

EVERYBODY HAS TO LIE – ON THE APPROPRIATION OF A TIME MANAGEMENT SYSTEM IN THE FINNISH UNIVERSITIES

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Our article concerns the appropriation of the time management system in the Finnish universities. It is a project management tool that enables the allocation of working hours to specific projects or duties. The Finnish universities introduced the task of working time allocation by appealing to the admonition of the reliability of cost estimates in the university by the National Audit Office, to more reliable cost and performance estimates required by the Ministry of Education and to the instructions of the State Aid framework of the Commission of the European Union. The time allocation received a critical reception. It was claimed that the allocation of working hours changes the traditions and conventions of academic work so radically that its necessity and functionality should have been discussed with the whole staff. Despite criticism, the system was introduced in 2007-8, and the staff was obliged to use it. We discuss the background of the system, and relate its introduction to more general trends in the academic research and institutions. The focus of our study is on the appropriation process. We bring up the users' perspective, discuss their views, and show the ways they have appropriated the system individually. Based on interviews, ethnographic and videotaped data on the usage of the system, we point out differences between users on how they have decided to use the system, i.e., to write down the working hours in the system. The users do not appear to take for granted the categories offered by the system, but they use their knowledge and instructed wisdom to carry out the task in a manner appropriate to their own goals, or what they have been instructed to consider "wise".

Keywords

Project management, Post-Academic university, appropriation of system, system design, user experience, time allocation, ethnomethodology, science and technology studies

1 INTRODUCTION

"The transition into using the full cost model requires for working time allocation from all personnel. The university has to be able to report to the financiers the economical and other activities which have to be kept apart from teaching etc. (The State Aid framework of the Commission of the European Union C323/2006). The authentication of the overhead cost proportion in a way acceptable to the financiers requires reliable information of the division of work input regarding all the personnel of the university. Unless all the personnel of the department provide information of working time allocation, the overhead cost proportions of future projects will be contorted.

According to the Rector's decision, made on [date] 2008, everyone working for the university is responsible for allocating their working hours in the time management system starting on [date] 2008. The allocation must be done at least once a month; however, the teaching staff can allocate all the work that does not concern projects with external funding once by the end of each term."

The extract ((translated from Finnish)) above is from an e-mail sent to the personnel of a department in a Finnish university in January 2009. It is one of the many reminders that the personnel of the university have received during the appropriation of a time management system. In this article, we aim to describe the elaborate aspects of the appropriation. We pay attention to the factors in the background of the introduction of the time management system as well as to its reception and to the conditions relating to the actual use of the system.

2 BACKGROUND OF THE TIME MANAGEMENT SYSTEM

The introduction of the time management system must be considered in the right context. The system is not merely just a project management tool launched to assist university staff or another computer application to be introduced as the latest ICT-innovation. Its proper context is the development of the Finnish university system [7] that realizes in the Finnish Universities Act reform that has been under way for a considerable time, and scheduled to be presented to the Parliament eventually in the spring of 2009.

“The draft law will further extend the autonomy of universities by giving them an independent legal personality, either as public corporations or as foundations under private law. At the same time, the universities’ management and decision-making system will be reformed.” [6]

In addition to the Finnish Universities Act reform, there are other facets in the background of time allocation. The European Union’s *Community Framework for state aid for research and development and innovation* (2006/C323/01), which entered into force on January 1st 2007, requires distinguishing of activities of economic and non-economic nature, starting January 1st 2009. This Framework is presented as one of the reasons for renewing cost management in Finnish universities. The cost management reform entails the introduction of the *total cost model* (a.k.a. full cost model, total financing model) in the financing of universities. The Ministry of Finance set up a working group on total cost model for jointly financed activities which produced its report *Accounting of total costs and financing jointly financed activities based on total costs* [12] in November 2007. The time management system is therefore introduced as a necessity for the transition into using the total cost model.

“We hope to apply the full cost model in a way that results in a straightforward and smoothly functioning system, without heavy administrative routines’, says Mervi Taalas, Director of the Academy’s Finance Unit. The aim of the model is a more comprehensive approach to research funding and to all jointly funded activity.” [10]

“One of the critical aspects of the application of the full cost model at universities and research institutes is the allocation of working hours. Taalas understands the problems involved in the allocation of working hours and she sympathises with the researchers’ concern. This is a new situation that the universities are facing and what is needed most at this time is down-to-earth practical instructions. ‘Research can be a challenge to fit into the model for allocation of working hours. I would advise researchers to apply their best academic judgment to this situation. The new model isn’t impossible to work with.’ She also has every faith that the administrative staff of the universities and research institutes can help researchers with the allocation of working hours and in the budgeting connected with the full cost model.” [10]

In all, the development of the time allocation system can be represented with the time line figure below. The figure portrays some of the central voiced actors that participated in the last phases of the project. Above the time line are the national actors, the Ministry of Finance (MofF), the Ministry of Education (MofE) and the Academy of Finland (the prime funding agency for basic research in Finland), and European Union Framework as the international layer. Below the time line are local, university level actors, such as the Rector, trade unions, such JUKO (Public sector employees) and Tatte (University Association of Researchers and Teachers), and the “Rake”-project (The Project for the Development of Governance of the Project-based Research Activities). The company who produced the software for the project is not included, nor are the end-users. Anyhow, the time line accounts for the public process of the development of the introduction of the time management system, and its main publicly voiced participants. Individual arrows point only approximately the timing of each action.

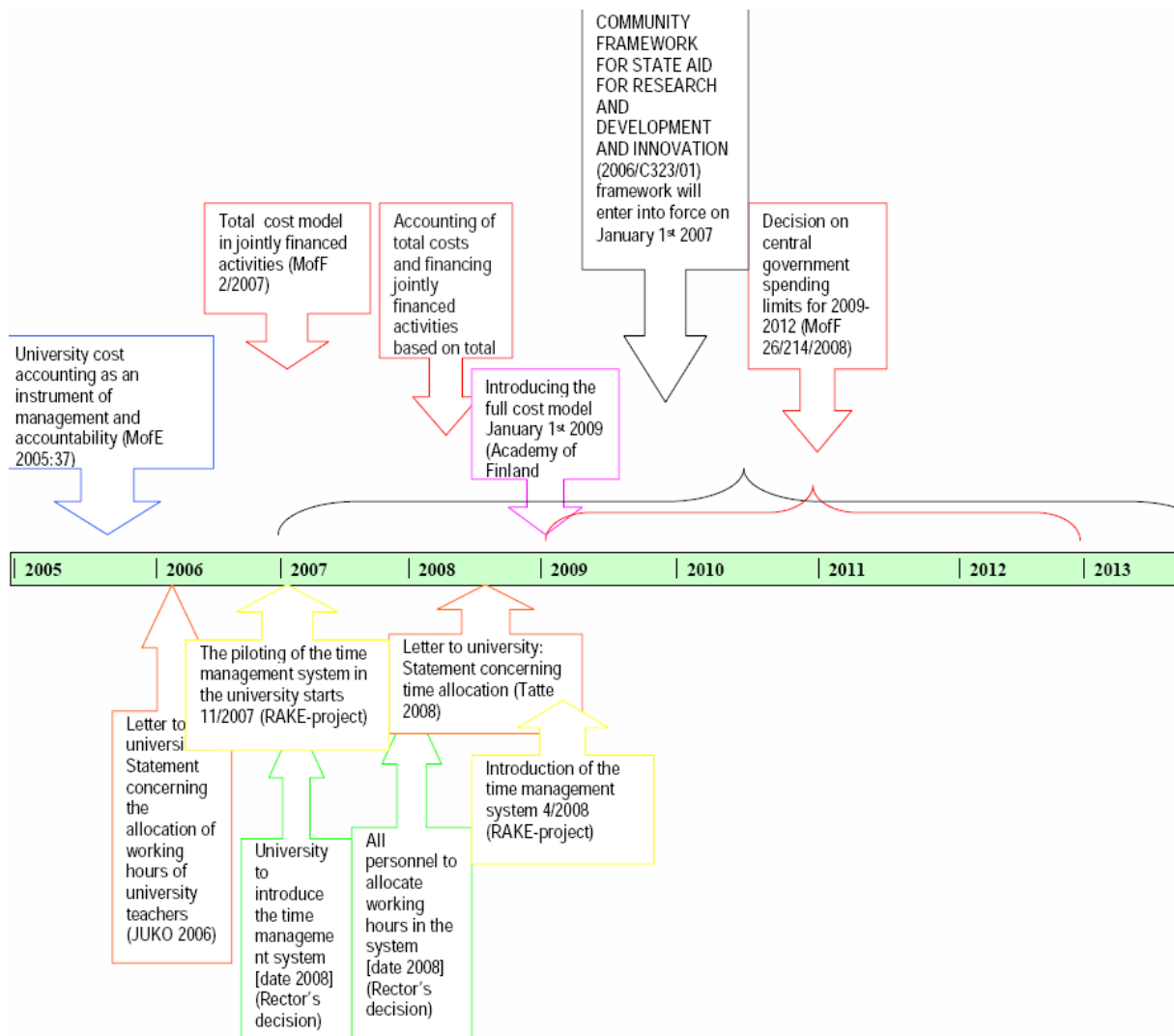


Figure 1: Time line of the time management system development

2.1 Accountingization and the reform of Finnish Universities Act

Of course, we can trace the history of the time management system far back. "...this allocation of working time is not a new issue, it has been with the state for a long time...and in the beginning of the 1990's when the cost premises law and the budgetary estimates law were changed these obligations just got stronger. This is based on the budgetary estimates law and act...and another thing is that for example the national audit office has been reproaching us and the universities all the time that especially in regards to the chargeable and co-financed operating the monitoring of working time has not been sufficient enough, that it is unlawful and there has been certain admonitions of the law" (an expert, Ministry of Education, interview).

A background for all the reforms is the new public management (NPM). Starting from the 1980's, the move towards New Public Management has become eminent in many Western countries. Along other changes brought on by NPM in universities, the division of administrative tasks has shifted (due to computerization of practices) from the 'area of expertise' of strictly administrative personnel into perceived responsibilities of all personnel. Hood perceives NPM "to be a part of a broader shift in received doctrines of public accountability and public administration" [5]. The accountability of universities has traditionally been monitored via the number of completed degrees and research publications. The ideals of NPM are increasingly altering the ways of monitoring performance and success in universities, and allocation of working hours is one way to enhance accountability.

In Finnish universities this has meant growth of what could be called “accountingization” along with computerization of processes and practices. The notion accountingization expresses the sense in which accounting as method may eclipse broader questions of accountability. Accounting then is very much the vehicle for economic reason in practice. According to accountingization, the technical neutrality of accounting is illusory and it has a potential to become a colonizing force, referring to the processes in which the sphere of economic reason broadens to new domains. [9]. Accountingization, the increased emphasis of economic efficacy and rationality as the basic principle, takes place throughout the public sector and also at the public research sector. At the universities, the research and teaching practices are becoming increasingly influenced although not yet comprehensively, by accounting initiatives despite some resistance. The accounting language of budgeting is occupying an increasing role at the university discourse, and it potentially controls definitions of how the university practices are seen. [9]

With the rise of New Public Management ideals the methods of, and the quarters in charge of, moderating accountability have changed. In addition of universities controlling their own, (via employment contracts and strategies, cost efficiency, de-centralizing of administrative practices etc.), the state is aspiring a bigger foothold on monitoring state aids (via, for example, the new university law, number of completed degrees and general performance accountability) and the European Union controls its member states with the 7th Framework – programme intending on increasing the competitiveness of European universities in regards of research, technology and innovations. The appropriation of the time management system appears to be a direct consequence of NPM developments.

As a whole, the NPM refers to the increasing use of private corporate sector management practices in public organizations. The change of administrative practices for its part relates to “a shift towards greater *competition* both between public sector organizations and between public sector organizations and the private sector.” [5]. The NPM also aims to create a unit per product, thus increasing the segregation of practices in public organizations. his *disaggregation* of public organizations increasing ‘corporatization’, in which separately managed units for each public sector ‘product’ are created. (Hood) The development of project management tools, such as the time management system, serves the unifying of the standards according to which work is measured contributing to the transformation of universities to normally managed corporations among others.

In Finland, the new public management ideology can be traced back to Prime Minister Holkeri’s cabinet in 1987. The cabinet had the programme of “governed structural reform” (hallittu rakennemuutos) that emphasized the efficacy and structural reforms of the public sector. The university reform was started not until Jäätteenmäki’s cabinet 2003. It announced the goal to reform the Finnish Universities Act, and the necessity to evaluate a need to develop the functionalities of universities. In the Government Programme of Vanhanen’s second Cabinet (2007) the university reform had been crystallized: “To enhance the financial autonomy of universities, they will be given the status of a legal person in public law or a foundation in private law. The administration and decision-making systems of universities will be revamped at the same time.” The Finnish Universities Act is due to step on force 1.1.2010, while writing this text the Parliament has not yet passed the bill, and the final form of the Act is not yet seen.

In any case, the changing juridical status of universities necessitates the changes in the administrative practices of the universities. As a matter fact, many administrative practices have been launched prior to the new Finnish Universities Act. The administering of reform has compartmentalized into separate tasks, one of which has been the appropriation of the time management system, among other systems [2].

3 CASE AND METHODS

The time management system introduced in the university is described by the providing company as follows: “...is a browser-based system for designing gross working time and for allocating working hours. The systems design-sector enables the planning of, for example the teaching staff’s working hours for an upcoming semester and the subsequent allocation of them to different task categories...provides basic information for the requirements of budgeting and cost management. ...enables the systematic collecting of information related to administering of services and its efficient forwarding from units to human resources. With the system’s sector for time allocation, working hours can be allocated under different clients, projects and tasks on daily basis. In addition, it is possible to enclose free-form text to clarify the description of a task. With...the optimizing of personnel’s use of working time can better significantly and the monitoring of work input to different projects becomes possible. The allocation of working time enables the monitoring and reporting of the hour accrual per unit/area of responsibility, person or project, daily, monthly or yearly, and in hours or by percent distributions.”

The time management system seems to answer to all the demands made to universities by the controlling facets. The system includes functions for the planning of university teachers annual working time plans and for other personnel's, somewhat more detailed, allocation of working hours. The system enables the reporting of the working hours of all personnel based on how they have been entered into it. This function, at least in theory, provides both the university and the different state institutions monitoring it with more accurate knowledge than before.

Theoretically, we base our discussion on the ethnomethodically inspired science and technology studies. Not least, we draw on Garfinkel's discussion "on good reasons for bad administrative records" in order to make sense of the appropriation and the users' comments, such as, "I don't perceive lying to be a moral problem (in the allocation of working hours)." [3] Our case study concerns the appropriation of the time management system at a major university in Finland. The data concerns the publicly available documentation of the development of the system and its appropriation, interviews of three key informants and ten end-users, and 9 videotaped sessions with some of the staff using a newly acquired electronic application for time management in 2008. Some of these sessions also included screen recorder files of the computer activities. In this study we focused on the views and experiences of the teaching and research personnel in the employment of the time management application. The interview transcriptions follow standard conventions, and the interactional data is transcribed according to standard CA/EM conventions [4], [1]. Data extracts are translated from Finnish.

4 RECEPTION OF THE TIME MANAGEMENT SYSTEM

The appropriation of the time management system inspired an elaborate conversation amongst the personnel of Finnish universities. The views were somewhat variable, and it may well be that there has been a silent majority that has accepted the system without any affect shown. Nevertheless, the most visible and loudest statements were critical, even sharply so. An administrative officer who was responsible for the appropriation of the system states in the interview: "...about the critique that you read, I have been surprised of what all can be written and considered accurate, as for the work community, I've not watched that with joy...It has been sad, reading them with the correct understanding of this issue...It has been a personal disappointment for me...I would have hoped that in university people would not write about something they have not even seen or know anything about "

Time allocation encountered a lot of criticism, especially university teachers believed that the transition into using the new system was not in accordance to the working hours agreement of 1997. The critique was published in many forums, such as national and regional newspapers, local university papers and web pages. Trade unions issued official statements, individuals expressed their personal concerns. In addition to the complaint by university teachers of the illegality of time allocation in their case, there were numerous other reasons represented against the time management system. Time allocation, as it is done in the system, is believed to contradict with the tradition of academic freedom, that is, with 'the natural order of things'. The time management system is also seen as a part of the university reform, which entails a vast array of administrative changes and which can be seen as a continuum of the ideals of New Public Management. One cause for criticism is the perceived unrealistic nature of time allocation. Working overtime seems for many to be a frequent part of working in universities and that reality does not come across by using the time management system.

Perhaps the most influential of all the criticism directed against time allocation have been the complaints made by university teachers and their trade unions. The demands of time allocation by all university personnel clearly violate the working hours agreement for university teachers. "In accordance with the working hours agreement for university teachers (3 June 1997), the number of working hours per annual working plan is 1,600 hours. The implementation is monitored on the basis of work performance and results rather than on periods of time." Jorma Virkkala; Executive Director, The Finnish Union of University Professors 15.2.2007 (Acatiimi 02/07)

The working hours agreement states that the implementation of university teachers' 1600 working hours per year is to be monitored on the basis of work performance and results. Therefore time allocation in the form of the new system violates this agreement. In accordance with the agreement university teachers have, prior to time allocation, presented an annual working plan to be accepted by department council. However, in their final report [12], the Ministry of Finance's working group on total cost model for jointly financed activities states that in fact the time allocation (if there is any external funding) should be carried out monthly: "if an organization is using a time management system, it is appropriate to allocate also other than externally funded working time monthly". Not only does time allocation violate the agreement on how the university teachers' work should be monitored, but it is also meant to be executed more often than the agreement will allow. The consequence of monthly allocation is also clear: more hours to be used in administrative accounts of work.

The criticism and concerns of university teachers and their trade unions were dealt with, in the report of the Ministry of Finance, in the following manner: “The obligation to allocate working hours in cost management is not subject to the working condition contract and thus, it is not against the working hours agreement for university teachers established June 3rd 1997. The information gained from the allocation cannot, for any part, be used in estimating work performance or in monitoring working time.” [12] The rejection of the criticism seemed to apply a kind of scholastic Popperian refutation principle, i.e., if X is not forbidden by law, it is legal. As a legal principle, it is undoubtedly polymorphous, and hardly sanctionable.

Overtime working is another facet in the discussion, as the system design presupposes that employees work a standard time, i.e., workers are not supposed to work overtime. Also this feature was criticised heavily. “In practice almost all teacher and researcher groups actual working time is much more (than 1600 hours), it amounts to nearly 2000 hours per year according to the recent study by Statistics Finland. For example for professors, the average working time during 2004-2005 has been c. 2250 hours per year. From the professor’s annual working time 44% is made of teaching, 32% of research and 24% of other tasks.” (HS Home 5.3.2007)

One strand of debate concerned the truthfulness of the time accounts. It has been questioned whether the information entered into the time management system is realistic in any sense. The university personnel have questioned their motivation to provide realistic information, as the nature of academic work poses a challenge to do so. The pre-arranged categories seemed not subtle enough to differentiate the multiple aspects of the academic work.

In the report of the Ministry of Education [8] the cost management of universities was under scrutiny and time allocation was seen as a potential tool for improving it. There are some interesting points made in the discussion about working time allocation concerning all university personnel. At one point of the report an option was discussed to subject all personnel to time allocation. According to the report, “This options means that in addition, or instead, of plans *the actualized use of working time is monitored* and that the *monitoring is directed towards all university personnel*.”

The weaknesses of this option are:

- the possibility for unreliability remains, as the personnel is, at will, able to use “creative calculation” when entering the actualized working time: actualized information is possible to be presented as untrue.
- the attitude of the personnel towards time allocation is not positive as the university has many ongoing principled development projects (university degree structure reform, development of the quality assurance systems, New Salary System, administration reform etc.)” [8]

It appears that in the Ministry of Education were foreseen exactly the same issues which university personnel later complained about. It is also worth noticing that the system problems were known in advance, and that this knowledge of the problematic aspects of the system did not have any profound impact on the system design.

A final issue concerning the time allocation is the argument concerning the specificity of the university work. “So why don’t university researchers want to use timecards as others do? The ultimate problem is that bureaucrats don’t understand the nature of research in universities. For researchers the line between work and leisure is not easily drawn – especially when talking about the much advertised top research (??)...In addition, the requirement to allocate working hours specifically under a certain project or teaching is extremely difficult to fulfil, as every option excludes others in the allocation system.” Eero Kontturi, Postdoctoral researcher, Helsinki University of Technology (HS Mielipide 23.1.2008)

Opinions such as the one above were expressed quite often by the university personnel. And it is no wonder, as time allocation seems to categorize teachers and researchers under a heading that does not coincide with the content of the work. Work in universities should be considered as knowledge work and as such it is difficult to review on the basis of time allocation.

5 INSTRUCTED USES OF THE TIME MANAGEMENT SYSTEM

The university provided the personnel with user guides, as well as training, to help them with the time management system. Next we will try to summarise the various instructions in order to describe what is demanded from the personnel in the system.

First, not all the personnel are supposed to use it the same way. This became clear, at least for those attending the training, as the training sessions had different contents depending on whether they were meant for university teachers or for other personnel. The teachers are supposed to make a working time plan of 1600 hours annually but other personnel (researchers, administration etc.) are meant to allocate their working hours at the minimum of once a month. This division between those working under the 1600 hours agreement and those not, also divides the users into distinct user sub-groups. Also, there are tasks (such as the confirmation of subordinate's hours) to be performed in the system that overlap both the groups. At this point it is important to highlight the fact that even though all personnel, as a collective, are demanded to use the system, the system itself gives different user sub-groups a different user status. The system requires for different groups to use it in different ways, which in turn affects, for example, the time that it takes to use it. This is likely to have an effect on the levels of motivation for using the system.

The disagreement concerning time allocation for university teachers has been resolved by allowing the allocation of the hours in the working plan to take place twice during the academic year (at the end of the semesters), with the exception of monthly allocation for externally funded working time. The university teachers working under 1600 hour agreement thus fall under different categories depending on whether they participate in projects on supplementary funding: "Members of the teaching personnel participating in a project on supplementary funding should allocate the direct work contribution to the project on a monthly basis. Direct work should be allocated in terms of hours to those days when the work was done. Supplementary funding projects includes all those projects funded wholly or in part in the form of allocations made as income/budgetary funding or other allocation from some other state agency." Those involved with project on "supplementary funding" are in fact required to allocate their time monthly; consequently, for them the time management system has replaced in total the 1600-hour work plan, as the two different ways to account for working hours are incompatible.

The official instructions seemed also at times involve internal contradictions, or at least gaps that left open how some things were to be done, not to speak about why. "It is also advisable to allocate work done on one's own regular salary from the budget on a monthly basis. If this is not possible, work contributions other than those connected to supplementary funding of the teaching personnel operating under the 1600-hour work plan should be allocated at least once a term." (User guide of the time management)

Through our interviews with people from different units, it became obvious that the instructions on how to use the system were drastically different between units. At least in some departments, during the old system conscious effort had been put to gain as accurate information as possible. "So we made a joint decision in the department, and as requested by the head of department of the time, that we actually recorded as accurately as we could...I mean we tried to think about every possibility. And they were obviously many times over the hour limit, which everyone knew..." (interview) However, the new system 'does not allow but the standard amount of hours to be reported, and this has opened up different lines of responses. In some units, researchers are instructed to put everything under "research". "...I have regarded them, and advised the researchers to regard as well, that you don't have to care about them, that all the hours are recorded as research, everything is research whether it is travelling or sitting in meetings or else, it is part of research and if we were to start keeping books of all these details then that would support the kind of monitoring and stalking system that in no way helps doing the research, as it has been argued to us that this is needed for the policies of the investors, that they'll know how much time has been used for the study..." (interview). Whereas some other units, have more moderate instructions: "...I have instructions that the most part must be put under research that is to be paid by the Academy of Finland..."

Differences between instructions seem to make likely, that also the actual reportings vary between departments.

5.1. Actual uses of the time management system

In practice, there seemed to be number of issues that made it challenging to use the time management system accurately. The basic issues that were not resolved concerned the variability of working time and the overtime work. There were also general issues concerning the categories of the system. Some employees seemed to have faced difficulties in fitting what they considered their work to be to the categories offered. The actual use of the system has also revealed some system inflexibilities.

In all, employees seemed to orient to a reflexive usage of the system, i.e., they did not perceive their task being report what they had done, but to report what they are accountable to report, or what is useful for them to report. This reflexive usage of the system seems to amount Good reasons for inaccurate numbers reported. All this falls into an observation that lying is or has become a norm, and that the system seems to support lying as a norm of Academic community.

First, academic work has traditionally allowed flexible working times, and that has not been regarded a problem. "...at times there are serene phases when you catch your breath and maybe take a day off or have a five hour day...but then there are times when you work 15 hours a day and almost around the clock and the so called honest recording of this all, I mean you just make it fit somehow..." (interview) The system, however, does not inbuilt tolerance from month to month. According to the system, there should not be variation of working times between months.

Further, most employees seem to maintain that working overtime is a permanent feature of university work. Mainly for teachers, who work under the 1600 hours system, the time management system and the ideals of time allocation create challenges. University personnel are not allowed to exceed the 1600 hours per year in the system, even though in reality, working time for many, is much more, at least, that is the employees' experience. "...for those who try to do research and teaching and who are active, they get this problem...I had 900 hours over this last year...but I've decided to change my lifestyle...so how am I gonna get the ((laughs)) 200 hours off..." (interview)

The categories of the system did not seem transparent enough for some employees. This resulted problems in the usage, and also to frustrations, when people felt that they can not fill the information requested in an accurate manner. "...at the training it felt that those are really clear, that mine go there and there but then when you start looking the notes it's not so certain anymore how it goes, was it that or that..." (interview) Some employees were at pain in trying to find how to categorize what they do. "...then there was the question of where to put the exams, because it is in a way a basic task of teaching, so it shouldn't go under the other tasks...But it is not planning, developing or preparing teaching either...And it's not thesis work, so..." (interview) "...in our department there is a lot of work done that isn't showing anywhere and doesn't fit anywhere, so we do work outwards with a lot of partners...we belong to all kinds of steering groups and we are expert members..." (interview) At times the usage of the system appeared a contingent intellectual exercise so that the user did not necessarily see the point of the categories or the functions. "then the problem is actually that you can see only afterwards what something has been, what it produces" (interview) "And then erm create report should I do? No...Do a kaato?¹...Make report...umm, report started, you can follow its progress from ready reports (patches) display...Ready. Table (-), status ready. Well now I'm not sure myself if I've done this or not? And has it gone somewhere or not?...Administration, my data, what's it saying? Confirmation of allocated time. No results found...But now I've got complete...no this is still incomplete. I don't know why it's incomplete...additional information not exists, I don't know if it should exist?" (interview)

Behind the problematic categories, may lay an incompatibility of perspectives. Some administrative categories that are the fundamentals of the system may not be transparent to end-users [2]. "...for us it is very clear what is for example a project with external funding. But it is not necessarily at all clear for the audience...what it is." (interview of the administrative officer)

There are also apparent system inflexibilities that the usage has revealed. For example, the system did not have an option for cross-departmental projects, but those have to be build post hoc using workarounds. "...there is a quite a lot of work being done that overlaps the responsibility areas and this system only shows the project on ones own responsibility area. So it's demonstrated as: "hey the projects that are mine are not here"...so you can't work from the medical school to the history department, but that connection has to be done then either by the chief/head user or by our new agent the responsibility area secretary, the contact person..." (interview of the administrative officer)

It appears that employees were demanded a reflexive usage of the system. They could not report what they had done, but they have to report what they are accountable to do. "...if we could bill our work according to how we work then this would be a good system...we'll work for a month and fill in and then we find out that "okay we did 460 hours for them" and then we could bill it...just like a plumbing company can bill and the rest of the corporate world can bill...but project funding does not work like that...in practise it will sometimes take more time and sometimes less...we can only fill in the hours according to work time...there is no way that is going to give the right view of the amounts of hours used in projects because they are also done accordingly so that our researchers' hours can be fitted appropriately..." (interview) "And then when we look at of what the plan is suppose to be made of for each person and what is the connection to the salary negotiations and others...what kind of percents should accumulate under each section then they have to be twisted so that they, in a way, look like they are suppose to look at that category." (interview)

¹ The user was using the English version of the system, some of the terms like "kaato" lacked English term. So in the English version, there were some Finnish language in the interface.

Reflexive usage amounted from an observation that at time accurate reporting might damage the employee. Therefore the employees have to be reflexively innovative not to harm themselves. "...so the question is that if I put them all in here then I have no time for research left. And then when the next The New Salary System evaluation comes up I'm not going to get time for research because the new draft is based on what has materialized..." (interview) Consequently, the usage of the system requires strategic thinking so that the employee may benefit from the reportings. "And how accurately do people fill in that, if they acknowledge that it is ultimately about money, so can they calculate like that...maybe at the top of it all (/to top of it all) somewhere someone can say that too bad that there is all this time spent on all kinds of nonsense...if there is a desire to monitor how we use the minutes and hours here then there should just be a surveillance camera or some other ((laughs)) inspector would always come to check in your room that what is going on here..." (interview) The benefit of the system was even seen in that it teaches how to "milk money". "The system's ideology is to teach how to milk money by distorting the nature of materialized action..." (interview)

In all, there appears to be many good reasons for not so accurate numbers [3]. "If I am doing project A now, then at the same time I'm writing an article based on project B that ended 6 months ago and to which extent that is the kind of free academic use of time and a hobby and to which extent it has to do with the project is a completely grey area...and at the same way you have to make preparative work for some project that might not come true..." (interview) The time system and the actual work practices of the academic employees did not just seem to match. Even when employees tried to be accurate, they have to admit that their numbers were to a degree fictional. "And it's absurd the idea that you would do exactly the 1600 hours...when it has to be that 1600 it means that it is always fictional the number..." (interview).

Another issue considered kind of realistic input/output ratio of the system. The accurate measurement of the distribution of work tasks was seen so complex task that it would demand too much work to achieve it. "...if you start recording those very accurately, then you should technically be taking notes all the time of what it is you're doing...And then this recording of tasks becomes a task on its own right..." (interview) In practice, employees seemed to accept that the time management is an obligation that they do with a minimal effort. "...this must be applied creatively and do as little as possible, because we can see the impermanence of the principals of this system..." (interview). Also within the ministries, there was a concern regarding the input/output ratio of the time management. "...that's another question that what it reasonable, what kind of system is reasonable for teachers...it cannot lead to most of the working time being spent struggling with something like this, instead it has to be as light as possible and also the cost-benefit relation has to be good, but it still has to meet with the demands of the investors and the budgetary estimates law..." (an expert, Ministry of Education, interview)

Eventually, the time management system supports reasoning that "fiction" is not a lie, i.e, because the employee has to report what the employee has to report (even when it is not true), this non-true reporting is not lying. "...we've had these work plans...as far as I can understand everyone filling them view them as sort of fiction papers, cause there is only the 1600 hours...there's no lying there, even though you put in there something completely different that is actually done, but you put an appropriate amount of research and an appropriate amount of administration, an appropriate amount of teaching, it's likely you're doing a bit more of everything...but it is not like it's a description of what is done in real life so..." (interview). As a matter fact, some employees admitted that lying is a norm in an academic community [11]. "...researchers lie all kinds of things when they apply for money from the Academy and write reports to the Academy and so on, I don't perceive this as a moral dilemma this lying...easy to lie, I'm a good liar..." (interview)

6 DISCUSSION

At the end of the day, the competition legislation is at the background of the introduction of the time management system to universities "...if chargeable operating is the kind that has competition, private competition, then in a way the university cannot subvent that with state funds...So that's the issue..." (an expert, Ministry of Education, interview)

However, there is a sharp contradiction between the official expectations concerning the system, and its actual uses. "And we want specifically that when something is reported to us that they would commensurate somehow these reports that come from universities..." (an expert, Ministry of Education, interview) In practice, there appears a great crossdepartmental and interindividual variation in terms of how people use and are instructed to use the system. The staff members appear to have received or understood the instructions on how to use the system in very heterogeneous ways. Consequently, it turns out that working hours are marked down in highly different ways that decreases the reliability of the data collected on the allocation of the working hours by the system. In all, our materials show that the users are highly innovative in their appropriation of the project management system.

Nevertheless, the users have not become innovative just for fun, but out of necessity. They feel that they have to be creative not to get into trouble because of the system. Interestingly, the available materials show that within ministries there was adequate knowledge of the system to be designed, but essentially nothing had been done to alleviate the issues before time allocation became mandatory.

In general, there seems some frustration at the universities, as it appears that management does not take into account the nature of the Academic work. "it might not yet be figured out what this doing of information work entails. They are trying to squeeze it in tight frames from above with all the different systems, when in fact it should be further deregulated...here we are supposed to innovate and breed new. It cannot be helped in any way by categorizing intensively and with systems and leash ((laughs))..." (interview)

Further, employees also feel that there has been a lack of will to inform adequately them about the developments, and the reasons behind these developments. "As far as I know this was just launch or there was the decision that you must do this and that. So that has caused a lot of friction and resistance, that the basis of why this is done is not explained..." (interview)

As a whole, the appropriation of the time management system is a fascinating case to study users' innovative ways to appropriate a technology in a fashion that departs strongly from the design rationale.

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