

# Billable hours as coordination mechanism to organizational entrainment

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Organizational Design and Development

Master Business Administration

14-08-2017

## Abstract

In this study is investigated how the use of billable hours can contribute to organizational entrainment. The research has a qualitative approach and is conducted within an IT consulting firm. According to Perez-Nordtvedt, Payne, Short and Kedia (2008) organizations and thus the employees need to deal with temporal changes constantly. There is a need to synchronize the internal activities to the external environment. Billable hours can function as coordination mechanism to help consultants to temporally coordinate projects with each other. Eleven senior business consultants from the advisory department are interviewed and the data indicates that billable hours can help consultants to temporally coordinate projects with each other. Findings suggest that billable hours are helpful in allocating resources and that it provides insight in how many hours are left for particular projects. In this way consultants can pace projects with each other. However, despite the fact that billable hours are helpful for consultants to temporally coordinate projects with each other, billable hours do not support consultants to plan activities that they need to perform.

Keywords: Billable Hours, Organizational Entrainment, Temporal Coordination, Consultants

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## 1. Introduction

The last quarter century there has been an emerge of large professional service firms with hundreds or sometimes thousands professionals (Baden-Fuller & Bateson, 1990). The rapid changes and intense competition in the business environment, makes the business more uncertain (Andriopoulos & Gotsi, 2005). There is more competition and professional service firms have to distinguish themselves. The time professionals have to finish a particular job is getting more under pressure (Southerton, 2003). Everything needs to happen faster, with strict deadlines and excellent performances. This has an influence on the organizational behaviour and how all the activities in the organization are coordinated. Organizations need to coordinate all the activities in time. It is about temporal structuring. According to Orlikowski & Yates (2002), temporal structuring characterise people's everyday engagement in the world. Examples of such temporal structures are the academic calendar, deadlines or office meetings. How everything is coordinated in time can be seen as entrainment. Perez-Nordtvedt, Payne, Short and Kedia (2008) argue that organizational entrainment is the process where organizations have to deal with temporal change. They need to synchronize their activities to the external environment. Organizations need to entrain their activities and search for the right, so-called phase and tempo, in order to synchronize to their external environment.

So, to coordinate all the activities in time, coordination mechanisms can help to coordinate these activities. In the end a better organizational entrainment exists. One of the possible coordination mechanisms that can be used to get organizational entrainment is billable hours. The idea of billable hours is that the time a professional works on a particular project can be assigned to a particular client and be charged. So, billable hours are hours that consultants work, for which they could charge clients (Evans, Kunda, Barley, 2004). The hours worked but not billed to clients or specific projects are known as unbillable hours (Evans et al, 2004). Billable hours can be used to coordinate all the activities that need to be done in a particular time. In this way organizations can keep an eye on their time and their performance. Billable hours are useful for coordinating temporal activities.

In the literature there are a lot of articles and books about entrainment. We know why entrainment is important for organizations and it is described in various ways. Entrainment has been studied on individual and team levels, but the application of entrainment theory in organizations and how it works in organizations on a practical level has been lacking (Perez-Nordtvedt et al., 2008). But, more important, we know a little about how organizational entrainment is achieved in practice. This research will contribute to this gap. Billable hours can be seen as a coordination mechanism to achieve organizational entrainment. Billable

hours can be seen as a temporal coordination mechanism. Up to now there has been a lot of research at the use of billable hours at law firms (Fortney, 2005, Richmond, 2000, Kaveny, 2001, Malos & Campion, 2000). In this research an IT consulting firm <sup>1</sup> is the research unit. Several senior business consultants from the advisory unit are interviewed, who work extensively with billable hours. In this way the research contributes to the literature on the field of billable hours in consultancy firms. The senior business consultants that are interviewed do all work with billable hours and are involved in several projects at the same time. That is why this organization is chosen to look at how billable hours can contribute to organizational entrainment in practice.

In this research the researcher looks in depth to the process of the use of billable hours and how it contributes to organizational entrainment. We know a little about the relation between coordination mechanisms, especially billable hours, and how that contributes to organizational entrainment. The goal of this research is to get more insight in how billable hours can contribute to organizational entrainment. The research question is;

*“How does billable hours contribute to organizational entrainment within an IT consultancy firm?”*

This thesis is structured in five main parts. It will start with a theoretical chapter where the key theoretical concepts entrainment and billable hours are explained. In the third chapter the research design of this study will be discussed. In the fourth chapter the key findings that have emerged from the study will be presented. After the analysis there is a chapter with discussion and theoretical and practical implications. The last chapter contains limitations of this research and implications for further research.

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<sup>1</sup> This is an alias for the name of the organization used as research unit.

## 2. Theoretical background

Consultants constantly have to deal with the wishes of their client. The client pays the consultant for solving a problem that the client / organization has. The consultant needs to align the work activities with the wishes of the client. This process needs coordination. Length of a particular work period and deadlines has an effect on the pace and speed of activities individuals and groups perform. According to McGrath and Kelly (1986) this is also called temporal entrainment of the task performance processes. Empirical studies at individual and group levels show that entrainment has an influence on performance of an organization (Labianca, Moon & Watt, 2005). Consultants need to manage their time in order to successfully adhere to the clients need. In order to understand exactly what this concept of temporal entrainment entails, it is important to first understand what we mean by time. Therefore, this chapter starts with the explanation of the concept time and thereafter the entrainment concept will be discussed. Lastly, billable hours will be explained and the possible contribution of billable hours to the entrainment of an organization.

### 2.1 Time

There is a growing interest in dealing with issues of coordination from a temporal perspective (McGrath, 1990, Bardram, 2000), as in the consultancy world it is all about time, timing and time cost (Bluedorn & Denhardt, 1988). Consultants transform time into money (Yakura, 2001). In this thesis the definition of Orlikowski & Yates (2002) about the time is used to understand how time is interpreted. The definition of time is; "Time is experienced in organizational life through a process of temporal structuring that characterizes peoples everyday engagement in de world" (Orlikowski & Yates, 2002, p.684). This definition is chosen because it allows people to understand time as an objective or subjective phenomenon. This means that people in organizations experience time through the shared temporal structures, which makes it possible to organize and coordinate their work activities. When people are doing a project, they use temporal structures like a project schedule to organize their on-going practices. According to Orlikowski and Yates (2002), temporal structures can be understood as both shaping and being shaped by on-going human action. For example, weekly meeting schedules, project deadlines, academic calendars and financial reporting periods can be seen as temporal structures that are created and used by people to give rhythm and structure to their everyday work practices (Orlikowski & Yates, 2002). Time needs to be coordinated well. Reddy, Dourisch and Pratt (2006) argue that activities cannot be undone or replayed, which makes it important that consultants need to spend their time right at the first time. Another thing that is important is that people need to distribute their work temporal,

because it is not possible to let all the activities take place at the same moment (Reddy et al, 2006). How all the activities are coordinated in time can be seen as entrainment.

## **2.2 Entrainment**

Entrainment comes from the natural sciences and can be used to look at organizational behaviour (Ancona & Chong, 1996). Entrainment is the phenomenon in which one cyclic process becomes captured by and set to oscillate in rhythm with another process (McGrath & Kelly 1986). Ancona and Chong (1999, p.6) define entrainment as; “Entrainment is the adjustment of the pace or cycle of an activity to match or synchronize with that of another activity”. It is about pace, speed and rhythm of activities. Entrainment is a subject that comes from biology in regard to the linkage between cycles in organism. An example for human being can be the periods of light and darkness in a 24-hour day. These periods are linked to cycles of our own behaviour such as sleeping and eating.

According to Perez-Nordtvedt, Payne, Short and Kedia (2008) organizational entrainment can be seen as the processes by which organizations cope with temporal change by synchronizing their internal activity cycles to those of the external environment. The external environment can be seen as the so-called zeitgeber/time-givers (Aschoff, 1979). Customers, suppliers or government can be seen as examples of the dominant external environment (Khavul, Perez-Nordtvedt & Wood, 2010).

Organizations need to synchronize their activities, by bringing them to the right place in the right time, which can be seen as temporal ordering (Bluedorn & Denhardt, 1988). Synchronization can be seen as a temporal mechanism that enables an organization to have a better integration, interaction, socialization and communication between the organization and the environment. Synchronization is thus the adjustment of one activity to match with that of another (Ancona & Chong, 1996). Phase and tempo matching are examples of synchronization of activity cycles. Phase is about aligning and tempo about speed. Phase concerns aligning specific organizational activity cycles to the external environment. An example of phase aligning is the just-in-time delivery to the client. Tempo can be seen as matching the speed of organizational activity cycles to that of the zeitgeber (Ancona & Chong, 1996), for example how fast a project must be done. The strength of temporal cycles will determine which cycles will entrain to which (Ancona & Chong, 1996). There are various dominant cycles and weaker cycles. Dominant cycles can be for instance the external environment and weaker cycles can be project schedules that are made within a firm. These schedules can be changed if the client asks to change something in the project. Organizations

that are able to align (phase) and pace (tempo) their activities in a good way to their external environment will have better organizational entrainment and will perform better than other organizations who are not able to align and pace their activities (Standifer & Bluedorn, 2006). The operationalization of this concept can be found in chapter three (see page 15).

### **2.3 Coordination**

A big advantage of organizational entrainment is that it not only focuses on what is being done, but is more searching for phases and patterns and how fast they occur. The speed of an organization changes over time. So, the entrainment concept is really suitable for a researcher to look at how well an organization can align and adjust speed to cope with the changes in its particular environment (Gersick, 1994). There are periods where they need to speed up activities, but there are also periods where they can slow down their activities (Ancona & Chong, 1996). In consultancy firms this depends on how many clients and projects they have to serve in a particular timeframe. These projects need coordination about who is going to act in projects and how much time a project takes. Coordination can be seen as a way of regulates the dependences among activities in an organization (Malone & Crowston, 1994). The timing and speed of these activities are very important for corporate success.

Teams can use different mechanisms to coordinate temporal problems. This can be scheduling which include deadlines (Montoya-Weiss, Massey and Song, 2001). As mentioned above, synchronization can also be used to coordinate. The allocation of resources, specifying the time to be spent of specific tasks can also be seen as a particular coordination mechanism (McGrath, 1991). If all the activities are coordinated well, there is a good entrainment in an organization. Another possible coordination mechanism is the use of billable hours. In the next paragraph billable hours will be explained and how it can be seen as temporal coordination mechanism.

### **2.4 Billable hours**

In the literature is a clear understanding that time is closely related to organizational productivity and that time could be viewed as a resource to be managed in the pursuit of organizational objectives (Bluedorn & Denhardt, 1988). Consultants constantly have to deal with time and how they keep an eye on the time they use for particular project.

Billabe hours can help keep an eye on time and play a big role in the work of consultants. Consultants are continuously engaged in transforming time into money (Yakura, 2001). Their services are often measured in hourly units called billables. Billable hours are hours of work, for which they could charge clients (Evans, Kunda & Barley, 2004). Billable hours are

calculated by setting a rate, which can be a rate per hour or per day. This rate is based on writing down all activities and how long it takes to do them, and then billing the client for that time (Durrani, & Singh, 2011). The hourly rate is also based on rate a particular consultant have. Hours are entered into a billing system and then multiplied by the billing rate for the consultants. These rates differ between junior consultants, senior consultants, managers and partners. Junior consultants do have a lower billing rate then managers or partners. The calculation of billable hours is called “utilization”. According to Alvehus and Spicer (2012, p. 501) “Utilization means the number of billable hours divided by full work-time working hours”. According to Yakura (2001), this rate is generally above 75%. This means that 75% of the hours that a consultant works should be billable to a specific project. Most of the time consultants work longer on a regular basis to get the work done (Watts, 2009).

Hours that are worked, but cannot be assigned to a specific project/client is called unbillable hours. These unbillable hours can be divided in two types. The first one is hours that contractors could have billed, but did not. The second one is hours that were necessary for completing the job, but for which they could not bill the client (Evans et al, 2004). There are reasons that consultants have unbillable hours. Sometimes the project requires more time than the terms of the contract allowed. Another reason is that consultants sometimes choose specifically to log unbillable hours because they want to make a good impression on the client they work for. The rationale behind this is that consultants hope by working more hours than billed, the client will give a positive recommendation at the end of the project (Evans et al, 2004). The last reason why consultants have unbillable hours is that consultants have other activities besides their projects, which are called supporting activities. Such activities are for example, learning new skills, adapt to new technology and other education. The time they use for these activities cannot be assigned to a project, so it is unbillable time. This also is the case for answering mail and office meetings. These are not project related, but a consultant has to answer emails and attend to office meetings. The operationalization of this concept can be found in chapter three (see page 17).

## **2.5 Billables as coordination mechanism**

The use of billable hours can be seen as an important coordination mechanism in consultancy firms (Alvehus & Spicer, 2012). Consultants are not specifically being told what they need to, but they are told to flexibly reconfigure themselves to meet deadlines and periods that shifting over time (Ancona & Chong, 1996). Billable hours can help to coordinate the activities. Billables are used to measure performance and control work at consulting firms (Yakura,

2001). Billables can be used to measure the performance of two aspects. The first aspect is the performance of the organization and the second aspect is the performance of the consultant individual.

First of all, the performance of an organization can be measured by using billables. Billables are closely related to the profitability of a firm (Yakura, 2001) and salary, bonuses and the growth within the firm are largely based on the number of hours billed. The use of billable hours is helpful to legitimate the value of the services of an organization. Financial rewards are assigned to the service, which results in hours billed (Yakura, 2001).

Billing systems also allows consulting firms to control the work and the workload (Yakura, 2001). Consultants register their hours and at the end of the week, month or quarter, billing reports are made. Senior managers and partners can get information out of this billing report. They can find information about their clients, how much time a project of a particular client costs and what they pay and how much time of the consultant is billed to a particular project. The billing reports also give the senior managers and partners insight in possible scheduling problems. Consultants schedule their time around the needs of the client and the projects. Senior managers and partners can get insight in how they do this and if there exists problems.

Billable reports also get the individual professional consultant more visible. The performance of an individual consultant can also be measured and controlled by billable hours. Billable time is the dominating indicator of individual performance (Alvehus & Spicer, 2012). According to billable hours, the higher the number of hours billed, the more valuable the consultant is to the organization. Billable hours can be used to look at the performance level of an individual consultant. Billables are the main measure of the productivity and commitment of consultants (Stevens & Woo, 1992). It is a measure of commitment to the client, but also a key to success, promotions and a good career. Billable hours can be seen as an important indicator in promotion decisions (Durrani & Singh, 2011). Consultants that have a good amount of billable hours will get their promotion and bonuses (Fortney, 2005). The assumption is that billing many hours correlates with the perception of excellent quality of a consultants work.

## **2.6 Contribution of billable hours as coordination mechanism to organizational entrainment**

Looking at both concepts, billable hours can be seen as a coordination mechanism that can contribute to the entrainment of organizations. Organizations want to achieve a particular end, which can be achieved by using means. It refers to the actions that are carried out to achieve

something else. In this research billable hours can be seen as the means to achieve the end, which is organizational entrainment.

Till now, billable hours can be seen as a concept that has two functions. First, billable hours can be used to translate time into money, which clients can be charged for. Second, billable hours can be used as a performance measure to look at the performance of the organization and the individual employee. In this thesis a third element of billable hours is researched, which is that billable hours are framed as a coordination mechanism and can be helpful to coordinate time and activities in a particular way. It could be the case that billable hours contribute to organizational entrainment in a few ways. First of all, billable hours can give insight in how long a consultant is working on a particular project. This insight in how long the consultant is working on a particular project could be helpful to align activities in a better way to the client and to the internal activities in the organization. So, can billable hours help to align activities better? Second, can billable hours help by matching the tempo of accountants and consultants to the wishes of the client? Can there be a better match in timing and speed of activities between organizations and their clients? Do organizations and their employees work at the right tempo or do they have to speed up or slow down the activities? If billable hours contribute to this process, organizations can get the right / better fit with their external environment. Third, looking from a more internal perspective billable hours maybe contribute to the entrainment inside the organization. Do billable hours allow organizations to coordinate resource allocation in processes? We could argue that if the organization has insight in what the billables of consultants are, they can assign them to specific projects. In this way the time organizations can spend is used more effective and efficient.

The formulated question; *“How does billable hours contribute to organizational entrainment within an IT consultancy firm?”* will be further researched in this master thesis. Interviews with senior business consultants from the IT consultancy firm are performed to get more insight in how billable hours contribute to entrainment.

## **3. Methodology**

### **3.1 Research strategy**

To get clear how billable hours can contribute to organizational entrainment, a qualitative approach is used for this research. Qualitative research focuses on collecting and interpreting multilingual material, to make statements about a social phenomenon (Bleijenberg, 2013). By using a qualitative approach a more in depth and better understanding of how billable hours are useful to get organizational entrainment. The aim is to understand how entrainment is achieved in practice. The goal is to get a better in depth understanding about the practices and processes. To achieve this goal, a case study is used. This is appropriate for answering the research question because it allows the researcher to look more in depth to the process and practices about how billable hours contribute to entrainment in a consulting firm (Yin, 2009). A deductive approach is used. This is useful in this research because it allows operationalizing key concepts on the basis of previous knowledge. It is based on existing theoretical frameworks (Burns & Grove 2005). This means that a focus is given from the existing literature and that it gives guidance by researching how billable hours contribute to entrainment.

### **3.2 Case description**

For this research an IT consultancy firm is the research unit. This firm is chosen as research unit, because the consultants in the firm make extensive use of billable hours and they work on different projects, which allows looking at how the coordination between projects is. The IT consulting firm in total has around 1000 professionals and it is the biggest IT consulting firm in the Netherlands. They have three offices located at Zoetermeer (headquarter), Apeldoorn and Groningen. The IT consulting firm has clients in different markets like industry, finance, education, government and healthcare. The unit that is chosen for this research is the advisory unit. In the advisory unit, 43 senior business consultants are employed. These senior business consultants give advice about IT issues. It is also called boardroom consulting, because the senior business consultants give strategic advice about IT issues. At the advisory unit, only senior business consultants work. This means that in this research only senior business consultants are interviewed. The conclusions that are made at the end of this research are based on the stories of the senior business consultants. The advisory unit is chosen because, the senior business consultants are involved in several projects at the same time and billable hours play a role in their work activities. The IT consultancy firm has another unit named I&PS, but at that unit consultants only work on one

project at the time. Only when that project is finished, they move on to another project. Because the consultants work on one project at the time, that unit is unsuitable for this research, because the aim of this research is to get insight in how consultants temporally coordinate many projects with each other to get in the end organizational entrainment. The IT consulting organization sees themselves as an agile organization. According to Highsmith and Cockburn (2002), a growing number of software and IT projects are extreme projects that are turbulent, uncertain and full of change. Working via an agile way allows teams to respond to erratic requirements changes and deliver products quickly. An agile process includes three main requirements (Lindvall, Basil, Boehm, Costa, Dangle, Shull & Zelkowitz, 2002). It must be an incremental process, which allows adaptation to internal and external events. The second attribute is that it needs to be modular and lean, which allows components of the process to come and go depending on the needs of the persons that are involved. The last important factor is that it needs to be time based, which means that it is built on work cycles, which contain feedback loops, checkpoints and guidance on using this information in the next cycle. The IT consulting firm that is used in this research works via the agile way. It is useful in IT projects, because they are most of the time turbulent, uncertain and full of changes. Websites and apps are most of the time developed via an agile way of working.

### **3.3 Operationalization Entrainment and Billable Hours**

In this section the operationalization of the two core concepts is explained. The items of the operationalization of the core concepts are explained and how they are useful for the data collection and data analysis. First the operationalization of entrainment is discussed and thereafter the operationalization of billable hours.

#### **3.3.1 Operationalization Entrainment**

The following definition of entrainment is used in this research: “Entrainment is defined as the adjustment of the pace or cycle of an activity to match or synchronize with that of another activity” (Ancona & Chong, 1999, p.6). Entrainment can be seen as the temporal adjustment of one activity to another activity. According to the definition of Ancona and Chong (1996) entrainment can be operationalized in three dimensions. The first dimension is the degree of adjustment of the pace of a project. In this case it is about the pace/speed of projects that are running at the advisory unit. So, it is the degree of adjustment of pace of project A to the pace of project B. This is the first dimension. The second dimension is the degree of adjustment of the cycle of project A to the cycle of project B. In this research a cycle can be seen as the process from beginning to the end of one project. The third and final dimension is the degree

of adjustment of the rhythm of project A to project B. These three parts can also be seen as the dimensions of entrainment. Pace is about the speed of an activity, cycle is about one single complete execution of an activity/project and rhythm develops over time based on cycles that are repeated (Ancona & Chong, 1999). In this research it means that the entrainment of processes of the IT consultancy firms depends on their pace, cycle and rhythm. An example of pace can be that some projects have duration of three months and some projects a duration of nine months. A cycle of a project is the time its needs from beginning to end. Rhythm is about the repetition of activities and can be for example making reports at the beginning and end of projects.

Moreover, this research is about organizational entrainment. It is important to stress out that the organization needs to adapt their internal pace, cycles and rhythm to the external environment. An organization needs to synchronize their internal activity cycles to those of the external environment (Perez-Nordtvedt, Payne, Short and Kedia, 2008). There needs to be a good alignment between the internal activities and the external environment of an organization. The above discussion of the entrainment concept leads to the following operationalization:

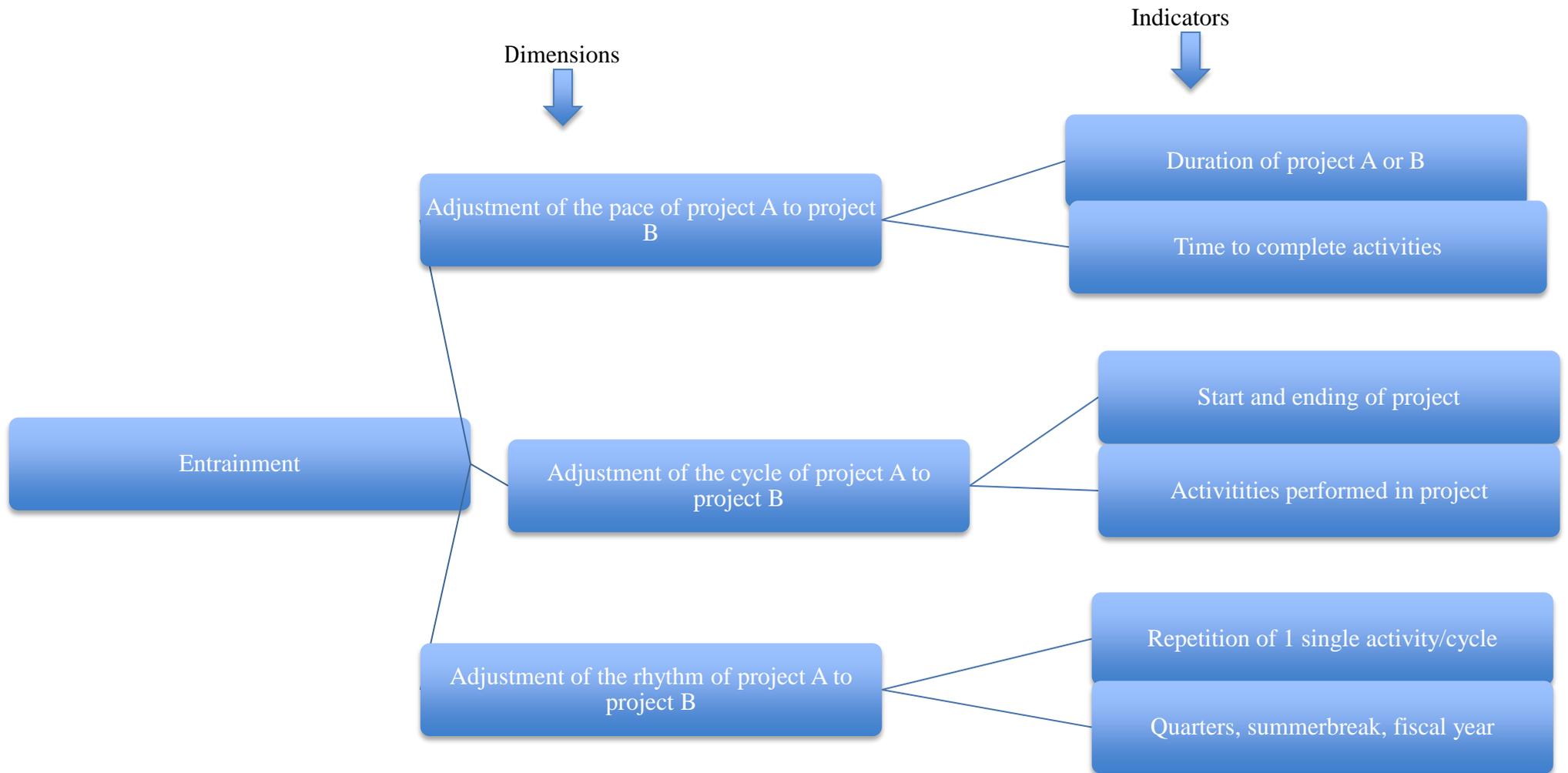


Figure 1. Operationalization of entrainment

The indicators that are developed are helpful to formulate interview questions. The interview questions that are formulated per indicator can be found in the table below.

Indicators Entrainment	Interview question Entrainment
<b>Duration of project A or B</b>	<ul style="list-style-type: none"> <li>- What is the duration of project X?</li> <li>- Why is there a difference in duration of projects?</li> <li>- How does the client determine the duration of projects?</li> </ul>
<b>Time to complete activities in project</b>	<ul style="list-style-type: none"> <li>- When do you need to perform certain activities?</li> <li>- Can you tell me something about the speed of performing activities?</li> </ul>
<b>Start and ending of project</b>	<ul style="list-style-type: none"> <li>- When is project X started and what is the expected end date?</li> <li>- On what factors depends the start and ending of projects?</li> <li>- How does the client determine the start and ending of a project?</li> </ul>
<b>Activities performed in project</b>	<ul style="list-style-type: none"> <li>- What kind of activities do you perform in project X?</li> <li>- Can you tell me something about writing reports? Is this happening fixed times?</li> </ul>
<b>Repetition of 1 single activity / cycle</b>	<ul style="list-style-type: none"> <li>- What kind of activities, for example making reports, is same for every project?</li> <li>- What kind of activities repeat themselves in every project?</li> </ul>
<b>Quarters, summerbreak, fiscal year</b>	<ul style="list-style-type: none"> <li>- How does fiscal year of summer breaks play a role in the organization?</li> </ul>

### 3.3.2 Operationalization Billable Hours

The second concept in this research is billable hours. According to Evans, Kunda and Barley (2004) billable hours are hours of work, for which they could charge clients. Hours that are worked but cannot be assigned to a specific client or project are called unbillable hours. So, billable hours exist out of billable hours and unbillable hours. These two, billable and unbillable, can be seen as the dimensions of the concept. Indicators for billable hours are billable activities, registration of hours and coordination of hours. Indicators for unbillable hours are unbillable activities and education and development. The discussion of the concept above leads the operationalization of billable hours, which can be found, on the next page.

The indicators that are created are helpful to formulate interview questions. The interview questions that are formulated per indicator can be found in the table below.

Indicator	Interview question Billable Hours
<b>Billable activities</b>	<ul style="list-style-type: none"> <li>- What are billable activities in project X?</li> <li>- When is time billable and when is it not?</li> <li>- Can you tell me how billable hours play a role in your work?</li> </ul>
<b>Registration hours</b>	<ul style="list-style-type: none"> <li>- Can you tell me something about the registration of billable hours?</li> <li>- When do you need to register you hours?</li> </ul>
<b>Coordination of hours</b>	<ul style="list-style-type: none"> <li>- How do billable hours help you in doing your work?</li> <li>- How do billable hours give you insight in how much time is spend on specific projects?</li> </ul>
<b>Unbillable activities</b>	<ul style="list-style-type: none"> <li>- What are unbillable activities?</li> <li>- When is time unbillable?</li> </ul>
<b>Education</b>	<ul style="list-style-type: none"> <li>- How is education and development registered?</li> <li>- How much time is there for education and development?</li> </ul>

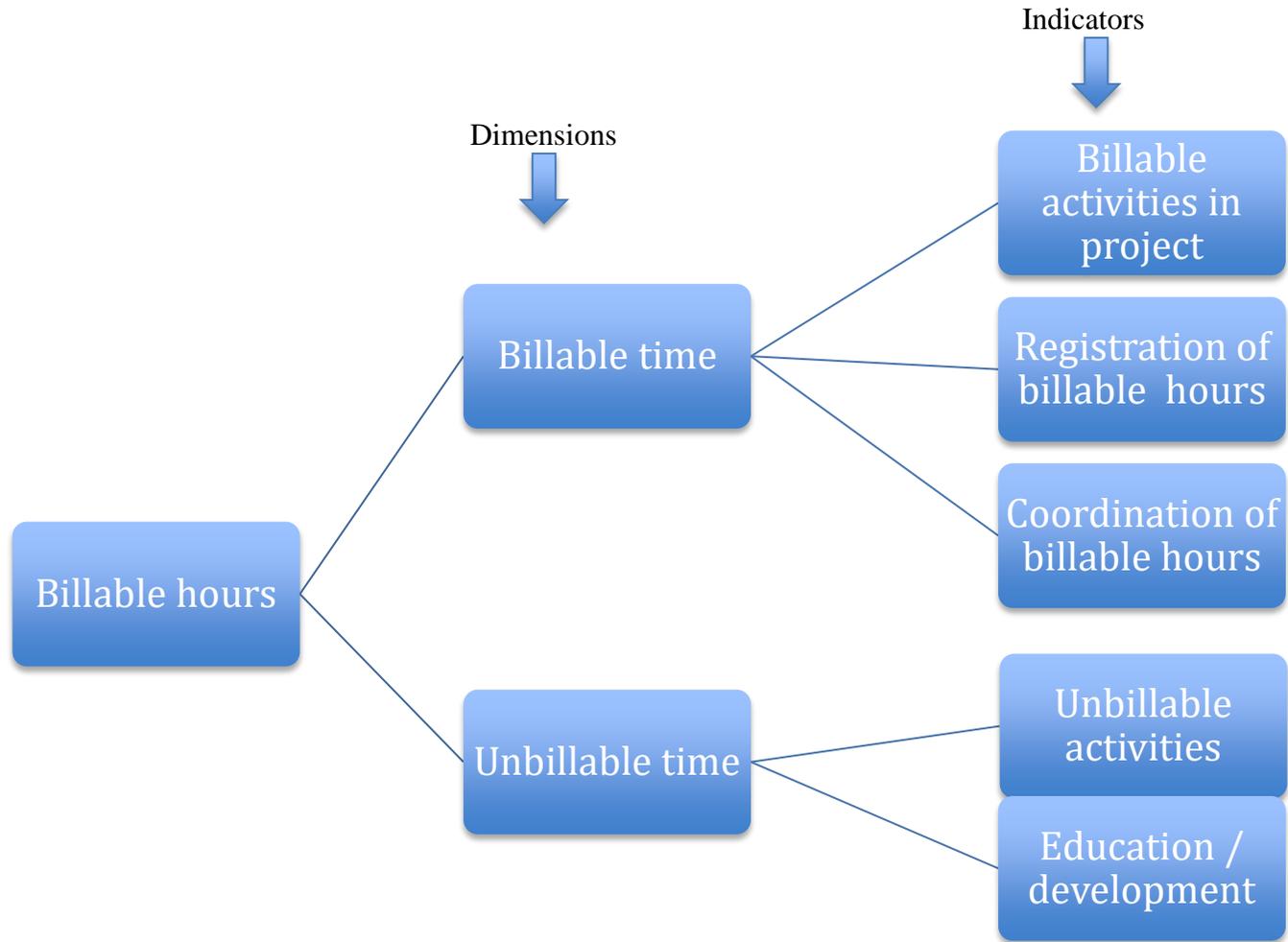


Figure 2. Operationalization of billable hours

### **3.4 Data collection**

In this research interviews are used to collect data. Based on this interviews an understanding is established of how billable hours contribute to entrainment in a consulting firm.

#### **3.4.1 Interviews**

In this research, knowledge about the organizational world is generated (Symon & Cassell, 2012). Interviews helped to generate this knowledge and provided insight in the behaviour of an organization. In this research a semi-structured form and face to face interviews are chosen. Semi-structured form is chosen because it gives the researcher guidance during the interview, yet at the same time it allows new perspectives that can arise (Symon & Cassell, 2012). Interview questions are prepared in advance, which gives the opportunity to ask questions about certain subjects and processes. Questions are asked about what kind of projects they are involved, what the most important results and activities are, how pace, cycle and rhythm play a role, what kind of typical problems they face according to temporal coordination and what kind of solution they have for that. In the end questions about the specific role of billable hours are asked. The interview questions can be found in appendix 8.1.

By doing interviews the researcher wanted to get insight in how the senior business consultants experience the use of billable hours and how it affects organizational entrainment. It must be explicitly said that only senior business consultants are interviewed in this research. In this research ten male senior business consultants are interviewed and one female senior business consultant is interview. Because it is an IT consultancy firm, more male consultants are working there. That is why more men are interviewed. The consultants were approximately between the 38-55 years old. During the interviews open questions are asked, which allows the consultants to answer in their own words (Bleijenberg, 2013). Because the interviewee can formulate their own answers, the researcher will get a better and deeper understanding in how the interviewee experiences particular processes and practices (Bleijenberg, 2013). While answering the questions, the researcher will also look at the behaviour of the interviewee. Did they speak cautiously or performatively during the interview? Did he/she has to think about questions before answering or does s/he answer directly? This can be helpful while analysing the data later on.

The duration of one interview was between 45 minutes and one hour. After performing eleven interviews the researcher had the feeling of saturation. This means that no new information or themes were observed in the data (Guest, Bunce & Johnson, 2006). If the

researcher did not have the feeling of saturation, the researcher would have in consultation with the organization performed more interviews. At the end of each interview the researcher told the interviewee that if s/he likes, that transcript could be send to him/her. The interviewee can read it and if something needs to be adjusted, because the interviewee said something that was not right or not meant in a particular way, it could have been changed.

### **3.5 Data analysis**

After performing the interviews, the researcher started transcribing all the interviews, which is done by verbatim transcription. This means that the interviews are transcribed literally. It captures every word that is said in the interview. The transcript leaves parts like false starts, repetitions, ambient sounds and non-verbal communication out (DiCicco-Bloom & Crabtree, 2006). The advantage of using verbatim transcription is that the researcher had the possibility to look at what exactly was said on the recordings. In this way the researcher was not dependent of the moment when the interview was taking place and the notes that s/he made, but can look at every word after the interview was performed.

After transcribing the interviews, the interviews have been coded. A template analysis is used to code the interviews. This is a technique that can be seen as thematic analysis that balances a relatively high degree of structure in the process of analysing textual data with the flexibility to adapt it to the needs of a particular study (Symon & Cassell, 2012). This technique is useful to analyse data from individual interviews. According to Crabtree and Miller (1999) template analysis allows to construct codes a priori, based on prior research or theoretical perspective. But, it also allows defining codes during the process of analysing data. The technique is helpful for organising and analysing textual data according to themes. The use of qualitative methodology and interviews often results in large volumes of textual material that must be analysed and interpreted (Waring & Wainwright, 2008). Template analysis can be helpful to explore trends and relations in the data. In this research template analysis was helpful to provide insight into the meaning of how billable hours contribute to entrainment in an IT consulting firm, by focussing on what the interviewees said in the interviews and what their opinion, attitude and feelings where about the subject. Template analysis allows to explore the relation between billable hours and organizational entrainment, by constructing a priori codes about the two concepts billable hours and entrainment and give open codes to pieces of text that are helpful for defining the contribution of billable hours to entrainment. That is why this approach is chosen.

The first step that is taken in the analysis process is that predefined codes have been formulated that tends to help guide the analysis. The a priori codes are distracted from the operationalization of the concepts entrainment and billable hours, which can be found in figure 1 and figure 2 (see page 15 and 18). The indicators that were formulated after the operationalization can be seen as the a priori codes. In this way the a priori codes guides the coding process. The researcher was critical about how many codes a priori were developed and used. King (2012) suggests that if a researcher starts with too many predefined codes, then it might prevent the exploration of more pertinent issues. On the other hand, too few codes may lead to an overwhelming mass of rich and complex data.

The second step that the researcher took is that the researcher started reading all the textual data. Interview transcripts were manually coded and analysed using coloured highlighters. Fragments of text were connected to codes. These were a priori codes or open codes. Coding is attaching a label to a section of text (Symon & Cassell, 2012). When possible the researcher connected the highlighted text fragment with a priori codes. However, it also happened that highlighted text fragments did not have a connection with the a priori formulated codes. If this was the case, the researcher first only highlighted this text fragment and later, after reading and analysing more interviews, developed a new open code, which fits to the un-coded text fragment, and fits also to other text fragments that had no code yet. After this process the researcher wrote down all the codes and text fragment in a table, so that the researcher has an overview about what is being said in the interview. An example of the table and how it is used can be found in appendix 8.2.

After all the interviews were coded and all the tables are filled in, the researcher made a table of all the open codes and the associated quotes. This table of open codes and the associated quotes helped the researcher by getting a better overview by searching for patterns and relations about the contribution of billable hours to organizational entrainment. An example of this table can be found in appendix 8.3. The table with the open codes and quotes and the tables from every interview formed the codebook of the researcher. In this way the researcher was able to create a template.

The fourth step the researcher took is looking at patterns that arose from the analysis. What are subjects that are answered in a same way or at what subjects are different answers? The researcher looked at the open codes and searched for patterns that can support the analysis. During this process multiple text fragments and their codes were put under an overarching code. In this way the researcher got a better overview of the relation between

billable hours and organizational entrainment. A template was made. In appendix 8.4 (see page 51) is shown how the researcher did this.

The fifth step was that all findings of the analysis needed to be written down. First the problem is described with the associated information about projects that senior business consultants do and the need for temporal coordinating project with each other. Thereafter, the contribution of billable hours to organizational entrainment is described with supportive quotes.

### **3.6 Research ethics**

According to Guillemin and Gillam (2004), ethical concerns are part of the process while doing research. It is important that a researcher reflects on his/herself by doing research (Haynes, 2010). In this research, a qualitative approach is used. According to Sanjari, Bahramnezhad, Fomani, Shoghi, and Cheraghi (2014), the interaction between a researcher and the participants can be ethically challenging for the researcher, as they are personally involved in different stages in a research. In this research the five basic ethical principles are taken into account. Namely, obtain informed consent from potential research participants, minimise the risk of harm to participants, protect their anonymity and confidentiality, avoid using deceptive practices, give participants the right to withdraw from your research (Smith, 2003). How this is done in this research is described below.

To start with the process of selecting participants. The entire advisory department, so all the senior business consultants, got an email from their manager with the question to join the research. In this mail was some general information about the research. This contained information about the subject and what the researcher requires from them. This email can be found in appendix 8.5). If they wanted to join, they could send the researcher an email to make an appointment for the interview. In this way they could voluntary participate in the research and nobody is forced.

After eleven senior business consultants applied and the appointments for the interview were made, the interviews could be performed. Before the interviews started the participants were informed about the research. Information was given about the content of the research, that question about billable hours and the project consultants do are asked, that other senior business consultants are also interviewed and why this subject is researched. In this way the researcher meets the principles of informed consent. By doing this the researcher also ease the mind of the research participant, minimising the potential for distress.

The researcher also made clear that the participant could withdraw from the research whenever he/she wants. This could be during the interview or a few weeks after the interview. In this way the researcher meets the principle of giving participant the right to withdraw from the research. In appendix 8.1 (see page 46) it is shown what the researches said to the participants before the interview started.

Another important aspect is that permission was asked from the participants to record the interview, with the explanation that the recordings are useful for the transcribing process. The researcher also agreed on the fact to handle the data confidentially and to anonymize the data. In this way the researcher gave the participants a safe feeling. In the end the participants gave the permission to use the interview and thus the transcripts for the research. In this way the anonymity and confidentiality of the research participants is protected, because the researcher was sensitive in handling with the data of the participants. By protecting the anonymity and confidentiality of the participants the researcher minimise the risk of harm. The researcher also sends the final research to the participants. In this way the results of the research were shared with the participants.

## **4. Analysis**

The study provided insight into how consultants at a IT consultancy firm deal with billable hours and how it helps them to temporally coordinate the projects they are involved in to get organizational entrainment. During the interviews insight has been gained on how the senior business consultants coordinate their time over the several projects. The process that has been observed is how the business consultants temporally coordinate their time between the different projects they are running. In the paragraphs below the results are shown. In the first paragraph the problem is described. Consultants have the need to temporally coordinate many projects with each other. Information about the projects and how the consultants work with billable hours is given. The second paragraph is about how consultants temporally coordinate the projects with each other.

### **4.1 The need to temporally coordinate projects with each other**

In this research senior business consultants from the advisory department are interviewed. Most of the time they work on several projects for a particular length of time. The consultants need to temporally coordinate many projects with each other. Characteristic for projects that senior business consultants do is that the projects have an average pace of six to nine months. It depends on the type of project how much time is needed. Writing an advisory document is a process that usually takes shorter time than implementing a new software system. Then the consultants must be sure that the employees understand the system and have the feeling that they can work with the new software.

For every project the consultant have a particular amount of hours. According to Evans, Kunda and Barley (2004), billable hours are hours of work, for which the client could be charged. Because consultants work on multiple projects they have to divide their time/hours over the week. For example, a consultant is involved in four projects, he/she works twelve hours per week on project one, ten hours per week on project two, eight hours per week on project three and ten hours per week on project four. All together this is 40 hours, which contains a full-time job. The consultant has to spread these 40 hours over the projects where he/she is working. Every hour that they work for a particular project, the client can be charged. All these hours need to be registered. At the IT consulting firm the consultants can register their hours in the program named Microsoft Dynamics. Every consultant has his or her own codes, which refer to a particular project. The codes depend on what kind of activities that consultant has to do and what kind of role the consultant has in a particular project. At the IT consulting firm the consultants work with time units of one hour and they

register their hours every week. The registration of the hours is very important for the IT consultancy firm for making invoices. These invoices are the lifeline of the organization, as they are sent to the client to make money. These invoices are based on the billable hours consultants register in the system. The following quote illustrates this point. *“Are billable hours important to the company? Hell yes! We just sell people per hour. So the amount of hours is our turnover. That is, in terms of purchase, the declaration of performance to the client. So yes, it is the lifeline of our company.”* (Interview 2, senior business consultant) <sup>2</sup>.

These invoices are based on the quotations consultants make before projects start. When projects start or end depends on the periods in the year. Characteristic is that in the beginning of the year (January) there are less projects going on, because organizations need to set their budget first, before they can hire the consultants from the IT consulting firm for new projects. From February till June it is a busy period, as a lot of projects start which means for the IT consulting firm has to do a lot of work and have more billable hours. In the months July and August it is less busy because of the summer break. Most of the consultants also have holiday then, causing no problems with the billable hours. From September till November new projects start or projects that are started up earlier in the year move in. In the last month of the year it is less busy, as most of the time there is no budget left in the organizations. This is not the case however for the government. At the end of the year they have extra money left and they want to spend it, because if they not use their full budget in a particular year, the next year they get less money. Like a consultant said: *“At the end of the year you will see a lot of extra work. Quite often clients work with budgets that should be addressed at the end of the year, especially at the government.”* (Interview 1, Senior Business consultant). In December quotations are made and the next year in January or February the projects start. This is the rhythm of the year.

In the quotation is written what kind of activities a consultant does and what not. At the quotation is written for what amount of money the job can be done. *“This is worked out in detail. Every step, every phase is shown and a matrix of the meetings, weekly meetings is involved. And that is also calculated in hours”* (Interview 1, senior business consultant). At the IT consultancy firm the consultants always make risk calculation in the quotation. This means that the consultant has some extra money/hours for unexpected things like delay. This is important because a characteristic for the projects senior business consultants do is that they

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<sup>2</sup> All quotations from the data are translated from Dutch to English by the author.

are quite unpredictable and hard to plan. A lot of ad hoc things happen all the time. *“If I have a project plan, you have X amount of hours. A project manager ensures that there is some slack built in. You always need extra space. Always unexpected things happen. If the risk is high, project is complex, sometimes 25% of the total time is used as risk time.”* (Interview 9, business consultant). Despite the extra risk time that is calculated in the quotation it can still be hard to finish the job in time. They need to coordinate all the projects temporally, with difference in duration and amount of hours.

The average pace of projects is six to nine months, and depends on the type of project. If the project concerns a similar problem that has previously been solved in another organization, it is easier to start because there is background information on that kind of problem. However, when it is a complete new problem for the consultant and all of his/her colleagues, then it can take more time to figure everything out which will affect the pace of activities. One of the interviewees said; *“The subject really determines whether something is repeatable and whether it works efficiently”*(Interview 5, senior business consultant). These “new problem” types of projects are more frequent for senior business consultants, because they have more knowledge and experience to tackle such complex issues.

According to the consultants the pace of a project is also dependent on the client and is therefore discussed with the client before a project starts. There are two types of clients. Clients who can start quickly and clients who delay the start of a project. The consultant discusses with the client the planning and the speed of activities. The consultant has to adjust the speed of the activities to the pace of the client. An interviewee said; *“The customer wanted to make speed. They managed well and just planned everything well”*(Interview 5, senior business consultant). But it can also be that the consultants have to wait for their client: *“Then workshops had to be planned. No chance. I waited 2,5 months before they get all the people together!”* (Interview 5, senior business consultant). In the end, both the consultant and the client together set the deadlines and create phases for the project. It is a joint venture: *“Well, I make the planning with the client, because such a project is always in co-creation.”* (Interview 7, position).

When a consultant starts a project, he/she has to keep in mind that 70% of the time worked must be billable. This is a norm set by the IT consulting firm. This means that 70% of the time must be assigned to a particular project/client. A consultant works usually 40 hours per week. This means 70% of the 40 hours needs to be billable, so a minimum of 28 hours must be billable. However, in reality the consultants often work more than the hours that are registered in the system. Thus, there is a gap between billable hours registered and the actual

amount of working hours. Most of the time a project can often not be completed in the amount of hours that are set for it. If the consultant finishes the job in the amount of hours, there is no extra work. If the job is not done in the amount of hours, the consultant has to work more. A consultant explains: *“I need to set priorities and in that way I divide my time. You can only write 40 hours, so when it is necessary to do more, I’ll just continue until it is done. I can not write down the extra hours”* (Interview 1, senior business consultant). They balance this out by adding the extra hours to weeks where they worked less than 40 hours. However, according to the interviews, it is more common for the consultants to spend more hours than fewer hours.

## **4.2 Billable hours as coordination mechanism to organizational entrainment**

In the previous sector is written how billable hours play a role in the project of consultant, what influences projects and the need to temporally coordinate projects with each other. According to the interviews billable hours can be helpful in coordinating projects with each other. In the section below is described how billable hours can be used to get organizational entrainment.

### **4.2.1 Billable hours, useful in quotations**

The biggest role that billable hours play for the IT consultancy firm is that billable hours serve in such a way to make invoices for the client. The IT consultancy firm can show how many hours a consultant worked for a project and in that way the firm can charge the client. In this way they earn money, because billable hours transform time into money. It is the lifeline of the organization.

But, billable hours are also helpful in other ways. First of all, billable hours are helpful before a project starts. The consultant makes the quotation for the client. In that quotation the consultant writes down how much the project costs for the client. By making a quotation beforehand, the consultant gets insight in how many hours he/she has to spend on that project and how many hours he/she has left for another project. *“You write down the activities, are you doing that alone or together with someone else? Than you estimate how many hours it is. You need a risk charge, because with fixed price you are bearing risk. Then you look, okay, can I sell this to the client or is it too much? Most of the time you try to make it a little cheaper.”* (Interview 5, senior business consultant). In this way a consultant is able to pace project one with for example project two and three, because before a project starts, the consultant knows how many hours he/she will need for the project and for what time frame he/she will work on the project.

The risk analysis that is made in the quotation give the consultant an extra amount of billable hours that helps the consultant to coordinate their time in such a way that they can handle unexpected events and some delays: *“I do need a kind of buffer for the unexpected things, and then I can respond on the basis of that amount of hours”* (Interview 1, senior business consultant). Despite the fact that consultants build some slack in the trajectory, there are still quite often delays in the project. A delay of a project leads to a longer cycle. It happens quite often that a project runs out of time and hours, but that the job is not done yet. The pace of one project is important for the pace of another project. If a project delays, it influences other cycles of projects. This means that when a consultant is involved in different projects for a particular time frame, which in totally fulfil 40 hours of work, he/she is not employable for other projects.

When projects have a delay, most of time this means that a consultant cannot start new projects. For example, if a consultant works according to the plan till March on a project, but the project has a delay till half April, he/she cannot start with new projects that could be in the agenda. The consultant is not available for new project cycles, because he/she still needs to work on the project those delays. The solution that senior business consultants use is that if they notice that they will run out of time, but the job is not finished, they take a look at how many hours there have left for that particular project. Most of the time the senior business consultant ask another colleague for help: *“For a few projects now I asked colleagues to take things from me because I have too much work to do”* (Interview 7, senior business consultant). Another consultant helps temporal on a project, for a particular amount of hours. This amount of hours that the extra consultant needs, have to fit in the amount of hours left for the projects.

To sum, consultants use billable hours even before a project starts. It is helpful to calculate how much hours the project will take and if this fits with the other projects that are already going on. In this way consultants can pace the projects with each other. The risk analysis that is made gives the consultants some extra billable hours to deal with unexpected events. But, it is also very important that consultants keep an eye of their hours during the project. How they allocate their time and resources during the projects is discussed below.

#### 4.2.2 Allocate time and resources

So, according to the quotation that is made, every project has an X amount of hours. The consultant constantly looks during the projects how many hours are left to finish the job. Consultants make an overview for themselves individually about how many hours they have/have left for a project. A consultant said: *“I made an Excel sheet myself, so that I have insight into how many hours I have spent on a project. Then I see o, here I can write another 16 hours. For example, for Defense, I'll have another 16 hours left. I think I spent 4 hours this week.”* (Interview 8, business consultant). The consultants argue that it helps them to allocate their time over the projects and keep an eye on their amount of hours. How many hours are spent and how many hours are left? Billable hours give insight in how many hours are spent and how many hours are left.

This overview of how many hours left for a project, is also used in teams. When a team of consultants work on a particular project together, there is always a project manager. If there is a new project, where several consultants are needed, a project manager can take a look at how many consultants already have an X amount of billable hours at other projects. *“I make an overview, a sheet and write down that I need a consultant two days there and someone else four days there. You can always estimate that roughly”* (Interview 11, senior business consultant). If the project manager thinks a consultant is useful for the new project, the project manager looks if he/she has enough space left in the agenda and if the consultant has, he/she will be involved in the project for an X amount of hours. A project manager said: *“And, of course, it is checked whether the activity fits into someone agenda and then it is also useful to see if the person is for you to use.”* (Interview 3, business consultant). Billable hours are helpful in such a way that the project manager can allocate resources.

A project manager also uses billable hours to keep an eye on how many hours are left for a project. Every week, after every consultant in the team filled in the hours, the project manager can see how much time they have left for the particular project. A project manager said the following; *“It helps me to coordinate my team. When we have a meeting I say boys you have so many hours to realize this and that, are you going to make it? I always discuss it in advance: you have so much time for that activity and so much for that activity. If you do not make it in time, I want to know why not, because I have to tell that story to the client.”* (Interview 9, business consultant). In this way the project manager makes sure that the activities are realized in the time that is set for the activities. A project manager can use billable hours to give direction in a team. If the project manager notices that the activities are not realized in time, he/she can take action. This can be for example temporarily hire another

consulting as mentioned before or ask the client for more hours.: *“Then I say, it is almost first of January and there are no hours left. What do you want? Till now the client every time says, we will buy extra billable hours.”* (Interview 6, senior business consultant).

Responding quickly on the situation is typically the agile way of working of the IT consulting firm. Because they work in short cycles and check the amount of hours every week of every two weeks, the project manager can quickly respond and thus talk to the client if things are not working out as expected.

However, despite the fact that billable hours do help to keep an overview on how many hours are left for a particular project, it does not help the consultants to plan whether certain activities take place. Consultants argue that the projects are unpredictable and hard to plan. Because of all kind of ad hoc events that come up every time, it is hard for consultants to plan what kind of activities they do for example in one day or in one week. In this way it is hard to make a clear prognosis about how many hours they will spend on a particular project and activity. This quote illustrates the point: *“It is not predictable. One week, you can work for 10 hours and then 40. It depends on so many actors.”* (Interview 7, senior business consultant). Unexpected events can be for example that a colleague calls and that you have to immediately go to an meeting because there is something going wrong on a project or that a client calls that he/she want to change things in the schedule. The consultants at the IT consulting firm deal with all these unexpected events by setting priorities constantly and keep space in their agenda for this emergency things. A consultant told in the interview that if your week is scheduled completely full with activities, you cannot anticipate on the emergency things, which is not good for the quality of your work. A consultant explains how he deals with it: *“At Friday I try to schedule no meetings. In this way I can handle action points that come from discussions. If I do not have any free time in my agenda I can never respond on emergency things. The challenge is to look for a balance between what am I going to do and what activities can do the team.”* (Interview 9, senior business consultant).

Setting priorities and having deadlines is really important for when activities need to be performed. The things with the highest priority and the hardest deadline get attention and the other things can wait. A consultant explained: *“It is a continues game of setting priorities and looking how to get things right in time.”* (Interview 6, senior business consultant). So, the overview is just to keep on how many hours are left, but not to plan what kind of activities need to be performed. Consultants divide their time on daily basis and sometimes on weekly basis. It really depends on what project needs attention and which activities have priority. *“Well, my own responsibility and flexibility I need, because with these types of trajectories,*

*that applies to all the trajectories that these people do, it's not very predictable, one week 10 hours, then 20 hours, Then again 10 hours and then 40 hours. Then you're done. Because you depend on many actors and especially with the customer, they also need to work together” (Interview 7, business consultant).*

#### **4.2.3 Insight in work activities**

Nevertheless, despite the fact that billable hours are at the first place very important to make invoices for the client and in the second place to get insight on beforehand how many hours a consultant have and during a project how many hours a consultant has left, billable hours does not give much about what the consultant is actually doing in the 40 hours they work. Consultants said in the interview that billable hours only give insight in how many hours are spend on a particular project, but not about what kind of activities are performed. A consultant said about billable hours: *“It supports me in getting insight if I made enough billable hours. That is important. But for performing my activities, I doubt billable hours support me.” (Interview 4, senior business consultant).* It does not give insight in the process or say anything about the efficiency of the process: *“Billable hours does not really give insight in what people are actually doing” (Interview 8, business consultant).* An overview of billable hours only give insight in how many hours are worked and how many hours are left, but nothing about when certain activities needs to be performed. *“Billable hours can function as a sort of coordination mechanism to better divide your time, but make a note that there must be control over what actually happens.” (Interview 6, senior business consultant).*

In addition to writing hours and keep eye on the amount of hours in a project, sometimes there is a difference in the amount of hours that is written and the amount of hours that is actually worked. They not always write there hours the way they worked them. As mentioned before, the work consultants do is rather unpredictable. Most of the time projects are complex and activities are hard to plan. Often, consultants work more than the 40 hours that are written in the system to finish all the activities they need to do: *“What is happening in practice is that those software engineers all work on average 60-80 hours a week. They can only write for 40 hours in the system. So, what they do in practice, they complete a whole week for project 1 and then a week for project 2.” (Interview 6, senior business consultant).* Consultants sometimes slide their hours across projects. It could be the case that in week one the consultant worked 50 hours and in week two 30 hours. This are the actual amount of worked hours. *“To be honest, sometimes I work 30 hours, sometimes 50 and sometimes 40, but I always write down 36 hours, because result is what counts for me” (Interview 11, senior*

*business consultant*). But, it could be that in week one and in week two both 40 hours are registered. In this way it looks like the consultant worked 40 hours, but it could be more or less to a certain extent. Consultants cannot slide with the hours every week. If a consultant making extra hours every week and never compensate is with weeks where it is less busy, they will exceed the amount of hours that they agreed on with the client. If that is the case, consultants have to finish the job in their own time. This happens often at senior consultants.

In the discussion section, the results that are described above are further discussed and the connection to the literature is made.

## 5. Discussion

In this thesis is examined how billable hours can be helpful to consultants to temporally coordinate projects with each other to get organizational entrainment. According to Perez-Nordtvedt, Payne, Short and Kedia (2008), to get organizational entrainment, organizations constantly need to adapt their internal cycles to the external environment. They have to adapt to temporal changes in their environment. This means that consultants temporally need to coordinate projects of their clients with each other. Billable hours are helpful in that process in such a way that consultants get an overview how much time, and thus hours, they have a particular project. In the section below the findings of this research are further discussed.

The most important role of billable hours for the IT consulting firm is that it allows the firm to send invoices to their clients. The invoices are based on the amount of billable hours registered. Billable hours help to legitimate the value of consulting services. These results fit with the literature about billable hours (Yakura, 2001, Bluedorn & Denhardt, 1988, Evans, Kunda & Barley, 2004, Durrani & Singht, 2011). They all argue that billable hours are the lifeline of firms and that billable hours can translate time into money. According to the interviews, this is also the case at the IT consulting firm.

However, billable hours can do more than only legitimate the value of consulting services. First of all, it is helpful for consultants for managing a timeframe of the project. Before a project actually starts, billable hours are helpful by making the quotation for the client. In this quotation is written how many hours are needed to finish the job and for what particular amount of money. In this way it helps the consultants to get insight into how many hours a consultants needs to work for a particular project and how many hours he/she has left for other projects. This can be projects that are already in progress or also new projects. By discussing the amount of billable hours before a project starts, consultants are able to adapt to the wishes of the client. In consultation with the client the hours are set, there is an agreement on that and in this way the consultant knows how much time he/she has for the project. In this way the internal cycles and the external cycles are matched, which leads to organizational entrainment. The pace is coordinated between consultant and client.

The way consultants find a fit between the external environment and the internal cycles in practice contributes to the literature of Perez-Nordtvedt et al (2008). They argue that organizations need to synchronize their internal activities to the external environment. In addition to the theory, this research makes clear how consultants in practice synchronize activities, as billable hours can help by setting a timeframe for a project. Especially, it gives

insight in the process that consultants use quotations, which rest on the billable hours, to better align the cycles.

But, billable hours are not only helpful at the beginning of projects, also during projects billable hours function as coordination mechanism. In fact, it can be helpful in two ways. First, the individual consultant. According to the interviews, the senior business consultants from the IT consulting firm make an overview for themselves in for example Excel about how many hours they have left for a particular project. In this way it helps them to keep an eye on the hours that are left. Because they know exactly how many hours there are left, they can estimate if they will finish the job in the amount of hours. If not, they can take action immediately, by involving an extra consultant or ask the client for more hours. In this way the consultant makes sure that the time that is set by the client for the job and the activities that need to be done in a particular amount of hours, synchronize with each other. In this way billable hours contribute to organizational entrainment.

Making overviews about how many hours are left for a particular project is also used when multiple consultants perform a project in a team. To be more explicit, billable hours are then helpful for the project manager. Most of the time it is a senior business consultant who fulfils the role of a project manager during a particular project. A project manager makes an overview of what kind of activities a consultant needs to perform and how much hours he/she has left. If there is a balance between these, which means that the activities that needs to be done fit in the amount of hours, it is good. But, most of the time the balance is not right which means that a consultant has more activities to perform than fit in the amount of hours. This means that there is no fit between the external environment and the internal cycles. Then the project manager takes action, by for example hire an extra to make sure that the right balance comes back. The right balance allows the project manager to pace the internal activity cycles and the external environment with each other. After all, the pace of the project is aligned with the wishes of the client. This finding is a contribution to the literature of Perez-Nordtvedt et, al (2008), about organizational entrainment. But, the new thing of the findings in this research is that it give insight into how especially project managers use billable hours to align internal and external environment with each other. It shows how it enables project managers in their work activities in practice. In this way billable hours does not only have a function for the organization and for the consultant individual, but it is also helpful for project managers to constantly align the internal cycles of a project to the external environment.

Billable hours are not only helpful for project managers to keep the right balance between the internal cycles and the external environment, it also allows project managers to allocate resources. When a project manager creates a team, he/she needs to look at how many hours consultants have left, because most of the time they are also doing other projects. A project manager also needs to look when he/she needs that particular kind of consultant in the project. Sometimes he/she is only helpful for a few weeks in the beginning or in the end of a project. In this way billable hours are helpful to allocate these resources. According to the literature a coordination mechanism to coordinate time is synchronization (McGrath, 1990). The allocation of resources, specifying the time to be spent of specific tasks can also be seen as a particular coordination mechanism. The findings in this research show that billable hours can be helpful to specify consultants who have a particular amount of time to specific tasks. After all, project managers are constantly looking if the puzzle of the right amount of consultants, hours and activities fits. These findings provide insight into how billable hours can be helpful for project managers to allocate consultants to projects. How this is done in detail can be found in the analysis chapter (see page 30)

However, though billable hours can be helpful to pace projects with each other and synchronize the internal cycles to the external environment, which in the end leads to organizational entrainment, billable hours do not give a detailed overview what a consultant is actually doing during those hours. Consultants do register their hours weekly based on what they have done for particular projects. But how correct are these numbers? How precisely do consultant register there hours that they made on several projects? Consultants sometimes work 15 hours on a project in week one and 25 hours in week two, but both of the weeks 20 hours are registered. So this gives a distorted view. Registration of hours does not directly give insight in what a consultant did in terms of activities. It only gives an overview about how many hours are spend on a particular project, whereby the question can be asked how transparent these numbers are. An explanation for this could be that the consultants of the IT consulting firm work with units of an hour. According to Fortney (2005), lawyers register their hours in units of six, sometimes 10 minutes. In this way this gives a much more detailed overview of what kind of activities are done, than writing in units of one hour. So, it could be questioned that if consultant writes down hours in smaller units, if then more insight is given in what is actually done in terms of activities. Maybe then billable hours are much more helpful for coordinating activities in a particular time frame.

At the same time, billable hours do not help the consultant to plan whether activities are performed. The question that could be asked is to what extent activities can really be

planned in such complex and unpredictable projects senior consultants do. From the interviews it became clear that the week of a consultant is very unpredictable and because of that it is hard to plan when particular activities take place beforehand. This fits the literature that consultants constantly have to flexibly reconfigure themselves to meet deadlines and periods that shifting over time (Ancona & Chong, 1996). At the IT consulting firm the senior business consultants flexibly reconfigure themselves by setting priorities. They look what really need their attention and then work on those activities. Other things need to wait. Because a lot of unexpected things arise during projects, consultants explicitly choose to keep extra time in their agenda's. By detaining extra time in their agenda's they can deal with the emergency situations that arise in the week. So, it could be said that consultants cope with temporal changes by setting priorities and detaining extra time in their agenda's. This contributes to the literature of Perez-Nordtvedt et al (2008) in such a way that setting priorities and detaining extra time can be helpful to synchronize the internal cycles and external environment in a better way. A new thing is that this research shows how consultants use these two tools in practice (setting priorities and detaining time) to better cope with unpredictable situations and still are able to align the internal activity cycles to those of the external environment. They have time to constantly adapt to the demands of the external environment. According to the literature this means that the stronger temporal cycles get the attention of the consultant and the weaker temporal cycles get attention at a later moment (Ancona & Chong, 1996). This means that billable hours do not help consultants by planning their activities, but that setting priorities and detaining extra time are much more helpful.

In sum, the effect of using billable hours as a coordination mechanism to temporally coordinate many projects with each other to get organizational entrainment is that billable hours coordinates the amount of hours per project, but not especially the activities that need to be performed. It is a puzzle to temporally coordinate many projects with each other. The pace, cycle and rhythm of every project is different, depending on the client, the deliverables and the total time for a projects.

### **5.1 Theoretical implications**

By pointing out the role of billable hours as coordination mechanism to get entrainment it contributes to the literature in the management field, more specifically on the field of billable hours as coordination mechanism in the consultancy business. This research contributes to the question how consultants deal with billable hours in practice to temporally coordinate project with each other to synchronize the internal and external cycles. In this research billable hours

are framed as coordination mechanism. In the literature there are already a lot of books and articles about entrainment and billable hours. We know why both of these concepts are important for organizations. However, the connection between those two concepts is not well researched yet. We know a little about how billable hours can serve as coordination mechanism to entrainment. Building on the findings in this research and the insights that are already in the literature, this research can contribute to the literature in two ways.

First, this research makes clear that billable hours are useful for consultants to get an overview of how many hours they can set for a particular project. This is always in consultation with the client, which allows synchronizing internal and external activities. It is also helpful during the projects, as it allows getting insight in how many hours each project has left. When the consultant has this overview, he/she is able to better temporally coordinate the different projects with each other. The consultant knows the differences in duration of the projects and the different amount of hours of the projects and in this way he/she can pace them with each other. This research contributes in such a way to the existing literature that it gives insight in how consultants use billable hours to coordinate their time and their projects with each other.

The second thing that the research points out is that billable hours can be especially helpful for project managers to monitor the amount of hours and connects it to activities that need to be done. Project managers keep an eye on the amount of hours that are left for the project. At the same time, the project manager keeps an eye on the activities that need to be performed to finish the job. If there is a gap between the amount of hours and the activities that need to be performed, the project manager needs more consultants to finish the job in time, or goes to the client and asks for more billable hours. Using billable hours to coordinate activities that need to be done in a particular timeframe helps to get the right pace in the project. The project manager makes sure that the internal cycles, so the project fits to the external cycles, also called the client. This insight contributes to the literature in such a way that billable hours can be used to monitor if activities can be done in a particular timeframe. However, it must be said that in practice it is not so straightforward as mentioned here. A lot of unexpected events come up during projects, whereby it can be really hard to estimate if the particular amount of hours is enough for the activities that need to be performed.

So, the biggest contribution to the existing literature is how senior business consultants use billable hours to coordinate the projects with each other. This research gives insight in the different ways billable hours are used and how it leads to a better temporal coordination of projects with each other.

## 5.2 Practical implications

The results of this thesis have a few practical implications. As mentioned before, most of the time the consultants are performing activities that have the highest priority and other activities, which are less urgent, have to wait. This leads to weeks where 40 billable hours are registered in the system, but often the actual amount of working hours of consultants is much higher. Using billable hours could be helpful to better coordinate projects with each other. This could be helpful in two ways.

First, consultants who fulfil the role of a project manager can make more extensive use of billable hours in their teams. But, before they can make use of that it is important that the project manager does deepen into what kind of activities the consultants in the team are performing in the hours he/she is working for a project. If a project manager gets more insight in what is happening in the hours that the consultants work on a project, a project manager can give more direction what kind of activities need to be performed. In this way a project manager would be able to link billable hours in a more detailed way to certain activities. Normally, consultants only register their hours in the system, but it is not clear what kind of activities the consultants actually did. When a project manager has more insight in what happens, he/she can better connect billable hours to activities that need to be performed. Then activities can be better divided over time.

Another thing that needs to be mentioned is that maybe for the IT consulting firm it could be useful if the consultant register their hours in smaller time units. In that way the consultant is able to give a more detailed overview about what he/she did in the particular amount of minutes. In the end this can lead to more insight in what kind of activities the consultant performs in a day or during a week. A note must be made that the question arises how much insight and control the IT consulting firm wants in the activities of the senior business consultants. The senior business consultants do have a lot of experience and knowledge and they strive to deliver the best quality then can. The question is if the firm does have more insight and control about the activities, if that actual lead to a better entrainment. In fact, the senior business consultants are the ones, who need to synchronize with the client and not so much the managing board. The advantage for the managing board is that they have more insight and if it is necessary they can talk about the performed activities more in a detailed way.

## 6. Limitations and further research

In this section is described what the limitations of this research are and implications for further research are given.

The findings of this research are limited in a few ways. The first limitation is that this research is done only among senior business consultants and that the results only say something about how senior business consultants deal with billable hours and how it helps them to coordinate their time and project with each other. This means that there is no insight given in how junior consultants or medior consultants possibly use billable hours to coordinate their time and projects with each other. This means that the results that are found in this research cannot be directly generalized to junior and medior consultants, due to the fact that the results are based in the stories of senior business consultants. It is possible to argue that the junior and mediors deal different with billable hours, because of the difference in knowledge and experience of junior en senior consultants. Most of the time senior consultants do get much more complex projects and more freedom in how to solve a particular problem. Senior consultants do have trust from the company that they will fix the problem. For junior consultants this can be different. Most of the time junior consultants do get less complex projects and most of the time this projects more predictable whereby activities can better be planned. Perhaps, billable hours play a different role for them to coordinate the activities in time. At the same time we can learn something new from this. In the implications for further research section is this discussed.

A second major shortcoming is that this research is done at one particular institutional context, namely at one IT Consulting firm. IT projects are really typical for this organization and consultants constantly looking at the right fit between technique and make it work for humans. That is the biggest challenge in their projects. But what about other markets? Does billable hours play the same role in non-profit firms or manufacturing organizations? What about non IT projects, but other consultancy projects like logistics or change projects where IT does not play, or a smaller role? It opens the question to what extent the findings of the results can be generalized to other firms and markets. It impacts the external validity in such a way that results of this study cannot directly be generalized to other situations

A methodological decision that can be seen as a third limitation is that in this research only interviews are used to collect data. In this way all the statements that are made about how consultants use billable hours to coordinate projects with each other rely on the interviews. Doing observations or analysing other data like documents from meetings or policies about how billable hours are used in the IT consultancy firm, could have improved

the reliability. Because there are no other data sources used in this research, which means that there is no triangulation of data, this has an impact on the reliability, because by using more data sources the risk of systematic biases would be lower.

### **6.1 Further research**

In this section is discussed what is interesting for further research. To start with, in this research is made clear how billable hours can be useful for consultants to coordinate the project with each other. However, billable hours do not help consultants plan their work activities. If billable hours do not help them with this, there must be other mechanisms that support them with that. A subject that is interesting for further research is what other coordination mechanisms help consultants by doing their daily work-activities. A more in depth research about why consultants are doing it the way they doing it could reveal the deeper patterns and mechanisms of their choices. There must be more coordination mechanisms that do help consultants by doing their work. In this research the consultants already pointed out that it is important to set priorities. It would be interesting to research how they set priorities and on what the priorities are based. It could be that there is a coordination mechanism behind that.

Further research can also investigate how billable hours can coordinate the activities of junior and medior consultants and how it plays a role in their work-activities. This research only focussed on how senior consultants use billable hours to coordinate projects. If other research gets more insight in how junior and medior consultants use billable hours, differences and similarities can be given concerning the difference between senior, medior and junior consultants. Then a much more complete view about how consultants use billable hours what that kind of effect billable hours have for them could be given, instead of only pointing out how billable hours are useful for seniors.

The last thing that could be interesting for further research is the question that if consultants do write their time in smaller units, like for example 6 or 10 minutes, does that give more insight in what kind of activities are performed? This research showed that billable hours now do not directly give insight in what kind of activities consultants actually perform. An explanation could be that it is because they are writing their time in units of one hour. But, it could be the case that a consultant for example works 30 minutes of project one and 30 minutes on project two. How does a consultants deal with this, concerning writing their hours? Further research could give insight in the question if writing in smaller time units give more insight in what kind of activities are performed per project.

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## 8. Appendix

### 8.1 Interviewguideline

Geachte geïnterviewde,

Ik ben Rebecca ten Hoff, masterstudent bedrijfskunde aan de Radboud Universiteit te Nijmegen. Voor de afsluiting van mijn opleiding moeten ik een masterthesisschrijven. Het doel van dit onderzoek is om te kijken hoe het gebruik van billable hours kan bijdragen aan een betere coördinatie van en tussen projecten.

De informatie die ik op doe uit de interviews wordt gebruikt om de wetenschappelijke literatuur verder te kunnen aanvullen en om praktische aanbevelingen te kunnen geven. Het interview zal ca.1 uur in beslag nemen. Dit interview wordt opgenomen. Dit moet om later de interviews volledig te kunnen uitwerken / transcriberen. Uiteraard alleen gebeurt dit alleen met uw toestemming. Alle resultaten zullen worden geanonimiseerd. De transcripten kunnen alleen ingezien worden door u, de interviewer en de begeleider van de interviewer. Transcripten en audiofiles worden niet verspreid en/of gedeeld met andere mensen. Het transcript en tevens het eindverslag wordt naar u opgestuurd. Hiermee worden de resultaten gedeeld. Als laatste wil ik mededelen dat u te allen tijde zich kunt terug trekken uit dit onderzoek.

Als er geen vragen meer zijn gaan we starten met het interview.

#### Blok 0. Algemene informatie

1. Wie bent u en wat is uw functie binnen dit bedrijf?
2. Wat is uw expertise?

#### Blok 1. Vragen over actuele projecten en de inhoud

3. Kunt u mij iets vertellen over de projecten waar u zich momenteel in begeeft?
4. Wat voor activiteiten doet u?
5. In hoeveel projecten bevindt u zich op dit moment?
6. Hoe lang duren deze projecten?
7. Wat is uw rol binnen deze projecten?

## Blok 2. Vastlegging resultaten en rapporteren

4. Kunt u mij iets vertellen over de resultaten van deze projecten?
5. Hoe worden de resultaten vastgelegd van projecten?
6. Hoe worden deze resultaten gedeeld met de klant?
7. Hoe worden deze resultaten gedeeld met de organisatie?
8. Kunt u mij iets vertellen over het rapporteren met betrekking tot de projecten?
  - Gebeurt dit op vaste tijden?
  - Moeten er een X aantal rapporten verschijnen?

## Blok 3. Vragen of pace, cycle en rhythm

9. Kunt u mij iets vertellen over de lengte van de projecten die u uitvoert? Paar maanden? Half jaar? Jaar?
10. In welke mate is de klant bepalend waarin en wanneer projecten plaats vinden?
11. In welke mate bepaalt de klant de snelheid waarin een project moet gebeuren?
12. Hoe zorgt de organisatie ervoor dat de wensen van de klant voldaan kunnen worden?
13. Welke activiteiten werden herhaald?
  - Rapporteren, evalueren, tussentijds verslag?
14. Welke activiteiten die uitgevoerd worden in project A zijn afhankelijk van project B?
15. Hoe spelen aspecten zoals een fiscaal jaar of seizoenen bij jullie een rol? Zijn er momenten in het jaar dat het drukker is dan andere momenten?

## Blok 4. Vragen over problemen temporal coordination + oplossing

16. Hoe verdeelt u uw tijd tussen deze projecten?
17. Kunt u mij vertellen hoe deze verschillende projecten worden gecoördineerd?
18. Wat gebeurt er als de klant iets wilt veranderen binnen een project? Hoe wordt daarmee omgegaan?
19. Wat gebeurt er bij vertragingen van een project?
20. Hoe hebben deze vertragingen invloed op andere projecten?
21. Hoe wordt actief gestuurd op verstoringen tijdens een project en daarmee op de (extra) billable hours?

22. Als eerdere projecten vertraging oplopen, hoe wordt ervoor gezorgd dat de nieuwe projecten daar geen last van ondervinden?
23. Hoe reageert de organisatie op deze tijdelijke veranderingen van drukte?
24. Kunt u mij vertellen hoe consultants worden toegewezen aan een specifiek project?
25. Welke uitdagingen zijn er wat betreft het toewijzen van consultants aan projecten?

#### Blok 5. Vragen of specifieke rol billable hours

26. Kunt u mij vertellen wat voor rol billable hours spelen bij het uitvoeren van uw werkzaamheden?
27. Hoe helpt billable hours u bij het inzichtelijk krijgen van hoeveel tijd u spendeert aan specifieke projecten of klanten?
28. Hoe helpen billable hours u bij het verdelen van uw tijd over diverse projecten?

## 8.2 Example of analysis table interview

Format analysis table

Name:

Projects involved	Extra information
1.	
2.	
3.	

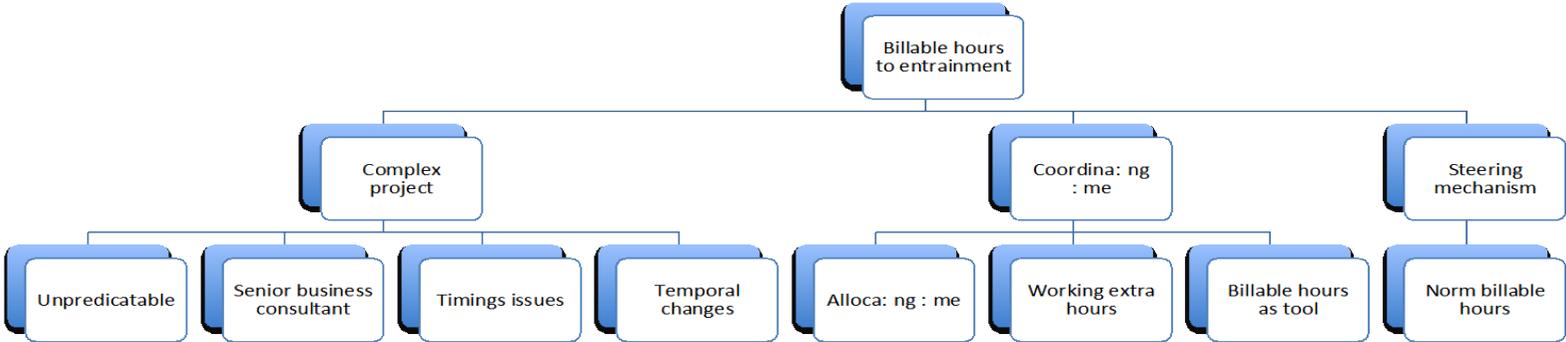
Codes & Quotes

Codes	Quotes
Duration of project A or B	
Time to complete activities	
Start and ending of project	
Activities performed in project	
Repetition of 1 single activity cycle	
Quarters, fiscal year, summer break	
Billable activities	
Registration hours	
Coordination hours	
Unbillable activities	
Education and development	
<i>Space for open codes</i>	
<i>Space for open codes</i>	
<i>Space for open codes</i>	

### 8.3 Example of table with only open codes and quotes

Open codes	Quotes
<i>Open code 1</i>	- Quote 1 - Quote 2 - Quote 3 - Quote 4
<i>Open code 2</i>	- Quote 1 - Quote 2 - Quote 3 - Quote 4
<i>Open code 3</i>	- Quote 1 - Quote 2 - Quote 3 - Quote 4
<i>Open code 4</i>	- Quote 1 - Quote 2 - Quote 3 - Quote 4

### 8.4 Example of template analysis



## 8.5 Email that is send to senior business consultants

Dag meneer / mevrouw,

Mijn naam ik Rebecca ten Hoff, student aan de Radboud universiteit in Nijmegen. Momenteel zit ik in de laatste fase van mijn master en moet ik een scriptie schrijven. Ik doe onderzoek naar hoe het gebruik van billable hours kan bijdragen aan een betere coördinatie / afstemming van projecten en activiteiten. Voor dit onderzoek moet ik een aantal mensen interviewen. Marleen heeft aangeboden dat dit kan binnen de afdeling advisory. Ik zou graag met u een afspraak willen maken voor het interview. Dit interview duurt maximaal een uur waarbij vragen gesteld worden over huidige projecten en activiteiten, hoe deze projecten en activiteiten gecoördineerd worden en hoe billable hours hierbij een rol speelt.

Ik ben te bereiken via het volgende mail-adres; [voorbeeldadres@hotmail.com](mailto:voorbeeldadres@hotmail.com) of via het telefoonnummer; xxxxxxxxxxxx

Ik hoor graag van u.

Met vriendelijke groet,

Rebecca ten Hoff