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THE CHANGING MAS: HANDLING DOMINANT PROFESSIONAL RESISTANCE IN AN ITALIAN HEALTHCARE ORGANIZATION

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ABSTRACT

The purpose of this paper is to identify how a change in the Management Accounting Systems (MAS) of complex organizations such as hospitals, becomes effective, and what the implications for practitioners and professionals involved in such a process are.

The study employs a longitudinal case study (May 2009/December 2012) of the most representative University Hospital in the South of Italy, which has experienced a process of change in its MAS since 2007, and is informed by Habermas' theory as refined by Broadbent and Laughlin.

The study reveals that the change in the MAS of the healthcare organization examined has been effective thanks to the involvement of professionals in the on-going process of change. This involvement brought about a reduction in their natural tendency to resist, and increased the commitment of the various groups of professionals to the new business culture.

This paper potentially provides academics and practitioners involved in complex processes of change with useful suggestions concerning the relationships between supporters of change and dominant/resistant groups of professionals.

Keywords: Management Accounting Systems; organizational change; Habermas' theory; complexity; healthcare organizations.