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**Overcoming Resistance to Change: Analyzing
Strategies of the Algerian Accounting Reform
Case Study: The Ministry of Finances**

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ABSTRACT

Algeria is undergoing an accounting reform initiative to transition from cash accounting to accrual accounting, with the goal of enhancing transparency and accountability in state financial reporting. However, this transition presents challenges and potential resistance to change.

This research aims to investigate effective strategies for managing resistance to change during the implementation of accounting reforms in the Algerian context. Using a qualitative approach, including semi-structured interviews with key reform actors, the study examines change management, resistance to change, the impact of resistance, and effective strategies.

The findings highlight the importance of organizational readiness, support, training, collaborative dynamics, and clear communication plans for successful adaptation. The research provides valuable insights and recommendations for policymakers and practitioners, contributing to the enhancement of change management strategies and accounting reforms on a global scale.

Keywords: Accounting reform, resistance to change, change management, Algeria, strategies.

RÉSUMÉ

L'Algérie a engagé une réforme comptable pour passer d'une comptabilité de caisse à une comptabilité en droits constatés, afin d'améliorer la transparence et la responsabilisation dans le cadre de l'information financière de l'État. Toutefois, cette transition présente des enjeux et une résistance potentielle au changement.

Cette recherche vise à étudier les stratégies efficaces de la gestion de résistance au changement lors de la mise en œuvre des réformes comptables dans le contexte algérien. À l'aide d'une approche qualitative, avec des entretiens semi-structurés auprès d'acteurs clés de la réforme, l'étude examine la conduite du changement, la résistance au changement, l'impact de la résistance et les stratégies efficaces.

Les résultats soulignent l'importance de la volonté organisationnelle, du soutien, de la formation, de la dynamique de collaboration et de plans de communication clairs pour une adaptation réussie. La recherche fournit des informations et des recommandations précieuses pour les décideurs politiques et les praticiens, contribuant à l'amélioration des stratégies de conduite du changement et des réformes comptables à une échelle mondialisée.

Mots-clés: Réforme comptable, résistance au changement, conduite du changement, Algérie, stratégies.

ملخص

تخضع الجزائر حاليًا لمبادرة إصلاح المحاسبة للانتقال من المحاسبة النقدية إلى المحاسبة الاستحقاقية، بهدف تعزيز الشفافية والمساءلة في تقاريرها المالية الحكومية. ومع ذلك، تواجه هذه العملية تحديات ومقاومة محتملة للتغيير.

تهدف هذه الدراسة إلى استكشاف استراتيجيات فعالة لإدارة مقاومة التغيير خلال تنفيذ إصلاحات المحاسبة في سياق الجزائر. باستخدام منهج نوعي يشمل مقابلات شبه منظمة مع الفاعلين الرئيسيين في الإصلاح، تستكشف الدراسة إدارة التغيير، وعوامل المقاومة للتغيير، وتأثير المقاومة، والاستراتيجيات الفعالة.

تسلط النتائج الضوء على أهمية استعداد المنظمات، والدعم، والتدريب، والديناميات التعاونية، وخطط الاتصال الواضحة لتحقيق التكيف الناجح. تقدم هذه الدراسة نصائح وتوصيات قيمة لوصفي السياسات والممارسين، مساهمة في تعزيز استراتيجيات إدارة التغيير وإصلاحات المحاسبة على نطاق عالمي.

الكلمات الرئيسية: إصلاح المحاسبة، مقاومة التغيير، إدارة التغيير، الجزائر، استراتيجيات.

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LIST OF ABBREVIATIONS

Abbreviation	Definition
ASIC	Application et solution informatique pour les communes
CFRR	Centre for Financial Reporting Reform
CL	Collectivités locales
DGC	Direction Générale de la Comptabilité
DGFIP	Direction Générale des Finances Publiques
DGTGCOFE	La direction générale du Trésor et de la Gestion Comptable des Opérations Financières de l'Etat
DMNC	La direction de la modernisation et de la normalisation comptables
EPA	Établissement public à caractère administratif
IPSAS	International Public Sector Accounting Standards
IPSASB	International Public Sector Accounting Standards Board
LOLF	La loi organique relative aux lois de finances
MOE	Ministry of Education
MSB	Modernisation des Systèmes Budgétaires
MTEF	Medium-Term Expenditure Framework
NPM	New Public Management
OECD	Organization for Economic Co-operation and Development
P3A	Programme d'Appui à la mise en œuvre de l'Accord d'Association
QMS	Quality management system
RBM	Results-Based Management
RTC	Resistance to Change
SROT	Situation Résumée des Opérations du Trésor

INTRODUCTION

The need for state reform has been recognized as a crucial element in promoting good governance, ensuring transparency, accountability, and efficiency in public administration. It involves a comprehensive and systematic transformation of the structures, processes, and functions of the state apparatus to enhance their performance and responsiveness to societal needs, driven by a combination of factors such as economic globalization, technological advancements, and changes in societal demands and expectations (Hood, 1991; Pierre & Peters, 2000).

However, from the 2000s onwards, scholars and policymakers have shifted towards the term "state modernization" as a more positive and proactive approach to improving state performance, which emphasizes the need for innovation and adaptation to keep pace with changing demands (Pollitt & Bouckaert, Public Management Reform: A Comparative Analysis, 2004). This shift reflects a growing recognition of the negative connotations associated with the term "state reform," such as the idea that the state is inherently flawed and in need of fixing, leading to a growing skepticism towards state-led development and a greater emphasis on market-based solutions. This shift highlights the need for a more proactive and innovative approach to improving state performance, emphasizing adaptation to changing societal demands.

In 2001, the World Bank initiated a project to modernize budgetary and accounting systems in Algeria, which is now being integrated into the broader global reform movement aimed at improving public finance policies and practices. The international institutions, such as the World Bank, the International Monetary Fund, and the Organization for Economic Co-operation and Development (OECD), are actively promoting and popularizing the performance-based budgeting framework through the adoption of codes of conduct and performance measurement frameworks. This reflects a wider trend towards the standardization of budgetary and accounting systems, with international organizations working to encourage countries to reform their frameworks to conform to this universal standard.

As discussed, the reform of public finances is a pressing concern for societies worldwide, and its impact extends beyond national borders. In fact, financial reforms have a systemic effect that leads to a gradual harmonization of financial systems. Additionally, these reforms can also have a retroactive impact on previously established financial structures, as highlighted by (Bouvier, Esclassan, & Lassale, 2020-2021).

The Ministry of Finance in Algeria has launched a comprehensive reform and modernization program aimed at enhancing spending control and optimization in various aspects of public finance. This reform program is being implemented under the strategic plan for the modernization of public finances (KHECHAIMIA , 2022).

These efforts are part of a larger initiative in Algeria to introduce new management and administration procedures that adhere to the principles of good governance. As part of this initiative, the 1984 law that regulated public finances has been replaced by the LOLF of 2018, which revealed the limitations of the previous law. As a result, the public finance sector is currently undergoing significant changes through reforms aimed at modernizing the budgetary system by gradually shifting from traditional forecasting procedures based on means to an objective methodology.

Since the 1980s, the concept of the new public management has been adopted by many countries as a tool for modernizing public administration, in response to the traditional practices of public administration being seen as inefficient, bureaucratic, rigid, expensive, inward-looking, non-innovative, and hierarchically centralized. This approach prioritizes performance and results over rules and regulations and introduces devices and mechanisms for measuring performance to improve the cost-to-service ratio. In Algeria, the ongoing reform based on the principles of private sector management aligns with the NPM approach, according to (CHEURFA N. , 2022).

This approach involves introducing private sector practices, such as decentralization, outsourcing, and market-based management techniques, to improve efficiency, effectiveness, and accountability. It also emphasizes the efficient use of public funds through competition and objective output performance measures, including short-term contracts and performance-related rewards. Therefore, the reform in Algeria is part of the global trend of public sector modernization, characterized by the adoption of NPM practices, and has a significant influence from Anglo-Saxon values and neoliberalism, as observed in the organic law on finance laws n° 18-15 of September 2, 2018, commonly referred to as the LOLF.

This development is significant, as the new law is regarded as a "financial constitution" and is expected to improve the governance of public finances. It is worth noting that the organic law in question will only begin to apply from the year 2023, but its potential impact on the regulation of

finance laws is already generating scholarly discussion. Some scholars argue that the current situation calls for a paradigm shift in the way finance laws are regulated, given the challenges that public finances are facing today. Therefore, the implementation of the new organic law is an important step towards the enhancement of financial governance, and it warrants further academic inquiry.

Algeria's current financial reform program is based on two primary axes within its conceptual framework: First, enhancing budget transparency through the implementation of a new budget documentation and classification system, as well as the adoption of accrual accounting to achieve certification of the State's accounts by the Court of Auditors. Second, improving public management performance by incorporating multi-year budgetary management and introducing a new principle of public performance through the promotion of a new category of public managers (CHEURFA N. , 2022). These efforts align with global trends towards results-based budgeting and accrual accounting, which were initially introduced in developed nations to address crises but are now being urged by international organizations in developing countries, causing a gradually expanding shock wave ((Bouvier, Esclassan, & Lassale, 2020-2021).

This shock wave effect in the context of organizational change can be a disruptive force throughout an organization, particularly when it involves significant reforms and challenges to established power structures and practices. Resistance to change can emerge as a result, with those affected feeling uncertain and anxious about the unknown.

Effective change management is critical in mitigating resistance to change and facilitating a smooth transition to new systems and culture. Reform often requires the establishment of a new culture within an organization, which can be difficult to achieve without the proper planning and support. Change management strategies can help overcome resistance to change and assist in building a new culture by encouraging employee participation, providing resources, and open communication channels.

Ultimately, challenges and opportunities of organizational change must be embraced, recognizing that they can lead to growth and innovation when managed effectively.

Research Context

Algeria is currently undergoing a significant accounting reform project, which aims to transition from cash accounting to accrual accounting based on internationally recognized accounting standards known as IPSAS. The project is part of a broader initiative to modernize budgetary systems and improve the process of identifying, measuring, recording, and communicating economic information of government entities.

The success of the reform, however, goes beyond technical accounting expertise and requires a cultural shift in government linked to broader public management reforms and active promotion of new information to improve decision-making among policy-makers and senior officials.

The new accounting system comprises three dimensions, each subject to three legal constraints. The first dimension is cash accounting for budget implementation, which will help the government to control its expenditures more effectively. The second dimension is accrual-based accounting for a statement of assets and financial position, which will provide a more comprehensive view of the government's financial position, including its liabilities and assets. The third dimension is cost analysis accounting, which will enable the government to identify the costs of its activities accurately and make informed decisions about resource allocation.

To support the design of an accrual accounting system for public administrative institutions and local authorities, Algeria has partnered with the French General Directorate of Public Finance through institutional twinning under the Support for the implementation of the Algeria/European Union Association Agreement (P3A). This partnership aims to upgrade the institutional, functional, and organizational capacities of Algeria's General Directorate of Accounting (DGC) and test the implementation of the new accounting system on pilot sites.

According to the International Public Sector Accounting Standards Board (IPSASB), state accounting encompasses financial reporting, budgetary and financial management, and auditing activities and is primarily concerned with ensuring transparency and accountability in the management of public funds.

The transition to accrual accounting requires more than technical accounting expertise. It also necessitates a cultural shift in government linked to broader public management reforms and active promotion of new information to improve decision-making among policy-makers and senior officials.

The success of accounting reform in any country is not guaranteed, and resistance to change can occur. One reason for resistance is that the implementation of the new accounting system requires significant changes to established procedures, systems, and routines.

According to (Lapsley & Pallot, 2000), such changes can lead to resistance from individuals who are used to the old system, who may feel that they are losing control, or who may believe that the new system will not work. Resistance to change can also arise due to political and institutional factors, such as a lack of political will, insufficient capacity, or vested interests that benefit from the existing system (Guthrie, Olson, & Humphrey, 2002).

Moreover, the transition to accrual accounting varies from country to country based on their specific contexts, objectives, strategic concerns, political support, capacity, administrative traditions, frameworks, and procedures. The context in which accounting reform takes place can play a significant role in shaping the process and outcome of the reform.

According to (Lapsley & Pallot, 2000), accounting reforms in developing countries face several challenges, including weak institutional capacity, lack of technical expertise, inadequate infrastructure, and limited financial resources. These challenges can lead to delays in the implementation of the reform, resistance from stakeholders, and even failure of the reform.

Algeria's accounting reform project is a significant undertaking that aims to modernize budgetary systems and improve the transparency and accountability of public funds management. The transition to accrual accounting requires a cultural shift in government linked to broader public management reforms and active promotion of new information to improve decision-making among policy-makers and senior officials. However, resistance to change is a real possibility that needs to be addressed.

Problem Statement

Algeria is currently undergoing an accounting reform initiative that aims to transition the government's accounting system from cash accounting to accrual accounting, based on the internationally recognized IPSAS standards.

The current accounting system in Algeria is based on cash accounting, which only recognizes transactions when cash is paid or received. While cash accounting has been useful in demonstrating compliance with spending limits, it has limitations in providing insights into the state of finances, assets and liabilities, and performance in terms of efficiency and achieving goals. The accounting reform initiative is part of a broader project to modernize budgetary systems, which is firmly established in the new organic law on finance acts (LOLF) n° 18-15.

The aim of the reform is to enhance transparency and accountability in state financial reporting, as accrual accounting acknowledges transactions or events as they take place, regardless of whether cash is paid or received at that moment. Accrual accounting provides a more accurate representation of a government's financial position, better budgetary control, and improved decision-making.

However, transitioning from cash accounting to accrual accounting presents several challenges and limitations. The shift requires a cultural and organizational change, capacity constraints, and high costs, which may lead to resistance to change during the implementation of accounting reforms. This resistance can hinder the success of the reform initiative, which can negatively affect the government's ability to manage finances and achieve policy objectives.

Despite the importance of effectively managing resistance to change during the implementation of accounting reforms, there is a research gap in the literature on this topic, particularly in the context of Algeria's accounting reform initiative.

Therefore, there is a need for research to investigate how to effectively manage resistance to change during the implementation of accounting reforms, particularly in the Algerian context. This research can contribute to the development of effective strategies for managing resistance to

change, which can enhance the success of accounting reform initiatives in Algeria and other countries.

Thus, the research question that arises is:

How to effectively manage resistance to change during the implementation of a reform initiative in the context of Algeria's accounting reform?

Answering this question can provide insights into the challenges and opportunities involved in managing resistance to change during the implementation of accounting reforms, which can guide policymakers, practitioners, and researchers in developing effective strategies for successful reform implementation.

- **Research questions**

In order to outline the research questions that will guide the investigation of accounting reform implementation in Algeria. The following interrogations have been generated to facilitate the framing and refinement of the study:

1. What are the most effective strategies for managing resistance to change during the implementation of accounting reforms in Algeria?
2. What are the implications of effective resistance management strategies for the success of accounting reform implementation in Algeria?

The process of research inquiry involves a recursive process of questioning, in which the main research question serves as the starting point for generating a series of sub-questions.

By generating sub-questions, the direction and design of research can be effectively shaped, allowing for active involvement in refining research inquiry and constructing a more comprehensive and nuanced analysis of the research topic. Through thoughtful questioning, further inquiries can be generated, leading to valuable insights and a deeper understanding of the subject matter.

This iterative process enables us to construct a sophisticated and context-sensitive understanding of our research topic, identifying key areas of focus and contributing to a more insightful and informed discourse.

Aim and Objectives

The aim of this study is to investigate how to effectively manage resistance to change during the implementation of accounting reforms, with a focus on Algeria's accounting reform initiative. The transition from cash accounting to accrual accounting is a major reform that aims to enhance transparency and accountability in state financial reporting.

However, this shift presents several challenges, including cultural and organizational change, capacity constraints, and high costs, which may lead to resistance to change during the implementation of accounting reforms.

To achieve the aim of this study, several objectives have been identified:

1. Identify the strengths and challenges of the reform change management and resistance management operation, explore potential areas for improvement.
2. To identify the factors that contribute to resistance to change during the implementation of accounting reforms in Algeria.
3. To analyze the impact of resistance to change on the success of accounting reform initiatives in Algeria.
4. To evaluate and recommend effective strategies for managing resistance to change during the implementation of accounting reforms in the Algerian context.

Relevancy of the study

This study addresses a research gap in the literature on implementing reforms in the Algerian context, specifically focusing on the transition from cash accounting to accrual accounting. The lack of research on effectively managing resistance to change during this process is evident.

Therefore, this study aims to investigate the most effective strategies for managing resistance to change during the implementation of accounting reforms in Algeria. The reform initiative seeks to modernize the country's financial management system, improve transparency, and enhance accountability in state financial reporting.

By exploring how to manage resistance to change effectively, this study fills the research gap and contributes to the generalization of the reform across Algeria. The identified strategies can serve as guidance for policymakers, practitioners, and researchers in general.

Additionally, the findings have relevance beyond Algeria, as they can provide insights for countries undergoing comparable accounting reform efforts and encountering resistance to change.

Ultimately, this study aims to offer practical recommendations to enhance the success of accounting reform initiatives in Algeria and other countries. By identifying effective strategies for managing resistance to change during implementation, the study can inform the development of more effective policies and practices for modernizing financial management systems, improving transparency, and enhancing accountability in state financial reporting. The findings may also hold broader implications for developing countries, where accounting reforms are increasingly being implemented.

Scope and Limitations

- **Scope**

The present study aims to explore effective strategies for managing resistance to change during the implementation of accounting reforms in Algeria. By adopting constructivist principles, it fills a literature gap by examining how individuals construct their perceptions of and responses to change.

Specifically, the study investigates effective strategies for managing resistance during the transition from cash accounting to accrual accounting. By identifying these strategies from individual experiences and perspectives, the study contributes to generalizing the reform in Algeria and provides insights for policymakers, practitioners, and researchers in other regions.

The findings may also have implications for countries undergoing similar accounting reform initiatives and experiencing resistance to change.

- **Limitations**

The study's small sample size, comprising data from only five reform actors during a three-month internship from February 21st to May 18th 2023, may restrict the depth and breadth of the findings. The short duration of the internship might not fully capture the long-term dynamics and complexities of accounting reform projects and their impact on participants and organizations.

Additionally, the qualitative nature of the study limits its generalizability to other settings, as the findings may be specific to the context and participants involved. A larger sample size and longer data collection period would provide a more representative and robust analysis.

Acknowledging these limitations is crucial for appropriate interpretation. Future research should aim for larger sample sizes, longer observation periods, and diverse participant profiles to validate and expand upon the findings. Additionally, integrating quantitative research methods with qualitative approaches would facilitate a more comprehensive analysis and enhance generalizability.

CHAPTER I: THEORITICAL FRAMEWORK

Section 01: Literature review

The literature review section of our research presents a thorough and comprehensive examination of the complex phenomenon of resistance to change in the context of organizational reforms. Through a rigorous review of the relevant literature, this section aims to provide an overview of the theoretical foundations and empirical findings on the topic, including an analysis of the factors and implications of resistance, the different forms of resistance that employees may exhibit, and the negative and positive effects of resistance on organizations.

To end with, this literature review section serves as a foundational component of our research and provides readers with valuable insights into the complexities of resistance to change in organizational contexts, as well as the strategies and best practices for effectively managing it.

1. Exploring Resistance to Change in Organizational Reforms: Factors and Implications

In their 2016 study titled "The Influence of Resistance to Change on Public Sector Reform Implementation: The Case of Italian Municipalities' Internal Control System," (Reginato, Fadda, & Paglietti) investigated the factors of resistance to change in public management reforms and its impact on implementing managerial reforms in public administration. The founding suggested that several factors, including parochial self-interest and low tolerance for change, influenced the implementation of managerial reforms in public administration. They evaluated organizational resistance through different axes, such as organizational culture and rigidity, clashing grammars, and leadership style. The study found that large-size entities presented a higher level of individual and organizational resistance to change, especially regarding the organizational culture and organizational rigidity dimensions.

(Amarantou, Kazakopoulou, Chatzoudes, & Chatzoglou, 2018) took a different approach and examined the antecedents of resistance to change among employees in their study titled "Resistance to change: an empirical investigation of its antecedents" with the objective of elucidating the factors that contribute to employee reactions towards resistance to change. They found that personality traits have a strong association with attitude towards change, and no linkage with anticipated impact of change. The authors found that employees perceive change as a process

that would make them lose control over the way they access lab results, make clinical decisions, and operate in general, which makes them more willing to act against organizational changes. The study also revealed that attitude towards change, disposition towards change, and anticipated impact of change function as mediators, mediating the impact of job and personality characteristics on resistance to change.

In 2022, (Basami) conducted a study titled "The Impact of Resistance to Change on the Implementation of Quality Management System in the Ministry of Education," which aimed to investigate the factors contributing to resistance during the implementation of a Quality Management System (QMS) in the South Batinah Directorate of the Ministry of Education in Oman. The study revealed that the level of resistance to the implementation of QMS was high among the staff and directors of the MOE in South Batinah governorate. The main reasons for this high level of resistance were identified as the complex and time-consuming process of documentation, the ineffective role of top management, the lack of training programs, and the lack of employee competence in some departments. These findings were consistent with previous research on the topic.

To determine the factors that account for higher resistance to change, the study used a four-factors model that includes routine seeking, emotional reaction, short-term thinking, and cognitive rigidity. The results indicated that cognitive rigidity was the factor that accounted for the highest resistance to change, followed by emotional reaction and short-term thinking. Routine seeking was the factor that accounted for the least resistance to change. These results align with existing literature on the factors contributing to resistance to change in organizations.

The findings of this study suggest that managers and decision-makers should take into account these factors when implementing changes in their organizations, particularly when introducing QMS. The study highlights the importance of addressing the complex and time-consuming documentation process and providing adequate training programs to enhance employee competence. Furthermore, top management needs to play a more effective role in facilitating change and addressing resistance. Overall, this study provides valuable insights into the factors that contribute to resistance to change in organizations and can inform future research in this area.

Similarly, the study titled "The Effect of Contextual Factors on Resistance to Change in Lean Transformation" by (TRAN, PHAM, & BUI, 2020) emphasized the importance of considering the influence of the organization's culture, leadership style, and other contextual factors when implementing change. It suggested that providing adequate information, training, and participation could significantly reduce resistance to change.

The study revealed that certain contextual factors can have a significant impact on an employee's level of resistance to change. For instance, employees who receive adequate, timely, and useful information relating to change are less likely to show opposing behaviors towards change. Moreover, fostering trust in management among employees and involving them in decision-making can have a significant influence in addressing employee resistance to change. The study also highlighted the importance of employee training in reducing resistance to change, as it helps employees to better understand the benefits of the changes and feel better equipped to deal with them. The findings of this study align with the previous research on the importance of considering contextual factors when implementing change and addressing employee resistance to change.

2. Understanding Employees' Reactions to Organizational Change: Forms of Resistance

In their study "Measuring the Behavioral Properties of Commitment and Resistance to Organizational Change," (Cinite & Duxbury, 2018) focused on measuring commitment and resistance to organizational change and examining the relationship between these constructs and employees' behaviors in response to change. The authors developed and validated new measures of commitment and resistance that allowed for a more nuanced understanding of these constructs.

The results indicated that employees who feel supported by their organization are more likely to engage in passive and constructive behaviors when faced with change. Passive behaviors include seeking clarification about the change and providing constructive suggestions, while constructive behaviors include voicing concerns in a respectful and constructive manner. This finding challenges the dominant view of resistance as solely negative and unproductive. Moreover, the study showed that commitment to change does not necessarily imply enthusiasm for change, highlighting the importance of distinguishing between the two constructs.

(Paulikas & Paulikiene, 2022) investigated the impact of communicated information content on employee resistance to change in their article, "Impact of the Communicated Information Content on Employee Resistance to Change." The study discovered that employees tend to exhibit different forms of resistance in response to anticipated changes in organizational settings. These forms of resistance include negative emotions and complaints, which are commonly observed among employees. However, the study found that effective communication is an essential factor in mitigating resistance to change.

The study specifically revealed that employees who were well-informed about the changes were more likely to support them than those who were uninformed. This suggests that clear and transparent communication can reduce negative reactions and increase employee support during change initiatives. The research emphasizes that providing employees with information on the reasons for the change, the expected outcomes, and how the change will affect them can foster a sense of involvement and ownership towards the change. As a result, this sense of involvement and ownership can reduce resistance and increase commitment to the change.

In their comparative study entitled "Resistance of Workers to Structural Change in Business Institutions: A Comparative Study Between Public and Private Institutions," (Hadeif & Boughari, 2022) identified several individual variables that affected resistance to change, including gender, age, marital status, educational level, and experience. The study revealed that resistance to change was weak in both public and private institutions, with the primary form of resistance being implicit resistance due to fear of the unknown and loss of power. The researchers found that decision-making was related to apparent resistance in private institutions, suggesting that a lack of employee involvement in decision-making processes may lead to increased resistance.

Additionally, they found that marital status and educational level influenced implicit resistance in public institutions, which may be due to differences in social and cultural norms. The study's findings contribute to the existing literature on the forms of resistance to change, highlighting the importance of considering individual variables in understanding the reasons behind resistance. By identifying the specific forms of resistance exhibited by workers in different institutional settings, organizations can develop more effective change management strategies that address the underlying factors contributing to resistance.

3. The Impact of Resistance to Change on Organizations: The Negative and Positive

The study conducted by (Elgohary & Abdelazyz, 2020) in Egypt highlights the importance of addressing resistance to change when implementing e-government systems. Their article suggests that resistance to change can have a negative impact on the implementation of new systems and subsequently on the efficiency and effectiveness of workers' performance.

The study found that employees who resist change due to fear of loss of control, fear of workload increasing, and feelings of insecurity displayed a significant decrease in their overall performance within the e-government system. The study also found significant differences between employees' tendencies towards resistance to modern technology, fear of loss of control, feelings of insecurity, fear of inability to implement change, fear of workload increasing, efficiency, and effectiveness based on their demographic features.

Furthermore, the study suggests that it is essential for managers to address resistance to change and implement necessary strategies to overcome it by defining its causes. Doing so would help organizations to successfully implement reforms and improve the efficiency and effectiveness of workers' performance.

On the other hand, (Boyer, 2017) study titled "When resistant employees become stakeholders: an approach to organizational change as a learning process" explores the potential for resistance to change to have positive outcomes for organizations during radical change. The study presents a new model of the process of organizational learning, with a focus on the positive resistance to change. The model identifies the different stages of organizational learning, starting with a disruption linked to radical organizational change, which can provoke a crisis period in employees due to cognitive dissonances and confusion.

However, from this crisis period, positive legitimacy judgments and emotional reactions emerge, leading to low resistance on the part of staff. The study shows that two majority groups of employees appear: the Followers, who take part in the change with low resistance, and the Emergent Employees, who benefit from the change by rising in the hierarchy.

Interestingly, even when negative legitimacy judgments and emotional reactions appear, as they inevitably do in the fourth stage, the case studied shows that these can provoke the emergence of new categories of employees without a total rejection of the change. The study further highlights how the interactions between the four categories of employees in the fifth stage can cause both destructuring and structuring resistance, ultimately leading to individual and organizational learning in later stages.

These studies suggest that resistance to change can have both negative and positive impacts on organizations. Managers should address resistance to change and implement strategies to overcome it while also considering the potential for positive outcomes, such as learning, new opportunities, and motivation for employees.

4. Managing Resistance to Change: Strategies and Best Practices

In the study conducted by (KARAXHA, 2019) on "Methods for dealing with resistance to change," six methods were identified for handling resistance to change. The methods included communication, support, participation, negotiation or agreement, manipulation, and compulsion. The study highlighted that effective communication, support, and participation are crucial in managing resistance to change. However, the study also found that weak support from management, lack of resources and planning, and poor communication can act as significant barriers to change. The support method was recommended as a change management method, which includes encouraging effective communication between employees and managers, and paying special attention to the use of methods for dealing with resistance to change to overcome such barriers.

In (Kuzhda, 2016)'s study titled "Diagnosing resistance to change in the change management process," primary causes of resistance to change were found to be economic factors such as decreasing salaries, increasing workload, uninformed employees, and fear of the unknown. The study recommended several methods for managing resistance to change, including education, effective communication, facilitation, motivation, negotiation, manipulation, co-optation, and coercion, while emphasizing the importance of employee involvement and support. To overcome

resistance to change, the study concluded that top executives need to focus on the most significant causes of resistance to change and find effective ways to overcome them.

In the study conducted by (Amjad & Rehman, 2018) on "Resistance to Change in Public Organization: Reasons and How to Overcome It," spontaneous changes were found to make employees fearful of new things and risks, and that effective communication about changes can lead to positive responses and feedback, while failure to communicate can result in negativity. Additionally, employees' personality traits were found to influence their responses to change. The study recommends that management should make new changes purposeful for their employees, communicate changes effectively, and pay attention to employee personality traits to reduce resistance to change in public organizations.

The studies suggest that managing resistance to change requires a multifaceted approach that includes effective communication, participation, support, negotiation, manipulation, and coercion. Additionally, the studies highlight the importance of understanding the causes and types of resistance to change and tailoring the management strategies accordingly. The studies also emphasize the role of top executives and management in creating a supportive environment that encourages employee involvement and provides the necessary resources for change management. Finally, the studies suggest that organizations should pay attention to individual employee personality traits and consider them in the change management process. Overall, the studies emphasize the importance of a strategic, proactive, and people-centric approach to managing resistance to change.

Despite the abundance of literature on change management, there seems to be a notable gap in research focusing on practical approaches to managing resistance to change, particularly in the context of reforms. While there is a wealth of information available on the topic of resistance to change, there appears to be a lack of in-depth analysis of the various strategies that can be used to effectively manage this phenomenon.

One possible explanation for this gap is that many researchers and practitioners in the field of change management tend to focus on the positive aspects of change, such as its potential benefits and opportunities, rather than the challenges and obstacles that must be overcome to achieve

successful outcomes. As a result, there may be a tendency to overlook or underestimate the importance of resistance to change, and to view it as a mere obstacle to be overcome rather than a complex phenomenon that requires careful analysis and strategic intervention.

Despite this lack of focus on practical strategies for managing resistance to change, there are some notable exceptions in the literature. Some studies have explored the use of various change management techniques, such as communication, training, and stakeholder engagement, to address resistance to change in different contexts. However, more research is needed to understand the specific factors that contribute to resistance to change, as well as the most effective ways to address it in different organizational and cultural contexts. Overall, there is a significant need for more research in this field, as effective management of resistance to change can be critical to the success of reforms and other change initiatives.

Section 02: Conceptual framework

This section presents the conceptual framework of our study, which is focused on providing a comprehensive understanding of resistance to organizational change by exploring various concepts and theories related to the topic. The purpose is to gain insights into the underlying factors for resistance to change and to identify strategies that can be employed to effectively manage and overcome it.

1. Overview of the conceptual progression of Resistance to Change

Resistance to change refers to a complex set of behaviors, attitudes, and actions that individuals and groups consciously or unconsciously exhibit in response to a change initiative perceived as threatening established patterns of behavior, interests, values, beliefs, and norms. It is a natural psychological and emotional reaction to the disruption and uncertainty that come with any significant change effort. Resistance can take many forms and stems from various factors (Oreg, 2006; Ford, Ford, & D'Amelio, 2008; Kotter & Schlesinger, 2008; van der Voet, 2014; Cameron & Green, 2019).

Throughout the history of organizational psychology, RTC has been defined and perceived in diverse ways. Initially, it was considered a negative behavior that impeded the change process and

needed eradication. (Lewin, 1947) classified resistance as a behavior that had to be eliminated to enable change.

However, over time, researchers and practitioners realized that resistance was a natural part of the change process. As a result, the focus shifted towards comprehending and managing RTC. (Hiatt & Creasey, 2003) acknowledged the inevitability of resistance and stressed the significance of addressing it proactively. More recently, resistance has been viewed as a vital source of information that can help identify potential problems and inform the change process.

In contemporary psychology, (Ford, Ford, & D'Amelio, 2008) defined RTC as any behavior that preserved the status quo in the face of pressure to change and suggested that resistance could be a valuable signal that there are issues that need to be addressed for the change to be successful.

Lastly, (Bridges & Bridges, 2017) argued that RTC is no longer viewed as a problem to be eradicated but rather as a natural and valuable aspect of the change process that can provide helpful information and insights for successful implementation.

The definition of RTC has shifted from viewing it as a negative behavior to a natural and expected part of the change process and, finally, as a valuable source of information that can help identify potential problems and inform the change process.

This shift has led to a greater understanding and management of resistance in the context of organizational change. Resistance is not an all-or-nothing proposition but rather a multidimensional construct that reflects individuals' or groups' reluctance, opposition, or counter-reactions toward proposed or ongoing changes. Resistance can manifest in various forms, from passive behaviors such as indifference and avoidance to active behaviors such as opposition and defiance.

2. Examination of the underlying factors of resistance to change

RTC holds various underlying factors contributing to its emergence. As (Deszca, Ingols, & Cawsey, 2019) highlighted RTC can stem from a range of sources, including differences in

information, perceptions, needs, and beliefs, as well as existing formal and informal systems and processes that act as barriers to change. These factors may interact in complex ways, with one or more factors contributing to RTC in any given situation.

2.1. Individual-Level Factors

Early theories on RTC in organizations emerged in the mid-20th century, focusing on the psychological and behavioral responses of individuals or groups when faced with change. These theories highlight the individual-level factors that contribute to resistance and emphasize the importance of addressing these factors in successful change implementation.

According to (Lewin, 1947), fear of the unknown, loss of control, and perception of unfairness are key factors contributing to RTC. These challenges can cause discomfort and anxiety, trigger a sense of uncertainty and loss of autonomy, and lead to feelings of resentment, anger, and mistrust. Changes to established habits and routines can also be disruptive and unsettling.

(Festinger, 1957) identified two factors contributing to RTC at the individual level: selective perception and cognitive dissonance. Selective perception refers to the tendency to interpret information that confirms existing beliefs, while cognitive dissonance arises from conflicting attitudes or beliefs, causing discomfort and RTC.

Self-interest is also a factor that can contribute to resistance to change, as (Beckhard, 1969) identified. When individuals perceive negative impacts on their interests, they may be resistant to change. Finally, lack of trust is a factor identified by (Argyris, 1957), which arises when individuals perceive a lack of transparency, past experiences of broken promises, or power imbalances. This can lead to a reluctance to embrace change due to mistrust in the leadership.

In their seminal work, (Kotter & Schlesinger, 1989) presented a model that identified the four primary reasons why change is met with resistance. The authors underscored the significance of comprehending and addressing these underlying reasons in order to successfully manage resistance to change. The four main reasons identified in the model are as follows:

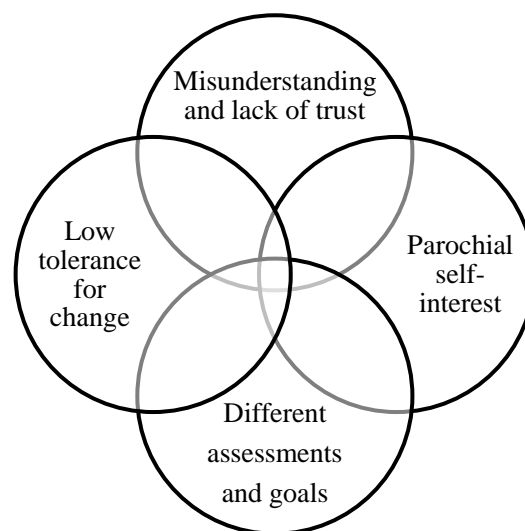
Parochial self-interest: individuals resist change if it negatively impacts their personal interests.

Misunderstanding and lack of trust: individuals resist change if they don't understand the reasons behind it or don't trust those leading the change.

Different assessments and goals: individuals or groups resist change if they have different perspectives or goals than those driving the change.

Low tolerance for change: individuals or groups resist change in general, which can be addressed through change management strategies.

Figure 1: (Kotter & Schlesinger, 1989)'s reasons for resistance to change.



Source: (Kotter & Schlesinger, 1989).

From a contemporary scholarly perspective, recent research has shed light on various individual factors that play a role in resistance to workplace change.

(Bradberry & Greaves, 2009) found that emotional intelligence is a crucial factor in how individuals respond to change. Higher emotional intelligence is associated with greater adaptability to change and better coping with the emotional challenges associated with it.

Similarly, (Kotter & Cohen, 2012) noted that individuals may resist change if they perceive themselves as lacking the necessary competence to succeed in the new situation. This can arise due to a lack of knowledge, skills, or experience, leading to resistance.

Digital anxiety, as identified by (Brynjolfsson & McAfee, 2016) relating to rapid technological change can create anxiety and fear among individuals about their ability to adapt to new technologies and work practices, leading to a preference for familiar routines and resistance.

(Palmer, Dunford, & Buchanan, 2016) found that individuals resist change that threatens their sense of identity within the organization, including their status, role, or level of autonomy, changes that diminish an employee's expertise or responsibilities in a particular area or that limit their ability to exercise professional judgment can lead to resistance.

Resistance to loss, as studied by (Heath & Heath, 2017), refers to the emotional reaction to the perceived loss of something of value, such as a job, status, or identity. This can lead to a reluctance to embrace change that may threaten these valued aspects of an individual's life.

Finally, (Edmondson, 2018) identified two additional factors that contribute to RTC. Lack of psychological safety, or the belief that one can express oneself without fear of negative consequences, can lead to hesitation in expressing concerns or ideas about the change, ultimately resulting in resistance. Change fatigue, on the other hand, refers to the exhaustion and burnout that can occur when individuals face a constant stream of changes in their work environment, leading to overwhelm and resistance to additional changes.

2.2.Organizational-Level factors

Organizational-level factors of resistance to change refer to the various characteristics and features of an organization that can contribute to the resistance of its employees toward planned changes (Ford, Ford, & D'Amelio, 2008), these factors can affect employees' attitudes and behaviors toward change, creating barriers that can hinder the change initiative.

Structural inertia, as defined by (Hannan & Freeman, 1984), is one factor that contributes to resistance to change. It refers to the tendency of organizations to resist change due to their existing structures and systems. This resistance can be attributed to the costs and difficulties associated with changing established structures and systems, which may lead to reluctance to abandon existing ways of doing things.

In addition to structural inertia, several other factors have been identified that contribute to resistance to change. Effective communication is crucial to managing resistance to change, as poor communication can result in confusion, uncertainty, and resistance to the change, (Kotter J. P., 1996) defines poor communication as a situation where information about a change is not effectively communicated to those affected by it. Thus, effective communication is essential to ensure that employees are aware of the reasons for the change, its potential benefits, and how it will affect them.

Another factor that contributes to resistance to change is the lack of leadership support, as identified by (Nohria & Beer, 2000). When leaders within the organization fail to provide the necessary support for change initiatives, this can result in a lack of commitment and buy-in from employees. Without strong leadership support, employees may feel uncertain about the change, which can lead to resistance and ultimately hinder the success of the change initiative.

Furthermore, the insufficient allocation of resources necessary for implementing change, as described by (Ford, Ford, & D'Amelio, 2008), also contributes to resistance to change. This includes financial resources, personnel, technology, and time. The lack of resources can hinder the implementation of change initiatives and create resistance to change among organizational members.

Change management capability, as highlighted by (Kotter J. , 2014), refers to the ability of an organization to manage change. When an organization lacks a well-developed change management process, employees may be resistant to change due to uncertainty and lack of trust in the organization's ability to successfully implement change. Thus, developing a robust change management process can help to mitigate resistance to change.

In addition, organizational culture, as identified by (Schein & Schein, 2016), plays a significant role in resistance to change. Organizational culture includes values, beliefs, and assumptions, and can create resistance to change by shaping employees' perceptions and attitudes towards change. As it represents the unwritten rules and norms that guide how things are done, organizational culture can be a significant barrier to change.

Finally, power dynamics within an organization, as pointed out by (Anderson, 2019), can also contribute to resistance to change. When changes are seen as a threat to existing power structures or when certain groups feel that their interests are not being represented, they may resist change. It is important for organizations to recognize these power dynamics and address them appropriately to overcome resistance to change.

3. Forms of resistance to change

The multifaceted nature of RTC is influenced by a set of personal and cultural factors, as well as the uncertainties and anxieties that often accompany change. (Hiatt & Creasey, 2003) describe how resistance can take on various forms, from the more passive expressions of concern and "go slow" responses, to the more active forms such as coalition building, protests, and even sabotage. Therefore, in order to overcome RTC, it is crucial to have a nuanced understanding of the different forms it can take. This includes recognizing both the active and passive forms, which will be explored further in this section.

3.1. Active Resistance to Change

Active resistance to change is the direct opposition to a proposed change within an organization, characterized by visible complaints, protests, petitions, and threats of job actions or strikes. This deliberate effort to challenge or impede change is intensified when individuals feel that their self-worth is at stake, and they perceive the change as a threat to their identity and status within the organization. (Ford, Ford, & D'Amelio, 2008). According to (Sayers & Smollan, 2009), there are three distinct forms of active RTC:

- **Aggression** is an extreme form of active RTC that involves verbal or physical attacks on those responsible for implementing change initiatives. This behavior can create an unsafe work environment and negatively impact employee morale and productivity.
- **Covert sabotage** is RTC that is hidden, often taking the form of spreading rumors, withholding information, or slowing down work processes. These actions can impede the implementation of a change initiative without drawing attention to the saboteur.
- **Overt sabotage**, on the other hand, refers to visible actions aimed at preventing or disrupting the implementation of a change initiative. This includes work stoppages, strikes, or other disruptive behaviors that are intended to draw attention to the resistance and impose costs on the organization and its leaders.

3.2. Passive Resistance to Change

Passive RTC refers to a type of resistance that occurs when individuals resist a proposed change in a subtle or indirect way, without overtly opposing it. Unlike active resistance, passive resistance is less visible and may be more difficult to detect.

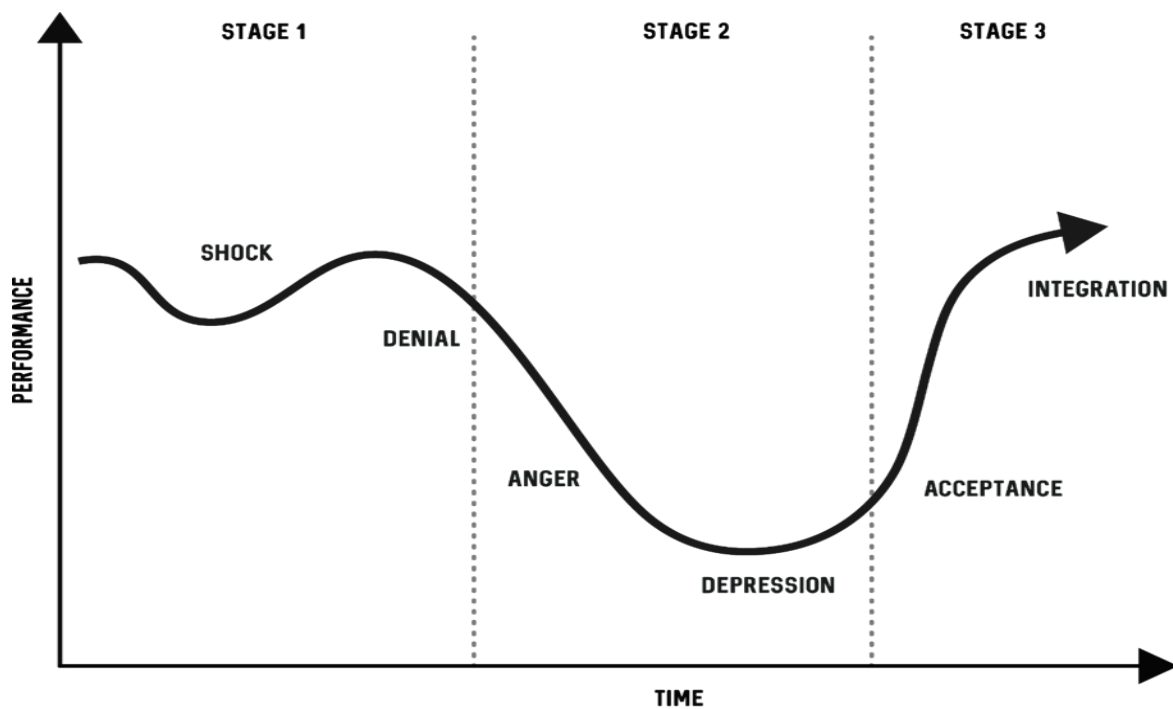
(Bridges & Bridges, 2017), suggest that there are several forms of passive RTC that individuals may exhibit.

- **Non-compliance** is passive RTC where individuals go through the motions of following new policies without fully committing to them. It's often used to express discomfort or a sense of loss when the change is perceived as imposed rather than chosen and can manifest as procrastination, foot-dragging, or half-hearted efforts.
- **Apathy** is passive RTC where individuals lack interest, enthusiasm, or concern. They do not actively resist the change but their lack of engagement can still hinder the success of the initiative. Apathetic individuals may be unresponsive to communication and reluctant to participate in change-related activities.

- **Avoidance** is passive resistance where individuals step away from change-related activities, such as training sessions or meetings, and even leave the organization altogether. It's motivated by a lack of understanding of the changes, fear of the unknown, or anticipation of unfavorable outcomes.

Despite the valuable insights provided by these researchers on the underlying psychological and social mechanisms that contribute to resistance to change and the different forms that it can take, there is an absence of capturing the intricate and evolving nature of the emotional response when faced with change that involves loss or significant adjustment. It is in this context that (Kübler-Ross, 1969) introduced the Curve of Mourning, also known as the Kubler-Ross change curve model as an alternative model for comprehending the process of resistance to change.

Figure 2: (Kübler-Ross, 1969)'s Change Curve Model.



Source: (Kübler-Ross, 1969).

The change curve takes a more comprehensive and nuanced approach to the emotional journey of individuals during times of change, and it can serve as a complementary framework to the established theories of resistance to change.

Through the change curve, individuals' reactions to change can be viewed as a grief process, which involves different stages such as shock, denial, anger, depression, and acceptance. Each stage represents a different emotional response to change, and individuals may not necessarily experience all stages in a linear sense. The change curve allows for a more dynamic and fluid understanding of the emotional journey individuals undergo when faced with change.

4. Overcoming resistance to change: a strategic approach

Managing RTC is a complex undertaking that demands a deep comprehension of the intricate connections between individuals and the change process. Managing RTC requires a strategic and human-centered approach that recognizes the vital role employees play in the success of organizational change. This approach fosters employee value, support, and empowerment, increasing receptivity to change and reducing resistance. (Hesselbein & Goldsmith, 2009)

Although several strategies have been proposed to reduce RTC in the field of organizational change, it is worth exploring (Kotter & Schlesinger, 1989) 's model on overcoming RTC, as it is considered one of the most comprehensive and fundamental approaches

a vital role in change management by providing timely and clear information about the change, its benefits, and challenges. This strategy promotes a shared vision, commitment, and communicates the advantages of the change to employees and the organization, reducing resistance to change.

The Participation and Involvement strategy emphasizes engaging individuals in the change process to increase commitment and motivation. Involving employees in decision-making, soliciting feedback, and empowering them fosters ownership, commitment, and motivation for successful implementation.

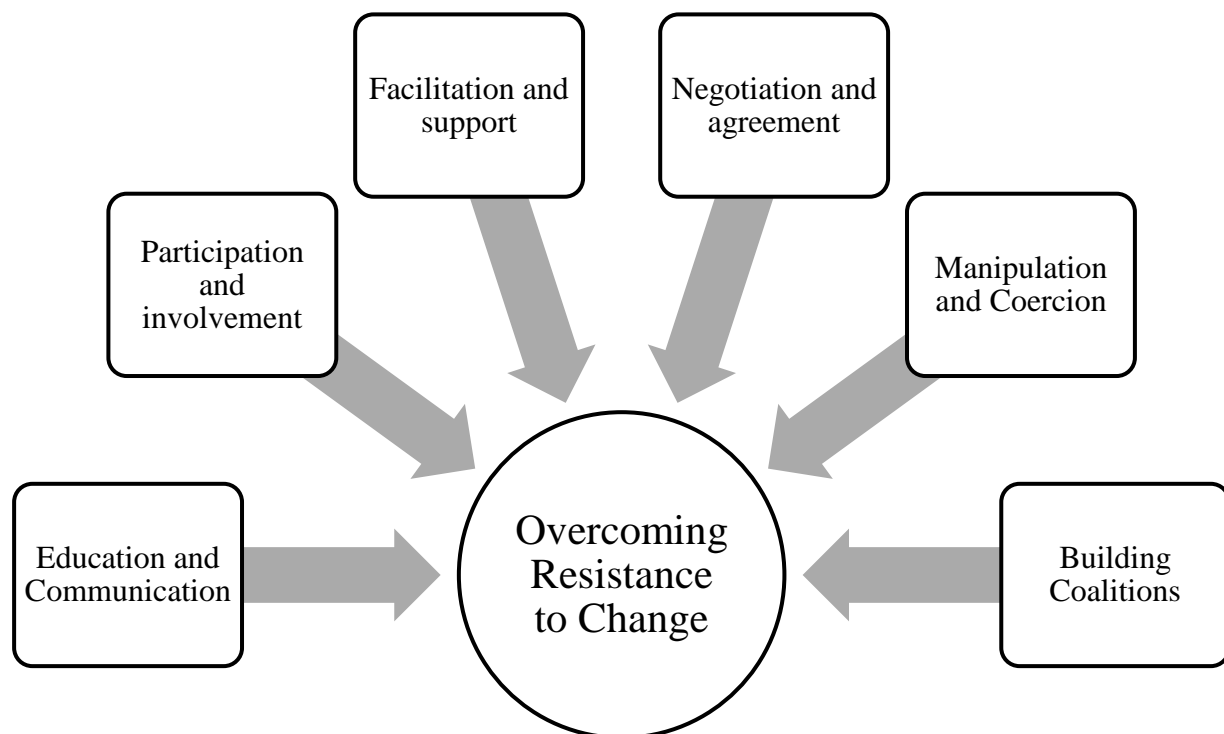
Facilitation and Support provide necessary resources to help employees cope with change. Training, coaching, and counseling support the acquisition of new skills, adjustment to new roles, and managing the emotional impact of the change. By providing resources, organizations build trust, commitment, and help employees navigate challenges.

Negotiation and Agreement involve constructive dialogue and compromise to address concerns and resistance. Finding common ground and creating value for all parties involved through open communication and active listening foster collaboration.

Manipulation and coercion are less desirable approaches, however they may be necessary in specific circumstances. Incentives and formal authority can influence compliance, but organizations should use caution to avoid damaging relationships and trust (Fiedler, 1964).

Building Coalitions is a change management strategy that involves forming alliances and creating a shared vision (Kanter, 1994). Engaging key stakeholders and establishing networks and partnerships generate momentum and support for the change. A self-organizing system of individuals and groups aligned with the change vision aids successful implementation.

Figure 3: (Kotter & Schlesinger, 1989)'s model for overcoming resistance to change.



Source: (Kotter & Schlesinger, 1989).

In recent years, contemporary managerial approaches have emerged to complement traditional strategies by providing more nuanced and adaptive methods to manage RTC in today's rapidly changing organizational environments.

Co-creation is a change management approach that encourages involving employees and stakeholders in the change process to foster a sense of ownership and commitment. This strategy emphasizes collaborative problem-solving and solution implementation. Participatory processes are used to develop a shared understanding of issues, co-design solutions, and co-implement change (Venkat & Francis, 2010). The benefits of co-creation include increased engagement, motivation, creativity, innovation, and improved outcomes (Mulgan, 2019).

Appreciative Inquiry is a change management approach that focuses on the positive aspects of an organization to increase employee engagement during change. By leveraging existing strengths, Appreciative Inquiry creates a shared vision for the future and a sense of optimism around change. This approach is based on Social Constructionist Theory (Gergen, 2009).

Design thinking is a human-centered approach that encourages creativity, collaboration, and experimentation to solve complex problems and involve employees in the change process. By involving employees in the design of the change process, organizations can foster a sense of ownership and commitment, leading to increased engagement and better outcomes. (Jeanne & Tim, 2011) describe design thinking as a systematic and iterative process that involves empathizing with users, defining problems, ideating and prototyping solutions, and testing and refining those solutions.

Agile methodology is an approach to change management that emphasizes breaking large projects into smaller components to enhance employee engagement and ownership. The agile principles of iterative development, continuous feedback, and collaboration are applied to the change process to deliver value through a flexible and responsive process (Franklin, 2014). This approach promotes active involvement and ownership, leading to a more motivated workforce and increased likelihood of successful change outcomes.

In conclusion, managing resistance to change requires a focus on the human aspect of the process. Research suggests that addressing people's emotions, attitudes, and behaviors is critical to overcoming resistance and creating successful change. This means involving employees in the change process, communicating effectively, building trust, providing support and training, and acknowledging and addressing concerns and fears. As noted by (Kotter J. P., 1996), the most successful change efforts occur when people are able to adapt to new ways of thinking and behaving. By focusing on the human element of change, organizations can help employees feel valued, engaged, and empowered, leading to greater acceptance of change and improved outcomes.

Section 03: Overview of the Algerian Financial reform

This section aims to provide a comprehensive and in-depth overview of the Algerian financial reform program, specifically focusing on its two key dimensions: accounting and budgeting. By examining the reform from a managerial perspective, we can gain a deeper understanding of the implications and significance of the changes being implemented.

1. Modernization and Reform: Enhancing State Functioning and Financial Management

The term "reform" is commonly used to describe efforts to improve the functioning of the state. According to (Schick, 1998), reform refers to a process of change that involves altering existing structures, processes, and behaviors to achieve better outcomes. The idea of the need for constant modernization to adapt to changing circumstances can be linked to the aim of reform, which is to address systemic problems hindering the functioning of the state and improve the quality of services provided to citizens.

In order to achieve this, it is necessary for the state to adapt and evolve over time to meet new challenges and changing needs, which requires a continuous effort towards modernization. As stated by (Farazmand, 2002), modernization is a process of change that involves the application of technical and managerial knowledge to improve efficiency, productivity, and effectiveness. In this

sense, modernization can be seen as a continuous process of adapting to changing circumstances to improve the functioning of the state.

The choice of terminology between modernization and reform may depend on the specific context and goals of the change process. Some scholars suggest that modernization is a more incremental and continuous process, while reform is a more radical and transformative process (Farazmand, 2002; Schick, 1998). However, others argue that the terms can be used interchangeably to describe efforts to improve the functioning of the state (Pollitt & Bouckaert, 2011).

The Algerian financial reform program, is part of a broader global trend towards state modernization, aimed at enhancing spending control and optimization in public finance, driven by factors such as economic globalization, technological advancements, and changes in societal demands and expectations.

The international organizations, such as the World Bank, the International Monetary Fund, and the Organization for Economic Co-operation and Development (OECD), are promoting the performance-based budgeting framework through the adoption of codes of conduct and performance measurement frameworks, leading to the standardization of budgetary and accounting systems (Schick, 2002; Heitger, 2001; OECD, *Budgeting Practices and Procedures in OECD Countries*, 2014).

In order to achieve the modernization of public finances in Algeria, the government aims to shift from a budget management system based on means to one based on performance (KHECHAIMIA , 2022).

This objective aligns with the ongoing reform in Algeria, which is based on the principles of the New Public Management (NPM) approach (CHEURFA N. , *La Reforme De La Comptabilite Publique Algerienne : épiphenomene Technique Ou Metamorphose Paradigmatique*, 2022). The NPM approach aims to improve the efficiency, effectiveness, and accountability of public services by introducing private sector practices, such as decentralization, outsourcing, and market-based management techniques (Hood, 1991; Pollitt & Bouckaert , *Public Management Reform: A Comparative Analysis*, 2004).

This approach is in line with the organic law on finance acts n°18-15 (LOLF), which is considered a powerful lever for State reform in Algeria. According to Article n°2 of the LOLF, the Finance Act serves as a mechanism to implement the budgetary framework and ensure that it aligns with public policies. The budgetary framework is guided by the principle of results-based management, which involves setting specific objectives and evaluating the outcomes to determine the effectiveness of the policies.

This results-based approach emphasizes transparency, accountability, and efficiency in public financial management, which are core tenets of NPM and the principles of good governance (Cangiano, Curristine, & Lazare, 2013).

The current financial reform program, as noted by (CHEURFA N. , 2022), is focused on enhancing budget transparency and improving public management performance. This program is based on two primary axes within its conceptual framework.

The first axis aims to achieve budget transparency through the implementation of a new budget documentation and classification system and the adoption of accrual accounting to certify the State's accounts by the Court of Auditors. The second axis focuses on improving public management performance by introducing multi-year budgetary management and a new principle of public performance, which promotes a new category of public managers.

This reform represents a significant departure from traditional paradigms in the way organizations approach accounting and budgeting. By focusing on specific dimensions that underpin effective governance, organizations can align their financial practices with the broader strategic objectives of the organization.

This modern perspective on accounting and budgeting promotes greater accountability, transparency, and better decision-making. It is therefore essential to examine the specific dimensions targeted by this reform, as they represent a critical area of focus for organizations seeking to improve their financial management practices.

2. Accounting reform

The current accounting system in Algeria is based on cash accounting, a traditional method that recognizes transactions only when cash is paid or received. While cash accounting has been useful in demonstrating compliance with spending limits, it has limitations in providing insights into the state of finances, physical and financial assets and liabilities, and performance in terms of efficiency and achieving goals (OECD, 2001). Due to these shortcomings, reform of the state's accounting system has become an urgent and necessary requirement.

In response, Algeria has embarked on an accounting reform initiative that aims to shift the state's accounting approach from cash accounting to accrual accounting, based on internationally recognized accounting standards known as IPSAS; International Public Sector Accounting Standards (Abdous, 2018). Accrual accounting, also known as comprehensive accounting, acknowledges transactions or events as they take place, regardless of whether cash is paid or received at that moment.

As a result, the principal aim of accrual accounting is to overcome the intrinsic constraints of cash accounting, particularly with respect to the accuracy of generated information (OECD, 2001). This reform is part of a broader project to modernize budgetary systems, which is firmly established in the new organic law on finance acts (LOLF) n° 18-15.

This approach represents a significant departure from the previous system and has the potential to enhance transparency and accountability in state financial reporting. The accrual accounting introduced will bring significant changes to the State's budgetary and accounting organization, as well as affect the responsibilities and duties of authorizing officers and accountants, and the overall complexity of relationships that need to be revised (ACHA & GHOUINI, 2020).

The modernization of budgetary systems, through the state accounting reform, is being implemented under the new Organic Law on Finance acts (LOLF) n° 18-15. One of the key features of the LOLF article 65 is the recognition of the coexistence of budgetary accounting, general accounting, and cost analysis accounting within the framework of programs.

Therefore, the new accounting system is composed of three dimensions, each subject to three legal constraints: cash accounting for budget implementation, accrual-based accounting for statement of assets and financial position, and cost analysis accounting.

These systems are interconnected through planned gateways and links. Accrual accounting complements budgetary accounting as the latter is limited to budgetary operations and do not allow for accurate tracing of the State's financial transactions (CHEURFA A. , 2016).

To accompany the design of an accrual accounting system for public administrative institutions (EPA) and local authorities, the institutional twinning under the Support for the implementation of the Algeria/European Union Association Agreement (P3A) between the General Directorate of Accounting (DGC) under the Algerian Ministry of Finance and the French General Directorate of Public Finance (DGFIP) was launched in January 2020.

This twinning is a critical component of the broader project to modernize budgetary systems, which includes the implementation of the new Organic Law on Finance acts (LOLF) n° 18-15 and the transition from cash accounting to accrual accounting based on IPSAS.

The twinning aimed to upgrade the "business" and "cross-functional" skills of the DGC, design the accrual accounting system for EPA and CLs, and test its implementation on pilot sites. The project, funded by the European Union with €1,100,000, mobilized nearly 20 French experts from the DGFIP for 346 days of expertise and training in Algeria.

During the twinning, the institutional, functional, and organizational capacities of the DGC were strengthened, the draft accrual accounting system was defined for public administrative establishments and local authorities, and the accounting system was tested on pilot sites.

Additionally, the success of accrual accounting requires more than technical accounting expertise. According to the (OECD, 2003), it necessitates a cultural shift in government linked to broader public management reforms and active promotion of new information to improve decision-making among policy-makers and senior officials.

Finally, the transition to accrual accounting varies from country to country based on their specific contexts, objectives, strategic concerns, political support, capacity, administrative traditions, frameworks, and procedures, as noted by the (CFRR, 2021).

3. Budget reform

The budget serves as a crucial policy document for the government, outlining its priorities and plans to achieve annual and long-term objectives. It functions as the primary tool for implementing fiscal policy and impacting the economy while serving as a contract between citizens and the state for the delivery of public services (OECD, 2014).

The current Algerian budgetary system is characterized by several shortcomings that hinder its effectiveness, including the absence of a multiannual budget framework, dual budget approach, means-based expenditure management, limited legibility of budget documents, prior checks focused on expenditure conformity, post-audit processes that lack impact on improving internal management, low accountability of managers, and a deficient information system (TOUITOU & BENSAID, 2022).

As a response, the Algerian Government has initiated a comprehensive reform project aimed at transforming the institutional environment, establishing market economy instruments, and refocusing the State's action on its perennial missions through focusing on improving three main areas, namely budget preparation, budget execution, and information technology and systems.

The Modernization of Budgetary Systems (MSB) project is a crucial part of this reform and seeks to improve strategic choices through better information and analysis, strengthen accountability for the use of public funds, improve budgetary transparency, and facilitate the control of all public expenditure.

The goal is to transform the budget from a financial document to the expression of thoughtful choices about the use of resources. The proposed provisions in the Organic Law on Finance Acts (LOLF) are part of a broader effort to improve the budgeting system and move towards a results-

oriented approach that focuses on better control of efficiency and public expenditure in Algeria (KHECHAIMIA , 2022).

The budget reform aimed to improve the use of public funds and transparency in their management through a results-oriented and accountable approach. The reform was driven by the need for improved public sector performance and strengthened monitoring of budget implementation and policy effectiveness.

Priorities included better expenditure control, revenue allocation, and efficient use of funds, with the objectives of achieving a stable and sustainable financial position, incentivizing effective spending, and being accessible and responsive to citizen interests (Curristine, Lonti, & Joumard, 2007). In order to accomplish these objectives, various tools have been implemented, which fall under the axes of budget reform:

Results-Based Management (RBM) is implemented under Article 02 of the LOLF to focus on achieving expected results in the short, medium, and long term by following principles such as partnership, accountability, transparency, simplicity, and an iterative approach.

Medium-Term Expenditure Framework (MTEF) is a planning instrument that determines forecasts of revenues, expenditures, and budget balance for the upcoming year and the following two years. MTEF facilitates the planning of expenditures by ministries, ensures coherence between resources and expenditures, and allocates resources in accordance with strategic priorities.

Program-based budgeting groups allocated credits into programs contributing to a specific mission as per Article 23 of the LOLF. This approach is better suited to cost analysis, budget estimation, and evaluation of sectors' public policies.

The new budget classifications group state expenses into classifications by activity, economic nature of expenses, major functions of the state, and administrative entities in charge of the budget under Article 28 of the LOLF. The new budget classifications provide integrated,

reliable, and transparent information based on international standards, merger of operating and capital budgets, and more detailed presentation of expenditure nature.

The budget cycle consists of multiple phases that span over several years and is structured to ensure efficient budget development, including budget planning and development, budget execution, and accountability.

The finance bill for the year comprises four main parts as outlined in Article 73 of the LOLF, covering resource collection, expenditure allocation, state guarantees and debts, and statements on revenues and taxes. Accompanying documentation includes reports on economic, social, and financial situations, a state budget proposal, and territorial distribution of the state budget.

Expenditure circuit renovation empowers responsible managers to modify program appropriations and make efficient movements of appropriations as per LOLF Articles 33 and 34, regulated by decrees and established by regulations.

As an end note, the Algerian Government has recognized the shortcomings of its current budgetary system and initiated a comprehensive reform project aimed at improving budget preparation, execution, and information technology and systems.

The reform seeks to improve strategic choices through better information and analysis, strengthen accountability for the use of public funds, improve budgetary transparency, and facilitate the control of all public expenditure.

In conclusion, this theoretical chapter has provided a comprehensive review of the literature on resistance to change and has presented a conceptual framework for the study, which explored various concepts and theories related to resistance to change and identified the underlying factors that contribute to it.

As well as a section designated for the Algerian financial reform which provided a managerial perspective, focusing on the budgeting and accounting dimensions. By examining the Algerian financial reform in light of the literature on resistance to change, this chapter has highlighted the

importance of effective change management strategies in ensuring successful implementation of the reform.

The literature review identified several factors that contribute to resistance to change, including fear of the unknown, lack of trust, and loss of control. Strategies for overcoming resistance to change included effective communication, employee involvement and participation, and providing training and support. The conceptual framework also emphasized the importance of considering the organizational culture, leadership style, and power dynamics in managing resistance to change.

The overview of the Algerian financial reform highlighted the significant changes that have been made to the budgeting and accounting systems in recent years. While these changes have the potential to improve the efficiency and effectiveness of public financial management in Algeria, they also pose significant challenges, including the need for cultural and behavioral changes among stakeholders. By applying the principles of effective change management identified in the literature review, stakeholders can work to ensure that these reforms are successfully implemented and achieve their intended goals.

CHAPTER II: METHODOLOGY

This chapter outlines the research design and methods used to conduct the study, which was guided by an inductive reasoning approach and constructivist epistemology, and employed qualitative research methods to explore participants' experiences and perspectives.

Section 01: Organizational context

In the following section, our attention will be dedicated to the Sub-Directorate for the Modernization and Standardization of Administrative Authorities, Public Administrative Establishments, and Assimilated Bodies within the Ministry of Finance, where we carried out our case study and three-month internship. By narrowing our scope to this specific department, we aim to present a meticulous and thorough analysis of our experience and findings, enabling us to provide insights that may be exclusive to this particular division.

1. Presentation of the DGTGCOFE and its missions

As highlighted in the Executive decree n° 21-251 of 25 Chaoual 1442 corresponding to June 6, 2021, carrying the dissolution of the national agency of the land register and transfer of its rights, obligations, and personnel to the Ministry of Finance, The General Directorate of the Treasury and Accounting Management of State Financial Operations (DGTGCOFE) is responsible for managing the State's treasury and financial operations. Its missions include contributing to the definition of Treasury's intervention management policies in the economic sector, ensuring the follow-up and evaluation of the State's holdings in the non-financial economic public sector, and proposing elements contributing to the definition of a policy for the State's external holdings and ensuring their management, monitoring, and evaluation.

Furthermore, the DGTGCOFE participates in the definition of measures of a financial nature linked to the restructuring of the economic public sector and prepares the elements of definition of the public debt policy and the internal and external financial commitments of the State. It takes all measures relating to the Treasury's commitments and to the management, in terms of resources and uses, of the State's treasury.

The DGTGCOFE also develops actions to collect the financial resources and means of payment necessary to cover the financial needs related to the execution of the budget and the State's financial

commitments. It determines the conditions of remuneration of the securities issued by the Treasury and of the funds deposited therein and contributes to the development of financial market institutions and instruments.

In addition, the DGTGCOFE ensures the monitoring and evaluation of public banks and insurance companies and implements the basic allocations to public industrial and commercial establishments and other public establishments. It consolidates the summary situation of Treasury operations (SROT) and ensures its analysis and follow-up.

The DGTGCOFE also plays a crucial role in developing and standardizing accounting systems, ensuring the centralization, consolidation, and production of financial, accounting, and budgetary information. It designs and manages the Treasury's information system and ensures the coordination and evaluation of the activities of its external services. Finally, the DGTGCOFE oversees the processing of all disputes relating to the Treasury's accounting activities.

- **DGTGCOFE'S hierarchical structure**

The General Directorate of Treasury and Accounting Management of State Financial Operations, also known as DGTGCOFE, is responsible for managing the financial operations of the state. It consists of three divisions, each with its own set of responsibilities (see ANNEX A) .

The first division is the Division of Financial Operations and Treasury Management, which has two directions. The first is the Public Debt Directorate, which is responsible for managing the public debt of the state, and is further divided into two sub-directorates, one for internal debt and one for external debt. The second direction is the State Treasury Directorate, which is responsible for managing the state's treasury and has two sub-directorates, one for financial interventions and the other for treasury management.

The second division is the Financial Activities Division, which has three directions. The first is the Public Banks and Financial Markets Directorate, responsible for managing public banks and the financial market. This direction is divided into three sub-directorates, one for banking institutions, one for the financial market, and one for market modernization and integration. The second

direction is the Participation Directorate, responsible for managing state participation in industrial and non-industrial sectors, and has four sub-directorates. The third direction is the Insurance Directorate, responsible for managing state insurance policies, and has three sub-directorates.

The third and final division is the Division of Accounting Management of Treasury Operations, responsible for managing the accounting and financial operations of the state treasury. This division has three directions, one for regulating and executing state budgets, one for modernizing and standardizing state accounting practices, and one for consolidating state financial and accounting records.

The DGTGCOFE also has three additional departments directly attached to the General Director: The Information Systems Directorate, responsible for managing the information technology of the DGTGCOFE; the Administration, Resources, and Finance Directorate, responsible for managing personnel, budgets, and resources; and the Payment Instruments Directorate, responsible for managing state payment instruments.

1.2. The Directorate of Accounting Modernization and Standardization (DMNC)

As highlighted in the Executive decree n° 21-251 of 25 Chaoual 1442 corresponding to June 6, 2021, carrying the dissolution of the national agency of the land register and transfer of its rights, obligations, and personnel to the Ministry of Finance, The Directorate of Accounting Modernization and Standardization (DMNC) is a sub-directorate under the General Directorate of Treasury and Accounting Management of State Financial Operations (DGTGCOFE) at the Algerian Ministry of Finances.

The Accounting Modernization and Standardization Directorate is responsible for several tasks, which include defining and implementing accounting standards and monitoring their implementation. Additionally, the directorate takes the initiative to propose any legislative or regulatory provisions related to accounting standardization. The department participates in the standardization work conducted by relevant institutions and organizations. It also conducts studies on modernizing the Treasury's services and plays a part in modernizing budgetary systems procedures, ensuring their implementation and monitoring.

1.2.1. The Sub-Directorate for the Modernization and Standardization of Administrative Authorities, Public Administrative Establishments and Assimilated Bodies

Our internship was held at the Sub-Directorate for the Modernization and Standardization of Administrative Authorities, Public Administrative Establishments, and Assimilated Bodies.

According to the Executive decree n° 21-251 of 25 Chaoual 1442 corresponding to June 6, 2021, carrying the dissolution of the national agency of the land register and transfer of its rights, obligations, and personnel to the Ministry of Finance, The sub-directorate is responsible for initiating, monitoring, coordinating, and implementing actions undertaken in the field of standardization of accounting systems applicable to administrative authorities, public administrative establishments, and assimilated bodies.

This presentation aims to provide an overview of the organization and functioning of the "Sub-Directorate for the Modernization and Standardization of Administrative Authorities, Public Administrative Establishments, and Assimilated Bodies", as well as its action plan.

➤ Fundamental Axes of the Structure

— administrative authorities

Administrative districts with legal personality that have some autonomies of management are known as territorial authorities or local authorities. In Algeria, these include the commune and the wilaya.

The regulatory references relating to this include Executive Decree n°03-40 of 19/02/2003, which modifies and completes the 91-129 of May 11, 1991, and Executive Decree 11-330 of 19/09/2011. Additionally, Executive Decree n°12-315 of 21/08/2015 specifies the form and content of the communal budget.

— Public administrative establishments and assimilated bodies: EPA, EPRS, EPS, etc.

Public administrative establishments are subject to the same rules as administrative authorities, and their financial and accounting regime is that applicable to the administration, except for special rules related to their autonomy of operation and management.

Article 43 of Law N°88-01 of 12-01-1988 concerns orientation on economic public companies. Executive Decree n°95-84 of 22/03/1995 modified and completed by Executive Decree n°03-312 of 14/09/2003 covers the creation, organization, and functioning of the National Office of University Works, for example.

➤ **Organizational Aspect and Attribution of the Structure**

According to Executive Decree n°21-252 of 06-06-2021 concerning the organization of the Ministry of Finance, the sub-directorate is responsible for:

- Initiating, monitoring, coordinating, and implementing actions undertaken in the field of standardization of accounting systems applicable to administrative authorities, public administrative establishments, and assimilated bodies.
- Participating in the work carried out by institutions and organizations in the field of standardization of accounting of administrative authorities, EPAs, and assimilated bodies.
- Participating in the modernization of budgetary systems procedures and ensuring their implementation and follow-up.

➤ **Action Plan of the Structure**

- The action plan of the sub-directorate includes:
- Participation in the working groups responsible for elaborating the application texts generated by the law project modifying the law 90-21 related to public accounting.
- Examination of legislative texts.
- Reform of public accounting: Implementation of an accrual accounting system for Local Authorities and Public administrative establishments:

- Creation of working groups in charge of implementing an accrual accounting system for Local Authorities and Public administrative establishments.
- Design of the accrual accounting system, including the collection of public accounting standards inspired by international public sector standards and an accrual accounting plan.
- Participation in the design of a software application that accompanies the implementation of an accrual accounting system for Local Authorities and Public administrative establishments.
- Experimentation of the accrual accounting system at a pilot site (El Mouradia communal treasury) from January to May 2022.

Section 02: Research Design and Data Collection

1. Epistemic stance

The notion that social reality is constructed and subjective is an important aspect of our research on resistance to change. Our belief is that individuals play a significant role in shaping encounters and occasions, thereby influencing social reality.

Therefore, we have adopted a qualitative approach using semi-structured interviews within a constructivist epistemological posture that recognizes the role of individuals in shaping social reality. This approach aligns with our research focus on subjective matters related to resistance to change, as we aim to explore the experiences and perspectives of individuals within the Ministry of Finance.

As (Charmaz, 2016) notes, constructivism emphasizes the role of individuals in shaping social reality. Our approach recognizes that the experiences and perspectives of individuals are subjective and can vary depending on their unique circumstances. By using semi-structured interviews, we allow participants to share their experiences and perspectives freely, enabling us to gain insight into the complex nature of resistance to change within the Ministry of Finance.

To observe the behavior of employees, we are using an inductive reasoning approach (Creswell, 2014), which aims to generate a theory by interconnecting broader themes that emerge from participants' views. This approach enables us to adopt a "bottom-up" reasoning strategy, where we seek to understand the experiences and perspectives of individuals within the Ministry of Finance first, before drawing any conclusions about resistance to change.

As (Onwuegbuzie & Leech, 2005) suggest, qualitative research is exploratory in nature, which aligns with our goal of exploring the concept of resistance to change within the Ministry of Finance. Specifically, our research aims to identify the strengths and challenges of driving reform change and managing resistance within the Ministry of Finance, while also exploring potential areas for improvement.

Our inductive reasoning approach enables us to diagnose the factors that contribute to resistance to change and examine strategies for overcoming it. By doing so, our study sheds light on the subjective nature of resistance to change and provides recommendations for future efforts to implement financial reform initiatives effectively.

2. Methods of data collection

First Phase: Exploratory Data Collection

Our data collection methods were chosen to ensure a comprehensive understanding of the ongoing reforms and the challenges within the organization, aligning with the recommendations of (Creswell, 2014) regarding the need for methodological alignment with research questions. To achieve this, we employed qualitative methods such as observations, discussions, meetings, and focus groups, drawing on the insights of (Bernard, 2017) and (Braun & Clarke, 2013). Observations provided practical insights into reform implementation, while discussions, meetings, and focus groups captured diverse stakeholder perspectives.

By employing these methods, we obtained a holistic understanding of the reform's impact on various stakeholders. Engaging in discussions allowed us to gather valuable insights and perspectives from employees and staff members regarding the reforms and the challenges they

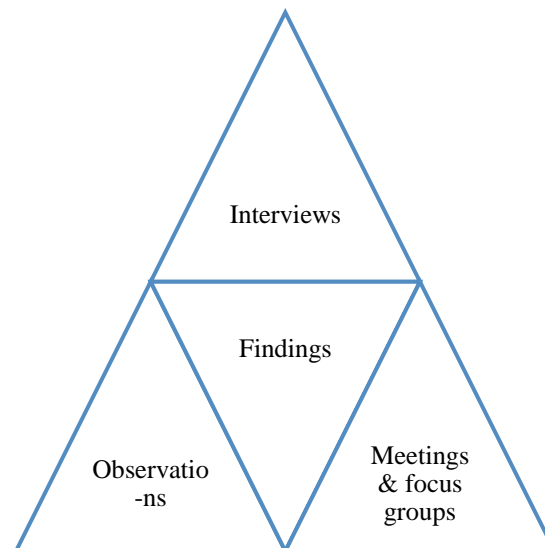
encountered. This approach facilitated the collection of rich and detailed information that would have been inaccessible through other data collection methods.

Second Phase: Semi-Structured interviews

In the initial phase, we conducted observations to understand the context and dynamics, which helped identify key themes and patterns. This informed more focused questions for the semi-structured interviews in the second phase. Semi-structured interviews were chosen as they allow for in-depth exploration while maintaining some structure, combining the strengths of structured and unstructured interviews. The flexibility of semi-structured interviews also enabled follow-up questions for a deeper understanding of participants' experiences and perspectives (Kvale, 1996).

Ultimately, the use of semi-structured interviews ensured a flexible and nuanced exploration while maintaining some structure, facilitating a deeper understanding of resistance to change in a government organization based on observations from the first phase.

Figure 4: methodological triangulation.



Source: Researcher generated.

It is worth noting that our research design utilized methodological triangulation, combining multiple data collection methods. This included observations, discussions, meetings, focus groups, and semi-structured interviews across two phases. These diverse methods gathered comprehensive data and captured various perspectives and experiences.

Table 1: Data Collection and Analysis Methods.

Phase	Method of Data Collection	Method of Data Analysis	Objective
1	Observations, discussions, meetings, and focus groups.	Content Analysis through the identification and interpretation of patterns, themes, and meanings within the data.	<ol style="list-style-type: none"> 1. Obtain a comprehensive understanding of the ongoing reforms and the challenges faced. 2. Observe the reforms in action and understand how they were being implemented in practice. 3. Engage with employees and staff members and obtain their perspectives on the reforms and the challenges they faced. 3. Obtain a wider range of perspectives and experiences from various stakeholders.
2	Semi-structured interviews.	Thematic analysis using the framework method (Gale, Heath, Cameron, Rashid, & Redwood, 2013)	<ol style="list-style-type: none"> 1. Explore complex and sensitive topics, follow up on interesting or unexpected responses and delve deeper into participants' experiences and perspectives.

Source: Researcher-generated.

3. Structure of the interview guide

The interview guide that we have designed and implemented to conduct interviews with the reform actors is structured in a specific and organized manner (see ANNEX B), which can be explained as follows:

➤ Introduction

Which is sectioned into two parts:

The introduction section has two parts. The first part introduces the interviewer, provides background information about the study, and states the purpose of the interview. Its objective is to create a comfortable atmosphere and set expectations for the interview.

The second part focuses on interview conditions, including a confidentiality clause. This assures the interviewee that shared information will be kept confidential, fostering trust and encouraging open discussions.

➤ Themes and Questions

Theme 1: Role and Involvement - Explores the interviewee's role and level of involvement in the reform efforts. Includes two open-ended questions.

Theme 2: Workload - Focuses on changes in workload since the reform, new tasks or responsibilities assigned, and adaptation to these changes. Includes four open-ended questions.

Theme 3: Resistance to Change - Investigates thoughts on resistance, observed instances, key factors contributing to resistance, and its impact on reform success. Includes four open-ended questions.

Theme 4: Communication and Change Management - Examines the communication process and change management strategy used. Includes one open-ended question.

Theme 5: Employee Engagement and Empowerment - Explores employee involvement and efforts to engage them in the reform project. Includes two open-ended questions.

Theme 6: Organizational Culture and Leadership - Investigates organizational culture, leadership effectiveness, and changes in leadership style or approach. Includes three open-ended questions.

Theme 7: Training and Development - Explores adequacy of training opportunities and skills/knowledge gaps hindering the reform process. Includes two open-ended questions.

Theme 8: Strategies for Managing Resistance to Change - Explores effective strategies for managing resistance. Includes one open-ended question.

Theme 9: Lessons Learned and Recommendations - Examines insights gained, addressing challenges/failures, and recommendations for future change initiatives. Includes three open-ended questions.

4. Interviewee's criteria

In the context of our research study, our selection of interviewees is crucial to ensure the validity and reliability of the findings. Therefore, we have established specific criteria for selecting our interviewees. Specifically, we will only include individuals who have played an active role as "reform actors" and have had firsthand experience of the reform project.

"Reform actors" are individuals actively involved in implementing reforms, shaping the process, and navigating resistance to change. Interviewees are selected based on their deep understanding of reforms and firsthand experience throughout different project phases. This enables us to gather valuable insights for overcoming resistance and achieving successful reform.

Table 2: Interviewee's Background.

Interviewee	Occupation	Gender	Interview Date	Interview Duration
Participant 1	Sub-Director	Male	April 23 rd , 2023	50 minutes
Participant 2	head of the communal treasury	Male	April 26 th , 2023	60 minutes
Participant 3	Sub-Director	Male	May 1 st , 2023	45 minutes
Participant 4	inspection officer	Female	May 2 nd , 2023	50 minutes
Participant 5	Sub-Director	Female	May 7 th , 2023	45 minutes

Source: Researcher-generated.

5. Population and Sample Size

Qualitative research focuses on in-depth exploration and understanding of individuals' experiences and perspectives, rather than generalization (Creswell, 2014). Sample size in qualitative research is determined based on the research question and the level of detail required.

(Guest, Bunce, & Johnson, 2006) suggest that saturation, the point at which new data no longer provide additional insights, can be achieved with a sample size of five to ten participants. This smaller sample size allows for in-depth insights into the experiences and perspectives of the participants.

In our study, the research focused on gaining a deep understanding of the experiences and perspectives of Actors in the Reform. Due to the limited number of actors and their availability, a small sample size of five participants was considered appropriate.

While the findings may not be generalizable, qualitative research aims for a deep understanding rather than broad generalization. The insights gained from our five participants provide valuable contributions to our research question and can guide future studies in this area.

6. Sampling Technique

Convenience sampling was employed in this study due to cost, time constraints, and ease of participant access (Bryman, 2004). While convenience sampling offers advantages in terms of efficiency, it has limitations, primarily in generating non-representative data for the larger population (Creswell J. , 1998).

The primary aim of this study was to gain an in-depth understanding of a specific group's experiences and perspectives rather than generalizing findings. Therefore, the limitations associated with convenience sampling were less relevant, and valuable insights were gathered from the participants. To address potential bias, we carefully considered data collection and maximized participant diversity. We acknowledged the limitations of convenience sampling in our research design and interpretation, enhancing the credibility of our findings.

Section 03: Data Analysis and Ethical Considerations

The process of analyzing data allowed researchers to draw meaningful conclusions about our research questions. There are various qualitative data collection methods that can be utilized, such as observations, discussions, meetings, and focus groups. However, the real value of these methods lies in the analysis of the data they provide.

1. Data analysis procedures

First Phase Data Analysis: Exploratory Data

In our research, we employed qualitative data collection methods, such as observations, discussions, meetings, and focus groups, and analyzed the data using content analysis (Hsieh & Shannon, 2005). Content analysis is a structured and objective approach to interpreting qualitative data, identifying patterns, themes, and trends related to the research questions.

First, we transcribed the collected data to facilitate analysis and gain familiarity with the content. By reading through the transcripts multiple times, we identified initial themes and patterns.

The results of the content analysis guided the development of interview questions and provided a comprehensive description of the reform project based on key themes and patterns. Content analysis was a valuable method for analyzing the qualitative data and drawing meaningful conclusions about our research questions.

Second Phase Data Analysis: Semi-Structured Interview

In our research, we employed thematic analysis to analyze the interview data using the framework method (Gale et al., 2013). The process involved several stages.

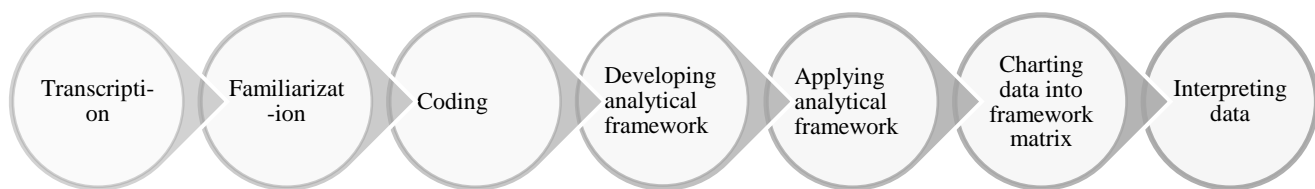
First, we transcribed the interview data using NVIVO software to ensure accuracy. Then, we familiarized ourselves with the data by reading it multiple times to identify key concepts and themes.

Next, we coded the text using descriptive labels to capture emerging themes, using NVIVO for structured and organized coding. We then developed a working analytical framework, organizing the codes into categories and subthemes to structure the analysis, facilitated by NVIVO.

Using the working analytical framework, we systematically analyzed the data, assigning each coded section to the appropriate category or theme. We charted the data into a framework matrix, summarizing and organizing it in a structured manner with the help of NVIVO.

In the final stage, we interpreted the data, drawing conclusions and making recommendations based on patterns and relationships identified in the analysis. NVIVO assisted in revisiting the raw data to ensure the accuracy and robustness of our interpretation.

Figure 5: The Framework Method.



Source: (Gale, Heath, Cameron, Rashid, & Redwood, 2013).

2. Data analysis tool

In our study, we used NVIVO 10 for thematic analysis of transcribed interviews with six participants.

Transcription is crucial in qualitative research as it captures and analyzes detailed data from interviews. However, it is important to ensure the accuracy and consistency of the analysis process (Oliver, Serovich, & Mason, 2005).

NVIVO offers various searching tools that enhance the rigor of analysis by validating or challenging researchers' impressions of the data (Welsh, 2002). It enables managing and analyzing large amounts of qualitative data, uncovering hidden patterns and themes.

Additionally, NVIVO enhances transparency and replicability by providing an audit trail of the analysis process, promoting accountability and reproducibility (Flick, 2018). This is particularly valuable in qualitative research, where data interpretation can be subjective.

By utilizing NVIVO, we ensured a robust and reliable analysis of our qualitative data, improving the credibility and validity of our findings.

3. Ethical Considerations

The researcher's responsibility to demonstrate respect to study participants and provide them with comprehensive information is a critical aspect of ethical research. By doing so, researchers can ensure that participants are fully aware of the study's benefits and risks, and can make informed

decisions about their participation. The importance of providing comprehensive information is highlighted by (Guba & Lincoln, 1994), underscoring its significance in ethical research practices.

The upcoming section promises to elaborate on the ethical issues that the study addresses, which will provide further insight into how the research is being conducted in a responsible and respectful manner. By addressing these ethical issues, researchers can ensure that their work is conducted in a manner that upholds ethical standards and prioritizes the well-being of study participants.

3.1. Confidentiality and Anonymity

To safeguard the confidentiality and anonymity of study participants, we placed a primary focus on ensuring that their personal information would remain undisclosed to anyone other than the researcher and supervisor of the study. All participants were explicitly informed of this assurance, and steps were taken to uphold their confidentiality and anonymity throughout the research process.

3.2. Ownership and Interpretation

In our qualitative study, we gave significant importance to issues of ownership and interpretation (Creswell, 2014). Ownership refers to data ownership, while interpretation concerns the ownership of interpretations. We recognized our responsibility to handle the data honestly, maintain participant privacy, and keep their information confidential.

We treated the collected data with respect, integrity, and objectivity during analysis, aiming to generate accurate interpretations. Our goal was to produce trustworthy and reliable findings that could contribute to future research and policy development.

3.3. Withdrawal from participating

We emphasized participants' right to withdraw from the interview at any time without explanation or consequence. If someone chose to withdraw, we guaranteed the destruction of their personal data to protect confidentiality and privacy. Ensuring ethical considerations, we prioritized simplicity and non-coercion in the withdrawal process, aiming to make participants feel comfortable and respected. By following this approach, we maintained data quality and integrity, enabling reliable and accurate findings.

CHAPTER III: RESULTS AND DISCUSSION

This chapter of our dissertation is dedicated to the practical aspect of our research, specifically emphasizing the presentation and discussion of the qualitative analyses conducted. By delving into these analyses, we aim to provide a thorough examination of the data gathered in our study. The primary objective is to utilize these findings to effectively address and provide a comprehensive response to the research question posed in our research project.

Section 01: Results

In this section, we will discuss the outcomes of our qualitative data collection, which involved two phases. The initial phase focused on exploratory data collection, providing a comprehensive understanding of the reform project through examining various sources.

The second phase involved semi-structured interviews, delving deeper into participants' perspectives and experiences. Thematic analysis and an emergent themes matrix were used to generate meaningful insights, showcasing key themes and their relationships.

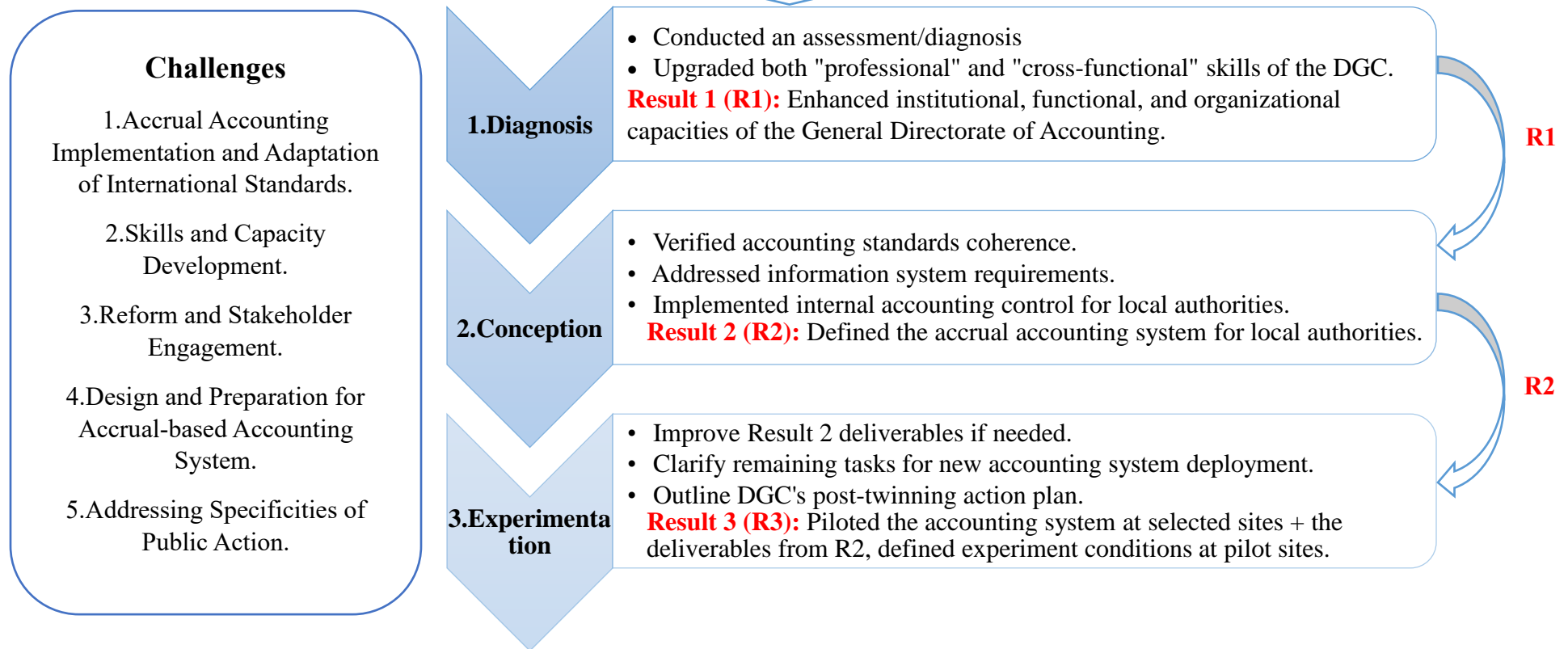
1. Exploratory data

Through diverse methods such as observations, document analysis, meetings, and focus groups, we collected data from multiple perspectives to gain a comprehensive understanding of the accounting reform project. Observations provided firsthand insights into the project's implementation and practical aspects. Analyzing relevant documents offered valuable context, objectives, and challenges. Attending meetings allowed us to engage with stakeholders, comprehend decision-making processes, and uncover motivations. Organizing focus groups captured a range of viewpoints, unveiling hidden challenges and emerging themes.

These methods facilitated the compilation of a comprehensive presentation of the reform project, incorporating insights from various sources and enhancing the validity of our findings. As a result, we have developed a depiction of the reform in action, as presented below:

The implementation of the Algerian government's action plan

- Transition to accrual accounting for modernization.
- Align budget with national priorities, hold managers accountable.
- Improve efficiency and transparency with accrual accounting.
- Adopt international standards for comprehensive financial view.
- Strengthen DGC as authoritative accounting source.
- Execute twinning project to achieve objectives.



Results

1. Improved team capacity for effective project design and management.
2. Established accrual accounting system for local authorities.
3. Enhanced coherence and convergence of accounting systems.
4. Successful pilot implementation of accrual accounting at selected sites.
5. Validated final model through pilot project evaluation.
6. Prepared for future deployment of accounting reform.

The accounting reform project is divided into several parts:

Phase 1: Assessment and diagnosis

Carrying out a diagnosis to evaluate the current reality and the human and technical resources.

Phase 2: Conception

The second stage, known as the conception stage, aimed to conceive :

- An accrual accounting system;
- An information system to accompany the implementation of the new accounting system on pilot sites.

Phase 3: Experimentation

The third and final stage, called experimentation, consisted of actions to ensure the successful implementation of the accrual accounting system.

To this end, several meetings were organized to raise awareness among the agents of the pilot site and the services of the authorizing officer (executives of the Ministry of the Interior, the P/APC and his executives).

Algerian and French experts were also involved in supporting the pilot site in the implementation of accrual accounting, and the site was provided with all the necessary resources. DGTGCOFE officials have successfully completed the experimentation and a seminar on change management has been held.

In addition to the training of Algerian managers in France on the French experimentation of accrual accounting during the twinning, training on accrual accounting and on adult education was

provided to 60 managers who were to become future trainers. A training program was also organized to strengthen management skills for senior managers.

The pilot site was tasked with, among other things, the requirement to keep cash accounts and the introduction of accrual accounting on a trial basis, which was considered to be a greater workload. The pilot site also had to work on the basis of the old and new accounting systems for the complementary period from January 1 to March 31 of year N+1, while finalizing the 2022 budget and working on the 2023 budget.

At the pilot site level, there was no resistance to the changes, thanks to the awareness, involvement and supervision work.

On the information technology side, the development of the "ASIC" application has greatly helped the agents of the pilot site to keep the new accounts. This application allows the restitution of information and the edition of accounting documents in real time. Therefore, it meets the needs of users.

On June 14, 2022, a closing seminar was organized to valorize the results and the achievements of the twinning, and the post-twinning reform continued to consolidate the achievements of the reform. Within this framework, several actions have been initiated to test a complete accounting cycle. At the present time, the pilot site can be considered as operating under dual control and on an incremental flow basis (cash accounting and accrual accounting).

In addition, the twinning has not only promoted compliance with international standards, but has also enriched the implementation of the accrual accounting system at the communal treasury level. The pilot site, the communal treasury of EL MOURADIA, was used to test the system, paving the way for its future implementation in all communal treasuries.

Overall, this twinning program has helped modernize public finances and bring accounting practices in line with international standards. The results achieved through this initiative mark a significant step forward in the accounting reform efforts of the Algerian Ministry of Finance.

2. Semi Structured interviews

After collecting data through semi-structured interviews, we conducted a thematic analysis using NVivo to analyze the collected information. The results of our analysis, along with the emergent themes, are presented in this section.

Role and Involvement

In our initial line of inquiry, we sought to gain insights into the roles and extent of involvement of the interviewees in the reform endeavors. The panel of reform actors we consulted comprised individuals who actively participated in every phase of the reform project.

This distinguished panel included the Head of the Diagnosis Phase, who played a pivotal role in assessing the human and material resources of communal treasuries at the national level and contributed to the design of a new accounting system.

Another key figure was the Head of the Conception Phase, responsible for conceiving an accrual accounting system tailored for communal treasuries and adapting existing processes to establish an inclusive information system that promotes accuracy and transparency.

Additionally, the Head of the Experimentation Phase who oversaw the successful implementation of the new accrual accounting system at a pilot site in El Mouradia.

Moreover, the Head Treasurer at the pilot site was an active participant and would serve as a future trainer for the accrual accounting system, playing a crucial role in training other treasuries across Algeria to promote the widespread adoption of the reform.

Lastly, an inspector who had previously engaged in the reform project was included, as their role holds significance given the anticipated impact of the reform changes.

All interviewees unanimously expressed their support for the reform initiative, acknowledging its paramount importance, added value, and urgent necessity. They shared a common appreciation for the values it embodied, such as transparency, good governance of public finances, and ensuring an accurate representation of the administration's assets and financial situation.

Workload

Table 3: Analysis of Workload.

Main Themes	Codes	I_1	I_2	I_3	I_4	I_5
Workload	WL1: Increased workload	X	X	X	X	X
	WL2: New tasks and responsibilities	X	X			X
	WL3: Reform progress reporting	X				
	WL4: Training in relevant areas	X	X			
	WL5: Challenges faced	X		X		
	WL6: Coping strategies			X		
	WL7: Effectiveness of training	X	X			
Adaptation to reform changes	ARC1: Adapting to changes in workload and tasks	X	X	X	X	X
	ARC2: Familiarizing with new systems and processes	X	X			
Training and support	TS1: Training in relevant areas	X	X	X	X	
	TS2: Limited training in change management	X				
Challenges faced	CF1: Balancing tasks and responsibilities	X		X		
Coping strategies	CS1: Additional working hours and overtime			X		
Effectiveness of training	ET1: Positive impact of training on adaptation and performance	X	X			

Source: Researcher generated.

During the second set of questions, we aimed to understand the interviewees' workload changes, newly assigned tasks or responsibilities, and their ability to adapt to the changes resulting from the reform project.

The interviewees generally agreed that the reform initiative added to their pre-existing responsibilities, requiring them to balance their routine duties with the reform project tasks. As I_3 stated: *"I faced challenges balancing my department tasks and the project."*

At the operational level, I_2, the head of the pilot site, shared that he and his team had to adapt to a new information system and new tasks due to the reform initiative, which included learning the accrual accounting method alongside the old cash accounting system. As a result, they are now working using both accounting systems, which has doubled their workload.

To adapt to these changes, the reform actors benefited from trainings in accrual accounting, adult pedagogy, and two study visits to France to learn more about implementing accrual accounting reforms. The interviewees also highlighted the support they received from leadership, foreign experts, and the collaborative group dynamics, which played a pivotal role in facilitating their adaptation to the new changes. As expressed by I_1:

“I have received training in accrual accounting and pedagogy for adults, along with the support of officials involved in the reform and the dynamics of the working group in charge of the reform, as well as support from foreign experts. I have also taken a course in France and received training in management during the post-twinning phase, which helped reinforce my senior management capacities.”

Resistance to change

Table 4: Analysis of Resistance to change.

Main Themes	Codes	I_1	I_2	I_3	I_4	I_5
Resistance to Change	RTC1: Natural behavior	X	X	X	X	X
	RTC2: Lack of communication, awareness, and training	X	X	X	X	X
	RTC3: Lack of involvement of actors and structural issues	X		X	X	
	RTC4: Fear of the unknown, lack of expertise, and self-interest			X		X
	RTC5: Impact of external factors	X				
Observed Resistance	OR 1: Observed instances of resistance		X		X	
Addressing Resistance	AR 1: Information sharing, reassurance, and engagement	X	X	X		
Utilizing Resistance	UR 1: Diagnostic value and planning corrective actions				X	

Source: Researcher generated.

Our third set of inquiries seeks to probe the interviewees' perspectives on resistance to change, including any instances of resistance observed during the reform process, the primary factors that contribute to resistance, and the impact of resistance on the success of the reform initiative.

Regarding the first question on resistance to change, the interviewees collectively acknowledged that it is a natural phenomenon. I_4 even noted that resistance can be beneficial, as it can highlight planning weaknesses and help prompt corrective actions;

“It can be helpful in identifying weaknesses in our team's behavior and planning corrective actions.”

When asked if they had observed any instances of resistance during the reform project, the heads of the various project phases reported no resistance from either employees or management.

However, I_2, who is more involved at the operational level of the reform project, mentioned instances of resistance from colleagues, attributing it to a lack of competency and flexibility. They cited:

“During the reform process, I observed instances of resistance to change from some members of the reform group. These individuals exhibited a negative attitude and language of resistance, attempting to passively demotivate others and glorifying the old system while comparing it to the new one.”

The interviewees agreed that common factors contribute to resistance, including inadequate communication, training, and involvement, fear of the unknown, and personal interests.

I_1 provided additional context-specific factors that could contribute to resistance, such as unforeseen events like the pandemic, changes in personnel, and directorate pairing (DGC & DGT).

Furthermore, constant delays in publishing legislative texts have also impacted the reform process. Similarly, I_5 noted that unclear responsibilities and timelines for the official implementation of the reform could also contribute to resistance.

At the end, the interviewees concurred that resistance to change could impede the reform initiative and that detecting it is essential to take corrective measures.

Communication and change management

Table 5: Analysis of Communication and change management.

Main Themes	Codes	I_1	I_2	I_3	I_4	I_5
Communication and Change Management	CM1: Timely information	X	X	X		
	CM2: Sensitizing authorizing department	X				
	CM3: Coordination with project phases	X				
	CM4: Involvement of stakeholders	X	X	X	X	
	CM5: Tools and resources	X			X	
	CM6: Training and support	X	X	X	X	
	CM7: Pilot site for testing	X	X			
Communication Channels	CC1: Online communication channels			X		
	CC2: Working sessions		X			
	CC3: Forum for information exchange			X		
Impact of COVID-19	EC1: Opening seminar cancellation					X
	EC2: Lack of website			X		X
	EC3: Communication during pandemic			X		X

Source: Researcher generated.

The five interviewees have shared their insights on communication and change management strategies during a reform process.

Throughout the interview, I_1 underscored the criticality of establishing requisite conditions, timely dissemination of information, inclusive stakeholder engagement, and conscientiously sensitizing the authorizing department. As they stated:

“To ensure a smooth transition, an accounting entry form that facilitated the transition from the current system to the new one, along with an information system, was created. Another key aspect of the strategy was to sensitize the authorizing department and its staff to ensure their support and involvement in the reform project.”

These strategic approaches were designed to procure their unwavering endorsement and wield their influence to mobilize other departments, thereby guaranteeing triumphant project outcomes.

Similarly, I_2 praised the effective communication process, regular communication, and involvement of pilot treasury agents and French experts, as they expressed:

“The communication between all the actors involved in the reform was regular, and we had frequent working sessions at the Ministry of Finance where we were able to exchange information and ideas. We also involved the agents of the pilot treasury, and the experts even visited the pilot site to ensure effective communication and collaboration.”

In contrast, I_3 expressed regret over the lack of attention given to communication, particularly through online channels. They emphasized the need to disseminate reform information through the website and extend access to the forum. As they cited:

“Regarding communication, unfortunately, it was not given the utmost attention, particularly with respect to online communication channels such as our website, which was undergoing reconstruction at the time.”

Alternatively, I_4 provided a general perspective, discussing the understanding of strategy and change management in Algeria and the gap between theoretical strategies and practical application.

In a final point, I_5 mentioned the impact of the COVID-19 pandemic on the communication process, including the cancellation of the opening seminar and the use of average communication means which have affected the overall communication process.

The interviewees concurred on the significance of clear communication, stakeholder involvement, and the provision of tools and resources.

Nonetheless, divergences emerged in terms of communication prioritization and their understanding of strategy and change management. Interviewees I_3 and I_5 drew attention to distinct challenges: online communication channels and the COVID-19 pandemic, respectively.

These distinct viewpoints illustrate that while there was a consensus on the overarching importance of communication, each interviewee contributed unique insights and raised concerns pertaining to specific aspects and challenges, including the influence of external factors like the pandemic.

Employee engagement and empowerment

Table 6: Analysis of Employee engagement and empowerment.

Main Themes	Codes	I_1	I_2	I_3	I_4	I_5
Employee Engagement and Empowerment	E1: Employee Involvement	X	X	X	X	X
	E2: Communication and Collaboration	X	X		X	X
	E3: Employee Selection and Readiness			X		
	E4: Training & Resource Allocation			X		
	E5: COVID-19 Impact					X

Source: Researcher generated.

All the interviewees were asked about the theme of Employee Engagement and Empowerment in the context of the reform project.

I_1 mentioned that efforts were made to involve employees through the creation of working groups, convincing and sensitization by responsible parties. This approach helped employees assimilate and understand the project and ensured their active participation.

Similarly, I_2 talked about their involvement in decision-making and working closely with other team members to ensure that the new accounting system was implemented according to operational needs and quality approaches. Their input and feedback were taken into consideration by the working group and the experts overseeing the reform. Quoting I_2:

“I worked closely with other team members to ensure that the new accounting system was implemented according to our operational needs and the quality approaches that were set forth.”

In a different perspective, I_3 categorized employees into two groups: those who were selected based on their profile, and those who did not participate in the reform project because they were not well trained and informed about the reform. According to I_3:

“The objective was for the 60 trainers to train all the civil servants; therefore, we decided to proceed gradually and expand the scope to generalize the new system.”

I_5 discussed how civil servants were involved in the financial reform process through the selection of trainers at the national level and the establishment of working groups for the design and implementation of the new accounting system.

They also mentioned efforts to encourage employees to participate in the reform process through widely communicating the criteria for selecting trainers and organizing quizzes on accounting knowledge. However, due to the Covid-19 pandemic, communication and participation were limited. I_5 cited:

“The criteria for selecting trainers were widely communicated and employees were encouraged to apply. Additionally, quizzes on accounting knowledge were organized to generate interest and engagement from employees in the reform process. However, due to the Covid-19 pandemic, communication and participation were limited.”

The interviewees shared common ground on several aspects, including the engagement of employees in the reform project through the establishment of working groups and the recognition of communication as a vital factor in facilitating their active participation. Furthermore, they all underscored the significance of training and education in equipping employees with the necessary knowledge and skills to effectively contribute to the reform efforts.

Organizational Culture and Leadership

Table 7: Analysis of Organizational Culture and Leadership.

Main Themes	Codes	I_1	I_2	I_3	I_4	I_5
Organizational Culture & Leadership	OCL1: Importance of Organizational Culture	X	X			
	OCL2: Leadership Adjustments	X	X			
	OCL3: Roadmap and Control			X		
	OCL4: Negative Impact of Uncoordinated Changes				X	
	OCL5: Dedicated Team Structure					X

Source: Researcher generated.

The interview responses shed light on the crucial theme of Organizational Culture and Leadership within the context of the reform process.

I_1 and I_2 both highlight the importance of an organizational culture that promotes information exchange, active involvement, and collaboration. They also emphasize the need for leadership adjustments to effectively manage the changes brought about by the reform. According to I_1:

“There were notable changes in leadership style and management approach that were adapted to the organized mission and theme. The project managers and other heads of components were consulted for any change that required adaptation, and the twinning team always learned the necessary measures to affect a successful mission.”

Notably, I_1 emphasizes the Ministry of Finances' commendable organizational culture, while I_2 accentuates an organizational culture that fosters active involvement and collaboration. As they stated:

“The culture during the reform initiative was one that emphasized involvement and collaboration. The divisions in our structure were encouraged to give their input and share their opinions on issues and concepts related to the reform. The goal was to involve, formalize information, and implement the objectives of the reform. This was achieved through various activities, such as working groups and involvement by service.”

In contrast, I_3 focused on the significance of developing a roadmap and exercising control over the environment to accomplish the reform's vision. They emphasize the indispensability of possessing extensive expertise and authority in a leadership role.

On the other hand, I_4 took a critical stance, highlighting the negative impact of uncoordinated changes and advocating for a stable and coherent strategy to cultivate a culture of trust and cooperation among employees.

Lastly, I_5 highlighted the effectiveness of a dedicated team structure in ensuring a systematic and organized approach. which suggests that a well-structured team plays a significant role in facilitating the reform process and achieving its goals.

All in all, in a comprehensive analysis, the findings accentuate the pivotal significance of organizational culture and leadership in propelling the achievement of successful reform implementation.

They elucidate the imperative requirement for cultivating an inclusive culture, establishing robust communication channels, and embracing adaptable leadership styles to deftly navigate the multifaceted challenges inherent in the reform process. These essential factors collectively contribute to the effective management and resolution of complexities encountered during reform endeavors.

Training and Development

Table 8: Analysis of Training and Development.

Main Themes	Codes	I_1	I_2	I_3	I_4	I_5
Training and Development	TD1: Skills and Knowledge Gaps	X	X	X	X	X
	TD2: Bridging Gaps	X	X	X		X
	TD3: Training Sessions	X				
	TD4: Exchange of Expertise		X			
	TD5: Involvement of External Experts		X			
	TD6: Recruitment Process				X	
	TD7: Adaptability of Teams				X	
	TD8: Absence of Information System					X
	TD9: Development of Application by IT Team					X

Source: Researcher generated.

The interview responses shed light on the theme of Training and Development within the context of the accounting reform project. I_1, I_2, and I_3 all recognized the presence of skills and knowledge gaps that could have impeded the progress. They emphasized the need for measures to bridge these gaps and enhance understanding of the new systems. Training sessions, direct exchanges of expertise, and involvement of external experts are highlighted as effective strategies.

I_3 noted: *“Indeed, disparities in skills or knowledge were observed among stakeholders, which may have had a negative impact on the project's progress. However, these disparities were taken into account and corrected, notably through the involvement of French experts and the pilot site. Training actions were also implemented to address the identified gaps.”*

I_4 attributed the existence of gaps to the recruitment process and emphasizes the adaptability of current teams in overcoming them as they are composed of young and competent individuals. They highlighted:

“It all starts with the recruitment process and the socialist recruitment policy. However, the current teams are composed of young individuals who are more adaptable to change and have been able to overcome these gaps.”

In contrast, I_5 expressed a different perspective, stating that they did not encounter any gaps or have a specific need for additional training. However, they acknowledged the shortcomings of the old system and recognized the importance of implementing a new information system. This achievement was attributed to the competent team of developers involved in the reform project.

The analysis of the interviewees' responses yielded both areas of convergence and complementary points. A unanimous consensus emerged among the interviewees regarding the existence of skills and knowledge gaps, underscoring the imperative to address them. This collective recognition demonstrates a shared understanding of the significance of bridging these gaps for successful reform implementation.

However, the interviewees diverged when it came to identifying the specific challenges associated with these gaps. Some interviewees emphasized the lack of familiarity with the new information system as a major hurdle, highlighting the need for individuals to acquire the necessary expertise to effectively navigate the system.

On the other hand, other interviewees focused on the difficulties of adapting to the changes brought about by the reform, recognizing the importance of supporting individuals in embracing and integrating these changes into their work routines.

Furthermore, the strategies employed to address these gaps showcased a range of approaches among the interviewees. Some highlighted the implementation of recruitment policies to attract individuals with the desired skills and knowledge, aiming to strengthen the overall capabilities of the team. Others emphasized the involvement of external experts, seeking external guidance and expertise to supplement the existing knowledge within the organization. Additionally, some interviewees emphasized the significance of leveraging the technical capabilities of the team, harnessing the existing expertise within the organization to address the identified gaps.

In summary, while the interviewees shared a fundamental agreement on the importance of addressing skills and knowledge gaps, their perspectives diverged when it came to specific challenges and strategies. This highlights the contextual nuances and varying organizational needs within the reform process, emphasizing the importance of tailored approaches to effectively bridge these gaps.

Strategies for Managing Resistance to Change

Table 9: Analysis of Strategies for Managing Resistance to Change.

Main Themes	Codes	I_1	I_2	I_3	I_4	I_5
Strategies for Managing Resistance to Change	SC1: Clear and Comprehensive Communication	X	X	X	X	X
	SC2: Training and Education	X	X	X	X	X
	SC3: Involvement and Participation	X	X	X	X	
	SC4: Flexibility and Adaptability		X		X	
	SC5: Setting Clear Deadlines and Providing Updates					X

Source: Researcher generated.

The interview responses provide valuable insights into effective strategies for managing resistance to change in reform projects. Communication emerges as a fundamental element, with I_1, I_2, and I_3 highlighting the significance of clear and comprehensive communication to address concerns, enhance understanding, and engage stakeholders. They emphasize various methods,

including training, seminars, meetings, websites, and comparisons between old and new systems, to facilitate effective communication and raise awareness of the reform.

Involvement and participation are also identified as key strategies. I_1 emphasizes the importance of involving all actors and stakeholders in the reform process, establishing a platform for exchange and communication. They noted:

"An essential factor is the involvement of all actors and stakeholders, creating a dedicated platform for exchange and communication to address concerns and encourage participation. The most effective strategy to overcome resistance to change involves training, direct practice, and the utilization of acquired skills, supported by continuous guidance throughout the reform process."

Similarly, I_2 highlights the active involvement of relevant parties in decision-making, while I_3 underscores the importance of sensitizing post chiefs to communicate about the reform with their staff.

Training and education play a crucial role in managing resistance to change. I_1 emphasizes the effectiveness of training, direct practice, and continuous support. Similarly, I_2 suggests supporting and educating those affected by the change, while I_3 identifies training as an essential tool for understanding the benefits and interests of the reform. As they stated:

"Training is also a vital tool for comprehending the advantages and interests of this reform, particularly through comparisons between the two systems. The popularization of the reform, especially by explaining the accounting in accrued rights, is also a relevant measure."

Flexibility and adaptability are recognized as important factors in managing resistance. I_2 highlights the need to be adaptable and flexible in the face of unforeseen difficulties and barriers that may arise during the reform process.

Additionally, setting clear deadlines and providing regular updates are regarded as effective strategies. I_5 emphasizes the significance of establishing a clear deadline and maintaining regular communication and updates to foster engagement and trust. They stressed:

"By setting a clear deadline, the project team can create a sense of urgency and motivate personnel to work towards the common goal. Seminars can enhance understanding of the reform and address any concerns or misconceptions. Training and provision of necessary resources are crucial to ensure that personnel are equipped to implement the changes. Regular communication and updates help to sustain engagement and build trust with the personnel."

Finally, while there may be variations in the specific approaches, the interviewees share a common understanding of the importance of communication, involvement, training, flexibility, and regular updates in effectively managing resistance to change. These strategies aim to address concerns, enhance understanding, foster engagement, and facilitate a smoother transition during the reform process.

Lessons Learned and Recommendations

Table 10: Analysis of Lessons Learned and Recommendations.

Main Theme	Codes	I_1	I_2	I_3	I_4	I_5
Lessons Learned and Recommendations	LL1: Mindset Preparation and Involvement	X				
	LL2: Embracing a Learning Orientation	X				
	LL3: Strategic Planning and Reform Diagnosis		X			
	LL4: Allocation of Adequate Resources		X			
	LL5: Effective Communication Strategies			X		X
	LL6: Identification and Engagement of Key Stakeholders			X		
	LL7: Cultivating a Culture of Participation and Recognition				X	
	LL8: Provision of Comprehensive Training Programs	X	X	X		
	LL9: Involving Stakeholders from the Inception	X	X			

Source: Researcher generated.

During the analysis of the interview responses, common themes and valuable insights emerged regarding the management of resistance to change, addressing challenges or failures, and recommendations for future change initiatives. I_1 highlighted the importance of preparing individuals mentally and involving accounting diploma holders in training to facilitate the acceptance of the new accounting system. They also emphasized the significance of embracing learning from mistakes during the experimentation phase. They stated:

"Allowing learning from mistakes is crucial during the experimentation phase, with individuals expected to master the new accounting system within one or two months while maintaining proficiency in the previous system. Taking the initiative to ask questions to experts can help eliminate doubts and foster group dynamics."

On a different note, I_2 emphasized the need for meticulous diagnosis and structuring of reform initiatives, along with the provision of adequate resources. They shared:

"A key lesson learned was the importance of careful diagnosis and structuring of reform initiatives, supported by sufficient material and human resources. Additionally, simplifying information and conducting small sessions at the department level helped alleviate resistance to change. Sharing information among all involved stakeholders was also critical for success."

Furthermore, I_3 underscored the significance of effective communication, identifying key stakeholders, and engaging them in the reform process. Similarly, I_4 recommended the implementation of a culture of sharing, participation, and recognition to ensure stakeholder engagement, commitment, and effective management of resistance to change.

Lastly, Interviewee 5 emphasized the importance of effective communication, comprehensive training, and early stakeholder involvement in managing resistance. As they emphasized:

"I have learned that effective communication is key to managing resistance to change. Providing comprehensive training and information to all stakeholders can help mitigate resistance. It is also crucial to involve stakeholders from the beginning and regularly consult with them throughout the reform process to ensure their concerns are addressed."

Finally, the interviewees' insights highlight effective strategies for managing resistance to change, focusing on the importance of communication, stakeholder involvement, comprehensive training, and understanding the underlying causes of resistance. Effective and transparent communication addresses concerns and engages stakeholders, while involving them throughout the reform initiative fosters collaboration and ownership. Comprehensive training equips individuals with necessary skills and knowledge, reducing uncertainties and building confidence. Understanding the root causes of resistance enables more tailored interventions.

2.1. Emergent Themes

Through a thematic analysis using NVIVO, we examined the data line-by-line. We identified recurring patterns, concepts, and unexpected themes, adding unique and relevant aspects to the analysis. These themes represent overarching categories summarizing various aspects of the data, including patterns, attitudes, and shared experiences. Their emergence highlights the dynamic nature of qualitative analysis and the need for close engagement with the data. These new themes offer fresh insights and enrich the understanding of the research topic.

Accounting Reform

Table 11: Emergent theme (1) matrix.

Themes	Codes	I_1	I_2	I_3	I_4	I_5	Frequency
ACCOUNTING REFORM							18
	R1: international accounting standards	0	0	3	0	0	3
	R2: new Information system	1	2	3	0	0	6
	R3: positive Reform Perception	1	1	0	0	1	3
	R4: Transparency	2	1	1	1	1	6

Source: Researcher generated.

The data analysis reveals a clear emphasis on the reform theme, as evidenced by multiple codes related to different aspects of the reform process. The findings indicate that the reform actors held a positive view of the reform initiative, particularly with regard to its core value of transparency and the need to modernize accounting systems in line with international standards I_1:

"I find that this reform provides valuable insight and transparency into how public entities handle their assets and finances".

Moreover, the positive perception is complemented by an emphasis on international accounting standards, highlighting the importance of improved accountability and efficiency in managing assets and finances within public entities.

However, the reform's complexity posed significant challenges, specifically in transitioning from cash accounting to accrual-based accounting. Communal municipalities faced difficulties in adapting to this change, necessitating the introduction of an accompanying information system (ASIC), I_3 stated:

"The primary objective of the new accounting system is to achieve timely and accurate information. The previous system, which relied on manual processes, was unable to fulfill this objective".

The implementation of ASIC became crucial to enable the timely and accurate reporting of financial information.

The inclusion of these reform-related codes reflects the multifaceted nature of the reform project and draws attention to key areas that require careful consideration for successful implementation. The positive perception, emphasis on international accounting standards, and the adoption of ASIC as a technological solution contribute to the overarching objectives and outcomes of the reform.

Generally speaking, the findings underscore the significance of transparency, international accounting standards, and the adoption of appropriate technological solutions in driving the reform objectives. The results highlight the need for careful planning and effective implementation strategies to overcome the challenges associated with transitioning to accrual-based accounting and integrating ASIC into the accounting processes.

Challenges

Table 12: Emergent theme (2) matrix.

Themes	Codes	I_1	I_2	I_3	I_4	I_5	Frequency
CHALLENGES							14
	CL1: COVID pandemic	3	0	0	0	2	5
	CL2: Increasing workload	1	1	2	1	1	6
	CL3: Interdisciplinary communication obstacles	1	1	1	0	0	3

Source: Researcher generated.

When discussing the changes introduced, the emergence of challenges as a prominent theme is noteworthy.

This theme encompasses several codes, including the impact of the COVID pandemic, increasing workload, and obstacles in interdisciplinary communication.

The significance and frequency of these challenges were underscored by multiple participants, revealing their impact within the context of the reform initiative. Specifically, the COVID pandemic emerged as a distinct challenge, significantly affecting the communication processes and introducing delays in the reform timeline. Actors had to negotiate additional time equivalent to the duration lost during the pandemic to compensate for the disruption. As I_1 stated:

“Despite the slowdown of twinning activities during COVID, the twinning team ensured continuity by organizing remote conferences and negotiating a duration of reform equivalent to the duration of the COVID stop.”

Also, one of the most commonly mentioned challenges was the increasing workload experienced by the reform actors and working groups involved in the project. Participants expressed the difficulty of juggling their regular day-to-day job responsibilities alongside the additional tasks associated with the reform project. For instance, participant I_3 highlighted:

“In order to manage both tasks simultaneously, I added additional working hours and worked on the twinning project-related tasks during my off hours and weekends. Overtime was also necessary to complete the tasks.”

Furthermore, the participants emphasized the substantial barriers posed by difficulties in interdisciplinary communication, further exacerbated by a language barrier.

Notably, the IT specialists responsible for developing the information system for accrual accounting encountered challenges in effectively collaborating with the reform actors who possessed an accounting background. The language barrier hindered the seamless exchange of information and impeded the coordination required for the successful implementation of the changes. As I_2 Shared:

“Another factor that contributed to the hindrance was the poor communication between the information system specialist and the accountants, which resulted in misunderstandings and inefficiencies.”

To sum up, the analysis revealed significant challenges within the reform initiative, including the COVID-19 impact, increasing workload, and communication difficulties. These challenges emphasize the need for careful planning, effective coordination, and proactive measures to ensure successful reform implementation. Adapting to external disruptions, enhancing communication strategies, and fostering collaboration are crucial for overcoming these challenges and achieving desired outcomes.

Factors of Resistance to change

Table 13: Emergent theme (3) matrix.

Themes	Codes	I_1	I_2	I_3	I_4	I_5	Frequency
FACTORS OF RTC	COMMUNICATION AND INFORMATION	0	3	3	4	5	15
	CF1: lack of communication	0	2	2	2	3	9
	CF2: lack of information	0	1	1	2	2	6
	INDIVIDUAL FACTORS	2	6	2	4	1	15
	IF1: change of habits	0	1	2	0	0	3
	IF2: Fear and Anxiety	0	3	0	0	0	3
	IF3: lack of involvement	1	0	0	1	1	3
	IF4: personal interest	1	2	0	3	0	6
	KNOWLEDGE AND SKILLS	1	4	4	1	2	12
	KS1: gaps in skills	1	1	1	1	1	5
	KS2: lack of competency	0	2	2	0	0	4
	KS3: lack of training	0	0	1	0	1	2
	KS4: Unfamiliarity with the New Information System	0	1	0	0	0	1
	ORGANIZATIONAL FACTORS	4	1	1	4	3	13
	OF1: lack of appreciation	0	0	0	2	0	2
	OF2: lack of allocation of resources	1	1	1	0	0	3
	OF3: organizational Restructuring	2	0	0	0	0	2
OF4: undefined timelines and responsibilities	1	0	0	2	3	6	

Source: Researcher generated.

Communication and information play a crucial role in addressing resistance to change, as highlighted by participants in this study. The frequency of 15 mentions indicates the significance attributed to these elements. In particular, effective communication channels and access to relevant information were emphasized as necessary factors for managing resistance.

However, one participant (I_3) pointed out a specific instance where communication was lacking attention:

"Regarding communication, unfortunately, it was not given the utmost attention, particularly with respect to online communication channels such as our website, which was undergoing reconstruction at the time. It would have been prudent to communicate our reform project and its progress with our accountants and disseminate information on the reform through our website."

The sub-codes "lack of communication" and "lack of information" were explicitly mentioned, with frequencies of 9 and 6, respectively.

These findings underscore the importance of transparent and clear communication in overcoming resistance during change initiatives. When communication channels are compromised or inadequate, resistance may arise due to misunderstandings, misinformation, or a lack of awareness about the reform efforts.

Another significant sub-theme that emerged from the study was the influence of individual factors on resistance to change. This sub-theme had a frequency of 15, indicating its substantial impact. Participants identified various personal factors that contribute to resistance, including changes in habits, fear, and anxiety. Each of these factors was mentioned three times.

Additionally, lack of involvement and personal interests were recognized as contributors to resistance, as stated by I_1:

"Some members may be uninterested and working towards their own objectives rather than those of the reform."

Addressing these individual factors becomes crucial for mitigating resistance and promoting engagement during the reform process. Understanding and acknowledging the personal challenges individuals face allows organizations to tailor their change management strategies accordingly.

By providing support, addressing fears and anxieties, and involving individuals in the change process, organizations can foster a sense of ownership and commitment, thereby reducing resistance.

The sub-theme of knowledge and skills also emerged as a vital contributor to resistance, with a frequency of 12. Participants highlighted gaps in skills, lack of competency, inadequate training, and unfamiliarity with the new information system as factors that hindered their adaptation to change.

One participant (I_2) specifically mentioned the lack of knowledge of the new software system as a critical issue for implementing the new accounting procedures:

"It is common to encounter gaps in skills or knowledge during a reform process, and in our case, there were several discrepancies that hindered our progress, one of the main issues was the lack of knowledge of the new software system, which is critical for implementing the new accounting procedures". These findings emphasize the significance of providing individuals with the necessary competencies and expertise to facilitate their adaptation and acceptance of change. Proper training and knowledge transfer initiatives can help bridge the gaps and equip employees with the skills needed to navigate the reform successfully.

Organizational factors also emerged as significant contributors to resistance, with a frequency of 13. Participants identified lack of appreciation, insufficient allocation of resources, organizational restructuring, and undefined timelines and responsibilities as factors that fueled resistance.

In particular, the mention of "undefined timelines and responsibilities" received the highest frequency of 6 mentions.

Participants (I_1 and I_5) pointed out that unclear deadlines and slow publication of official texts can potentially lead to resistance. As they shared:

“By setting a clear deadline, the project team can create a sense of urgency and motivate personnel to work towards the common goal.” (I_5)

“Other factors include a lack of coordination, reassurance, slow publication of texts, logistical means, and allocation of resources.” (I_1)

When employees perceive that their efforts are unappreciated or that the necessary resources are lacking, resistance to change may arise. Similarly, when timelines and responsibilities are not clearly defined, employees may become uncertain and resistant to the proposed changes.

To sum up, transparent communication channels and access to relevant information are crucial in overcoming resistance to change. Neglecting communication, especially in online channels, hampers reform progress.

To mitigate resistance, individual factors like habit changes, fear, anxiety, lack of involvement, and personal interests must be addressed. Equipping individuals with necessary competencies through training and knowledge transfer is vital for their acceptance of change.

Organizational factors, including appreciation, resource allocation, restructuring, and clear timelines/responsibilities, contribute significantly to resistance. Overcoming these challenges requires clear communication, appreciation of employee efforts, and effective resource allocation. Addressing these factors fosters commitment and ownership, facilitating successful change implementation.

Reform Strategies

Table 14: Emergent theme (4) matrix.

Themes	Codes	I_1	I_2	I_3	I_4	I_5	Frequency	
STRATEGIES								
	COMMUNICATION & INFORMATION	14	17	21	3	8	63	
	CFS1: Communicating Objectives and General Interest	3	2	8	0	0	13	
	CFS2: Effective communication	2	4	6	1	3	16	
	CFS3: Forum for future trainers	1	0	0	0	0	1	
	CFS4: Informal communication	0	1	1	0	1	3	
	CFS5: information sharing	3	6	4	2	2	17	
	CFS6: Seminars, conferences and meetings	5	2	1	0	2	10	
	CFS7: Vulgarizing information	0	2	1	0	0	3	
	PLANIFICATION	4	3	6	0	4	17	
	PF1: allocation of resources	0	1	0	0	2	3	
	PF2: diagnosis	1	1	1	0	0	3	
	PF3: gradual approach to the reform	2	1	2	0	0	5	
	PF4: Criteria-Based Profile Selection	1	0	3	0	2	6	
	SKILLS TRAINING	8	3	8	3	4	26	
	T1: Stakeholders Training	6	3	7	3	3	22	
	T2: training of trainers	2	0	1	0	1	4	
	SUPPORT AND ENGAGEMENT	13	20	4	4	5	46	
	SE1: collaborative work	0	5	0	0	2	7	
	SE2: involving stakeholders	4	7	3	2	1	17	
	SE3: Motivation	1	1	0	2	1	5	
	SE4: raising awareness	1	0	0	0	1	2	
	SE5: reassurance	2	3	0	0	0	5	
	SE6: sensitization	2	0	1	0	0	3	
SE7: Support	3	4	0	0	0	7		

Source: Researcher generated.

The matrix presents data related to different sub themes and codes, along with their frequency of occurrence. The following analysis highlights key findings:

Communication & Information Sharing: With a frequency of 63, the theme of communication and information sharing emerges as the most prevalent, underscoring its significant role in the reform project.

The presence of codes such as effective communication, information sharing, and communication of objectives and general interest highlights the explicit focus on utilizing communication as a primary strategy for the reform. As supported by I_1:

“To manage resistance, the first step is to increase the visibility of the reform through communication, training, seminars and meetings to explain the details and objectives of the reform, and to reassure those concerned about the changes”.

These channels serve to elucidate the reform's details and objectives, while also providing reassurance to those affected by the impending changes. These codes not only underscore the importance of clear and efficient communication in facilitating the reform process but also shed light on the specific approaches and platforms employed to convey the reform's message effectively.

Planification: With a frequency of 17, the theme of planification demonstrates its relevance in the reform project. The presence of codes related to the allocation of resources, diagnosis, criteria-based profile selection, and gradual approach to the reform underscores the significance of strategic planning in ensuring a successful implementation. As emphasized by I_3:

“Adopting a progressive approach, starting with pilot sites before generalizing across the country”.

This approach allows for careful evaluation and refinement before scaling up. These codes collectively highlight the importance of thoughtful planification, including the allocation of resources, in effectively managing and executing the reform initiative.

Skills Training: Skills Training emerges as a theme of considerable frequency (26), suggesting its significance in preparing stakeholders for the reform. Codes such as stakeholder training and training of trainers are mentioned, as highlighted by I_2:

"To help us adjust to the changes resulting from the reform initiative, we received training on accrual accounting. The training was centered more on the theory and was provided by a team of Algerian and French experts who are members of the European Union as a part of the P3A program. The training was supplemented by personal experiences which helped us to better understand and apply the new accounting system".

These findings underscore the importance of skill development and capacity building among the individuals involved in the reform, further supporting the significance of Skills Training in facilitating successful implementation.

Support and Engagement: Support and Engagement emerges as a theme with a considerable frequency of 46, second only to Communication & Information Sharing. The presence of codes such as collaborative work, involving stakeholders, motivation, raising awareness, reassurance, sensitization, and support highlights the significance of fostering a supportive and engaging environment in facilitating the reform process. As I_1 mentioned:

" Another key aspect of the strategy was to sensitize the authorizing department and its staff to ensure their support and involvement in the reform project."

These codes collectively emphasize the importance of creating a supportive and engaging atmosphere to ensure stakeholders' active involvement and contribute to the success of the reform initiative.

Teamwork

Table 15: Emergent theme (5) matrix.

Themes	Codes	I_1	I_2	I_3	I_4	I_5	Frequency
TEAMWORK							26
	TW1: arbitration	2	2	0	0	0	4
	TW2: collaborative work	0	5	0	0	2	7
	TW3: Group dynamics	4	0	0	0	0	4
	TW4: working groups	3	3	1	0	4	11

Source: Researcher generated.

Teamwork emerges as a prominent theme in the data, with a frequency of 26. Various codes associated with teamwork, including arbitration, collaborative work, group dynamics, and working groups, are mentioned by the participants. According to I_2:

” When problems or gaps arose, an arbitration between the three parties involved (experts, working groups, and the pilot treasury) was necessary to ensure that they were adequately addressed”.

Additionally, I_5 highlights the significance of collaborative work as an essential aspect of the reform project:

“Collaborative approach we took as a team allowed us to effectively adapt to the changes brought about by the reform.”

The codes on group dynamics and assigned working groups also shed light on the role of group dynamics and working groups in facilitating effective teamwork.

Finally, the frequency of these codes underscores the importance of teamwork in the context of the reform project. Collaborative work, active participation in group dynamics, and the formation of working groups are crucial for fostering cooperation and synergy among team members. By embracing these teamwork-related codes, organizations can enhance their collective efforts and improve the outcomes of the reform initiative.

Section 02: Discussion of Results

Unveiling Perspectives and Overcoming Resistance to Change

The research conducted in this study has provided valuable insights into the accounting reform project, shedding light on the research questions under investigation. The analysis of the data has revealed new themes, contributing to a deeper understanding of the complexities surrounding the implementation of accounting reforms. Specifically, the study explored the perspectives of project actors regarding resistance to change and the strategies employed to overcome it.

By adopting a qualitative methodology, our research efforts successfully facilitated the identification of a notable disparity in the positioning of each interviewee, specifically in relation to their inclination towards either the strategic planning aspects or the practical execution aspects. Through the thorough examination and categorization of their responses, discernible patterns emerged, unveiling distinct groups of participants displaying a stronger inclination towards one of these dimensions.

This observation not only confirmed the existence of a conspicuous gap but also laid the groundwork for comprehending the underlying rationales behind these divergent positions. By analyzing the responses, we gain valuable insights that can help us interpret the results and draw further conclusions.

The unanimous support and active participation of all participants in the reform project were key to its success. Each individual demonstrated a strong willingness to contribute and engage in the change process, creating a highly conducive environment for effective implementation.

This reflects a high level of organizational readiness for change, as individuals were motivated and prepared to embrace the reform effort. Their collective preparedness, combined with enthusiasm, created an environment conducive to successful implementation.

The findings Also revealed a complex relationship between workload changes and the reform project, highlighting the additional demands placed on participants' existing responsibilities and the subsequent challenges of balancing routine tasks with project-related workload.

Furthermore, the provision of training, support, and collaborative group dynamics played a crucial role in enabling effective adaptation to the changes. These results emphasize the significance of organizational support and capacity-building initiatives in facilitating successful adjustment to workload changes resulting from reform projects.

However, despite the participants' involvement and commitment, it is essential to recognize the need for a dedicated group solely responsible for handling the reform project. This dedicated group would ensure focused attention, expertise, and effective management of the reform initiatives.

Navigating Resistance and Leveraging Success Factors

The results revealed a contrast between the reported absence of resistance to change by project leaders and the firsthand observations of resistance made by the head of the pilot site during the trainers' training sessions. These observations uncovered negative attitudes, resistant language, and a tendency among certain colleagues to demotivate others while expressing admiration for the old system.

However, further analysis indicated that this resistance stemmed from a limited competence and adaptability to the new accounting system among these individuals. Their lack of necessary competencies poses a significant obstacle to embracing and adjusting to the changes, emphasizing the importance of addressing resistance effectively to ensure the successful adoption of the new accounting system.

Despite the presence of resistance, the experimentation process of the reform project yielded positive outcomes. Successful implementation strategies played a pivotal role in managing resistance and achieving favorable results.

This discrepancy between project leaders and implementation stakeholders in the Algerian Accounting reform highlights the challenges faced by those most affected, as project leaders prioritize strategic objectives for efficiency and accountability, while individuals involved in daily implementation encounter practical obstacles and resistance to change.

Communication Challenges and Organizational Culture in Reform Initiatives

The findings of this study shed light on key issues regarding communication within the reform project. One significant aspect that emerged is the absence of a clear communication plan and the underutilization of communication channels, particularly in the context of the growing prevalence of e-communication channels.

It was evident that the reform project lacked a well-defined and structured communication plan, which hindered the effective dissemination of information and engagement of stakeholders.

The insufficient utilization of both traditional and electronic communication channels resulted in missed opportunities for timely updates, interactive exchanges of ideas, and constructive feedback. Consequently, stakeholders may have experienced feelings of being uninformed, disconnected, or less engaged with the reform initiative.

Moreover, our observations revealed that the rigid administrative status and operational practices within the organization played a significant role in impeding communication processes. The presence of bureaucratic structures and hierarchical decision-making frameworks created barriers to the flow of information and hindered effective communication.

Additionally, the administrative processes and procedures were not adequately adapted to accommodate the utilization of e-communication channels, further limiting their potential for facilitating efficient and timely communication. However, the success of the accounting reform project can be attributed to several key factors that were carefully planned and executed. The project adopted a gradual approach, which has proven effective in similar contexts.

Firstly, a thorough assessment of the existing accounting system was conducted to identify its shortcomings and limitations. Adequate human and material resources were allocated to provide sufficient support for the reform initiative.

Furthermore, careful consideration was given to selecting participants who actively engaged in the project and offered valuable insights.

Another critical aspect of the project was the development of a new accrual-based accounting system. The involvement of reform actors and the pilot site throughout the conception and development ensured alignment with the organization's specific needs and requirements.

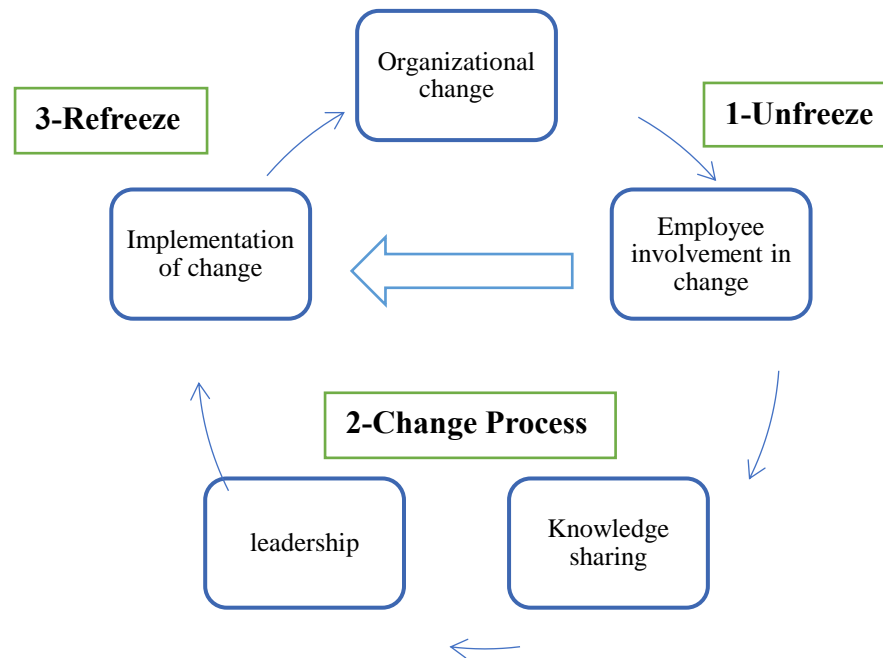
Additionally, an information system was designed to support the implementation of the new accounting framework, benefiting from the expertise and active engagement of Algerian professionals.

The experimentation phase played a significant role in the project's success. The pilot site received continuous support and guidance from Algerian and foreign experts, facilitating the smooth implementation of the new accounting system. This collaborative approach allowed for the identification and resolution of challenges or issues that arose during the testing period.

Efforts were made to raise awareness among authorizing officers about the importance and benefits of the reform initiative, ensuring ongoing support throughout the project's implementation. Moreover, executing the project on a smaller scale, with greater control over the material and human aspects of the environment, contributed to favorable outcomes.

From a theoretical perspective, this retrospective analysis aligns with Lewin's Change Management Model. It emphasizes the significance of careful planning, stakeholder involvement, and creating a supportive environment for successful change implementation.

Figure 6: Kurt Lewin's change model.



Source: (Hussain, Lei, Akram, & Haider, 2018)

It is important to acknowledge the limitations of the model, as it oversimplifies the change process and neglects complexities, individual psychological factors, the nonlinear nature of change, leadership's role, and organizational culture. These limitations call for additional frameworks and practices to effectively manage complex organizational change.

Interestingly, the model's emphasis on training and communication aligns with the analysis matrix. However, this singular focus highlights the model's limitations in overlooking other important factors in the change process.

The combination of the model's limitations with the rigid public administrative status poses challenges in motivating civil servants through traditional incentives or bonuses. To address this, alternative strategies within the administrative framework, such as public acknowledgment, career

development, and increased autonomy, should be explored. Adapting motivational approaches becomes crucial to foster employee engagement during change.

Despite these limitations, the study observed a positive organizational culture characterized by involvement, engagement, participation, and knowledge sharing. This suggests that the model has been supplemented in practice to address its limitations.

To overcome the identified limitations, it is crucial to supplement training and communication strategies with additional frameworks, theories, and practices. By incorporating elements that consider individual psychological factors, the nonlinear nature of change, leadership, and organizational culture, organizations can enhance their change management strategies and improve overall outcomes.

Furthermore, the significance of teamwork and the impact of social interactions emerged as a key theme in the results section. The study findings highlight the importance of teamwork and social interactions in the context of organizational change. Collaborative work, arbitration, and group dynamics within the working groups fostered a supportive culture for change and progress.

These social interactions significantly influence the outcomes of reform initiatives (Armenakis & Bedeian, 1999; Kotter J. P., 1996). Recognizing and leveraging the power of teamwork and social interactions can enhance the effectiveness of change management efforts. It involves encouraging collaboration, facilitating open communication, and fostering a culture of trust and shared ownership. By considering these factors, organizations can tap into the collective intelligence and support of their workforce, leading to successful change outcomes.

In summary, the findings of this study, when examined in light of established theories, provide a comprehensive understanding of resistance to change within the accounting reform project. The effective strategies employed, including well-planned approaches, communication and information sharing, trainings, and support and engagement, have played a pivotal role in managing resistance. Additionally, the impact of social interactions and teamwork has been identified as significant contributors to the success of the reform project.

CONCLUSION

The present study aimed to explore effective strategies for managing resistance to change during the implementation of accounting reforms in Algeria, specifically focusing on the transition from cash accounting to accrual accounting. By adopting constructivist principles and employing a qualitative methodology, this study filled a literature gap by examining how individuals construct their perceptions of and responses to change in the context of accounting reforms.

The main findings of the study revealed valuable insights into the accounting reform project and its management. The perspectives of reform actors shed light on the challenges and strategies to overcome resistance to change. The study emphasized the importance of dedicated reform project management, effective communication, and stakeholder involvement. It highlighted the need for a clear communication plan, including the utilization of e-communication channels, and the adaptation of administrative practices to facilitate efficient communication.

Successful implementation strategies, such as gradual approaches, thorough assessment, stakeholder involvement, and continuous support, were found to be instrumental in achieving successful change outcomes. The study aligned with Lewin's Change Management Model, emphasizing the significance of careful planning and creating a supportive environment for change implementation.

However, it is important to acknowledge the limitations of the model and the need to supplement training and communication strategies with other frameworks and practices. The study underscored the positive influence of teamwork, social interactions, and a culture of collaboration, open communication, and trust on change outcomes.

The findings of this study contribute to a comprehensive understanding of resistance to change within the accounting reform project and provide recommendations for enhancing change management strategies. These insights have implications not only for Algeria's accounting reform initiative but also for other countries undergoing similar reforms and facing resistance to change. Policymakers, practitioners, and researchers can benefit from the lessons learned in this study to improve the success of accounting reform initiatives and promote effective change management practices.

Based on the findings of this study, it is recommended to undertake further research in two critical areas to advance our understanding of managing resistance to change during accounting reforms in Algeria.

Firstly, there is a need for extensive investigation into the impact of technology adoption, specifically the integration of new accounting software and digital tools, on employees' attitudes and behaviors towards the reform process. Such research would provide valuable insights into the effectiveness of technology integration and strategies to overcome associated challenges.

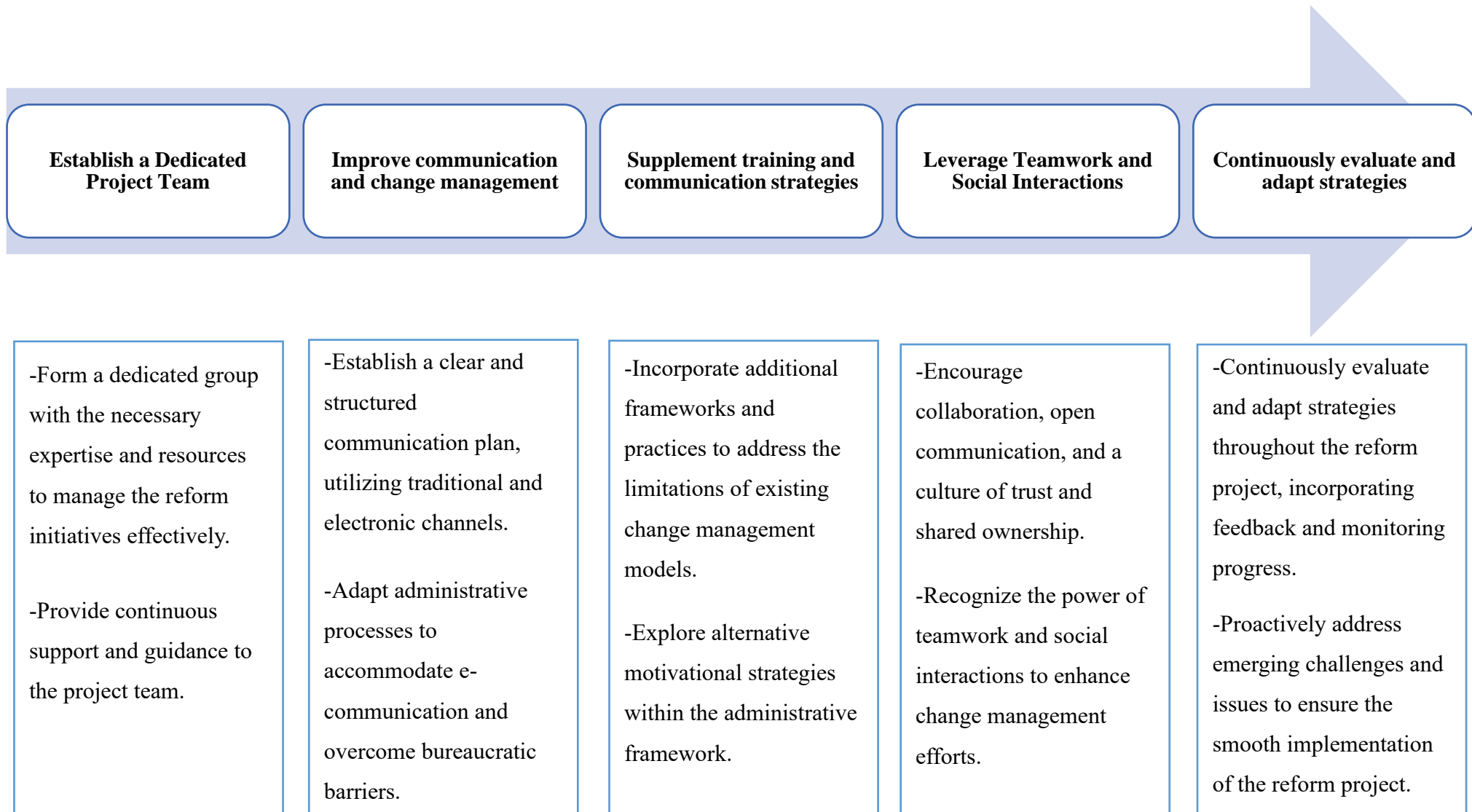
Secondly, it is crucial to explore communication strategies employed during accounting reforms to address resistance and enhance employees' comprehension and acceptance of the initiatives.

This research would contribute to bridging existing gaps in the literature and offer practical insights to support the successful implementation of accounting reforms.

Finally, based on a thorough analysis of the results and discussions presented in this study, we have formulated a set of suggestions for the future deployment and scaling up of the accounting reform initiative.

These recommendations have been carefully crafted, drawing from the valuable insights gained through this research, and they are intended to optimize the implementation process and facilitate the broader adoption of the reform initiative.

By implementing these recommendations, policymakers and practitioners can enhance the effectiveness and efficiency of the reform efforts, ultimately leading to a successful transformation of the accounting practices in Algeria.



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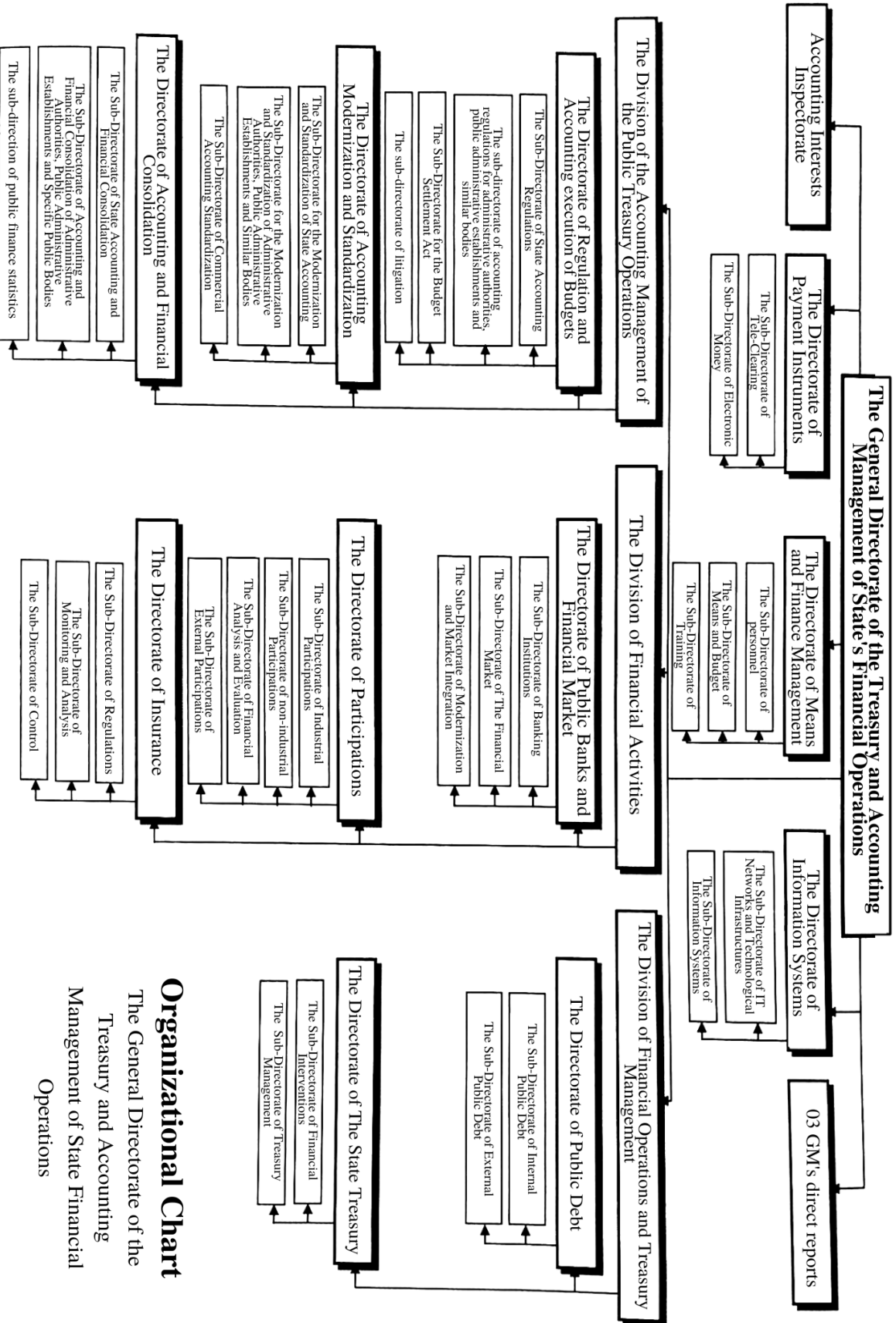
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ANNEXES

**ANNEX A – DGTGCOFE’s Organizational
Chart**



Organizational Chart
 The General Directorate of the Treasury and Accounting
 Management of State Financial Operations

ANNEX B - INTERVIEW GUIDE

Interview Guide

Thank you for participating in this interview as part of a research project to explore organizational resistance to change in the context of current financial reform. The purpose of this interview is to understand the experiences, perspectives and insights of employees who have been directly involved in the reform process. The objective is to identify the strengths and challenges of the overall reform change management operation and the management of resistance specifically within the Ministry of Finance, and to explore potential areas for improvement.

Please note that all information gathered during this interview will remain confidential and will be used for research purposes only. To ensure a productive and respectful conversation, we ask that you be honest and open in your responses and refrain from sharing any information that may violate your organization's privacy policies. In addition, if at any time during the interview you feel uncomfortable or wish to end the conversation, please let us know and we will respect your decision.

Thank you for your time and contribution to this study.

Theme	Questions
Role and Involvement	<ul style="list-style-type: none"> • Can you describe your role at the Ministry of Finances and how you have been involved in the reform efforts? • How have you perceived the reform initiative at the Ministry of Finances? What has been your level of involvement in this initiative?
Workload	<ul style="list-style-type: none"> • How has your workload changed since the reform was introduced? • What new tasks or responsibilities have you been assigned as a result of the reform initiative, and how have you adapted to these changes? • Have you received any training or support to help you adjust to the changes in workload and tasks resulting from the reform initiative? • Can you describe any specific challenges you have faced in adapting to changes in workload or additional tasks resulting from the reform initiative?
Resistance to Change	<ul style="list-style-type: none"> • What are your thoughts on the concept of resistance to change? • Have you observed any instances of resistance to change during reform process? If so, can you describe them? • What do you believe are the key factors that contribute to resistance to change in this context? • In your opinion, how can resistance to change affect the success of a reform initiative?
Communication and Change Management	<ul style="list-style-type: none"> • can you describe the overall communication process during the reform? • What was the overall change management strategy used during the reform process?
Employee Engagement and Empowerment	<ul style="list-style-type: none"> • How were employees involved in the reform project? • Were there efforts to involve employees in the reform project If so, how?
Organizational Culture and Leadership	<ul style="list-style-type: none"> • How would you describe the organizational culture at the Ministry of Finances during the reform process? • Was leadership effective in managing the reform process? If so, how? • Were there any notable changes in leadership style or management approach during the reform process? If so, what were they and were they effective?

<p>Training and Development</p>	<ul style="list-style-type: none"> • Have employees received adequate training and development opportunities to adapt to the changes brought about by the financial reform? • Are there any gaps in the skills or knowledge that may have hindered the progress of the reform process, and if so, how have they been addressed?
<p>Strategies for Managing Resistance to Change</p>	<ul style="list-style-type: none"> • In your opinion, what are the most effective strategies for managing resistance to change in the context of the reform project? • Can you give examples of change management strategies that have been effectively used in similar organizations or contexts, and how can these strategies be applied to the change process? • In your experience, what are the main sources of resistance to change and how can they be effectively addressed in the context of a reform initiative?
<p>Lessons Learned and Recommendations</p>	<ul style="list-style-type: none"> • Can you describe any specific lessons or insights you gained from the reform project regarding managing resistance to change? • How were challenges or failures encountered during the reform project addressed, and what was their impact on resistance to change? • What are your recommendations for future efforts in deploying change initiatives?

ANNEX C - ANALYSIS GRID

	I.1 Verbatim	I.2 Verbatim	I.3 Verbatim	I.4 Verbatim	I.5 Verbatim
Theme 1	I lead efforts to modernize accounting for public entities, and headed the pilot testing of a new accounting system at a municipal treasury. I drafted implementing texts and played a key role in implementing accrual accounting. I have a positive view of the reform, believing it provides valuable insight into public finances. I played a strong role in advancing the reform and am committed to supporting further changes.	As head of the pilot treasury, I played a key role in implementing the accrual accounting reform at the national level. My team and I focused on practical implementation and delivering results. I viewed the reform as a positive step towards efficient public administration and a faithful representation of the administration's finances. Embracing the new accounting practices was crucial for success and modernizing the public administration system.	I headed the conception phase of an accrual accounting system for municipalities, which required adapting existing processes and establishing a comprehensive information system for accuracy and transparency. Despite concerns about resource allocation, autonomy, and resistance, I was confident in my prior training and experience to deliver a successful outcome.	As an inspector, my role wasn't significant in the reform initiative, but it's important to ensure that all levels of civil servants participate and communicate effectively. Resistance to change often comes from intermediate levels, and it's crucial to identify the need for change and ensure access to information for all staff.	As a reform team actor, specifically the head of the diagnosis phase, my primary role was to assess the human and material resources of communal treasuries at the national level and contribute to the design of a new accounting system. I recognized the urgency of modernizing accounting and human resource practices
Theme 2	Since the reform was introduced, my workload has increased with new tasks and responsibilities assigned as part of the government's	My team and I had to adapt to new tasks and a new system due to the reform initiative, which included learning the accrual accounting	During my experience with the reform project, I faced challenges balancing my department tasks and the project. I suggested	As a municipal treasury inspector, the reform has involved changes to my control tasks. Before the	I had new tasks in the reform initiative, collecting and analyzing data on resources and designing a new accounting system. We didn't receive

	<p>action plan. I received training in accrual accounting and pedagogy for adults, and support from officials and foreign experts. Though I faced some challenges, my experience in the working group and acceptance of the reform helped me adapt and overcome obstacles.</p>	<p>method alongside the old cash accounting system. Despite the challenges, we adapted quickly thanks to our experience and training provided by Algerian and French experts from the P3A program. The training centered on theory and was supplemented by personal experiences to help us apply the new accounting system.</p>	<p>assigning dedicated individuals and working groups solely focused on the project. I worked overtime to manage both tasks. I received limited training in change management and technical training in accrual accounting. To convince my colleagues about the new accounting system, I emphasized its advantages and the need to follow international standards for accurate and transparent accounting.</p>	<p>implementation of the LOLF and LCP, I used to verify certain aspects of accounting, but now I have to perform checks in other areas. To adapt to these changes, I had to familiarize myself with the new rules and apply them in my controls. Regarding trainings, there have been planned trainings. However, the current trainings have mainly been targeted towards frontline workers.</p>	<p>formal training but worked collaboratively as a team to overcome challenges, consulting with external experts when needed. This approach helped us achieve our goals.</p>
Theme 3	<p>Resistance to change is natural and needs to be managed, and lack of communication, awareness, training, involvement, and structure</p>	<p>Resistance to change is common and can be addressed proactively by providing necessary information, tools, and reassurance to</p>	<p>To overcome resistance to change, it's important to show the purpose and benefits of the change. We involved external accountants and</p>	<p>Resistance to change is a natural phenomenon that can help identify team weaknesses and plan corrective actions. It's mostly a matter of</p>	<p>Lack of information and preparation can lead to resistance to change. However, I did not observe any resistance from management or employees</p>

	<p>can contribute to it. Unforeseen factors like the pandemic, changes in personnel, and directorate pairing have also impacted the reform process. It is necessary to detect and identify resistance to overcome it, but it can complicate achieving success even for the structures responsible for implementation.</p>	<p>understand individual concerns. Fear, lack of information, and self-interest can drive resistance. Mitigating resistance through adequate measures is crucial for successful implementation of a reform initiative and achieving desired outcomes.</p>	<p>chiefs in the reform by explaining our vision and organizing training. We trained executives, treasurers, and IT technicians, and explained the accounting process to the technicians. We also compared the two systems and highlighted the benefits of the new accounting. To avoid unnecessary resistance, we considered the age of those involved.</p>	<p>communication and can manifest as absenteeism, lack of interest, or negative comments. Factors contributing to resistance include lack of information, trust, understanding, appreciation, and poor communication. Resistance can be a diagnostic tool to identify weaknesses and plan corrective actions. General management should view resistance as a tool, not an obstacle.</p>	<p>during the reform process. Resistance can be caused by factors such as lack of commitment, unclear responsibilities and timelines, insufficient resources, and inadequate training. Resistance can impede or even halt the initiative's progress, making it difficult to achieve the desired outcomes.</p>
Theme 4	<p>Various change management strategies were used to communicate effectively during the reform process. These included establishing prerequisites and providing a reform kit, creating an accounting entry form, and sensitizing the</p>	<p>Effective communication was established during the reform process with the support of Algerian and French experts and working groups organized by the Ministry of Finance. Regular working sessions allowed for</p>	<p>Communication for the reform project was lacking, especially online, as our website was under reconstruction. Our primary communication was through future trainers, but 90% of accountants lack understanding</p>	<p>In Algeria, the concept of strategy is not well understood. Generally, the team in charge of change creates the strategy. Change management is more technical and involves the functioning of the organization.</p>	<p>The reform's opening seminar was canceled due to COVID-19, so 60 trainers were selected based on accounting knowledge, psychotechnical tests, and previous job experience. The communication channels used were calls for applications,</p>

	authorizing department. Coordination was achieved through weekly steering committee meetings. The focus was on clear communication, stakeholder involvement, and providing necessary tools and resources.	information exchange and collaboration. The change management approach involved stakeholders, provided training and support, and used a pilot site to test the new system.	of the goals. We created a forum for trainers, but it should be extended to accountants. Change management was introduced in a seminar by French experts, and participant profiles were selected to minimize resistance.	While strategy is a part of change management, the focus is on executing the plan and ensuring success. However, there may be a gap between theoretical and practical application.	and a closing seminar was held with the press due to the lack of a website during the pandemic.
Theme 5	Efforts to involve employees in the reform project included creating working groups and involving foreign experts, as well as convincing and sensitizing employees. Employees exhibited interest in participating through mimicking the actions of those already involved, leading to their assimilation and active participation in the project.	As pilot site head, I collaborated to implement the new accounting system to meet operational needs and quality standards. We were insistent on key operations for success. Our feedback was considered by the working group and experts leading the reform.	Employees are split into two groups: those selected for the project and those not. The goal was to train all civil servants gradually. We requested resources from the administration and WALI for training and operations. Treasuries at the wilaya level have necessary resources, but municipal treasuries lack resources. We are providing supplies, but more needs to be done, especially for	Previous reform processes lacked a clear vision and canceled out other procedures, leading to confusion and frustration among employees. The high participation of Algerian experts in current projects with French experts shows the importance of continued improvement. A stable and clear strategy is needed to foster a culture of trust and cooperation among employees,	we participated in the financial reform process by selecting trainers, establishing working groups for the new accounting system, and analyzing resources at the national level. Efforts were made to encourage employee participation, such as widely communicating selection criteria and organizing quizzes on accounting knowledge. However, communication and participation

			the national network.	critical for successful reform projects.	were limited due to the Covid-19 pandemic.
Theme 6	The Ministry of Finances demonstrated a strong organizational culture during the reform process, reflected in effective communication and results delivery. A thorough infrastructure diagnosis and employee census were conducted for deployment planning. Leadership adapted to the mission and consulted with project managers for successful implementation, even during COVID. This approach produced positive results and successes.	During the reform, the culture emphasized collaboration and involvement of all divisions. This was achieved through various activities like working groups. My management approach became more responsive and focused on improving information to adapt to the significant changes brought by the accounting reform. I focused on valuing and informing employees to ensure effective implementation.	I developed a roadmap for my reform vision and requested a white card for control over my environment. Possessing in-depth knowledge of one's field is essential for leadership. Authority is important, and I obtained a blank card for credibility.		During the financial reform initiative, a dedicated team, including a project manager, a French resident advisor, a counterpart, and three group leaders, oversaw different aspects of the project. Personnel from the Direction Générale de la Comptabilité were also assigned to teams for each aspect of the project, leading to a clear and organized approach that contributed to its success.
Theme 7	To address gaps in skills and knowledge during the reform process, a training of	During our reform process, we faced knowledge and communication gaps that	Indeed, disparities in skills or knowledge	Gaps in skills and knowledge may have impeded the reform project's progress.	There were some gaps, particularly the absence of an

	<p>trainers was organized, along with conferences and Visio conferences. These measures aimed to improve understanding of the new accounting system and enable effective performance of duties, contributing to the success of the reform.</p>	<p>hindered progress. We addressed these by exchanging information and working jointly with experts, leaders, and working groups to ensure all parties worked towards the objectives. Arbitration was used when issues arose between the three parties to ensure they were adequately addressed. Overall, we aimed to improve communication and knowledge of the new system.</p>	<p>were observed among stakeholders, which may have had a negative impact on the project's progress. However, these disparities were taken into account and corrected, notably through the involvement of French experts and the pilot site. Training actions were also implemented to address the identified gaps.</p>	<p>Recruitment policies and socialist practices hinder adaptation to change and pose a challenge to skills and knowledge. Nonetheless, the current teams' younger members are more adaptable and have bridged these gaps.</p>	<p>information system that could support the reform project. However, thanks to our IT team, we were able to develop an application that enabled the implementation of the new system at the pilot site. As for technical skills, we did not encounter any gaps as the technicians were well equipped to handle the project.</p>
Theme 8	<p>To manage resistance, communication, training, and involving all stakeholders were emphasized. Gradual change was employed, and gained skills were supported by continuous accompaniment throughout the reform process. The most</p>	<p>To handle resistance to change during a reform project, communication, involvement, and support are vital. The reasons and benefits of the change should be clearly communicated, and concerned parties should be involved in the decision-making process.</p>	<p>To manage resistance to change, communication is vital from the outset. The website can inform stakeholders and comparing the two systems can engage actors. Training and popularization of the reform, particularly explaining</p>	<p>Effective strategies for managing resistance to change include classic strategies such as training and communication, as well as identifying individual monopolies of work and personal interests, rotating leaders responsible for</p>	<p>Effective strategies to manage resistance to change in a reform project include setting clear deadlines, organizing seminars, providing training and material resources, and keeping personnel informed and updated. Clear</p>

	effective strategy to overcome resistance to change is through training, direct practice, and the use of gained skills.	Supporting and educating those affected can aid the transition. Addressing worries and challenges, fostering trust, and being adaptable are also essential.	accrued rights accounting, is also crucial. Sensitizing post chiefs to communicate about the reform to their staff is a key element.	change, and studying the environment to identify effective strategies. It's crucial to have a strategy for employee participation and continuously evaluate and adapt strategies as needed.	deadlines create urgency, seminars increase understanding, training and resources ensure preparedness, and regular communication maintains engagement and trust.
Theme 9	Lessons learned from the reform project highlight the importance of preparing people's mentality, and training management before executives. The challenges faced included limited time due to COVID-19 and communication issues. Future change initiatives should invest in human capital, create a dedicated team, and prioritize permanent training and gradual change. Avoiding a big bang approach	Lessons learned from my reform project experience: diagnose the reform initiative carefully, allocate sufficient resources, communicate effectively at the department level, share information, collaborate to address challenges, and invest in comprehensive training programs for agents.	Managing resistance to change is critical for the success of any transformation project. Lessons from the reform project include effective communication, stakeholder engagement, and employee training. Corrective measures such as training, awareness sessions, and communication plan adjustments were implemented to address challenges and failures encountered. Future change	To successfully deploy change initiatives, implement a culture of sharing, participation, and recognition. Ensure stakeholders understand the general interest and feel a sense of belonging. Manage resistance by understanding and addressing underlying causes. Provide training and support for employees to adapt effectively.	Effective communication is key to managing resistance to change. Training and providing comprehensive information can help reduce resistance. Involving stakeholders from the outset and consulting with them regularly is also important. Planning is crucial for future initiatives, including identifying stakeholders and developing a clear strategy to manage resistance. Regular

	and ensuring the involvement of key stakeholders are also recommended.		initiatives should adopt a progressive approach, effective communication, stakeholder awareness, and employee training to minimize resistance.		progress measurement and ensuring sufficient resources are available are important. Emphasizing responsibility at every level is crucial for successful implementation.
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**ANNEX C - THEMATIC ANALYSIS'S
MATRIX**

Themes	Codes	I_1	I_2	I_3	I_4	I_5	Frequency
CHALLENGES	▪ CL1: COVID pandemic	3	0	0	0	2	5
	▪ CL2: Increasing workload	1	1	2	1	1	6
	▪ CL3: Interdisciplinary communication obstacles	1	1	1	0	0	3
FACTORS	COMMUNICATION AND INFORMATION	0	3	3	4	5	15
	▪ CF1: lack of communication	0	2	2	2	3	9
	▪ CF2: lack of information	0	1	1	2	2	6
	INDIVIDUAL FACTORS	2	6	2	4	1	15
	▪ IF1: change of habits	0	1	2	0	0	3
	▪ IF2: Fear and Anxiety	0	3	0	0	0	3
	▪ IF3: lack of involvement	1	0	0	1	1	3
	▪ IF4: personal interest	1	2	0	3	0	6
	KNOWLEDGE AND SKILLS	1	4	4	1	2	12
	▪ KS1: gaps in skills	1	1	1	1	1	5
	▪ KS2: lack of competency	0	2	2	0	0	4
	▪ KS3: lack of training	0	0	1	0	1	2
	▪ KS4: Unfamiliarity with the New Information System	0	1	0	0	0	1
	ORGANIZATIONAL FACTORS	4	1	1	4	3	13
	▪ OF1: lack of appreciation	0	0	0	2	0	2
	▪ OF2: lack of allocation of resources	1	1	1	0	0	3
	▪ OF3: organizational Restructuring	2	0	0	0	0	2
▪ OF4: undefined timelines and responsibilities	1	0	0	2	3	6	
STRATEGIES	COMMUNICATION & INFORMATION SHARING	14	17	21	3	8	63
	▪ CFS1: Communicating Objectives and General Interest	3	2	8	0	0	13
	▪ CFS2: Effective communication	2	4	6	1	3	16
	▪ CFS3: Forum for future trainers	1	0	0	0	0	1
	▪ CFS4: Informal communication	0	1	1	0	1	3
	▪ CFS5: information sharing	3	6	4	2	2	17
	▪ CFS6: Seminars, conferences and meetings	5	2	1	0	2	10

	▪ CFS7: Vulgarizing information	0	2	1	0	0	3
	PLANIFICATION	4	3	6	0	4	17
	▪ PF1: allocation of resources	0	1	0	0	2	3
	▪ PF2: diagnosis	1	1	1	0	0	3
	▪ PF3: gradual approach to the reform	2	1	2	0	0	5
	▪ PF4: Criteria-Based Profile Selection	1	0	3	0	2	6
	SKILLS TRAINING	8	3	8	3	4	26
	▪ T1: Stakeholders Training	6	3	7	3	3	22
	▪ T2: training of trainers	2	0	1	0	1	4
	SUPPORT AND ENGAGEMENT	1 3	2 0	4	4	5	46
	▪ SE1: collaborative work	0	5	0	0	2	7
	▪ SE2: involving stakeholders	4	7	3	2	1	17
	▪ SE3: Motivation	1	1	0	2	1	5
	▪ SE4: raising awareness	1	0	0	0	1	2
	▪ SE5: reassurance	2	3	0	0	0	5
	▪ SE6: sensitization	2	0	1	0	0	3
	▪ SE7: Support	3	4	0	0	0	7
REFORM							
	▪ R1: international accounting standards	0	0	3	0	0	3
	▪ R2: new Information system	1	2	3	0	0	6
	▪ R3: positive Reform Perception	1	1	0	0	1	3
	▪ R4: Transparency	2	1	1	1	1	6
TEAMWORK							26
	▪ TW1: arbitration	2	2	0	0	0	4
	▪ TW2: collaborative work	0	5	0	0	2	7
	▪ TW3: Group dynamics	4	0	0	0	0	4
	▪ TW4: working groups	3	3	1	0	4	11