# EMPLOYEE ATTITUDE TO ORGANISATIONAL CHANGE IN SMALL AND MEDIUM-SIZED ENTERPRISES

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***Abstract:*** *The crisis caused by the coronavirus pandemic affects the daily operation of organisations, which also brings changes in the life of their workforce. Managing organisational change has been a significant challenge for organisations for several decades. The aim of the research is to assess the behaviour of affected employees toward organisational change. It is examined how different groups of employee's experience change in general and what they think about organisational change. Furthermore, it is explored whether employees understand the motivation behind the change and how does the change impact their organisation. To answer the research questions, a comprehensive questionnaire survey of small and medium-sized enterprises in Hungary was conducted in autumn 2021. The suitability of the application of factor analysis evaluating the dependence of selected areas of the questionnaire was supported by Barlett test a Cronbach's alfa coefficient. For individual hypotheses two-sample t-test, contingency table analysis, and Pearson's Chi-squared test, were applied. The evaluation of the 215 questionnaires shows that the behaviour of employees toward organisational changes is different. The difference in attitudes to the benefit of organizational change for employees were identified, but not for enterprise. Furthermore, the difference in attitudes between employees who have undergone organizational change in the enterprise and those who have not undergone organizational change, were identified too. It is interesting that contingency between the extent to which managers play a role in change and the well-executed nature of change were detected. The practical usage of the research can be helpful for SME management, especially in the HR field. The management can consider that employees may be afraid of the changes if they are ahead of them, but if the change is handled well, people will think positively of it.*

*Keywords: Employees, organisational change, SMEs, HR management, Hungary.*

*JEL Classification: J01, J21, J24, M12, M51, M54, O15.*

## Introduction

The paper's aim is, in a broader sense, human resource management in the context of change management. Different groups of individuals manage change differently. Therefore, it is essential, appropriate and expedient to examine the perception of change in the 21st century. Changes are happening more and more frequently due to scientific and technical progress. Changes are part of the life of every single member of society or every organisation. Therefore, a study of this issue must be considered justified. This paper presents the results of research focused on small and medium-sized enterprises. Employees of small and medium-sized enterprises in the study evaluated the effects of possible changes in enterprises from their work and organisation. The article examined in more depth personal perceptions, especially those who have not yet undergone a change. The second group surveyed are employees who have already passed through the ground in their professional lives. When examining personal observations, the attention is paid to the importance of leadership (company managers) in organisational changes, e.g., employees' attitudes on this topic. This paper highlights what drives organisational change in Hungarian SMEs. This study assesses the causal relationship between organisational change and employee management.

One of the most important tasks of management is to perform organisational changes in line with global changes to achieve optimal performance. The ultimate goal is to maintain or improve organisational performance by influencing organisational characteristics. This is especially important for companies in difficult situations due to the crisis caused by the current coronavirus pandemic.

Speaking of organisational change, the researchers can distinguish between inevitable change and change initiated by members of an organisation (Pettigrew et al., 2001). Targeted organisational changes, which are created by the environment and by own internal conscious steps on the part of managers and employees, are the results of the development and adaptability of a particular organisation.

Numerous papers (Alqatawenah, 2018; Mendy, 2020; Silva et al., 2019) have emerged in the context of organisational change in recent decades that investigate the topic from a novel approach to those involved in organisational change. It was demonstrated that there are differences or similarities between individuals who have previously undergone a change but have not yet been affected by the change. Battilana et al. (2010) also examine whether a particular job position and managers play a role in the outcome of organisational change. The results of some studies (Lines et al., 2015; Stojanovic Aleksic et al., 2015) indicate that one of the most commonly reasons for failure of organizational change is resistance employee to organizational change. On the contrary, the research of Kash (2014) deals with the success factors of changes from the point of view of existing models. Previous research emphasizes the importance of addressing the issue and shows a research gap. The aim of the presented work is to identify the employee's perception of organisational changes in Hungarian SMEs. Subsequently, the behaviour of affected employees to organisational change is assessed and at the same time, the identification of attitudes is described, how different groups of employees experience change in general, and what they think about organisational change. A partial aim of the research was also to examine the question whether employees understand the motivation behind the change and how does the change impact their organisation.

The research via a comprehensive questionnaire survey occurred in the autumn of 2021. The data are very current, reflecting the current situation in the country, also determined by COVID-19. Similar research has not yet been carried out in the study area. Therefore, it was justified to fill the research gap and identify the situation in the country under investigation.

The paper contained from following structure: in the theoretical part the literary review results are presented, which can be confronted with obtained data. The next part of the article presents the aim of the work, methodology and scientific hypotheses. In the results section, the results presented and the compared with other studies. In the end, the preliminary results of the research are formulated.

## 1. Theoretical Background

Organisational change is one of the essential concepts in management (Budhiraja, 2021). In our research the organizational change is perceived in the same way as in research of Babalola et al. (2016), Aslam et al. (2018), Chang (2021), Skea (2021), and Blackman et al.

(2022) as any transformation that occurs in one of the essential characteristics of organisations (processes, technology, outputs, structure, culture, power relations, behaviour), it is a process that serves to renew the form and goals of an organisation to serve the interests of the organisation's internal and external stakeholders. Recently there exist many types of research that investigate organisational change from different point of view (e.g., Gemra et al., 2022; Kement et al., 2021; Khan et al., 2022). According to Dobrovič and Timková (2017) organisational changes have a meaningful impact on corporate growth, survival, efficiency or competitiveness. Rocheville et al. (2021) describe how communities external to organisations can also initiate change within organisations. Stouten et al. (2018) review both critical tenets of widely used practitioner-oriented change models. Anticipation of organisational change was researched by Krogh (2018) and Rafferty and Restubog (2017). Beycioglu and Kondakci (2021) discuss the meaning of organisational change, change dynamics, and the current state of debates on organisational change in schools. Graham et al. (2022) examines organisational change scholarship within human service organisations between 1968 and 2020. Wolf et al. (2022) investigated the interrelationship between organisational learning and organisational culture change. If an organisation is to be successful, it must be able to embrace the concept of organisational change to optimise performance, because it strengthens the enterprise to face the difficulties of both external and internal problems (Alsharari, 2019).

In this regard important issue of the organizational changes is management of stakeholders relations, including employer brand development (Samoliuk et al., 2022) and changes in CRM using advanced IT tools (Roshchyk et al., 2022).

In the current COVID-19 situation, it is even more important to talk about the changes in the organisations as it has brought change in work-life, management, and nature of the work (Amis & Janz, 2020). The global pandemic forces companies to respond to highly turbulent conditions and constantly adapt to changing conditions (Hitka et al., 2021). As uncertainty about the further development of a global pandemic remains very high, to survive and stay in the market, business managers are forced to look for comprehensive solutions that support the optimisation of their business

and transformation processes (Kucharčíková & Mičiak, 2018; Lorincova et al., 2022). Enterprises must build an effective strategy to help them succeed in a highly competitive environment (Belas et al., 2020a; Hitka et al., 2018; Lorincová et al., 2016). Therefore people in business must deal with additional strains from stakeholders and society (Gavurova et al., 2020; Kozubikova et al., 2015; Smekalova et al., 2014). To achieve a positive response from employees, it is necessary to interconnect activities within individual functions of human resource management with desired values, attitudes and work behaviour (Rozsa et al., 2022; Stacho et al., 2017; Urbancova & Vrabcova, 2020). According to Hitka et al. (2019) and Stacho et al. (2021) key managerial competencies are to create a motivating work environment and positive work atmosphere.

Organisational change is considered by Aslam et al. (2018) as any transformation that occurs in one of the essential characteristics of organisations (processes, technology, outputs, structure, culture, power relations, behaviour). It is a process that serves to renew the form and goals of an organisation to serve the interests of the organisation's internal and external stakeholders (Babalola et al., 2016). It can include mergers, acquisitions, outsourcing, downsizing, or general organisational transformation (Battilana & Casciaro, 2012). The changes occur as a result of the conscious intervention of the organisation's management (Lazarević et al., 2020; Neves et al., 2018). If the organisational change was planned correctly, it is ultimately successful. On the other hand, if the change is not scheduled correctly, it is not successful. Change planning can be seen as a necessary part of implementing change in enterprise (Dobrovič & Timková, 2017). Some authors describe organisational changes as a necessity to gain competitive advantage. Of course, total enterprise improvement (increasing performance) is a suitable measurement tool of an organisational change (Martinez & Potluka, 2015).

Organisational changes often require solving decision – making tasks on the use of outsourcing principles, or management of support business processes by the form of facility management (Dvorský et al., 2020). In this context, the research results of Potkány et al. (2021) and Kamodyová et al. (2020) pointed out the potential for improving the quality of

enterprise processes' quality and creating space and time to manage the core business activities. The discussion about benefits resulting from implementation of facility management for organisational changes is presented in the research of Goulden and Spence (2015) and Pheng Low et al. (2019). What is essential when it is possible to use the principles of outsourcing is cost savings. Potkany et al. (2016) deal with the methodology for quantifying cost savings from outsourcing. The benefits, and risks of this managerial approach to change have also been highlighted. There exist similar research dealing with the use of outsourcing management principles in practice such as the research of Calvo (2018), and Kim et al. (2018).

There can be various reasons for organisational change. When an organisation decides what it wants to change and what processes and structures it wants to optimise, it is called internal or voluntary change. In this case, the organisation has the right and opportunity to plan the change, create the proper structure to achieve its goals and optimise its processes. Externally driven change is based on an external component, often referred to as coercion or pressure. According to Barends et al. (2013) an external factor can be political, economic, or social processes and their impact on an organisation. An externally triggered change can often be confusing for an organisation, as here, the state of equilibrium is disrupted, which the system then tries to restore. It is worth adjusting the factors that depend on us so that the system moves in a direction that suits us as a result of the effect of the components that both rely on us and are independent of us. It is important that the harmony of structures and processes can be felt and found in the organisational system.

Organisational change can transform the attitudes and behaviour of those working in an organisation (Muldoon, 2019). Individuals who have previously undergone changes are more likely to adapt to change and the new systems that come with it more easily than individuals who first encounter organisational change (Lines, 2004). The leader involved in the change process must therefore consider how to ensure that employees do not face sudden change and that the question of why specific changes take place should or should not be addressed (Battilana et al., 2010). The change must be communicated to the employees, and at the same time, the employee must understand their duties to clarify the activities that s/he should do and which s/he is responsible for (Olexova & Gajdos, 2016). Unfortunately, change can often result in resistance to change in an organisation. According to Supriyati et al. (2019) it can have personal or organisational reasons. Personal reasons can be mainly traced to psychological factors: fear of something new, clinging to the status quo, avoiding insecurity. When something new happens, man often thinks the current state is right, and he does not know if he will get a better or worse picture with the change at hand, so he decides he does not want change to happen. A similar attitude is shared by Dahl (2011). A man is not often reconciled to change because he feels that he will not be able to complete the new, unknown tasks involved at the current (appropriate) level, so this may affect his income. A more potent version of this reason is when a man fears reduced income and the job itself. Resistance can then peak, as losing one's job can lead to existential threats. In such cases, a slowdown at work or a strike is typical. In this context, Silva et al. (2019) identified eight reasons why people resist change in an organisation. They are the followings: loss of status or job security in the organisation, poorly aligned (non-reinforcing) reward systems, surprise and fear of the unknown, peer pressure, a climate of mistrust, organisational politics, fear of failure, faulty implementation approach, so lack of tact or poor timing.

That is why the managers must involve each organisation member (if possible) in the change processes. The employees are credibly informed about the individual steps (Carter et al., 2013). Leaders have an important role in managing organisational change and successfully managing resistance to it. To understand organisational change, it is necessary to look at organisations as living organisms that cannot be disassembled and then put together in another way. An organisation is simultaneously an occupational, organisational policy and rational resource allocation system, in which all employees of the organisation are members of all three methods. Organisations are complex systems in which essential organisational characteristics mutually define or influence each other. Thus, during organisational changes, several of the crucial attributes of the organisation change simultaneously (Heckmann et al., 2016).

In most cases, the extent of the change in organisational characteristics is not of the same

intensity. During the changes, some aspects dominate and even determine the change itself. However, the manner and extent of the impact of these characteristics on each other are difficult to plan, and perhaps the most complex task for managers of organisational change is to address this complexity (Wiedner et al., 2017).

## 2. Research Methodology

This paper aims to demonstrate what drives organisational change in Hungarian small and medium-sized enterprises. This study intends to investigate the causal relationship between organisational change and employee behaviour.

The data was collected using a questionnaire from Hungarian small and medium-sized enterprises. The selection of questions was based on a comprehensive literature review. In order to confirm the face validity of the questionnaire it was provided to a group of academics and experts who provided feedback on length, relevance, clarity, wording, content, and format. After incorporating the feedback in the questionnaire, a pilot study was conducted among Hungarian SMEs ($N = 15$). In order to ensure relevance and consistency of answers Cronbach's alpha coefficient was calculated for the Likert scale response options and Kuder-Richardson Formula 20 (KR-20) was applied to binary questions. In order to increase the reliability of the survey, two questions had to be eliminated from the questionnaire due to lower internal consistency values. The coefficient values for the final list of questions was above 0.70, which is considered to be acceptable (Cortina, 1993).

Convenience sampling has been selected for the data collection of this research, and a total of 420 paper-based questionnaires were distributed to random employees of the evaluated organisations. The employee participating in the survey was selected using a random number generator based on the list of employees. During the data collection the questionnaires were filled in through face-to-face interviews. Of the distributed questionnaires, 215 were evaluable, resulting in a completion rate of 51%. To avoid discrepancy, every respondent was briefed about confidentiality and the purpose of the research. The survey was conducted in the fall of 2021.

The target companies were addressed according to the following criteria: companies operating in Hungary, small and medium-sized

enterprises, the respondent must be an employee of the enterprise, a limit of one employee per enterprise was set to fill in the questionnaire.

The final questionnaire consisted of total of 30 questions. The survey started with five demographic questions regarding the respondent's gender, age, occupation, position and years active at present workplace. This was followed by the main body of the questionnaire consisting of two parts. The first section focused on questions concerning the respondent's personal feelings and attitudes related to change in general (e.g., experiences related to change, personal development due to change). The second part addressed questions regarding organisational change at present workplace and the leader's role in this process. These questions focused among others on the importance of change for both the employee and the organisation, the information-flow etc. Regarding the composition of the questions, the questionnaire contained multiple-choice questions, Likert-scale questions and dichotomous questions. The questionnaire involved control questions in order to remove the respondents who did not fit the survey criteria or misreported.

The collected questionnaires were tabulated to do the data analysis process. Afterwards, statistical methods were used. Multivariate statistical methods were used to verify the hypotheses where mainly two-sample $t$-test, contingency table analysis and Pearson's Chi-square test were applied. The SPSS Statistics software was used for the evaluation. Factor analysis is not a single statistical procedure but a collective term that refers to a set of multivariate statistical techniques. The method is used for data compression and structure exploration and aggregates the number of initial variables into so-called factor variables that are not directly observable. Factor analysis is used in many cases as the first of multivariate analyses, one reason being to filter out multicollinearity between variables. Factor analysis serves an excellent purpose in this case, as the resulting factors do not correlate with each other at all. The article interest was to verify these hypotheses (*H1–H4*), which assume that:

*H1: There exist a difference in attitudes to the benefit of organizational change for employees who have undergone organizational change in the enterprise and those who have not undergone organizational change.*

*H2: There exist a difference in attitudes to the benefit of organizational change for the enterprise between employees who have undergone organizational change in the enterprise and those who have not undergone organizational change.*

*H3: There exist a statistical dependence between employees' job and attitudes to organizational change.*

*H4: There exist a contingency between the extent of managers' role in change and the well-implemented nature of the changes.*

## 3. Results and Discussion

This chapter presents the main results of the empirical research and their comparison with the literature in detail. The sample ($N$ = 215) entailed 49% of male and 51% of female participants. According to age, 29% of the respondents were from 18 to 30 years, 39% were from 31 to 45 years, 26% were from 46 to 60 years, and 6% were 61 and older. Respondents forming the sample of physical workers consisted of 31%, whilst the rest comprised intellectual workers, of which 24% served in managerial positions and 76% in non-managerial positions. As for the length of employment at the given workplace, 22% worked there for less than two years, 25% worked between 2 and 5 years, 21% were employed between 5 and 10 years, and 32% of the respondents were employed at their current workplace for more than ten years. As for changes in life-impacting the respondents, the majority (82%) stated they had experienced such. The final evaluation sample included 178 questionnaires filled out by individuals who had already undergone an organisational change.

The importance of organisational changes was pointed out by Budhiraja (2021). Changes take place differently in each individual and are affected by many factors. Organisational changes can cause negative and positive feelings (Mathews & Linski, 2016). Therefore, respondents' general perceptions of change were surveyed in the first step. The responses of respondents who have already undergone organisational change were evaluated. Of the 178 respondents, 64.4% said they see a challenge when there is a change in their life. 41% of the respondents have a neutral feeling about experiencing the changes, and 22% said that they fill it with negative emotions and experiences. Based on the research result, it can be stated that more than half of the respondents (64.6%) think positively about the changes they have experienced before. Such positive response proves that respondents no longer object in retrospect due to the changes that have taken place. The results obtained are confirmed by Keers et al. (2017), By et al. (2018) and Rocheville et al. (2021).

Tab. 1 shows the respondents' answers to the evaluation of the role of the leader – a specific expression of the attitude to the importance of the leader in organisational change. Based on the results, it can be stated that the role of the leader in change is essential or very important (46.2 of respondents). In the conclusions of their study, Rocheville et al. (2021) state similar results.

Tab. 2 shows the correlation matrix as the first step of the factor analysis, which serves to illustrate the values of the correlation between the individual variables which have been selected. Based on the results from this matrix, it can be concluded that the variables are suitable for factor analysis. The Cronbach's alfa coefficient's value for Q1–Q7 was 0.89, which also supports it.

The next step was the Bartlett test, which examines whether the variables in the population are uncorrelated, that is, whether the elements outside the principal diameter of the correlation matrix only inadvertently deviate from zero. The statistic of Bartlett's test of sphericity (Tab. 3) acquires a *p*-value of 0.000, that is, the null hypothesis that the implementation of the sample correlation matrix with the considered variables is a unit matrix is rejected, i.e., factor analysis is suitable for our data.

**Tab. 1:** **The importance of the role of the leader in organisational change**

| Not important at all (%) | Important (%) | Very important (%) | Mean | Deviation | Variance |
|---|---|---|---|---|---|
| 5.1 | 46.2 | 46.2 | 2.46 | 0.643 | 0.413 |

Source: own

Tab. 3 also shows the Kaiser-Meyer-Olkin (KMO) value, which shows how suitable the variables are for factor analysis. According to the KMO/MSA indicator, the variables are very suitable for factor analysis, their value is 0.857, which is higher than 0.8, so it can be classified as very good.

The rotated component matrix in Tab. 4 divided the factors into two components. The first factor was called the presence of leaders. The factor reflects the attitude of the employees as to whether the managers adequately informed the employees about the change, how much they participated in the change, whether the employees were informed about the change in time, the managers were there during the change process, whether ongoing support has been provided. This component obtained relatively high values, which can be considered good. The variable "managers supported employees throughout the change" received the lowest value, which is worth thinking about, as the other variables received high values, so there is some lack of support of managers here – from the beginning of the change process. Comparing these results with the literature (Fugate et al., 2012; Washington & Hacker, 2005), it can be concluded that it would indeed be important for managers to support employees during organisational change. E.g., Pekerşen and Tugay (2020) add that one reason the employees leave the enterprise is being exposed to psychological pressure. Therefore, working conditions are important to employee loyalty. In the context of these results, it is possible to highlight the conclusions of Stouten et al. (2018), who identified ten evidence-based steps in managing

**Tab. 2:  Correlation matrix**

|  | Q1 | Q2 | Q3 | Q4 | Q5 | Q6 | Q7 |
|---|---|---|---|---|---|---|---|
| **Q1:** I know why a change was needed. | 1 | 0.720 | 0.615 | 0.445 | 0.253 | 0.436 | 0.451 |
| **Q2:** I think the change was beneficial for me too. | 0.720 | 1 | 0.648 | 0.448 | 0.316 | 0.465 | 0.48 |
| **Q3:** I think the change has benefited the organisation. | 0.615 | 0.648 | 1 | 0.469 | 0.297 | 0.46 | 0.530 |
| **Q4:** Managers supported employees throughout the change. | 0.445 | 0.448 | 0.469 | 1 | 0.605 | 0.737 | 0.718 |
| **Q5:** How much do you think the leader was involved in managing change? | 0.253 | 0.316 | 0.297 | 0.605 | 1 | 0.611 | 0.599 |
| **Q6:** Managers properly informed everyone about the change. | 0.436 | 0.465 | 0.460 | 0.737 | 0.611 | 1 | 0.828 |
| **Q7:** Everyone was informed about the change in time so that those involved could prepare for it. | 0.451 | 0.480 | 0.530 | 0.718 | 0.559 | 0.828 | 1 |

Source: own

**Tab. 3:  Kaiser-Meyer-Olkin (KMO) and Bartlett's test**

| Type of test | | Value |
|---|---|---|
| **KMO measure of sampling adequacy** | | 0.857 |
| **Bartlett's test of sphericity** | Approx. Chi-squared test | 753.488 |
|  | df | 21 |
|  | Sig. | 0.000 |

Source: own

planned organisational change along with implications for research and practice. An important area of organisational change is motivation, which helps build an effective strategy and potential highly competitive environment (Hitka et al., 2018; Lorincová et al. 2016). Also, Hitka et al. (2019), and Stacho et al. (2021) highlight creating a motivating work environment and a positive work atmosphere as a key managerial competency in the motivation programme. The other factor was called necessity and usefulness, which shows how well the employees knew the purpose of the change and how useful they felt it was for themselves and the organisation. The highest value was given to the variable according to which the employee knows why the change was necessary, which can also be linked to the fact that a sufficiently high value came out for the variable managers informed everyone about the change. The lowest value in this category was given to the variable that change was beneficial to the organisation.

Tab. 5 shows that the two components explain the total variance at 77.403%, of which the first component is 41.993% and the other is 35.410%.

### 3.1 Hypotheses Testing

During the years spent at the organisation, some respondents have undergone a change(s), while others have not. It was examined whether views of employees were similar on whether the change would be beneficial to the respondent (Tab. 6). To do this, the hypothesis *H1* was set up. To test this hypothesis a two-sample *t*-test was used.

*H1: There exist a difference in attitudes to the benefit of organizational change for employees who have undergone organizational change in the enterprise and those who have not undergone organizational change.*

**Tab. 4:**     **Rotated component matrix**

| | Component | |
|---|---|---|
| | **Presence of leaders** | **Role of change** |
| **Q6:** Managers properly informed everyone about the change. | 0.853 | |
| **Q5:** How much do you think the leader was involved in managing change? | 0.834 | |
| **Q7:** Everyone was informed about the change in time so that those involved could prepare for it. | 0.827 | |
| **Q4:** Managers supported employees throughout the change. | 0.812 | |
| **Q1:** I know why the change was needed. | | 0.871 |
| **Q2:** I think the change was beneficial for me too. | | 0.862 |
| **Q3:** I think the change has benefited the organisation. | | 0.800 |

Source: own

**Tab. 5:**     **Total variance explained**

| Component | Values after rotation | | |
|---|---|---|---|
| | **Total** | **% of variance** | **% Cumulative** |
| **1. Lead** | 2.940 | 41.993 | 41.993 |
| **2. Usefulness** | 2.479 | 35.410 | 77.403 |

Source: own

| Tab. 6: | Two-sample *t*-test assuming unequal variances | |
|---|---|---|
| | I think the change would be useful for me too | I think the change has been useful for me too |
| **Mean** | 3.487 | 3.763 |
| **Variance** | 0.414 | 0.807 |
| **Observations** | 39 | 177 |
| **df** | 75 | |
| ***t*-stat** | −2.236 | |
| **P (T ≤ t) two-tail** | 0.0283 | |
| ***t* Critical two-tail** | 1.992 | |

Source: own

The acceptance range does not include the critical value; therefore, the null hypothesis was rejected, i.e., the attitudes of the two groups cannot be considered the same ($p = 0.0283$). Based on these, the hypothesis *H1* was accepted, so the attitudes about the benefit of organizational of the two groups of employees are different. Similar results were obtained by Silva et al. (2019). This study confirms that people in an organisation will always evaluate the benefit of any change. In connection with organisational change, the respondent's views were similar on whether the change would be beneficial to the organisation (Tab. 7). In connection with this, the hypothesis *H2* set up. To test the hypothesis a two-sample *t*-test was used.

*H2*: *There exist a difference in attitudes to the benefit of organizational change for the enterprise between employees who have undergone organizational change in the enterprise and those who have not undergone organizational change.*

The acceptance range contains the critical value. Therefore, the null hypothesis was accepted, i.e., the attitudes of the two groups of employees to the benefit of organizational change for the enterprise can be considered the same ($p = 0.872$).

Based on the literature, most of the changed employees consider the organisational changes to be necessary and good (Korsakienė, 2006; Sofat & Kiran, 2014). The study results of Krogh (2018) argues that resistance to organisational change may be better understood as resistance to having to give up institutionalised rights and responsibilities. This paper offers a conceptual model that enables the systematic analysis of the relational mechanisms at work when organisational

| Tab. 7: | Two-sample *t*-test assuming unequal variances | |
|---|---|---|
| | I believe the change would benefit the organisation | I believe the change has benefited the organisation |
| **Mean** | 3.769 | 3.75 |
| **Variance** | 0.340 | 0.943 |
| **Observations** | 39 | 176 |
| **df** | 92 | |
| ***t*-stat** | 0.162 | |
| **P (T ≤ t) two-tail** | 0.872 | |
| ***t* Critical two-tail** | 1.986 | |

Source: own

members are preparing for pending organisational change. Rafferty and Restubog (2017) argued similarly, which suggest that a poor change history in an organisation was negatively associated with challenge appraisals and was positively associated with threat and harm appraisals. Fear of organisational changes associated with the use of outsourcing principles and pointing to the effect of cost savings and other benefits were analysed in Kamodyová et al. (2020) and Potkány et al. (2021).

The other two hypotheses were analysed by the contingency cross-tabulation analysis. Contingency table analysis is a widespread method of analysis that examines the relationship between two or more variables and their combined frequency distribution. The simplicity of the analysis and the easy interpretation of the information obtained is a huge advantage for both researchers and users. It is, therefore, one of the most commonly used methods. By performing the analysis, it was looked for a way to determine whether two nominal or ordinal variables are related. For this purpose, hypothesis *H3* was set up.

*H3: There exist a statistical dependence between employees' job and attitudes to organizational change.*

According to the contingency cross-tabulation analysis (Tab. 8), it can be stated, that the distribution according to the row variable was 72.9, 17.1 and 10.1%, respectively, i.e., 72.9% of the intellectual workers see a challenge in the change, 17.1% consider it neutral, and

10.1% of them have a negative view of it. Following this, the attitudes of those working in the physical work about the change can also be analysed; 42.9% are motivated and see a challenge. The table can even be analysed in terms of the column variable so that it can be read that 81.7% and 18.3% of physical workers see a challenge in the change. Both row and column distributions result in 100%, as shown in the last total column.

After the cross-tabulation analysis, it was necessary to be examined whether the variables are related and to what extent. The result is shown in Tab. 9 of Pearson's Chi-squared test. The indicator's value of Pearson Chi-squared test was 14.199 when examined at the significance level of 5%. It means that the null hypothesis was rejected. No statistical dependence between employees' job and attitudes to organizational change were identified.

As part of hypothesis *H4*, it was assumed, that: There exist a contingency between the extent of managers' role in change and the well-implemented nature of the changes.

The hypothesis *H4* was examined by contingency cross-tabulation analysis also. The value of the Chi-squared test index was 44.689, examined at the significance level of 5% (Tab. 10). This means rejecting the null hypothesis that there is contingency between the two variables. Accordingly, there is a correlation between the extent to which managers play a role in change and the well-executed nature of

**Tab. 8:** **Result of crosstabulation**

| | | What experiences and feelings do you have when a change occurs? | | | Total |
|---|---|---|---|---|---|
| | | I see a challenge in it | Neutral | Negative | |
| **Intelectual** | | 94 | 22 | 13 | 129 |
| | Position (%) | 72.9 | 17.1 | 10.1 | 100 |
| | Feelings (%) | 81.7 | 53.7 | 59.1 | 72.5 |
| **Physical** | | 21 | 19 | 9 | 49 |
| | Position (%) | 42.9 | 38.8 | 18.4 | 100 |
| | Feelings (%) | 18.3 | 46.3 | 40.9 | 27.5 |
| **Total** | | 115 | 41 | 22 | 178 |
| | Position (%) | 64.6 | 23 | 12.4 | 100 |
| | Feelings (%) | 100 | 100 | 100 | 100 |

Source: own

**Tab. 9:** **Result of Chi-squared test** (*N* of valid cases = 178)

| | | Value | df | Asymp. sig. (2-sided) |
|---|---|---|---|---|
| **Pearson Chi-squared test** | | 14.199 | 2 | 0.001 |
| **Likelihood ration** | | 13.774 | 2 | 0.001 |
| **Linear-by-linear association** | | 10.429 | 1 | 0.001 |
| **Nominal by nominal** | Phi | 0.282 | | 0.001 |
| | Cramer's *V* | 0.282 | | 0.001 |

Source: own

change (Tab. 11). Standings support this result in research of Taylor-Bianco and Schermerhorn (2006). So interesting are the authors Valleala et al. (2015) results about fostering learning opportunities through employee participation amid organizational change. This study provided new knowledge on employee participation and its manifestations in micro-level interaction and on both individual-level and organisation-level learning opportunities in organisational change. The support of top management has an important role in supporting organisational changes (Beycioglu & Kondakci, 2021). In employees' perception of organisational change, it is important to note that SME organisational change is part of strategic management. In this context, it can be added the results of the authors (Rozsa et al., 2019), who focused on Slovak SMEs. Their results indicate that employees are not identified with the companies they are working for if companies do not take seriously internal marketing. The organisation should also identify promptly any problems that cause employee dissatisfaction and try to resolve them before employees are aware of them. In the case of implementing CSR into managerial practice, there is an increased focus on employees as

the most important corporate capital (Belas et al., 2020b; Metzker & Zvarikova, 2021). Therefore, managers are expected to play an important role in the context of information, communication, and access to employees in the event of significant organisational changes. The nowadays unfavourable situation caused by COVID-19, entrepreneurs declared that the pandemic effects on their companies are obvious. Therefore, personnel risk itself is considered in many studies to be the most important factor in maintaining a enterprise's existence. Belas et al. (2022) confirmed the positive impact of the COVID-19 pandemic on the perception of personnel risk in neighbouring countries (Czech Republic and Slovakia), where one in three entrepreneurs declared the importance of personnel risk in business activities decreased during the pandemic. The role of SME management can support this phenomenon.

However, the role of employees is also important. In this fact, it is necessary to interconnect activities within individual functions of HRM with work behaviour (Urbancova & Vrabcova, 2020). Carter et al. (2013) confirmed that it is important that the managers involve each member of the organisation (if possible) in the

**Tab. 10:** **Result of Chi-squared test** (*N* of valid cases = 175)

| | | Value | df | Asymp. sig. (2-sided) |
|---|---|---|---|---|
| **Pearson Chi-squared test** | | 44.689 | 4 | 0.000 |
| **Likelihood ration** | | 48.278 | 4 | 0.000 |
| **Linear-by-linear association** | | 32.678 | 1 | 0.000 |
| **Nominal by nominal** | Phi | 0.505 | | 0.000 |
| | Cramer's *V* | 0.505 | | 0.000 |

Source: own, 2021

**Tab. 11:**    **Result of crosstabulation**

| | | | | Changes are well planned in our organisation | | Total |
|---|---|---|---|---|---|---|
| | | | | Yes | No | |
| **Leader was involved in managing change** | Not at all | | | 1 | 3 | 4 |
| | | Leader inv. (%) | | 25 | 75 | 100 |
| | | Planned (%) | | 1.1 | 3.5 | 2.3 |
| | Does not participate | | | 4 | 9 | 13 |
| | | Leader inv. (%) | | 30.8 | 69.2 | 100.0 |
| | | Planned (%) | | 4.4 | 10.6 | 7.4 |
| | Neutral | | | 5 | 24 | 29 |
| | | Leader inv. (%) | | 17.2 | 82.8 | 100.0 |
| | | Planned (%) | | 5.6 | 28.2 | 16.6 |
| | Partially participate | | | 27 | 38 | 65 |
| | | Leader inv. (%) | | 41.5 | 58.5 | 100.0 |
| | | Planned (%) | | 30 | 44.7 | 37.1 |
| | They were there through the change | | | 53 | 11 | 64 |
| | | Leader inv. (%) | | 82.8 | 17.2 | 100.0 |
| | | Planned (%) | | 58.9 | 12.9 | 36.6 |
| **Total** | | | | 90 | 85 | 175 |
| | | Leader inv. (%) | | 51.4 | 48.6 | 100.0 |
| | | Planned (%) | | 100 | 100 | 100 |

Source: own

change processes. The authors study Ahmad and Huvila (2019) about organisational changes, trust and information sharing, emphasising how organisational changes affect information sharing in organisations. Changes in technical and administrative areas are differently driven by companies' motivation for change (past performance), opportunities for change (company location and market orientation) and the ability to change (company ownership).

## Conclusions

The aim of the research was to identify the employee's perception of organisational changes in Hungarian SMEs with the evaluation of employee attitudes to the organizational change. A partial aim of the research was also to examine the question whether employees understand the motivation behind the change and how does the change impact their organisation.

Following conclusions can be drawn from the presented results: many Hungarian SMEs have already undergone an organisational change in order to increase their efficiency, possible cost savings and the implementation of modern management approaches. Within hypothesis $H1$, a difference in attitudes to the benefit of organizational change for employees who have undergone organizational change in the company and those who have not undergone organizational change, was found. It can also be concluded that all those who have already undergone change and those who have not yet, have a positive view of the change in general and see it as a challenge. This statement applies especially to the benefit of changes for the enterprise. Respondents, who have already undergone change, consider positively the changes they have experienced in the past. Rather, they

also agreed that change helps the employee's personal development. Both groups of respondents (who underwent a change and those who did not) had almost the same attitude, on average, considered the role of leaders to be more important. In employees' perception of organisational change, it is important to note that SME organisational change is an important part of strategic management. Another benefit of the presented research is the fact that the statistical analysis of the results of the respondents' answers to the questionnaire survey identified the attitude to the manager's involvement in the change. On the one hand, whether the manager properly informed employees, and on the other hand, whether the information was provided on time. Respondents agreed most that their leader was present during the change and least agreed in case of timely manner informing. This result may also suggest a need for improvement in the timing and routing of information about organisational changes. It is also interesting to find out that contingency between the extent to which managers play a role in change and the well-executed nature of change was identified.

The contribution of paper is, that the result can be useful for the management of Hungarian SMEs (and also for other V4 entrepreneurs), especially for managers working in the field of HR, because change is constantly present in the organisation's lifecycle, especially in those days, so it is justified to research and analyse it. The survey also shows that most of the respondents generally feel positive about the changes in the past. The management can take this fact as a good starting point: people may feel bad and be afraid of the changes if they are ahead of them. But if the change is handled well, people will think positively in the end. Also, it can be stated that those who have not yet undergone change and those who already have, think the same about the role of the leader in a change: both sides found it very important. Managers are the key players in the change. However, an important fact should not be forgotten, that good and targeted communication can be the essential dividing line between good management of the change and an inadequate one. The purpose of all changes is to increase the efficiency of the company, to achieve potential cost savings or to respond to the need to implement modern management approaches.

Certain limitations factors of the presented research are that the results of the questionnaire survey were obtained and analysed in one country only. A limiting factor is also the examination of attitudes in the classification of job positions on physical and intellectual workers. Despite that the present research is useful for enterprise and managers at different management levels. Due to the COVID-19 pandemic situation, the topic of organisational change and its management is even more actual. Communication and surveys about the current topic are important because there have been changes in many people's lives, especially at their workplaces. Although the present research only concerned Hungary, it may be interesting to raise it internationally, especially due to the epidemic, at least for other V4 countries. In this context, it is also possible to define the direction of future research with the intention of increasing the number of respondents, employees' job positions and selective analysis for various industries.

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