

## **SMA\_SMA in the public sector\_ Dr. S. Moggi**

### **Discussion paper 22/12/2015**

*Organisational resistance strategies to unwanted accounting and finance  
Changes. The case of general medical practice in the UK*

Broadbent, Jane, Kerry Jacobs, and Richard Laughlin. Accounting, Auditing &  
Accountability Journal 14.5 (2001): 565-586.

Please read, discuss and critically review the above article. In addition, based on your understanding of this paper, answer the following questions. Prepare your answers on paper to present and discuss with your classmates.

#### *Questions:*

1. Which are the main key concepts in common between Habermas' model of Society and the Institutional Theory?
2. Which are the main resistance to change underlined by the authors? For each of them describe the following items:
  - description on the resistance
  - timeline of the change (in which phase they are)
  - subjects involved
  - forces involved
  - how this resistance can be explained thanks to Habermas' model of Society and the Institutional Theory
  - how could be relevant to resolve this resistance?