. *Merkitse vain yksi soikio.*

	1	2	3	4	5	
Ei lainkaan tärkeää	◯	◯	◯	◯	◯	Erittäin tärkeää

Mitä muuta haluaisit vielä sanoa?

Kerro vapaasti ajatuksia, toiveita, mielipiteitä

14. _____

_____

_____

_____

_____

Palvelun tarjoaa
Google Forms

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Appendix 2.

Results from the Questionaire to Member Organizations

Vastaajan rooli

(13 vastausta)

- Talousasioista vastaava
- Toiminnanjohtaja

53,8%
46,2%
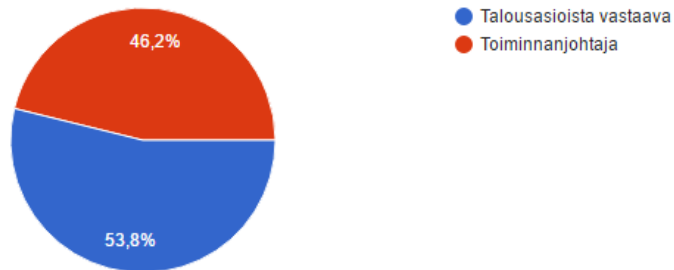
Yhdistyksen koko

(13 vastausta)

- alle 500 000 e
- 500 000 - 1 000 000 e
- 1 000 000 - 1 500 000 e
- 1 500 000 - 2 000 000 e
- yli 2 000 000 e

yli 2 000 000 e
4 (30,8%)

30,8%
23,1%
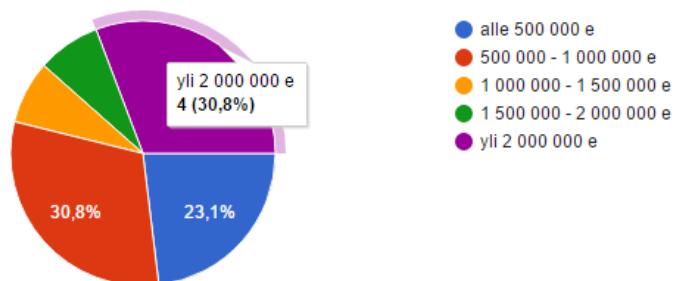
Merkitse alla olevaan listaan aiheet, joiden osalta toivoisit lisää tukea

Merkitse alla olevaan listaan aiheet, joiden osalta toivoisit lisää tukea

Kirjoita tähän ehdotuksia/ajatuksia siitä, millaista tukea toivoisit edellisen kysymyksen aiheisiin. Voit myös lisätä uuden aiheen.

(7 vastausta)

yleiskulujen ohjeistus olisi selkeämpi.

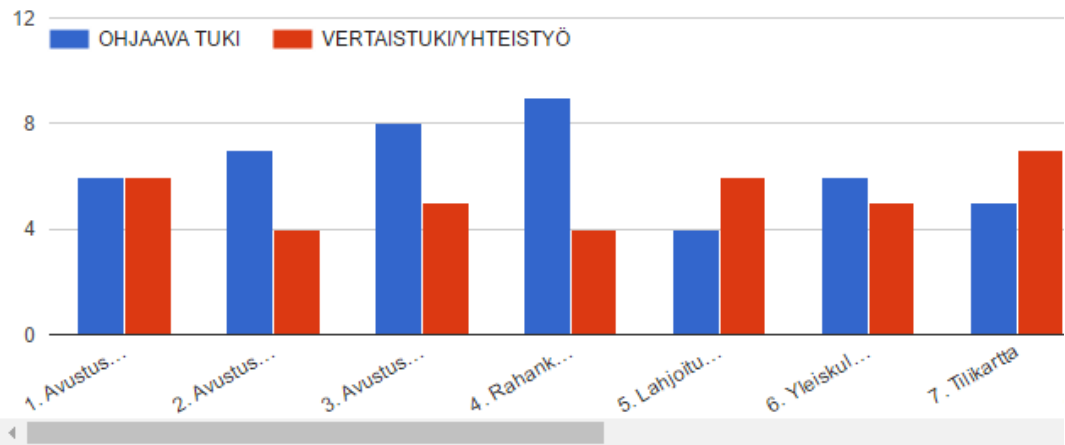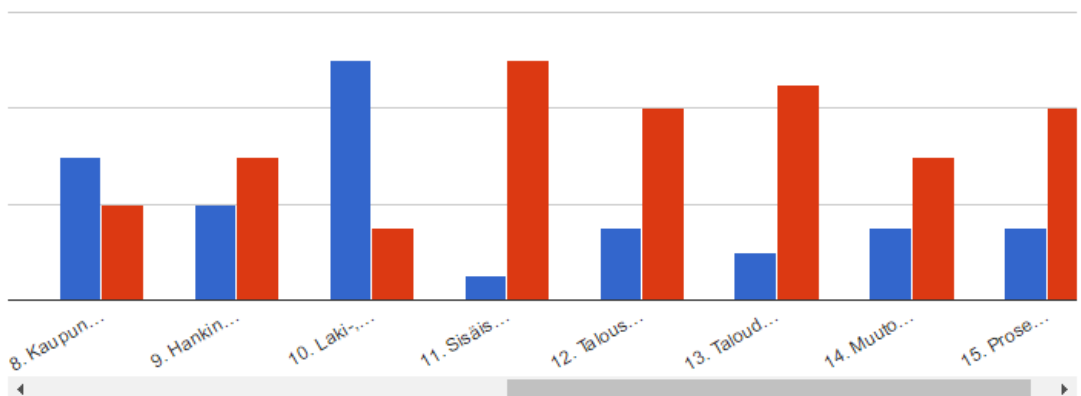Yhdessä työskentelyssä syntyy hyviä käytäntöjä, ei tarvitse tehdä samoja virheitä, mitä toiset ovat jo tehneet, kustannusten korottaminen ja kustannustaso kilpailutustilanteessa, hyviä käytäntöjä sisäiseen valvotaan

Moneen olisin ruksannut molemmat, sekä selkeät ohjeet että niiden yhteinen tulkinta olisivat hyviä. Osa ei koske meitä, esim.kilpailutus.

En välttämättä tarvitse kaikkiin ohessa esitettyihin tilanteisiin tukea koulutustaustani ja hyvän tilitoimiston takia. Joitakin valmiiksi mietittyjä malleja ja ohjeita voisi soveltaa samoin kuin joissain yksittäisisissä asioissa konsultaatio/vertaistuki voisi olla hyvä, mutta työpajoja tai muuta suureellisempaa ei näihin välttämättä tarvita. Ainoastaan, jos laki tai STEAN käytätännöt muuttuvat tvs.

Yleisesti keskustelu ja asioiden jakaminen olisi todella hyödyllistä.

Aihetta 6, 11, 12, 13 ja 15 koskien - Talouden kokonaisvaltaisen kehittämisen kannalta olisi erittäin hyödyllistä käydä vuoropuhelua muiden samankaltaisessa tilanteessa olevien yhdistysten kanssa, saada erilaisia näkemyksiä ja kokemuksia. Näin tehtävä yhteistyö olisi varmasti hedelmällistä ja toisi ajasäästöä, kun kaikkea ei tarvitsisi miettiä alusta asti pelkästään omassa päässä.
Aihe 7 - Yhtenäisellä tilikartalla ja kirjaussäännöillä saataisiin tuotettua vertailukelpoista tietoa taloudesta. Nykyisellään tilanne yhditysten käytännöissä on kirjava, eikä näin tuotetuilla luvuilla voida lähteä tekemään minkäänlaista vertailua.
Aihe 10 - Lakimuutosten yms vaikutusten läpikäymistä yhdistyksen näkökulmasta. Olisi hyödyllistä järjestää esim. yhteisiä koulutuksia, joissa voitaisiin paneutua käytännön tilanteisiin ja pohtia mitä muutokset tarkoittavat juuri meille.

Vertaistukea ja sparrausta tarvitaan aina, toki monessa asiassa valmiista mallista olisi etua. Vastaan pienen, valtakunnallisesti toimivan vertaistukijärjestön puolesta. Me emme osallistu kilpailutuksiin jne, mutta kaikki valmiit ohjeet ovat hyödyksi kun talousasioista vastaa käytännössä toiminnanjohtaja yhdessä ulkopuolelta ostetun kirjanpitäjän kanssa. Lisäksi pienessä järjestössä toiminnanjohtajan työhön kuuluu todella paljon muutakin, olisi hyvä olla esim. valmiita verotusohjeita tms joiden kautta työaikaa säästyisi kun harvemmin asioiden kanssa tekemisissä on. Mutta näiden tulisi olla pienelle järjestölle sopivia, en tee mitään ison turvakodin tms ohjeistuksella, koska se ei sovellu.

Mitkä asiat talousasioiden hoidossa ovat toimineet hyvin tehdessäsi yhteistyötä muiden yhdistysten kanssa?

(8 vastausta)

yksittäiset vinkit ja ohjeet, esim. paljonko maksetaan palkkaa tuntityöntekijälle.

THL- ja RAY-ohjeiden tulkinta

Olen aina saanut muiden kokemuksia, kun olen kysynyt.
Palkkaus. Tilitoimiston valinta.

Kilpailitus yhdessa toisen sisarjärjestön kanssa.

Yhteistyötä ei sanottavasti ole ollut, mutta on ollut kiva edes tavata ja vaihtaa kuulumisia pikaisesti taloudenhoitajien päivillä. Kaikki ovat jakaneet tietoja ja keskustelleet aktiivisesti kunhan siihen vaan on tarjoutunut mahdollisuus.
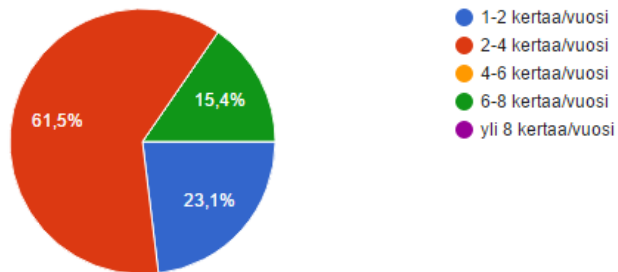
Olen saanut hyviä vinkkejä toisilta käytännön asioihin, mutta yhteistyö on toistaiseksi ollut kovin pientä.

Kilpailutimme yhdessä toisen jäsenjärjestön kanssa kirjanpitopalvelut yli vuosi sitten ja se toimi hyvin.

Yhteistyö toisten yhdistysten kanssa on minimaalista.

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Kuinka usein olet yhteydessä muiden YHDISTYSTEN kanssa talousasioihin liittyen?

(13 vastausta)

- ● 1-2 kertaa/vuosi
- ● 2-4 kertaa/vuosi
- ● 4-6 kertaa/vuosi
- ● 6-8 kertaa/vuosi
- ● yli 8 kertaa/vuosi

61,5% 15,4% 23,1%

Kuinka usein olet yhteydessä KESKUSJÄRJESTÖÖN talousasioihin liittyen poislukien keskusjärjestön pyytämät normaalit raportoinnit?

(13 vastausta)
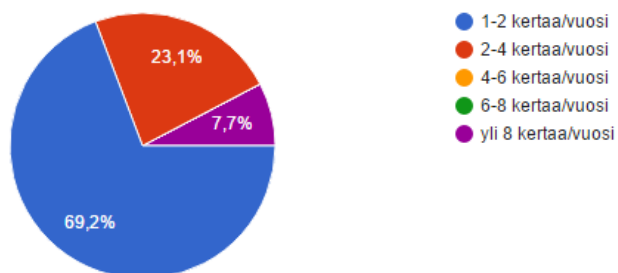
- ● 1-2 kertaa/vuosi
- ● 2-4 kertaa/vuosi
- ● 4-6 kertaa/vuosi
- ● 6-8 kertaa/vuosi
- ● yli 8 kertaa/vuosi

23,1% 7,7% 69,2%

Miten haluaisit tehdä yhteistyötä muiden yhdistysten ja keskusjärjestön talousvastaavien kanssa?

(13 vastausta)
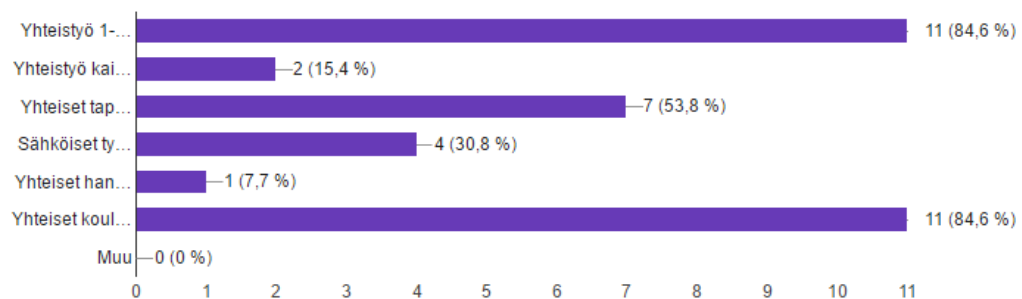
Yhteistyö 1-...	11 (84,6 %)
Yhteistyö kai...	2 (15,4 %)
Yhteiset tap...	7 (53,8 %)
Sähköiset ty...	4 (30,8 %)
Yhteiset han...	1 (7,7 %)
Yhteiset koul...	11 (84,6 %)
Muu	0 (0 %)

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Miten yhdistysten ja keskusjärjestön yhteistyötä voisi kehittää? Onko sinulla kokemuksia/esimerkkejä muista organisaatioista?

(6 vastausta)

Yhteiset tapaamiset eri teemojen ympärillä, yhteiset ohjeistukset niihin asioihin mihin mahdollista (esim. some, yhdenvertaisuus ...), hinnoitteluperiaatteet, kilpailutus,

Meillä ei ole tarvetta keskusjärjestön kanssa tehtävään yhteistyöhön talousasioissa. Järjestömme toiminta eroaa paljon muista keskusjärjestön alueellisista toimijoista. Kuulumme   liiton lisäksi muutamaan muuhunkin keskusjärjestöön ja työnantajaliittoon, joista saamme tarvittavaa tukea.

Mielestäni olisi hyödyllistä, että yhdistysten taloudesta vastaavat kokoontuisivat säännöllisesti useamman kerran vuodessa keskustelemaan talouteen ja hallintoon liittyvistä asioista ja kehittämään niitä yhdessä. Kaikkien ei tarvitsisi käyttää aikaa samojen asioiden pohtimiseen yksinään. Yhteistyöllä saisimme myös lisää tarkkuutta ja vertailtavuutta yhdistysten välille. Sitä kautta löytäisimme varmasti helpommin niitä kohtia, joissa voisimme ottaa mallia toisiltamme (esim. joku yhdistys onnistuu hankkimaan jotkut palvelut paljon edullisemmin kuin toiset). Yhdistysten talousammattilaisista voisi myös koota pienen työryhmän, joka perehtyisi muutoksiin, miettisi kehittämiskohtia ja toisi asioita pureskeltuna kaikkien taloudesta vastaavien käsiteltäviksi. Ryhmä voisi myös tarvittaessa konsultoida yhdistyksiä isoissa muutostilanteissa, joissa yhdistyksen oma osaaminen ei riitä.
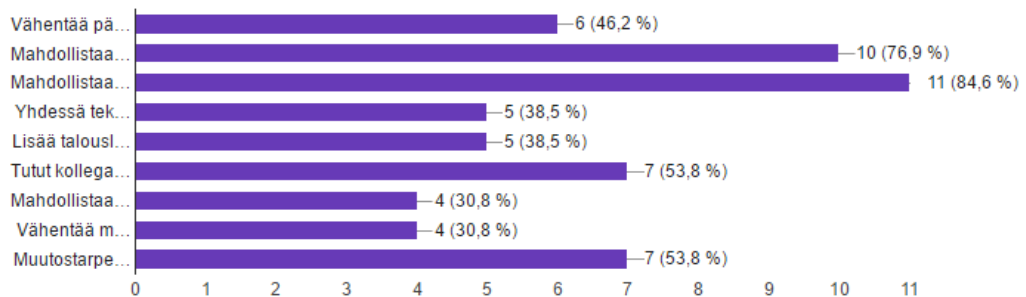
Keskusjärjestön tulisi ottaa enemmän vastuuta talouden kehittämisestä yhtenäiseen suuntaan. Nykyisellä raportoinnilla ei saada todellista vertailukelpoista materiaalia, kun käytännöt vaihtelevat. Yritysmaailman konsernirakenteesta voisi ottaa viitteitä myös meille. Yhtenäistää raportointia, järjestää yhteisiä foorumeja tiedon jakamiseksi ja "aivoriihiä" prosessien kehittämiseksi yms.

Meillä tämä on toiminut hyvin, apua on aina saanut kun on kysynyt.

Keskusjärjestön roolia ajatellen toivoisin ajankohtaista tiedottamista.

Mitä hyötyä ajattelet, että yhteistyön kehittämisestä olisi?

(13 vastausta)

Vähentää pä… — 6 (46,2 %)
Mahdollistaa… — 10 (76,9 %)
Mahdollistaa… — 11 (84,6 %)
Yhdessä tek… — 5 (38,5 %)
Lisää talousl… — 5 (38,5 %)
Tutut kollega… — 7 (53,8 %)
Mahdollistaa… — 4 (30,8 %)
Vähentää m… — 4 (30,8 %)
Muutostarpe… — 7 (53,8 %)

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Yhteistyön kehittämisen haasteet

Mitä haasteita yhteistyön kehittämisessä mielestäsi on? (10 vastausta)

samankokoisen yhdistykesen kanssa enemmän vertailukohtaa, tmj ja tmj pareittain, puhuu samaa "kieltä".

Yhdistykset eri kokoisia, tarpeet erilaisia, mutta voisi yhdistellä eri kokoisia yhdistyksiä omiin tapaamisiin, erilaiset yhteistyökumppanit

Yhdistykset ovat niin erilaisia, suuria ja pieniä, toisilla palvelutuotantoa, toisilla ei.

Jäsenjärjestöt ovat hyvin erilaisia ja eri kokoisia. Toisissa on taloushallinnosta vastaavaa henkiöstöä, toisissa nämä asiat hoitaa toiminnanjohtaja muun työn ohessa.

Ainainen aikapula. Yhteistyön kehittämisellä säästettäisiin kuitenkin jatkossa paljon aikaa.

Aikataululliset haasteet, yhdistysten erilaisuus/eri kokoisuus

Ajan puute

Huomioida myös pienemmät ja vertaistuki yms avopalvelujärjestöt, joilla ei ole paljon henkilöstöä ja erilaiset toimintamuodot kuin laitosyksiköillä.

Välimatkat - yhteistyön pitäisi tapahtua skypessä tai kirjallisesti.

Aika on rajallinen tapaamisille.

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Kuinka tärkeää olisi, että taloudesta vastaavien yhteistyötä kehitettäisiin YHDISTYSTEN KESKEN?

(13 vastausta)
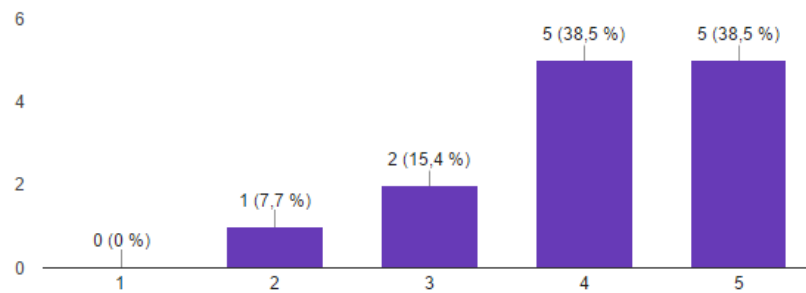
Kuinka tärkeää olisi, että taloudesta vastaavien yhteistyötä kehitettäisiin YHDISTYSTEN ja KESKUSJÄRJESTÖN välillä?

(13 vastausta)
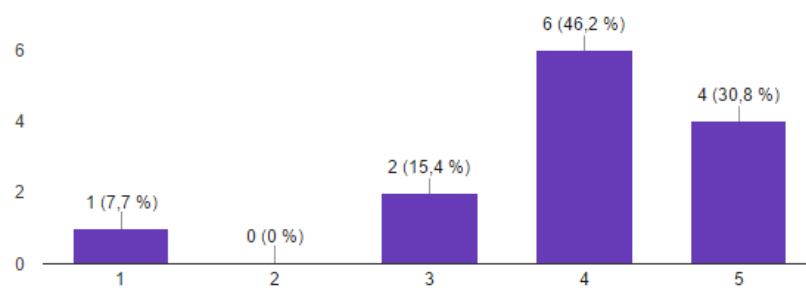
Mitä muuta haluaisit vielä sanoa?

(2 vastausta)

proccountor on teettänyt töitä- vielä tukea sen käyttöön.

Talousasioihin voisi myös tarvittaessa yhdistää henkilöstöasioiden pohtimista

Appendix 3.

Field Notes from Interviews with Case and Central Organizations

Date and Time: 31.1.2017 at 13:00-14:30

Setting: One to One Interview in an office room

Participants: Finance and Administration Director of case organization (Interviewee), Controller, case organization (Interviewer)

Meaning of Interview / Interviewee: Give information about current state based on respondents' experiences about finance management issues among central and member organizations.

Meaning of Interview / Interviewer: Gain understanding of current state about finance management issues among central and member organizations

Interview questions:

1. What benefits could be gained from more cooperation?

Time is limited. There are many problems that everyone is trying to figure out independently. Joint problem solving would be more efficient. Several examples given, e.g. general expense allocation, taxation instructions, understanding sponsor reporting guidelines.

2. Other identified problems?

Transparency of reported figures and decisions made based on the is a concern. More common agreement should be enforced/agreed upon. Previous development project was not followed up, cooperation culture did not form.

3. Cooperation infrastructure?

Cooperation model development is more important in the big picture than common tools or guidelines for specific practice.

4. Ideas for ways of communication?

Forums for brainstorming sessions are needed to share best practices and exchange ideas. Task forces/smaller teams could work well.

5. First steps? After the culture of cooperation has been created, more specific guidelines can be concentrated on. But cooperation could start from a small project of creating a guideline/summary of something.

Date and Time: 28.2.2017 at 9:00-11:00

Setting: One to One Interview in an office room

Participants: Finance Director of the central organization (Interviewee), Controller, case organization (Interviewer)

Meaning of Interview / Interviewee: Give required information for research about the development of cooperation in finance management among central and member organizations.

Meaning of Interview / Interviewer: Gain understanding of how the central organization sees their role about finance management among central and member organizations.

Interview Questions:

1. Statistics on Managing Director/ Finance Manager balance across the member organizations?
- Check from Head of Organization

2. Size of the member organizations? Statistics measured by annual income (funding, city/county payments, customer payments etc.)
- Check from Head of Organization

3. Cooperation model in finance management vs. service production/management?
- No identified culture for cooperation in support functions apart from communications. One development project done 2012-2014, started large, meaning to develop many areas including cooperation and common best practices but in the end accounting system joint bidding was selected. Finance Director only been in office for a year so not much experience in this organization.

4. Reporting challenges
- Reporting works and data is received but it is still in somewhat different
formats. Some standardized formats have been designed and in use. Standardized reports are not needed if figures are not compared. Not sure if figures should be compared and if it would be beneficial. Resources are needed to make reports, takes time.

5. Cooperation hierarchy
- Central organization not feeling the need to lead the cooperation process. Wants to respect the independency of individual organizations. No wish to enforce an idea of a corporation style model.

6. Ideas for common interface?
- SharePoint -tool has been recently introduced in central organization intranet. Part of the tool might be possible to extend to the use with member organizations.

Appendix 4.

Interview Notes

27.3.2017

Terhi Kenney, Controller, case organization

Hyvä että laitoit viestiä, sain idean kysyä että kun kerran groupissa työskentelet niin onko sulla muiden sisäisten taloushallinnon palasten kanssa yhteistyötä ja jos niin miten se toimii? Lopputyöni käsittelee taloushallinnon yhteistyötä liittoon kuuluvien 30 järjestön kanssa (joista yhdessä toimin siis itse controllerina). Ajatuksena on yhteistyön kohentaminen, jotta järjestöiltä ei kaikilta menisi aikaa samojen asioiden pohtimiseen mm. rahoittajien vaatimusten muutoksiin, verotukseen ym. Onko teillä joku toimintatapa yhteistyöhön, mikä toimii erityisen hyvin? Sähköinen kommunikointi postilla, sharepointilla tms. vai räätälöidyillä alustoilla? Yhteistyön vetovastuu, yhteydenpitotavat ja tiheys? Ihan perusjuttuja siis. Jos et ehdi vastaamaan, ei huolta mutta kaikki kommentit tervetulleita. Yritän saada tekemistä meillä hieman uudistettua ja benchmarkattua. - Terhi.

28.3.2017

J. K., Financial Manager, external organization

Moi, no niin, onkin mielenkiintoinen aihe. vaikka olenkin konsernissa, niin kaikki konserniin kuuluvat yritykset ei ole mun vastuun alla, osa niistä ja varsinainen kaiken yli kattava ja konsolidoiva controllifunktio ja työkalu puuttuu. Suunniteltu on, mutta ei ole vielä päästy yhteisymmärykseen, mikä olisi sopiva työkalu missä kustannus ja hyöty kohtaa etc. Me käytetään aika perinteisiä työkaluja: sähköpostit eri jakelulistoilla, google drive, dropbox. Kuukausittain pyritään tekemään newsletteri tms katsaus, jossa on yleisiä ja yhteisiä asioita. Toisaalta konsernin yhtiöiden toiminta on sen verta erillään toisistaan, että oikeastaan vain omistajat, johto ja minä, ollaan kiinnostuneita mitä kaiken kaikkiaan tapahtuu. Tällästä, aika perustekemistä.

28.3.2017

Terhi Kenney, Controller, case organization

Päättötyöni käsittelee taloushallinnon yhteistyötä keskusjärjestöömme kuuluvien 30 jäsenjärjestön kanssa (joista yhdessä toimin siis itse controllerina). Ajatuksena on yhteistyön kohentaminen, jotta järjestöiltä ei kaikilta menisi aikaa samojen asioiden pohtimiseen mm. rahoittajien vaatimusten muutoksiin, verotukseen ym. Ajattelin hieman benchmarkata ja kysyä sinun kokemuksiasi. Miten teillä toimii keskusjärjestö/jäsenjärjestö yhteistyö? Onko teillä joku toimintatapa yhteistyöhön, mikä toimii erityisen hyvin? Sähköinen kommunikointi postilla, sharepointilla tms. vai räätälöidyillä alustoilla? Yhteistyön vetovastuu, yhteydenpitotavat ja tiheys? Ihan perusjuttuja siis. Jos et ehdi vastaamaan, ei huolta mutta kaikki kommentit tervetulleita. Yritän saada tekemistä meillä hieman uudistettua. Oikein pirteää kevättä sinulle joka tapauksessa! - Terhi.

2.4.2017

S. S., Director of Administration, external organization

Meillä ollaan melko varovaisia yhteisten ohjeistusten suhteen jotta kukaan ei vain keksisi ajatella meitä jotenkin konsernina. Sitähän emme mitenkään ole, vaan kaikki ovat itsenäisiä toimijoita. Tapaamme piirien toiminnanjohtajat säännöllisesti kahdesti vuodessa (á 2 päivää), sekä vielä suuremmalla foorumilla niin että kaikki puheenjohtajatkin ovat läsnä kerran vuodessa niin ikään kaksipäiväisessä tilaisuudessa. Viestinnällä on lisäksi säännölliset Skype-palaverit viestinnästä vastaaville. Sitten olemme ottamassa käyttöön toiminnanjohtajille extranet-sivustoa, jonne on tarkoitus viedä sellaista materiaalia josta heille voisi olla hyötyä. Myös viritteillä on suljettu Yammer-ryhmä talous-, hallinto-, HR ja järjestöasioita varten. Siinä ajatuksena on lähinnä osaamisen siirtäminen joka suunnassa. Näistä teknisistä alustoista ei vielä ole kokemusta piirien ja yhdistysten osalta, mutta meillä on omat sivustomme omille hallintoelimillemme ja ne toimivat hyvin. Siinä ehkä pähkinänkuoressa.

Appendix 5.

Proposal Feedback

Lähetetty: 23. huhtikuuta 2017 12:35

Hei Terhi,

Kiitos viestistä!

Olin tällä viikolla töissä vain yhden (1) päivän, joten en valitettavasti ehtinyt kommentteja lähettämään, mutta jos vielä ehtisi......

Kommentteja voi laittaa ainakin seuraavista asioista:

1.   Ovatko tavoitteet 1-6 selkeät? Tavoitteet ovat mielestäni selkeät ja vaikuttavat sekä hyödyllisiltä että mielenkiintoisilta.

2.   Tarvitaanko kaikkia kohtia 1-6? Lisäkohtia? Kaikki kuusi (6) kohtaa tuntuvat olevan tarpeellisia, ei tule mieleen, että mitä voisi vielä lisätä.

3.   Oletteko samaa mieltä vastuu-kohdasta? Kyllä

4.   Onko aikataulu mahdollinen? Aloituspv tuntuu tulevan melko pian, onkohan siihen kaikilla mahdollisuutta? Myöskin kesäaika tuo hieman haasteita aikataululle, kun kesälomia vietetään mahdollisesti eri aikaan.

Kiitos Sinulle tästä tekemästäsi työstä!

Mukavaa alkavaa viikkoa!

Lähetetty: 21. huhtikuuta 2017 16:40

Hei Terhi!

Tässä minulle heränneitä ajatuksia tästä:

-      liitteet taustoittavat hyvin toimintasuunnitelmaa, en tuosta aloitustaulukosta ensin saanut selvää mitä ajetaan takaa, mutta taulukon jälkeinen teksti ja liitteet selvensivät

-      en kuitenkaan näistä hahmota, miten mukana olisi pieni toimija, jolla ei ole omaa talouspäällikköä

-      Päädyn siihen, että joko vastuu tai aikataulukohta on mahdoton meidän kaltaisellemme pienemmälle, ei myytäviä palveluita tekevälle toimijalle. Minulla ei ole mahdollisuuksia osallistua toukokuun aikana tähän työstämiseen siinä määrin kuin taloilla, joissa on enemmän henkilöstöä ja muita resursseja tähän. En myöskään pysty tuomaan riittävää asiantuntemusta keskusteluun, hallitsen taloushallintoa riittävästi mei-

dän toimintaamme, mutten väitä olevani alan ammattilainen vaikka kirjanpitoa olen joskus opiskellut ja tehnyt. Toimintasuunnitelmasta en hahmottanut, miten paljon työaikaa tähän tarvittaisiin, edes minimiosallistumiseen, mutta oma kalenterini on nyt niin täynnä tuota X-uudistusta ja muuta toimintaa, vuosiraporttia ja hankehakemuksia etten uskalla luvata osallistumista tähän muutoin kuin tilannetta seuraten. Joten joko tuota vastuu-kohtaa "Kaikki" pitää rajata esim. kaikki ilmoittaneet tai kaikki järjestöt, joilla myytäviä palveluita tai oma taloushallinnon henkilö tms tai sitten tuo aikataulu "valmis 31.5.2017" pitää. Molemmat eivät onnistu. Korkeintaan pystyn näin viime tipalla viimeisenä päivänä jotain kommentoimaan jos se lasketaan osallistumiseksi, muunlaista panostusta meillä ei ole tällä aikataululla mahdollista tähän luvata. Ei vain ole työaikaa eikä tekijöitä osallistumaan. Jos tämä on sama ajatus kuin sinulla on tuossa ehdotuksessa suljettu verkosto, että osallistujat määritellään ja siinä voimme jäädä ns ulkorinkiin, suunnitelma on ok. Mutta koska tuossa vastuu-sarakkeessa mainitaan kaikki, niin toivon tähän toimintatapaa missä voi kommentoida etänä olematta mukana työryhmän työskentelyssä, koska jälkimmäiseen meillä ei riitä resursseja toukokuun aikana.

-        Mitä tarkoittaa yhteinen käyttöliittymä? Yhteiseen kirjanpidon järjestelmään? Vai muutoin? meillä ei tällä kulurakenteella ja toimintamme kannalta ole perusteltua kasvattaa taloushallinnon kuluja käyttöjärjestelmillä, koska sille ei ole selkeää tarvetta meillä. Ei ole tarkoitus olla negatiivinen, yhteinen kehittäminen on aina hyvästä, mutta minun toimenkuvaani kuuluu vastata, että järjestömme kulut ovat toimintaamme nähden kohtuulliset. Ja kaikki isommat muutokset täytyy ainakin ilmoittaa rahoittajalle, koska budjettimme nämä kohdat ylittyvät äkkiä sillä tähän ei tälle vuodelle oltu varattu mitään muuta kuin normaalin toiminnan kasvun tuomat kulut.

On hienoa, että kehitetään yhdessä, mutta meidän "erilaisten" ja pienten järjestöjen on vaikea kantaa samanlaista vastuuta kehittämisestä kuten isompien. Mutta jos on mahdollista osallistua esimerkiksi kommentoimalla tai jotenkin "kevyemmin", minkä saan vielä muun työajan oheen kuten näin perjantaina illasta tms niin siinä voin nostaa meidän näkökulmaamme esiin. Mutta aiotun lainen kaikkien osallistuminen ei meillä ole joko yhtä suurella työajalla tai tuolla aikataululla mahdollista, jommankumman täytyy joustaa.

Lähetetty: 21. huhtikuuta 2017 14:40

HEi,

kommentoin, valitettavasti, vain lyhyesti.

Olen varmasti aika huonosti perillä, mikä tarkoitus tällä projektilla on. Koska onhan siten, että on olemassa jo esim. yhteiset tilikartat, yhteisesti sovitut periaatteet esim. vyörytyksille (RAY/STEA –,kirjanpitolait ja –asetukset –ohjeistus jne.) kaikille kirjanpitoon/tilinpäätökseen jne. kohdistuville asioille, eri ohjelmistot mm. eri asioiden tilastointiin. Eli on paljon asioita, jotka on jo ohjeistettu – kaiketi olette ottaneetkin huomioon. Vaikka niitä näyttää olevan esim. Ehdotettu ratkaisu – osiossa, näytti että ovat vielä ratkaistavia?

Mitä muuta asiaa tarvitsee päätöksenteon tueksi, ehkä tämä menee sinne puolelle , tarkoitus ja hyöty? Tämä olemme monta kertaa pohtineet esim. Taloudenhoitajien päivien yhteydessä, että miten saisi yhteistyötä ja informointia lisää ja joitakin asioita keskitetysti johonkin kaikkien käyttöön.

Tutkin aikaisempia viestejä, ja perehdyn asiaan. Käsitin alkuun, että tämä on lopputyöhösi liittyvää asiaa ja tutkimusta. Nyt ymmärsin, että onko tarkoitus tehdä tästä toteutettava projekti?

Lähetetty: 21. huhtikuuta 2017 14:12

Hei,

Tässä kommentteja:

•   Odotin jotakin konkreettista ehdotusta yhteistyön muodoista ja rakenteista (erilaiset foorumit, tapaamisten määrät, koordinaatio yms.). Yhteistyö olisi helpompi aloittaa kun olisi jo valmis ehdotus rakenteeksi.

•   Toimintasuunnitelmassa on asioita, jotka on hyvä muistaa kun yhteistyötä aletaan rakentaa, mutta tällaisenaan se jää mielestäni aika kaus käytännöstä ja tuntuu hiukan työläältä/ahdistavalta.

•   Mielestäni kaikki toimintasuunnitelman asiat voisi ensin työstää pienessä työryhmässä kaikkien yhteiseen keskusteluun ja arviointiin. Ja osaan toivoisin tosiaan ratkaisuehdotusta tästä tutkimustyöstä, ettei työryhmänkään tarvitsisi aloittaa "tyhjästä".

•   Yksi aikataulu koko kokonaisuudelle olisi parempi ottaen huomioon sen, ettei ole mahdollisuuksia tavata tiheästi.

- Liitteet ovat selkeät ja niissä olevat asiat tärkeitä.

Lähetetty: 21. huhtikuuta 2017 13:45

Hei Terhi,

tavoitteet eivät kaikilta osin ole ihan selkeitä, mutta sen voin ottaa omaan piikkiini, kun en ole kauheasti asiaan perehtynyt. Aukenevat varmaan, kun asiassa edetään.

Aikataulu kuulostaa realistiselta. Toki niiltä, ketkä työryhmiin/pilotointiin lähtevät, vaatii enemmän panostusta.

Hyvää viikonloppua!

Lähetetty: 21. huhtikuuta 2017 10:10

Muutama ajatus nopeasti:

Jaetaan tieto ja mahdollistetaan kysyminen, muuten aineistopankin kehittäminen ja hyödynnettävyys kärsii.

Taloushallinnon näkökulmasta pitäisi saada tilitoimiston kirjanpitäjä mukaan? Siis niiltä yhdistyksiltä jotka käyttävät tilitoimistoa.

Taloudenhoitajien päivä ei tällä hetkelle anna ainakaan meidän yhdistyksen kirjanpitä-jälle mitään. Syynä varmaan se, ettei kukaan tiedä mitä pitäisi käsitellä, koska suurin osa yhdistyksistä on ulkoistanut kirjanpidon.

Käsittääkseni suurin osa avustuksista tulee Stealta, jolla on oma ohjeistus. Keskenämme emme varmaan pysty ratkomaan avustusten käytön ongelmatilanteita. Tuleeko Stea mukaan tähän verkostoon?

Välimatkat ongelma, videokokoukset olisi kiva saada rutiineiksi. Tai koulutusta webinaarina jolloin jokainen voisi katsoa sen oman aikataulunsa mukaan?

Lähetetty: 21. huhtikuuta 2017 9:14

Hei Terhi,

Tässä on paljon hyviä asioita, mutta minä jäin tähän jotenkin kaipaamaan tavoitteeksi vielä lopputulosta, eli mihin tällä toimintasuunnitelmalla pyritään. Tarkoitan kuvausta lopullisesta verkostosta, sellaisena kuin se on valmiina. Itse ajattelen, että tarvitaan konkreettinen maali, jonne pyrkimiseksi tehdään toimintasuunnitelma, ja nopealla lukemisella (toki en ehdi tähän nyt kovin paljon aikaa käyttää) en löydä tästä visiota siitä, mitä halutaan eli mitä kohti toimintasuunnitelma vie. Nyt yhteistyö ja ammattitaidon jakaminen ovat minun näkökulmastani ilmaistu kovin yleisellä tasolla, eli vielä on pitkä matka valmiiseen yhteistyöhön ja sen konkreettisiin muotoihin. Toki voi olla että ymmärsin alun perin väärin työsi aiheen – ajattelin, että teet kuvauksen yhteistyöstä ja millaista se parhaimmillaan on, mutta ehkä tavoite onkin antaa eväät yhteistyötapojen miettimiseksi.

Lisäksi jään kaipaamaan tähän vahvemmin verkoston onnistumisen edellytysten esiin nostamista – meillähän on täällä jo nähty, kuinka taloushallinnon hankkeisiin yhdistykset eivät lähde mukaan alkuinnostuksesta huolimatta. Näillä tarkoitan:

1.   yhdistysten sitouttaminen verkoston toimintaedellytysten luomiseen – tässähän ei riitä, että talousihmisistä tällainen verkosto on hyvä ja tarpeellinen, vaan sen luomiseen ja tiedon sinne tuottamiseen täytyy käyttää aikaa. Eli sitoutumisen täytyy tulla vähintään toiminnanjohtajatasolta – tähänhän käytettäisiin työaikaa, ja sen käytöstä päättää viime kädessä työnantaja. Niin tylsää kuin se onkin, tässä saatetaan törmätä ylityökysymyksiin ja sen kaltaisiin haasteisiin, kun kaikilla on kädet täynnä työtä muutenkin. Jos ei ole aikaa verkostoon osallistua tai siellä tietoa jakaa, niin verkosto kuihtuu. Tällä hetkellähän tällaiseen koordinaatioon/yhteistyöhön ei ole osoitettu rahoitusta tai henkilöstöresurssia esimerkiksi keskusjärjestössä.

2.   verkoston ohjeet - jokaisella yhdistyksellähän on omat vastuuhenkilöt (viittaan hallitukseen), mikä asettaa haasteet yhteisille ohjeistuksille toisin kuin konsernirakenteissa, joissa vastuuhenkilöt ovat kaikilla konserniyhteisöillä viime kädessä samat.

3.   Jossain oli raportoinnin yhtenäisyys – tämähän ei ole sinänsä itseisarvo, jos yhdistysten raportteja ei vertailla keskenään.. Tällä hetkellähän vertailua ei aina-

kaan minun tietojeni mukaan ole (esimerkiksi tunnuslukujen osalta) – jos olisi, olisiko siitä hyötyä, on toinen asia – mutta sekin vaatii tekijänsä eli resursseja, vertailuraportit eivät synny itsestään. Jos taas raportoinnin yhtenäisyydellä tarkoitetaan vain Pidä kiinni – yksikköjä, niin niitähän on näistä kolmestakymmenestä vain kuusi, ja sen raportoinnin yhtenäisyys on keskusjärjestöön pyydettävien raporttien ohjeistuksen takana.

Ymmärränhän oikein, että suljetussa verkostossa jäsenenä ovat kaikki jäsenyhdistykset?

Vastuukohta on varmastikin ihan ok, toki voi olla hankalaa saada kaikilta mielipiteitä, ja ovatko kaikki kolmekymmentä tähän sitoutuneita ja onko se edes tarpeen?

Asian eteenpäin vienti toukokuussa (jollei sinulla ole jo sovittuna työryhmän henkilöitä ja aikaa varattuna) voi olla kovasti haasteellista – itse olen kyllä mielelläni mukana, mutta toukokuu jo kovasti täynnä merkintöjä.

Tässä nopeasti kirjoitettuja kommentteja, valitettavasti en ehdi tätä enempää nyt hioa tai pohtia.

Tsemppiä työn eteenpäin viemiseen!