

**LEILA MOHAMMED EL HADJ<sup>1</sup> - AMINE SABA<sup>2</sup> - ARIDJE REGUIA MAHMOUDI<sup>3</sup> - BOUCHETARA MAHDI<sup>4</sup>**

## **OVERCOMING RESISTANCE TO CHANGE: ANALYZING STRATEGIES OF THE ALGERIAN ACCOUNTING REFORM: CASE STUDY THE MINISTRY OF FINANCES**

### **Abstract**

Algeria is undergoing an accounting reform initiative to transition from cash accounting to accrual accounting, to enhance 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 results of the study show that a lack of familiarity with the new accounting information systems and the incompetence of those involved in credit management have slowed down the success of the accounting system modernization

**Key words:** Accounting reform, resistance to change, accountability, Algeria, transparency

### **INTRODUCTION**

The need to reform the state has become imperative to ensure effective governance, increased transparency, and efficient public administration.

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1 Higher National School of Management, Algeria, The Laboratory of Managerial Innovation, Governance, and Entrepreneurship – LIMGE, l.mohammedelhadj@ensmanagement.edu.dz, ORCID iD: <http://orcid.org/0000-0002-4528-4196>.

2 Higher National School of Management, Algeria, The Laboratory of Managerial Innovation, Governance, and Entrepreneurship – LIMGE, a.saba@ensmanagement.edu.dz, ORCID iD: <http://orcid.org/0009-0000-2146-3109>.

3 Higher National School of Management, Algeria, The Laboratory of Managerial Innovation, Governance, and Entrepreneurship – LIMGE, a.mahmoudi@ensmanagement.edu.dz.

4 Higher National School of Management, Algeria, The Laboratory of Managerial Innovation, Governance, and Entrepreneurship – LIMGE, m.bouchetara@ensmanagement.edu.dz, ORCID iD: <http://orcid.org/0000-0001-9826-8985>.

Recognizing these challenges, the government has embarked on a process of state modernization, particularly in the realm of accounting. With this aim in mind, the Algerian Ministry of Finance has undertaken a major accounting reform project, transitioning from cash-based accounting to accrual accounting by IPSAS standards. This transition reflects two primary reasons justifying the reform of the accounting framework of Algerian public institutions. Firstly, there is a necessity to enhance public management. Before the adoption of the LOLF, state accounting was characterized by excessive aggregation and only provided centralized annual information, hindering its utility for various services. This reform aimed to establish a more efficient public management tool tailored to the needs of administrators. Secondly, the emergence of financial scandals within Algerian public institutions in the early 2000s has heightened the need for reform in public accounting practices (Lande, Rocher, 2011).

Furthermore, each state must adhere to precise accounting standards, including international and European norms, as well as standards established by the state itself, underscoring the importance of this transition for Algeria.

Thus, the research question that arises is: How to effectively manage resistance to change in the context of Algeria's accounting reform? The following interrogations have been generated to facilitate the framing and refinement of the study: What are the most effective strategies for managing resistance to change during the implementation of accounting reforms in Algeria? What are the implications of effective resistance management strategies for the success of accounting reform implementation in Algeria?

This study aims to investigate effective resistance management during accounting reforms in Algeria. Transitioning from cash to accrual accounting aims to enhance transparency and accountability in state financial reporting but faces challenges. Objectives include identifying strengths and challenges in change management, exploring improvement areas, analyzing factors contributing to resistance, assessing resistance's impact on reform success, and recommending effective strategies for managing resistance in the Algerian context.

## 1 LITERATURE REVIEW

Exploring Resistance to Change in Organizational Reforms: Factors and Implications. In their studies, (Reginato, Fadda, Paglietti, 2016) and (Tran, Pham, Bui, 2020) investigated resistance factors in public management reforms and Lean Transformation. Parochial self-interest and low tolerance affected implementation. Large entities showed higher resistance, especially in organizational culture and rigidity. Considering organizational culture and leadership style, adequate information, training, and employee involvement reduced resistance. Trust in management and timely information also lowered

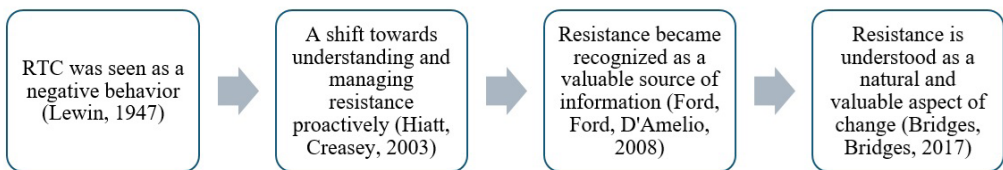
opposing behaviors, highlighting the importance of addressing contextual factors in managing resistance during reform implementation.

Understanding Employees' Reactions to Organizational Change: Forms of Resistance. In their studies, (Paulikas, Paulikiene, 2022) and (Hadeef, Boughari, 2022) found that effective communication reduces employee resistance to change. Well-informed employees are more likely to support changes, foster involvement, and reduce resistance. Individual variables like gender, age, marital status, educational level, and experience influence resistance in both public and private institutions. Implicit resistance due to fear of the unknown and loss of power is common, highlighting the importance of employee involvement in decision-making to address resistance effectively. Understanding specific forms of resistance in different settings leads to more effective change management strategies.

The Negative and Positive Studies by (Elgoahry, Abdelazyz, 2020) and (Boyer, 2017) highlight the impact of resistance to change. The former shows negative effects on e-government implementation in Egypt, necessitating strategies for improved efficiency. The latter reveals the potential for positive outcomes during radical organizational changes, such as learning, new opportunities, and employee motivation.

Managing Resistance to Change: Strategies and Best Practices (Karaxha, 2019) and (Kuzhda, 2016) studies identified methods for dealing with resistance to change: communication, support, participation, negotiation, manipulation, and compulsion. Effective communication, support, and participation are crucial, while weak support, lack of resources, and poor communication act as barriers. The support method is recommended. Both studies highlight the multifaceted approach, involving top executives and considering individual traits for successful change management.

### Scheme 1. Overview of the conceptual progression of Resistance to Change



Source: Authors.

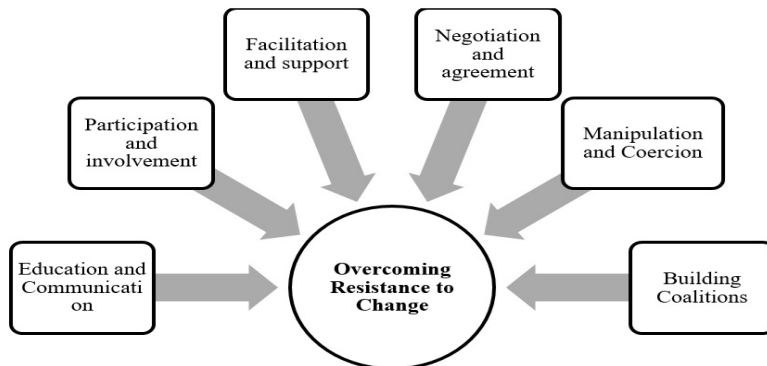
## 2 THE UNDERLYING FACTORS OF RESISTANCE TO CHANGE

**Individual-Level Factors:** Early theories on resistance to change (RTC) in organizations emerged in the mid-20th century, focusing on individuals' psychological and behavioral responses to change. These theories emphasize individual-level factors contributing to resistance and the importance of addressing them for successful change implementation. (Kotter, Schlesinger, 1989) Identified four primary reasons for change resistance: parochial self-interest, lack of understanding and trust, differing perspectives and goals, and low tolerance for change. Addressing these reasons is essential for effective resistance management.

Organizational factors contributing to resistance to change include structural inertia, ineffective communication, lack of leadership support, insufficient resources, change management capability, organizational culture, and power dynamics (Ford, Ford, D'Amelio, 2008; Hannan, Freeman, 1984; Kotter, 1996; Nohria, Beer, 2000; Kotter, 2014; Schein, Schein, 2016; Anderson, 2019). These factors can hinder successful change implementation by impacting employees' attitudes and behaviors toward the proposed changes.

Forms of resistance to change are Active Resistance to Change and Passive Resistance to Change. Active Resistance to Change: Involves direct opposition with visible complaints, protests, and threats of job actions or strikes. Three forms: aggression (attacks on implementers), covert sabotage (hidden actions like spreading rumors), and overt sabotage (visible actions to disrupt change implementation) (Sayers, Smollan, 2009). Passive Resistance to Change: Passive RTC occurs subtly, without overt opposition. Forms include non-compliance (discomfort with imposed change), apathy (lack of interest), and avoidance (stepping away from change-related activities) (Bridges, Bridges, 2017).

Scheme 2. Overcoming resistance to change: a strategic approach



Source: Kotter, Schlesinger, 1989.

The term "reform" refers to a process of change, altering structures and behaviors to improve outcomes in the state (Schick, 1998). Modernization involves continuous adaptation to meet new challenges and improve state functioning (Farazmand, 2002). The Algerian financial reform program aims to modernize public finances, adopting performance-based budgeting and New Public Management principles (Khechaimia, 2022; Cheurfa, 2022). This program emphasizes budget transparency, accrual accounting, multi-year budgetary management, and a focus on public performance to enhance accountability and decision-making. These dimensions represent critical areas of focus for organizations aiming to improve financial management practices (Cheurfa, 2022).

Algeria is transitioning from cash accounting to accrual accounting, based on IPSAS, to enhance financial transparency and accountability (OECD, 2001; Abdous, 2018). This reform involves three dimensions: cash accounting for budget implementation, accrual-based accounting for financial position, and cost analysis accounting (Cheurfa, 2016). An institutional twinning with the French General Directorate of Public Finance (DGFIP) supports capacity building and the design of the accrual accounting system. The success of these reforms requires broader public management reforms and the promotion of new information for decision-making (OECD, 2003). Therefore, the transition's specifics vary based on country contexts and capacities (CFRR, 2021).

The Algerian Government has undertaken a vast budget reform project to improve strategic choices, strengthen accountability, enhance transparency, and control public expenditure (Khechaimia, 2022). This reform has been achieved through the enactment of the new LOLF financial constitution, Law 23 07 of 21 June 2023, concerning public accounting rules and financial management, the implementation of Results-Based Management (RBM), Medium-Term Expenditure Framework (MTEF), program-based budgeting, and new budget classifications. The budget cycle and finance bill are also restructured to ensure efficient budget development and execution (LOLF, 2018). However, Despite the efforts made to implement this reform, delays persist due to the absence of publication of the accompanying application texts, as well as the shortage of appropriate training programs aimed at educating individuals involved in appropriation management, particularly program managers, public accountants, budget controllers (Saba, 2020; OECD, 2014).

### 3 RESEARCH METHODOLOGY

Our research on resistance to change centers around the idea that social reality is subjective and shaped by individuals. To explore this, we use a qualitative approach with semi-structured interviews, embracing a constructivist epistemology. This allows us to focus on the subjective aspects of resistance to change within the Ministry of Finance.

### **Methods of data collection**

Data collection involved two phases:

Phase 1 used qualitative methods like observations, discussions, meetings, and focus groups to gain insight into ongoing reforms and stakeholder perspectives.

Phase 2 conducted semi-structured interviews to further explore resistance to change, covering various aspects related to the reform efforts.

### **Interviewees and Sampling**

We selected individuals actively involved in implementing the reform and managing resistance for our qualitative research. With a sample size of five participants, our aim was an in-depth understanding rather than generalization. Although convenience sampling was used for efficient access, we acknowledged its limitations and addressed potential bias by maximizing participant diversity and considering research design limitations.

### **Data Analysis and Ethical Considerations**

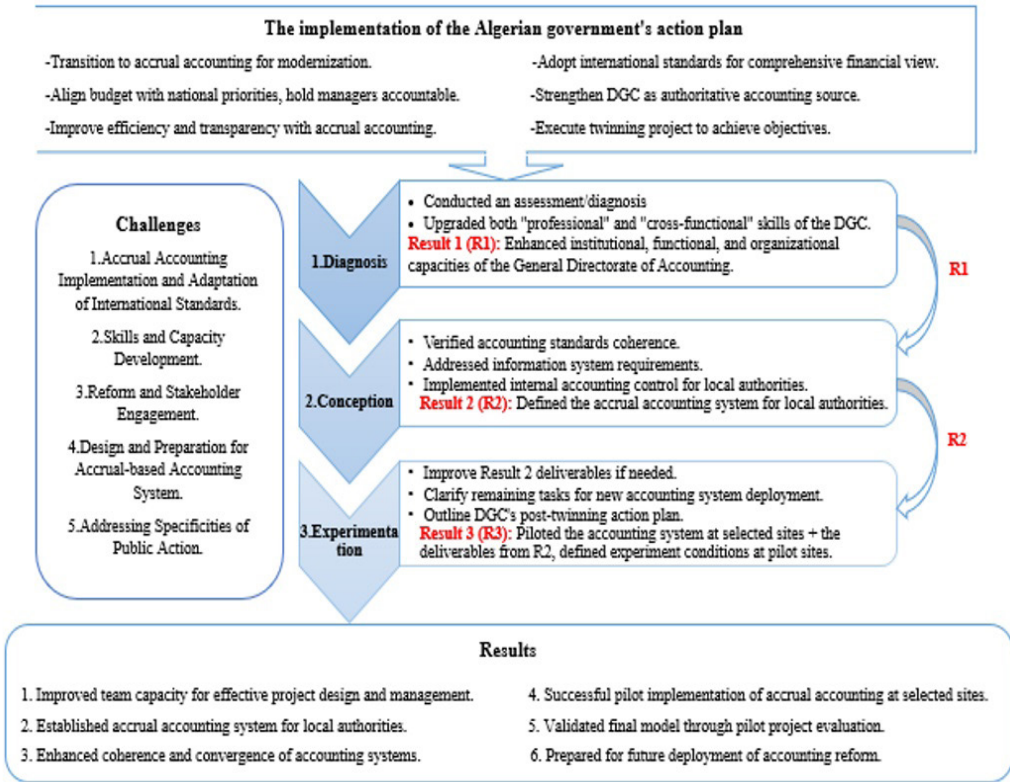
Data analysis techniques, including content analysis and thematic analysis using the framework method, were employed to interpret the data and identify patterns and themes related to the research questions. The analysis was facilitated using NVIVO 10, a data analysis tool, that ensures rigor, transparency, and reliability in the research. Ethical considerations prioritized participants' well-being, ensuring confidentiality, anonymity, data ownership, and the right to withdraw without consequence.

## **4 RESULTS AND DISCUSSION**

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:

Scheme 3. The implementation of the Algerian government’s action plan



Source: Authors.

The accounting reform project is divided into several parts:

Phase 1: Assessment and diagnosis

Carrying out a diagnosis to evaluate 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 their 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 completed the experiment 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 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 a greater workload. The pilot site also had to work based on 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 present, the pilot site can be considered as operating under dual control and on an incremental flow basis (cash accounting and accrual accounting).

In addition, 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.

#### 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.

The study's key findings highlight a distinguished panel's pivotal roles in various reform phases, encompassing Diagnosis, Conception, Experimentation, and Training. The diagnosis phase involved assessing national treasuries, while the Conception phase tailored an accrual accounting system emphasizing inclusivity and transparency. Successful pilot implementation occurred during the

Experimentation phase. Notably, the pilot site's Head Treasurer will play a crucial role in training others, facilitating the reform's nationwide adoption. Across the board, interviewees expressed unanimous support for the reform, recognizing its significance in promoting transparency, effective governance, and accurate financial representation.

In exploring the impact of the reform project on work dynamics, we found that interviewees faced increased workloads, blending routine tasks with new reform-related responsibilities. Notably, the pilot site's head and team had to adapt to a fresh information system and dual accounting methods, effectively doubling their workload. To manage these challenges, reform actors underwent training in accrual accounting and adult pedagogy, supplemented by informative study visits to France. Support from leadership, foreign experts, and collaborative group dynamics played a crucial role in enabling their adjustment to the reform's demands, bolstering their managerial capacities.

In the study of resistance to change, it was recognized by interviewees as a natural occurrence. The value of resistance in revealing weaknesses and driving improvements was emphasized. While resistance was limited among higher project levels, instances were noted among colleagues, attributed to competency and adaptability issues. Factors contributing to resistance included communication gaps, insufficient training, fear of the unknown, and personal interests. Additional context-specific elements encompassed unforeseen events, personnel changes, legislative delays, and unclear responsibilities. The interviewees stressed the potential hindrance of unaddressed resistance to reform progress, highlighting the need for early identification and corrective actions.

The examination of communication and change management strategies within the reform process yielded significant insights from various interviewees. Emphasis was placed on timely information dissemination, stakeholder engagement, and raising awareness among relevant departments. Effective communication involving treasury agents and experts was commended. However, some interviewees expressed concerns about insufficient attention to online communication channels. The disconnect between theoretical strategies and practical implementation was discussed, along with the impact of the COVID-19 pandemic on communication processes. While a consensus on the importance of clear communication, stakeholder involvement, and resource allocation was evident, diverse viewpoints highlighted distinct priorities and challenges, including the influence of external factors such as the pandemic.

Exploring Employee Engagement and Empowerment within the reform project unveiled noteworthy insights. Emphasizing employee involvement through working groups and sensitization for active participation emerged as a key aspect. Additionally, decision-making involvement and collaboration for system implementation, aligned with operational requirements, were highlighted. The

gradual inclusion of less informed employees was considered. Despite pandemic-induced communication challenges, civil servants' engagement via trainer selection and working groups was underscored. Despite differing perspectives, a consensus emerged on the importance of communication, working groups, and training in empowering employees to make effective contributions to the reform process.

The exploration of Organizational Culture and Leadership in the reform context unveiled essential insights. Emphasis was placed on fostering collaboration and active involvement, alongside the necessity of adaptive leadership for effective reform management. In contrast, the significance of strategic roadmaps and authoritative leadership was highlighted, with stable strategies underscored for building employee trust. The effectiveness of dedicated teams was also evident. Overall, the findings underscored the pivotal role of organizational culture and leadership in successful reform, necessitating an inclusive culture, strong communication, and adaptable leadership to adeptly navigate complexities.

When it comes to the exploration of Training and Development within the accounting reform project, the identification of skills and knowledge gaps as potential hindrances was a recurring theme, with strategies like training sessions and external expert involvement being emphasized. Additionally, diverse perspectives emerged on the causes of these gaps, from recruitment issues to the adaptability of young teams. While some didn't encounter gaps, they stressed the importance of the new information system. Despite these varying viewpoints, a unanimous consensus underscored the significance of addressing skills and knowledge gaps for successful reform. Challenges and strategies spanned a spectrum, encompassing familiarity with the new system and adaptation to reform-induced changes. These findings accentuate the necessity for tailored approaches, accounting for the unique contexts within the reform process.

The examination of strategies to manage resistance to change in reform projects reveals significant insights. A cornerstone is a clear and comprehensive communication, emphasized by multiple respondents. Addressing concerns, enhancing understanding, and engaging stakeholders are key aspects of this approach. Involvement and participation also emerge as crucial strategies, with an emphasis on engaging all relevant parties and stakeholders in decision-making processes. Training and education play a pivotal role, proving effective in promoting understanding and support for reform efforts. Flexibility and adaptability are recognized as important factors in overcoming unforeseen challenges that may arise during the reform process. Additionally, setting clear deadlines and maintaining regular updates are identified as effective strategies for fostering engagement and building trust. Despite unique perspectives, there is a shared understanding among respondents regarding the significance of communication, involvement, training, flexibility, and regular updates in managing resistance to

change successfully. These strategies collectively aim to facilitate a smoother transition during the reform process.

Through analyzing interview responses, valuable insights emerged on managing resistance to change, addressing challenges, and recommending improvements for future change initiatives. A focus on mental preparedness and involving relevant stakeholders in training was highlighted. Learning from mistakes and seeking expert guidance were emphasized. Careful diagnosis, resource allocation, and clear information dissemination were underscored as key lessons. Effective communication and stakeholder engagement were recurrent themes, along with fostering a culture of sharing, participation, and recognition. Additionally, comprehensive training and early stakeholder involvement were deemed crucial. In summary, the findings highlighted communication, stakeholder engagement, training, and understanding of resistance's origins as integral approaches. These strategies promote collaboration, address concerns, build confidence, and optimize the success of reform efforts.

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.

Table 1. Emergent theme (1) matrix

Themes	Codes	I_1	I_2	I_3	I_4	I_5	Frequency
<b>ACCOUNTING REFORM</b>							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 about 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. 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.

Table 2. Emergent theme (2) matrix

Themes	Codes	I_1	I_2	I_3	I_4	I_5	Frequency
<b>CHALLENGES</b>							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-19 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 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: “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.

Table 3. Emergent theme (3) matrix

Themes	Codes	I_1	I_2	I_3	I_4	I_5	Frequency
<b>FACTORS OF RTC</b>	<b>COMMUNICATION AND INFORMATION</b>	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
	<b>INDIVIDUAL FACTORS</b>	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
	<b>KNOWLEDGE AND SKILLS</b>	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
	<b>ORGANIZATIONAL FACTORS</b>	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.

Effective communication and information dissemination are pivotal for managing resistance to change, as underscored by participants. Frequent mentions (15) emphasize their significance. Particularly, access to information and robust communication channels are crucial elements for addressing resistance. However, a participant (I\_3) highlighted a lack of attention to communication, especially online platforms, citing the need for reform updates.

The sub-codes "lack of communication" and "lack of information" appeared nine and six times, respectively. These findings stress the importance of transparent communication in overcoming resistance. When channels are compromised, misunderstandings and misinformation can breed resistance.

Another notable sub-theme is individual factors influencing resistance (15 mentions). Personal aspects like habit changes, fear, and self-interest contribute, each cited three times. Lack of involvement and personal interests also hinder reform, as noted by I\_1. Addressing these is crucial for engagement. Acknowledging personal challenges helps tailor strategies, fostering ownership and commitment, thereby curbing resistance.

Knowledge and skills emerged as key resistance contributors (12 mentions). Gaps, competency issues, inadequate training, and unfamiliarity with new systems hinder adaptation. One participant (I\_2) stressed the importance of software knowledge for accounting procedures. Bridging these gaps through training and knowledge transfer is crucial for successful adaptation.

Organizational factors also play a significant role (13 mentions). Insufficient appreciation, resource allocation, restructuring, and undefined timelines/responsibilities fuel resistance. "Undefined timelines and responsibilities" were mentioned six times, with participants (I\_1 and I\_5) highlighting its impact. Ambiguity regarding deadlines and roles can breed uncertainty and resistance.

In conclusion, transparent communication and information access are essential for overcoming resistance. Neglecting communication, particularly online, hampers progress. Addressing individual factors and providing necessary competencies through training is vital. Organizational factors like appreciation and clear timelines must also be managed. Effective communication, resource allocation, and fostering ownership are key to mitigating resistance and ensuring successful change implementation.

Table 4. Emergent theme (4) matrix

Themes	Codes	I_1	I_2	I_3	I_4	I_5	Frequenc y	
<b>STRATEGIE S</b>	<b>COMMUNICATION &amp; INFORMATION</b>	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	
	<b>PLANIFICATION</b>	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: a gradual approach to the reform	2	1	2	0	0	5	
	PF4: Criteria-Based Profile Selection	1	0	3	0	2	6	
	<b>SKILLS TRAINING</b>	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	
	<b>SUPPORT AND ENGAGEMENT</b>	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 provides data on various sub-themes and codes, along with their occurrence frequency. Key findings are as follows: Communication & Information Sharing: This prevalent theme (63) highlights communication's pivotal role in the reform. Codes like effective communication, information sharing, and communicating objectives underscore its importance, as exemplified by I\_1's emphasis on seminars, meetings, and reassurance to manage resistance. Clear communication not only facilitates the reform but also showcases specific strategies and platforms.

Planification: Demonstrating relevance (17), planification is key. Codes related to resource allocation, diagnosis, profile selection, and a gradual approach emphasize strategic planning, as I\_3's emphasis on piloting before scaling illustrates. Thoughtful planification, including resource allocation, enhances reform execution.

Skills Training: A significant theme (26), skills training prepares stakeholders for reform. Codes like stakeholder training and training of trainers, as seen in I\_2's experience, underscore skill development's significance for successful reform implementation.

Support and Engagement: With frequency (46), Support and Engagement rank second to Communication & Information Sharing. Codes like collaborative work, involvement, motivation, and reassurance stress create a supportive and engaging environment. I\_1 highlights sensitization for involvement. These codes highlight the importance of an engaged atmosphere for reform's success.

Table 5. Emergent theme (5) matrix

Themes	Codes	I_1	I_2	I_3	I_4	I_5	Frequency
<b>TEAMWORK</b>							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 central theme (frequency 26), with codes like arbitration, collaborative work, group dynamics, and working groups mentioned by participants. I\_2 highlights arbitration's role in resolving issues, while I\_5 emphasizes effective adaptation through a collaborative approach. Group dynamics and assigned working groups underscore teamwork's importance. These codes highlight teamwork's significance in reform, fostering cooperation and synergy among team members. Embracing these codes enhances collective efforts and reform outcomes.

## 5 DISCUSSIONS OF RESULTS

This study offers valuable insights into the accounting reform project, addressing research questions and revealing new themes. It explores project actors' views on overcoming resistance and strategies. Our qualitative approach identifies a notable gap between interviewees, leaning toward strategic planning or practical execution. Their unanimous engagement facilitated successful implementation, showcasing organizational readiness for change.

The findings unveil a complex relationship between workload changes and reform, posing challenges to balancing responsibilities. Training, support, and group dynamics enable effective adaptation. These results highlight organizational support's significance for adjusting to reform-induced workload changes. Despite involvement and commitment, a dedicated group is essential for effective reform management, providing focused attention and expertise.

Results reveal a contrast between project leaders denying resistance and the pilot site head's observations of negative attitudes, demotivation, and resistance language during trainers' sessions. This resistance arises from limited competence in the new accounting system, underscoring the need to address it effectively for successful adoption.

Despite resistance, the reform's experimentation led to positive outcomes. Effective implementation strategies managed resistance and achieved favorable results. This disparity between leaders and implementers underscores challenges faced in the Algerian Accounting reform, with leaders focusing on strategic goals and daily implementers encountering practical obstacles and change resistance. This study focuses on communication challenges and organizational culture in reform projects. Communication issues arise from a lack of clear planning and underutilized e-communication channels. This hampers information dissemination and stakeholder engagement, missing timely updates and interactive exchanges. Bureaucratic structures hinder communication, and administrative processes lack adaptation for e-communication.

Despite challenges, successful reform is attributed to gradual implementation, accounting system assessment, resource allocation, and engaged participant selection. The project's key aspects involve developing an accrual-based accounting system with input from reform actors and a pilot site. An information system engages Algerian professionals. The experimentation phase, supported by experts, ensures smooth implementation. Raising awareness and controlled implementation contributes to success.

While aligned with Lewin's Change Management Model, it oversimplifies change, omitting psychological, leadership, and cultural aspects. Focusing on training and communication matches the analysis matrix but overlooks other factors. Model limitations and public administrative status challenge motivation

methods. Alternative strategies like acknowledgment and career development could address this. Despite limitations, positive engagement and knowledge sharing suggest practical model supplementation.

It is necessary to address these limitations by supplementing training and communication with diverse frameworks, considering psychology, nonlinear change, leadership, and culture for better management. Teamwork and social interactions are vital. Collaborative work, group dynamics, and arbitration foster a supportive culture, influencing reform outcomes. Leveraging teamwork enhances change efforts, encouraging collaboration, trust, and shared ownership.

The findings reveal effective strategies for resistance management: planned approaches, communication, training, support, and engagement. Teamwork and interactions also contribute significantly to reform success.

## CONCLUSIONS

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.

Also, the results of the study showed that the introduction of the "ASIC" application was a great help to the staff at the pilot site in managing the new accounts, enabling them to access the necessary information quickly and to create and edit accounting documents within the allotted time.

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

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