Institutional analysis of management accounting change in local government: Through three, institutional levels in Middle East case study

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ABSTRACT

This paper examines why and how Abu Dhabi Police, have seen a succession of changes in various aspects of their management control. These management changes relate to such aspects of their strategic plan, balanced scorecard (BSC), European Foundation for Quality Management (EFQM), Key Performance Indicators (KPIs), zero based budget and organizational structure. All these reforms regarded as to the introduction of New Public Management (NPM). The focus lies in new institutional sociology (NIS), particularly the institutional change framework of Dillard et al. (2004): the economic and political level, organizational field level and organizational level. The Dillard's framework accommodated many features of institutionalization but needed extension to incorporate the role of critical factors that influence the successful introduction and implementation of management accounting change in public sector organizations. The results based on the qualitative methodology confirm the impact of the critical factors at each level and the effects of those factors on the performance, management and accounting change within Abu Dhabi Police organization. However, why Abu Dhabi Police, adopted NPM lay in a complex, interrelated chain of institutions, including Abu Dhabi City government, change agency (internal and external consultants) and the United Arab Emirates (UAE) vision, mission and objectives.

Key Words: NPM, accounting change, New Institutional Sociology, Case Study

1. **Introduction**

Since about 2007 Abu Dhabi City government, have seen a succession of changes in various aspect of their management control. These management changes relate to such aspects of their strategic plan, balanced scorecard, EFQM, KPIs, management accounting, zero based budget and organizational structure. All these reforms regarded as the introduction of New Public Management (NPM). This paper focuses on the Abu Dhabi Police who are responsible for providing safety and security services in the Emirate of Abu Dhabi (UAE). The Emirate itself supervises all public entities in Abu Dhabi, as it is the capital of the United Arab Emirates. Here, it is important to provide relevant information concerning the UAE and its capital in order to understand the environment that surrounds the case study. The United Arab Emirates is composed of seven emirates: Abu Dhabi, Dubai, Sharjah, Ajman, Umm Al Qaiwain, Ras Al Khymah and Fujairah. It has two regimes: federal and local. Abu Dhabi Emirate is the largest emirate of the UAE, covering more than 85 percent of the entire country. In 2011, the population of the emirate was 2.9 million and it estimated that it would grow by 5.4 percent in the next five years (UAE Year Book, 2010). Abu Dhabi Emirate, represented by the Abu Dhabi Executive Council (ADEC), called for a strategic change in 2007. This strategic change covered all public entities, which are under the control of ADEC. The strategic change focused on preparing a plan for each entity that aligned with Abu Dhabi's vision of 2030. In addition, this strategic change concentrated on accounting change by introducing and implementing new accounting systems that would facilitate ADEC's supervision of the performance of public entities to ensure the achievement of the Emirate's vision. The Abu Dhabi Police were one of those entities that were involved in the strategic and

accounting changes. The Abu Dhabi Police (ADP) responded swiftly to the strategic change by developing a strategic plan for the period from 2008 to 2012. This research investigates why and how the ADP implemented the strategic change and how, if at all, did the ADP's management accounting change. The case study explored the critical factors that facilitated the implementation of an accounting change in the Abu Dhabi Police. The paper organized as follows: the next section will review the institutional explanations of why the Abu Dhabi Police adopt NPM. Section third discusses theoretical framework, section four describes our research site and research methods. In section five, research results, some of the interviewees' critical remarks about the processes of changes in ADP discussed and section six provides discussion. The paper ends with conclusions.

2. Institutional Explanations of why the Abu Dhabi Police Adopt NPM

The concept of NPM has developed as an innovative notion that focuses on increasing the quality in public sector services, adds value for money and reduces the costs in its operations (McCourt, 2003; Sotirakou and Zppou, 2006). NPM concentrates on significant measurable outputs rather than inputs and process (Houghton, 1997). Furthermore, there is another definition of NPM, which links this reform to the financial aspect and focusing on outputs by using a performance measurement system in order to achieve organizational goals (Ferlie and Steane, 2002). NPM literature mentioned functionalist reasons for management control change in government organizations. The functionalist approach recommended rationally choose as the means to achieve organizations objectives, such as improvements in economic efficiency and effectiveness (Covaleski et al., 1996). In contrast to "functionalist" approach, institutional theorists argue that not only economic factors, but also other factors, such as culture, norms and cognitive are often determined the adoptions of practice like NPM (Scott, 1995; Baxter and Chua, 2003). The aims to find reasons in institutional theory that could explain why and how the Abu Dhabi Police implement NPM and how, if at all, did the Abu Dhabi Police's management accounting change? In this way, theory can give guidance to the empirical case study research. Institutional theory emphasizes the influence, which structures in society and cultural aspects of an organization's environment such as rule, culture and cognitive factor. It argued that the majority of management accounting researchers affected by the institutionalism of organizational theory and sociology (Baxter and Chua, 2003). Thus, the proponents of this theory state that, "*the form that management accounting practices assume is influenced by the complexities of these multiple constructions of the environment and the expectations that they convey*" (Baxter and Chua, 2003, p.100). According to Dillard *et al*. (2004, p. 508), "*Institutional theory is a way of thinking about formal organization structures and the nature of the historically grounded social processes through which these structures develop*". Institutional theory serves to clarify the effects of power within an
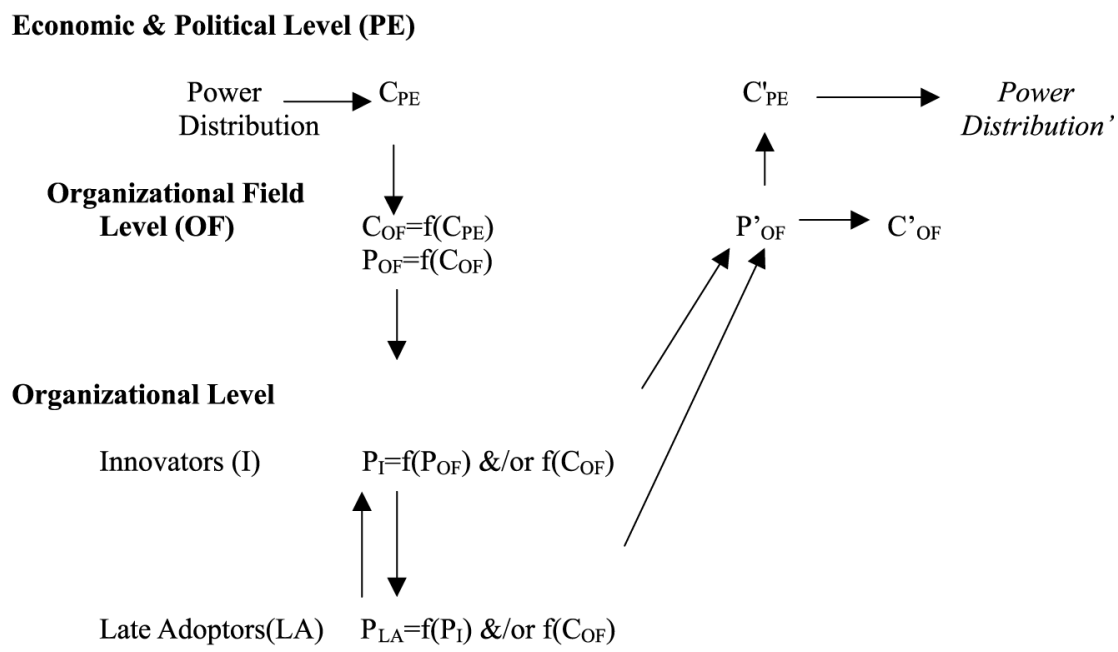
organization and to increase among its members an awareness of trans-organizational processes (Collier, 2001). According to Abernethy and Chua (1996), Dillard *et al*. (2004), institutional theory is concerned with institutionalization as an outcome, which relates to organizational practices. In institution theory, there are two main approaches, old institutional economics (OIE) and new institutional sociology (NIS). Old institutional economics focuses on the relation between situations and individuals' behavior and actions, explaining the role of social standards on both individuals and organizations. Scapens (1994) is one of the main authors in the OIE tradition and developed a framework that interprets the institutionalization of organizations. This framework was reviewed and enhanced by Burns and Scapens (2000), becoming more comprehensive, especially in explaining the change process in organizations and taking a mainly evolutionary perspective on change. Burns and Scapens (2000) draw upon Barley and Tolber (1997) in developing a theoretical framework at organizational level changes using an old intuitional economics.

3. Theoretical Framework

This research used Dillard et al. (2004) framework to inform the case. "*The framework represents continual, dynamic change and the significant influence of historical, social and political factors in the institutionalization, transposition and deinstitutionalization of practice (ibid, pp. 511-512)".* This framework is a compromise between structuration theory and the OIE perspective that pays significant attention to an organization's formal structure and other factors that may influence behavior and societal rules. It characterized by a concern with continual change and a focus on political factors and social elements affecting institutionalization as a concept, including different levels and practices. Different levels also have an impact on the institutionalization process, affecting a group of factors located in the organizational, social and political fields. Moreover, NIS considers the organization as an institution without ignoring the environment as an institution as well. It concentrates on the influences on organizational structure and the wider institutional context. NIS emphasizes formal structure and the associated societal rules to explain the role of power and professional groups in the organization. Moreover, it takes account of the impact on change processes in the organization of various aspects of the external environment, such as government policies (Dillard *et al*., 2004). Thus, NIS is more appropriate for explaining the implementation of value structures and procedures in the social environment, especially in public sector organizations (Dillard *et al*., 2004). In addition, it identifies two types of power linked to the relationships factors that increase understanding of the power structure. Firstly, legitimation structure, which concentrates on defining the standards that have an impact on shaping behavior. Secondly, signification structure, which focuses on defining models related to structure and policy that become institutionalized

(DiMaggio and Powell, 1983, cited by Dillard *et al.*, 2004, p.510). Furthermore, two aspects are dealing with accounting practices: isomorphism and decoupling. Institutional isomorphisms, namely, coercive, normative and mimetic. A coercive adjustment occurs when the organization has to implement a practice under pressure, a process that categorized as formal and informal. A dependent actor usually applies it. This type of adjustment arises in many organizations because of political influence and legitimate government action designed to regulate organizational practices. Mimetic isomorphism emerges when the organization tries to adopt a practice that already successfully implemented by another organization. Normative isomorphism is a process of qualified and specialized practice implementation, which defined as recognition of the social responsibility to achieve certain goals. In contrast to isomorphism, decoupling refers to the separation of the realities of practice from the formal organizational and managerial processes (Dillard *et al.*, 2004; Hopper and Major, 2007). The framework has three levels, each containing a number of factors. The first is the economic and political level, covering the established societal norms. The organizational field, the second level, is concerned with industrial and professional groups, such as motor manufacturers and police services. The third is the organizational level, which relates to the organization itself. Figure1 illustrates the framework as set out by Dillard *et al.* (2004).

Figure 1 - Institutional relational dynamics

Economic & Political Level (PE)

Power Distribution $\longrightarrow$ C_{PE} C'_{PE} $\longrightarrow$ *Power Distribution'*

Organizational Field Level (OF)

$C_{OF}=f(C_{PE})$ P'_{OF} $\longrightarrow$ C'_{OF}
$P_{OF}=f(C_{OF})$

Organizational Level

Innovators (I) $P_I=f(P_{OF})$ &/or $f(C_{OF})$

Late Adoptors(LA) $P_{LA}=f(P_I)$ &/or $f(C_{OF})$

C_i = criteria

P_i = practice

Dillard (2004, p. 512)

The economic and political level (top level) comprises three elements: economic, political and social systems. This level supports the organizational field level by supplying a suitable establishment. There are also criteria (**C**PE) at the economic and political level that influence the criteria and practices at the organizational field level through the adoption of the values and norms from the top level. Subsequently, the practices (P**OF**) and criteria (C**OF**) at the organizational field level influence and organize the practices at the organizational level. Furthermore, the organizational field level supports the organizational level by providing a context acceptable to the organization. The main resource allocation and, the translation of (**C**PE) and (C**OF**) also occur at the organizational field level. At the organizational level, there are two kinds of actor commonly recognized in institutional theory, the first being the innovators (I), who develop new practices according to the limitations of the organizational field level practices. The second group is the late adopters (LA), who have a different role from that of the innovators at the organizational level: they adopt the successful practices, which developed by the innovators within the limitations of the organizational field level criteria, and practices. There is a possibility of integration between late adopters and innovators (Dillard *et al*., 2004; Hopper and Major, 2007). Late adopters and innovators play significant roles, as is demonstrated in considering the next step, which is when the change process starts to occur. The new practices that developed by innovators may affect the practices (P'**OF**) and criteria (C'**OF**) at the organizational field level, which may in turn cause new evolutionary or revolutionary changes in the environment (Hopper and Major, 2007). Moreover, the implementation of the new practices by the late adopters may influence the organizational field level. Because of this process, change at the organizational field level will affect the criteria (C'**PE**) at the economic and political level, including the values and norms at the top level (Dillard *et al*., 2004; Hopper and Major, 2007). The Dillard's framework is an extend structuration theory on routines and crises to incorporate Weberian "axioms of tension". Representation, rationality and power. These notions are appropriate to the understanding of the actions taken within an organization and are useful in analyzing some kinds of decoupling behavior. Representation, which focuses on symbolic explanations, related to the role played by meanings and ideas in social action. This approach posits the existence of two kinds of representation: subjective and objective. The subjective, relates to the socially constructed reality and focuses on the social situation, which related to the legitimating process that affects the individuals concerned. On the other hand, objective representation focuses on the logical aspects of the system, so that it concentrates on the legitimating process as a technical action (Dillard *et al*., 2004; Hopper and Major, 2007). Rationality is the relation between the realm of ideas and meanings on the one hand and their legitimate and illegitimate motivations on the other hand. There are two kinds of rationality: formal and substantive. Formal rationality concentrates on those values that related to empirical knowledge and is concerned with

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the question of economic efficiency, whereas substantive rationality focuses on the values and meanings of actions from an ethical standpoint (Dillard *et al*., 2004; Hopper and Major, 2007). The third of Weber's notions is power, which considered measuring the extent of control over two resources: human and material. This control differs in kind at the three levels of institutional organization. At the economic and political level and the organizational field level, it applies to the systems themselves, which accepted by the dominant ideology, while at the organizational level the control factors appear through the application of formal hieratical structures (Dillard *et al*., 2004; Hopper and Major, 2007). According to Hopper &Major (2007, p. 66) all three dimensions should reinforce one another during enactment to maintain institutional stability.

3.1. Justification for used NIS as theoretical framework

The aim of this study is to investigate in depth the critical factors that have a substantial impact on the successful implementation of management accounting change in public sector organizations, particularly in the Middle East**.** It focuses on explaining the response of the Abu Dhabi Police (ADP) as an entity undergoing change under the supervision of ADEC. Thus, the scope of the research is to understand why and how this change occurred. In order to explain these issues, the research employs the NIS framework, developed by Dillard *et al.* (2004), which takes into consideration the organizational level that is the essence of OIE. In addition, the NIS framework adopted in order to avoid the shortcomings of OIE theory regarding the existence of several levels rather than just one. This reflected in the nature of the factors that may are affect the institutional process at various levels and which outlined in the NIS framework (Powell, 1985, Dillard *et al.*, 2004). The theoretical framework developed by Dillard *et al., 2004* will help us in analyzing Abu Dhabi City government's transition in 2007. Moreover, the theoretical framework (NIS) extend our focus on micro-processes while, at the same time, include broader institutional dynamic (Lounsbury, 2008; Scapens, 2006; Baxter & Chua, 2003). The analysis presented follows the sequence outlined in Figure 1; however, the reader should be mindful of the iterative nature of the process. Despite claims that NIS is a "vibrant" theory (Dacin et al., 2002), a number of criticism of NIS theory have made. For example, dichotomizing economic and legitimacy issues, public and private organizations. In addition, neglecting inter-organizational factors, especially power, conflict and change processes (Scott, 2001). Consequently, the results of this research iterating empirical observations with extant Dillard's framework (see figure 3) to incorporate the role of critical factors that are located across the three institutional levels. The economic and political level comprised power, structure, leadership, culture, change agency, resources and accounting systems. The critical factor at organizational field level was partnership

culture and at organization level were power, structure, leadership, communication, accounting systems, training, internal policy, resources, politics and culture.

4. The Research Site and Research Methods

The research lay in Abu Dhabi Police, established in 1957, Abu Dhabi Police is the key agency that is accountable for law enforcement in the Emirate of Abu Dhabi. The entire police force works under the supervision of the Deputy Prime Minister and Minister of Interior. The police are mainly responsible for reinforcing criminal law, improving community safety, upholding order, and maintaining peace and harmony throughout the Emirate. Abu Dhabi Police is the representative authority of the Ministry of Interior and works intimately with local, national and global agencies to sustain harmony and peace within the Emirate. In order to improve excellence, the actions and working methods are based on continuous evaluation and benchmarking. The vision of Abu Dhabi Police is "to provide high standard policing services to sustain safety and security for all citizens, expatriates and visitors (Abu Dhabi Police, 2008a)". Figure 2 shows structure of Abu Dhabi Police.

Figure 2 Source: ADP Strategic Plan Document (2003 -2007, P10)

In mid-2008, the Secretary General of the Executive Council of Abu Dhabi announced the new strategic planning approach of the government which was primarily based on three things: integrated long-term planning, advanced government development policy and performance management (Economic Development Policy, 2010). It was a two years planning process that covered 26 government entities of Abu Dhabi. The core purpose of the strategic planning process was to set directions for the government works in order to achieve its vision, in addition, to making Abu Dhabi a perfect place for residents, tourists and international workers. In addition, this strategic change concentrated on performance management system by EFQM Awards and implementing Balanced Scorecard (BSC). EFQM 9 criteria model that would facilitate ADEC's supervision of the performance of public entities to ensure the achievement of the Emirate's vision and strategic planning. To find tentative answers to the research question- why and how the ADP implemented the strategic change and how, if at all, did the ADP's management accounting change, it decided to conduct descriptive

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and exploratory case study to make sense of events, through three levels of socio-historical relationships. The analysis in this paper is based on the Dillard's framework that focus on three levels: the economic and political, the organizational field and the organizational level. We adopt longitudinally approach of case study that the main task of the researcher is to inquire into a case of practices and to make sense of his or her observations by moving back and forth between data and theory (Ahrens and Chapman, 2006). The stages were organizing data, obtaining a general sense, coding, generating a description, data representation, and interpretation (Creswell, 2003). The primary data for this case study consist of semi-structured interviews coupled with open conversation at the end of each interview. These interviews have been recorded and transcribed. The amount of data collected through the interview transcriptions is large and extensive, due to the longitudinal methodology of this case study. Therefore, there has risen a need to utilise a software programme to organise and manage this data. The transcriptions are being reviewed using a software package called N-Vivo to enable the highlighting of emerging patterns within the data. By focusing on social aspects of the ADP organization and clarifies the nature of change that occurs during the implementation of a new accounting system and the role of actors at different organizational levels. Therefore, the actors' interpretations and subjectivity, this study sought to show how actors involved in implementing of a new accounting system at different level of organization, consequently, the style of this study required a semi-structured interviews research in the interpretive fashion (Saunders et al., 2006). This helped the researchers build up interpretations from the experience, perceptions, and beliefs of those involved at Economic & Political Level, Organizational Field Level and Organizational Level.

Data gathered over five years during 2008-2013. The research methods consisted two parts: a series of interviews with key personals at ADEC and ADP organization. Second, the data obtained from internal and external documents including resources such as training sessions, official website of ADP, intranet network(facilitated the researchers in finding relevant information during the entire research process), annual reports, emails relating to the change process, samples of minutes of meetings (especially those dealing with the strategy formulation), documents written by consultants, auditors' reports and public documents. Twenty professionals interviewed from different departments of Abu Dhabi city. Each interview took approximately two hours. Forty per cent of interviews conducted in English and were recorded and transcribed. The rest of the interviews not recorded as they were in Arabic, but they translated into English afterwards. These were semi-structured to allow flexibility within research theoretical framework. The interviewees selected on the grounds of three levels: two interviewees chosen from ADEC, both of which were responsible for co-coordinating and supervising the implementation of change processes introduced within Abu Dhabi Emirate. Moreover, in the organizational field, one interviewee selected from the ADP organization who was also a member of the ADEC committee. 17 members who were responsible for different functions in the ADP organization were chosen on the organizational basis. Table 1 presents a summary of the profiles of interviewees based on the framework levels, gender, position, qualification and experience.

Table 1 – Profiles of interviewees

Category	Sub-Categories	Frequency
Framework levels	Economic and Political level	2
	Organisational field level	1
	Organisational level	17
Position	Top manager	3
	Middle manager	4
	Lower manager	2
	Advisors	3
	Staff	8
Gender	Male	18
	Female	2
Qualification	Secondary school	3
	Bachelor	10
	Master	7
Experience	Less than 5 years	3
	Between 5 – 10 years	4
	Between 11 – 15 years	3
	Between 16 – 20 years	4
	More than 20 years	6

5. Research Results

This section analyses the results using the Dillard's framework and triangulation. The analysis will explore whether the change processes in this sector can be understood with the help of Dillard's framework and institutionalization concept process. The focus of research is, for example, not only on the strictly "technical" aspects of new accounting systems, but also on the institutionalized factors that influence the introduction and implementation of accounting change. The extension of Dillard's framework is particularly useful for identifying and categorizing the multiple and diverse critical factors which shape management and accounting change and specifying social system characteristics at three levels of analysis.

5.1. **Economic and Political Level**

ADEC actions undertaken within a social, political and economic context predicated on the tenets of UAE vision, mission and objectives. In 2007, ADEC set a clear agenda that identified the five crucial foundations. One interviewee from ADEC described this agenda as follows:

"*This agenda contains 17 goals and they are classified under the 5 aspects of economic, social, environment, infrastructures and government excellence.*"

In 2007, ADEC had announced details of the strategy plan, including performance measures. The majority of Abu Dhabi's entities used to focus on their financial measures only, without giving any attention to non-financial measures. This announcement was in the second half of 2007, it made in a ceremonial way, with all the leaders and managers within entities, partnerships, and formal guests invited too. One interviewee from ADEC explained it in the following terms:

"*The announcement of strategic change in Abu Dhabi was introduced in a large hall in Abu Dhabi. I can tell you it was very useful and great. You can see, all leaders gathered in the same space at the same time to hear the same message. So, you can be sure that all of them were on the same ship that was guided by ADEC towards Abu Dhabi's vision and achieving the same strategic goal*"

At the beginning of 2007, there were several meetings and workshops held between the ADEC team, including their consultants, and the entities in order to explain in depth the foundations of the ADEC agenda and the role of each entity in setting a strategic plan within the agenda frame. There was a framework to set the strategy plan, including vision, mission, values, strategic goals, strategic measures, initiatives and its KPIs. One Manager explained:

"*Abu Dhabi, in 2007, started to have its comprehensive vision and general agenda for the strategic plans. In addition, the performance management framework and accounting system for performance were set. It based on making links between all organizations and authorities in order to control and monitor the performance in one methodology and one reporting system and all focusing on achieving the Abu Dhabi objectives. For this reason we came up with a policy agenda and the first version started in 2007 and 2008, then was updated in 2009, which was called policy agenda 2030*"

The representational schema operating at the political and economic level reflect the perspective of the privileged groups within the Abu Dhabi Executive Council (ADEC). Coercive isomorphism occurs when powerful bodies in an organization's domain exercise authority or power (Scott, 1991). For example, as in this study ADEC promoted, diffused and insisted on new accounting systems such as BSC, EFQM, Zero based budget and prepared a general policy agenda for 2007 to 2009 that was

updated it to become the 2030 vision. Management consultants (i.e., Kaplan) were invited and they launched BSC, EFQM, zero based budget and strategic plans, increasing staff awareness of NPM. Kaplan played a pivotal role in diffusing BSC. One Manager stated:

"*In order to make sure that we have used best practice, we hired several specialized and well known consultants and we worked with them and we shared their advice, including our entities' views, to come up with best practice that can be implemented in our environment. Also, we invited the founder of BSC in order to give a speech to the top management in all entities*"

Another interviewee from ADEC said:

"*BSC is one of the famous tools in the world and its positive reputation in case studies led to taking it into consideration. In addition, it facilitates the implementation of the strategic plan and strategic objective with the KPIs. Therefore, it supports the cascading the objectives from top to bottom and vice versa. The strategic plan in the past was difficult to implement and it was just a text or list of projects. In addition, the measurement of improvement and performance was unclear and I think this is one of the reasons for the failure for many strategic plans. Also, there are other accounting systems that take place at same time: EFQM and Zero Budget*"

ADEC have a clear role at the economic and political level. For example, ADEC support the culture of partnership between its entities and have established a new concept in Abu Dhabi that is called performance contract and gives authority to the leaders to implement the strategy plan, while at the same time, they are governed and accountable for the organization's performance. Moreover, **it is** important to mention that there are two types of KPIs: specific and common**.** The specific KPIs related to the core business and the nature of the organization; on the other hand, the common KPIs imposed by ADEC and are required from all Abu Dhabi's entities. The domination perspective focuses on the institution of resource allocation; therefore, ADEC, at the economic and political level, has given attention to the availability of budget and resources for its entities. Budgets and human resources are important in terms of achieving organizational objectives by implementing strategic initiatives in a timely manner. In addition to ADEC's role in leading the change process and setting an appropriate accounting system for its environment, it also has an agreement with a software company to design a programmed in order to organize and share the information.

5.2. Organizational Field Level

The legitimation and domination of Abu Dhabi Local Government at the political and economic level provide the context within which the organizational field constituted. Figure 2 indicated Abu Dhabi Local Government structure that divided into three main regions: Abu Dhabi city, Al-Gharbia, and Eastern Region. The representatives of the current ruler head these regions. The National Consultative Council of Abu Dhabi has over 60 members. These members chosen from the major influential families and tribes of the emirate. In 2007 Abu Dhabi City government, had taken the lead position in the introduction of NPM within the United Arab Emirate (UAE). The new strategic planning that announced in mid-2008, based on the integrated long-term planning, advanced government development policy and performance management by the Secretary General of the Executive Council of Abu Dhabi were establishing the institutional practices of this organizational field (Economic Development Policy, 2010). The legitimating criteria included government regulations and information sharing or partnership between different entities at organizational field level (see figure 2). Representational schema indicated the economic efficiency, effectiveness and Abu Dhabi City government's goals, which reflected in measures of service production, service volume, input/output relationships and task description of different entities. As one senior manager explained:

"*It can be said that the government had the vision, then 17 goals and next 74 outcomes. The new framework shows that those outcomes are still big to be strategic objectives for one organization itself and they could be for three or four organizations together. Therefore, we came up with a new concept that called 'champion of outcomes'. For example, if a government target related to transport, then the Authority of Transport is responsible for this champion, but it is not 100 percent responsible for it. For example, if they are responsible for increasing road safety, this links with many aspects such as engineering, cleaning and implementing the law on drivers. Also, the Authority of Transport is the leader of this target and the others are primary contributors*"

Hierarchical organization and control structures of the Abu Dhabi Local Government encouraged and facilitated the vertical integration of operations, which was evolving as results of implementing of changes process as the government practice. One manager commented on this evolutionary process in the following terms:

"*I am working close to the decision makers in ADP. I realize and can confirm that there was a high level of interest from our leaders in the culture of partnership. Also, I noticed that the leaders push the internal departments to consult with other entities in order to share the responsibilities and improve the services through the partnership agreements*".

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In this study, the primary actors at the organizational field level were different entities and its consultants as well as professional and governmental specialists.

5.3. Organizational level

The organizational field provides the immediate external context within which the ADEC undertook to introduce NPM. The legitimation grounds of ADP related to its role of providing safety and security within Abu Dhabi city. It is an official entity within ADEC and has an official authority to implement the laws and supervise this implementation with due consideration being given to human rights. The head of ADP was the first leader that called for change within ADP. The challenges that faced ADP from the internal and external environment prompted the leaders to think about the importance of change and the type of change that could improve the police service and maintain its performance. One interviewee in the secretariat of the ADP leader explained some of the reasons behind the decision to adopt the change process:

"*The change seen in the Abu Dhabi Police was not a formality, but a crucial and fundamental change that included many aspects in line with global developments and designed to cope with the rapid changes in the world. The Abu Dhabi Police had to match itself to these developments. To accommodate all these variables; for example, increasing the density of human requests, the expansion of urbanization, and increasing construction facilities, and the establishment of equipment, and means to accommodate the increase and keep pace with how a modern police force should be ready to provide services in a global society. Also, it took in the consideration the increase in electronic crimes and crimes across continents, and recognized the electronic revolution that was taking place, and which requires concerted international efforts to enact binding laws between countries*".

Generally, the change was necessary to cope with challenges that Abu Dhabi was facing due to the rapid development and urbanization that was taking place throughout the UAE. From Abu Dhabi Police's point of view, the change was essential in terms of providing excellence in the community with a secure and crime free environment. **F**or this purpose, many programmes and practices studied and implemented and the change process continues in all aspects of policing services. One interviewee from police operations mentioned the initial process of implementing strategic change in ADP in the following terms:

"*In 2003, we had been asked to form a strategic department to set our strategy plan, including the initiatives. In addition, we sent some officers to attend a workshop that organized by the strategic department regarding strategic planning. I think this internal strategic plan assisted in providing the suitable regulations and rules that facilitated the strategic change*".

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The transformational process began with the initiation of change in 2003, when organizations asked to develop their strategic plans, and for this purpose, ADEC was conducting workshops on a regular basis. This change consequently brought the improvement in the services of the entities by broadening the concept of core values, routine activities and processes. This is the reason that with regard to legitimating grounds, the majority of interviewees agreed that in the early stages of ADEC's change programme, including the strategic plan, focus was mainly on values rather than technical and financial aspects. The focus was on values, but this does not mean that other aspects ignored. In fact, the values emphasized because they will consequently bring manners and excellence in the operations of the services of the entities, which are necessary to achieve the ultimate vision of Abu Dhabi. Moreover, one interviewee went further by explaining more about the level of services that provided by entities and the outcomes that should be delivered, including the values. He stated that:

When you look to the outcomes or their goals, they are clear and transparent: efficient government agencies, well-motivated and trained staff, and customer service. Also, then it focuses on value for money, which is sometimes called return on investment. So, we started on the main aims and now they focus on how much it is costing and what we gain from it".

The performance of services mainly includes a performance contract with common KPIs for each entity in order to improve the level of services. This achieved through the joint efforts of entities and their staff by emphasizing value for money. The new management accounting reporting and control system was the central representational schema designed to rationalize ADP's operations. In 2005, the performance management developed to provide KPIs objective representations of ADP's activities within ADEC administrative hierarchy. The realignment of APD's duties and responsibilities of its members reflected by, and monitored with performance management system. As one-manager recounts:

There is co-ordination between the Executive Council and ADP and the strategic plan, with KPIs being cascaded. I think the EFQM implemented coercively on ADP, which relates to a massive change and is crucial to ADP, including areas of improvement that found from the assessment. In addition, the EFQM includes KPIs and methodologies that shared in ADP. Moreover, it has been a big workshop to introduce the vision and strategic plan for leaders"

The implementation of the EFQM framework with KPIs help ADP in deciding whether they are following the right path in achieving excellence and to provide valuable techniques and common language to allow stakeholders in exchanging innovative ideas and useful information within ADP and ADEC. Dillard et al., (2004) argued that the domination perspective reflects the primacy of formal

administrative hierarchy consistent with, and reinforced by, the characteristics of the organizational field and the legitimating grounds and representation schema. In this study, ADEC rationalized Local Government's formal structures as cost centres and controlled by headquarters office that allocated resources of the organization. The new accounting system reporting and control provided information that used by ADEC's management in allocating resources. The resources allocated to ADP in according to responsibilities and the amount of work that was required to achieve the goals. During the implementation of change program, several changes made to the structure in order to fit the change requirement. For example, in 2003 when ADP's first strategic plan initiated, the structure changed from 17 departments that linked directly to the leader, which placed massive pressure on him as a decision maker, to become six general directorates under general headquarter. These changes had a significant impact on the ADP performance and assisted the implementation of the governance concept. In addition, it has facilitated the implementation of the ADP strategic plan that began in 2003. The entities were aware of the importance of a strategic plan for the delivery of excellent services with massive responsibilities. This is why a separate Centre established to inform them about best practices across the world. As a result, the EFQM was introduced which required some changes that facilitated the implementation of EFQM criteria and being rewarded in the yearly Abu Dhabi Excellence Award ceremony. One interviewee from the Organizational Structure Department stated that:

"*The introduction of the Abu Dhabi Excellence Award, in 2007, placed some pressures on ADP that related to the several projects were implemented in ADP, both within ADP and that required from ADEC. Another pressure related to which department should take the responsibility of following up the EFQM requirement and co-ordination with the Abu Dhabi Excellence Awards secretary. After several discussion, the leaders decided to establish a department for excellence and they called it the Organizational Excellence Department*"

The implementation of KPIs and BSC had influenced ADP structure because of the nature of these two accounting systems. The legitimating grounds at the entities (organizational field level) moved away from financial control toward the national strategy planning and performance management systems such as BSC, KPI and EFQM.
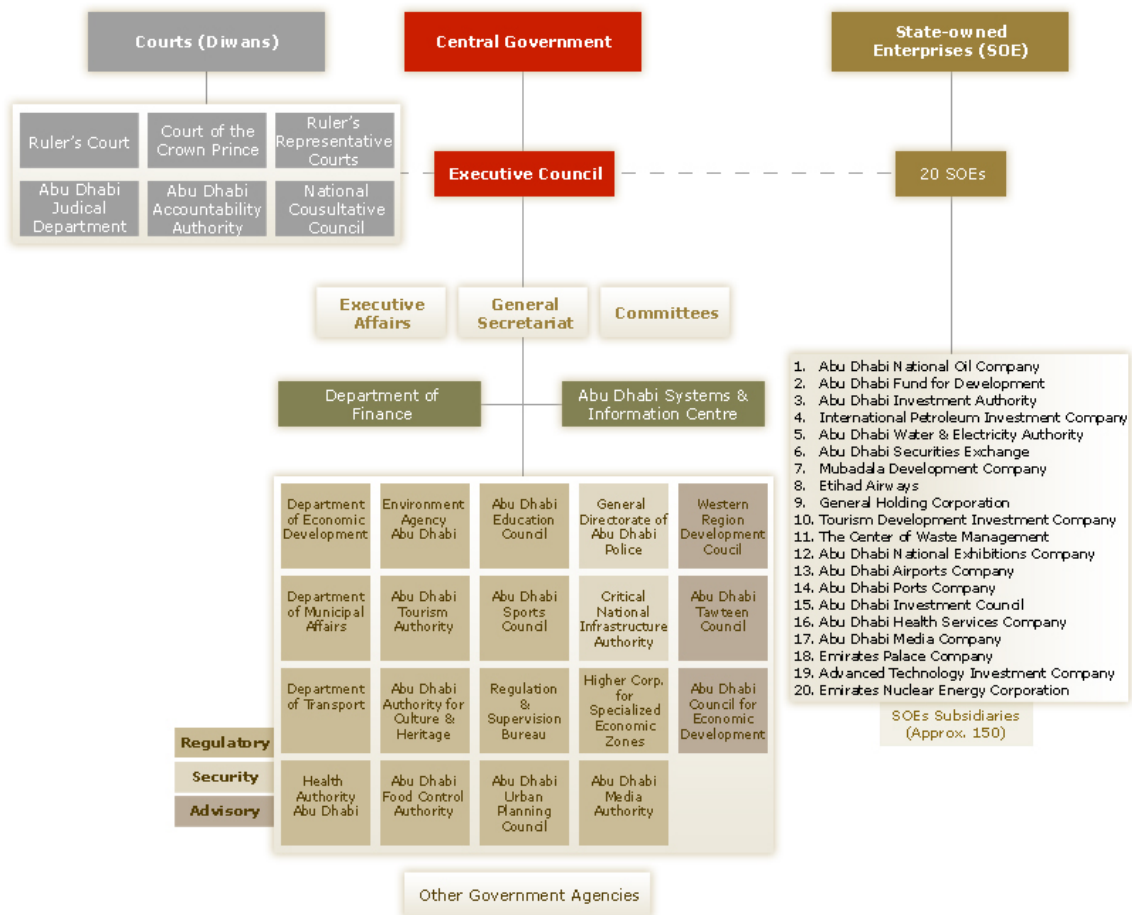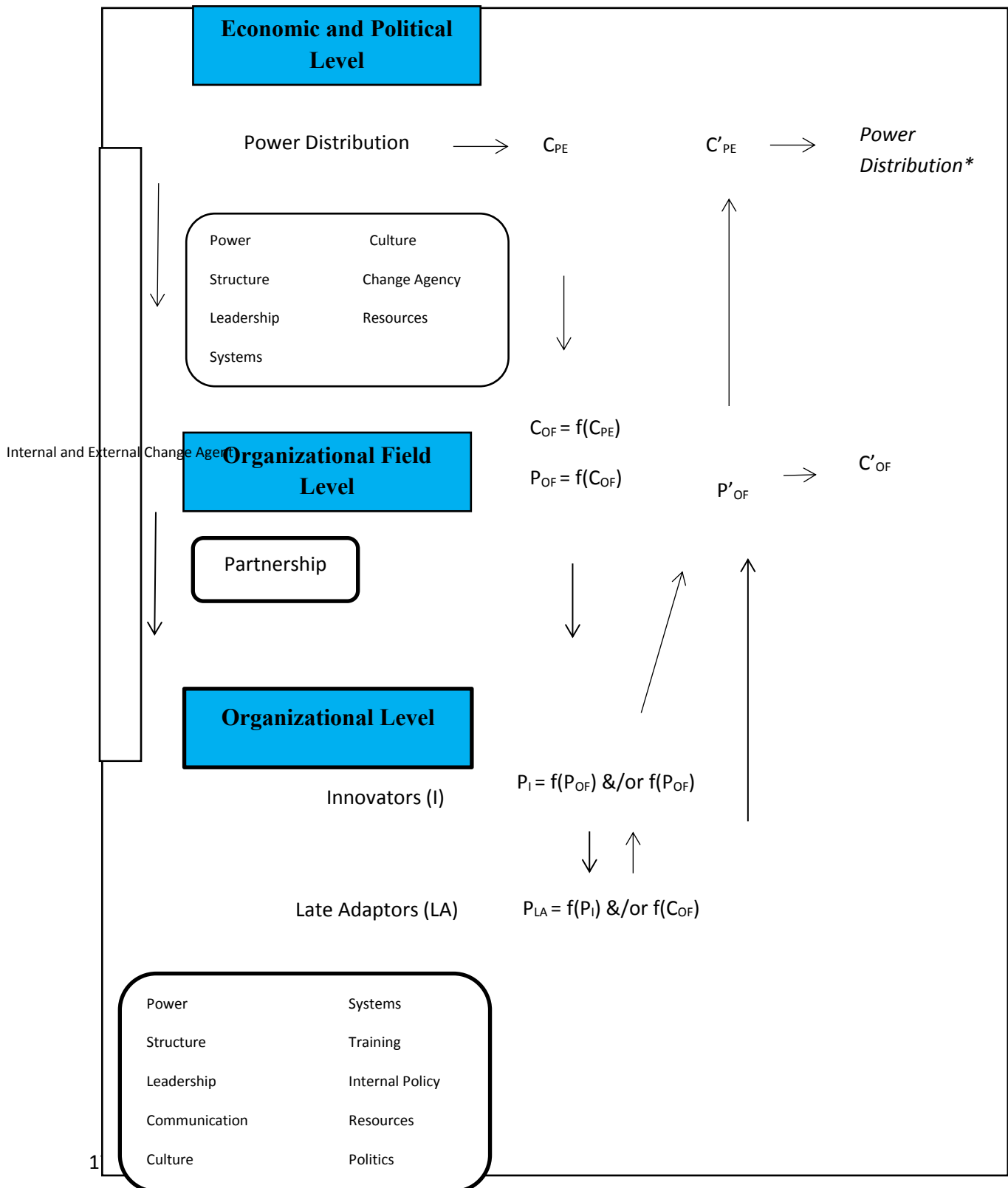
Figure 2- ADEC structure and the position of ADP *Source: Abu Dhabi Government Agenda (2007)*

6. Discussion

The discussion follows Figure 3 an extension of the Dillard's framework to incorporate the role of critical factors that are located across the three institutional levels for successful implementation of management accounting change. The economic and political level comprised power, structure, leadership, culture, change agency, resources and accounting systems. The critical factor at organizational field level was partnership culture and at organization level were power, structure, leadership, communication, accounting systems, training, internal policy, resources, politics and culture. The discussion will explore whether the change process in APD can be understood with the help of concepts from NIS and the extending of Dillard's framework for management accounting change. If so, the theoretical framework could be a basis for further research on management accounting change within public sector.

Figure 3– The research developed framework

Economic and Political Level

Power Distribution $\longrightarrow$ C_{PE} $\qquad$ C'_{PE} $\longrightarrow$ *Power Distribution**

Power $\qquad$ Culture

Structure $\qquad$ Change Agency

Leadership $\qquad$ Resources

Systems

Internal and External Change Agency

$C_{OF} = f(C_{PE})$

Organizational Field Level

$P_{OF} = f(C_{OF})$ $\qquad$ P'_{OF} $\longrightarrow$ C'_{OF}

Partnership

Organizational Level

Innovators (I) $\qquad$ $P_{I} = f(P_{OF})$ &/or $f(P_{OF})$

Late Adaptors (LA) $\qquad$ $P_{LA} = f(P_{I})$ &/or $f(C_{OF})$

Power $\qquad$ Systems

Structure $\qquad$ Training

Leadership $\qquad$ Internal Policy

Communication $\qquad$ Resources

Culture $\qquad$ Politics

1

Abu Dhabi local government took the responsibility for implementing a holistic change programme within the Emirate. It observed from the research results that Abu Dhabi Executive Council (ADEC) set a general agenda in 2007 that concentrated on collaboration between its entities and requested a strategic plan that organized their activities. In addition, ADEC required the setting up of a system to organize and evaluate performance related to the Abu Dhabi Vision. The evidence in this case study indicated that accounting change programme implemented coercively on Abu Dhabi's entities and this had an impact on the factors that affected the introduction and the implementation of the change process in those entities. At the economic and political level, the process started with the norms and practices, as criteria (**CPE**) which accepted in a societal context that influenced by the power located at this level. In addition, at this level, the critical factors such as power, structure, leadership, systems, culture, change agency and resources, which based on the interviewees' observations, had a clear impact on the implementation of economic and political criteria. For example, the ADEC has a clear power to facilitate and implement the performance management systems such as BSC and EFQM. It argued that coercive adjustment of institutional practice occurs when the organization has to implement a practice under stress (Dillard *et al.*, 2004; Hopper and Major, 2007). There are four kinds of formal power: coercive, reward, legitimate and information power (Graetz *et al,* 2002). This means that coercive and legitimate power had a clear impact on implementing accounting change in ADEC's entities, based on the dominant ideology and controlling human and material resources.

Within the organizational field level, the economic and political criteria became criteria (**COF**), practice (**POF**), and translated as functions (f) and expectations for both (**CPE**) and (**COF**) which legitimate the actions within this level. Furthermore, the practices (P**OF**) at organizational field level support the organizational level by providing the legitimating base. The partnership, as a factor in this level, has an impact on developing the accounting standards. This study focuses on ADP police, as one of 26 entities supervised by ADEC. Therefore, the entities at OF level differ from each other in the kinds of professional services and features they provide. This will lead to provide different services under a unified supervisory council, which is ADEC, to achieve the Abu Dhabi Emirate's vision. Most interviewees suggested that the partnership culture provide the context and infrastructure for management accounting change at organizational fields. ADEC took a lead in increasing the level of working as a partnership toward achieving Abu Dhabi Emirate's vision. At the organizational level, the organizations categorized as innovator or late adaptors**.** ADP actions toward accounting systems introduction and implementation categorized in two categories: innovators and late adaptors. ADP innovated and developed their information systems and accounting systems to suit its policing nature. Those internal systems were adapted to fulfill ADEC controlling requirements. New innovative practices and adoption of these practices may influence the legitimate practice (P'**OF**) and criteria

(C'**OF**) in one of three ways: reinforcing, eliminating and revising extant practice that is located in the organizational field level. In addition, these influences and changes may have impact on the criteria that are located at the economic and political level that may lead to a new contextual environment. Changes in (C'**PE**) may affect the power distribution that related to the resource allocation within the social order. The interviewees clearly indicated that the leaders' power had a massive impact on the change process that ADP witnessed in 2003 and 2007. This finding is consistent with Graetz *et al.* (2002) who explained power by categorizing it in two types: formal power and personal power. Formal power contains four styles: coercive, reward, legitimate and information power. However, personal power contains three types: expert, referent and charismatic power. The interviews agreed that the effective use of formal power especially that related to reward and legitimate power has a positive impact on facilitating accounting change. For example, the location of the General Directorate of Strategic Department in organizational structure and its direct top-level channels for both top leaders and ADEC had an impact on introducing the EFQM and KPIs that required by ADEC. The interviewees suggest that the charismatic power, as one type of personal power, of the top leader of ADP had a great impact on the change programme that ADP witnessed, especially regarding involvement and supporting the organization to go forward. The result was that ADP won several EFQM awards and they became an example of best practice in Abu Dhabi Emirate. The findings in this case indicated that at OL level, there is general agreement about the importance of the role of organizational structure as a factor in the determination of the success of accounting change in ADP, the percentage of interviewees agreeing being about 80%. This result confirms the literature where (Ammons, 1996; Sotirakou and Zppou, 2006) stated that the improvement of accounting change required many changes in organizations, including structural change. ADP's structure was a subject for change many times and mainly in 2003 and 2007. In 2003, the organizing for the strategic plan required some changes in ADP's structure in order to achieve its goals and improve the performance. The main change was the decreasing of the number of departments that linked to the top leader from 17 to six general directorates. Moreover, there were a number of examples of the impact of change on ADP, including the establishment of several sections in order to fulfill the ADEC requirement, such as the Benchmarks Department, Excellence Department, performance management section and strategic planning section in each of the general directorates in ADP. The interviewees mentioned different styles of leadership regarding the introduction and implementation of accounting change. For example, the introduction of BSC faced some difficulties related to the misunderstanding of some managers that resulted in a delay in report submission from some departments. The interviewees indicated that leadership could use power to implement or inhibit the successful introduction of the accounting system that required by ADEC within ADP. The use of formal power was explained by 70%

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of interviewees that leaders with coercive and reward power were more likely to influence the change implementation. A percentage of 60% of the 70% agreed that formal power had a positive impact on the implementing the accounting change system. However, coercive and reward power had a clearer and greater impact in facilitating implementing accounting change. The 10% from the above-mentioned of 70% disagreed that coercive power exercised by some managers had a positive impact. In addition to the formal power used by leaders, the remaining 30% of interviews confirm that the personal power influence the accounting change implementation, especially the charismatic leaders within ADP who have the ability to encourage and support the employees to achieve the organization's goal. However, there was a contradiction regarding the type of leaders in the Middle East. The interviews suggested that the leaders in ADP behaved as transformational leaders rather than adopting an autocratic style, which is in contrast to the argument stated by Budhwar and Mellahi (2007) who said that the leaders in the Middle East mainly fall into the autocratic category. The information collected during the interviews suggests that 60% of interviewees are disagreed about the effective usage of communication tools to explain the vision, strategic goals and accounting systems that implemented in ADP. However, the communicating of the new accounting change process does not go down enough to the lowest level and it has not evaluated in terms of effectiveness. During the interviews conducted for this research, the interviewees at organizational level expressed strong views about training as a factor that facilitates or impedes the accounting change in ADP. It argued (Laughlin and Broadbent, 1993; Dillard *et al.*, 2004; Collier, 2006; Hopper and Major, 2007) that implementation of accounting change in the public sector required an effective policy that has influences on the organization performance and this policy could be external from the government or internal from within the organization. Almost all the persons interviewed expressed an importance of policy to facilitate the introduction and implementation of accounting change in ADP, including policies linked to strategy and human resources. In addition, ADP realized the importance of reviewing its policies in order to improve those policies to support the accounting change. Interviewees indicated the significant role of resources in implementing the accounting change within Abu Dhabi's entities. In addition, the interviewees observed the availability of resources that provided by Commander General of Abu Dhabi Police in the first change programme in 2003 and before the announcement from ADEC in 2007. This availability of resources had a positive impact on the success of the strategic plan in 2003, resulted in a positive increase in the quality of police performance, facilitated the second change programme, and increased the awareness of culture change to set up the second strategic plan 2008-2012 in ADP. Moreover, interviewees remarked on the agreement between the factors of politics and culture by mentioning that politics could have a negative impact on accounting change and that related to the organizational culture. Interviewees

clearly were of the opinion that politics influence accounting change comprise two types: internal politics and external politics. Internal politics related to the organizational culture and the staff backgrounds; however, external politics related to the ADEC role in introducing the change programme in ADP. Almost all interviewees identified that the internal politics linked to power. In addition, they explained the type of networking that could have an impact on internal politics and may have both a positive and negative role. Furthermore, ADEC had a positive role in implementing the change programme and the majority of interviewees agreed about the negative impact of external politics for different reasons such as the period of the implementation of accounting change, nature of the entity, and too many new accounting systems at the same time. Moreover, the interviewees expressed strong views about the policing culture and ADEC should understand this culture and be flexible on some KPIs that imposed without full consideration for the comments that had sent from ADP. The interviewees also mentioned that some employees could not cope with the change programme. However, "resistance to change is not necessarily an irrational process- it can be a perfectly rational response to the situation in which an individual finds himself or herself (see Jazayeri & Scapens, 2008, p.60". It can have many sources, in this case including leadership style, nature of training programs, and fear of change and communication aspects. These findings indicated that different actors influence different levels, for example, ADP influenced many KPIs at organizational level, and this had a positive impact at both organizational field and economic and political levels. Nevertheless, a continual iterative process between levels permits change upwards and downwards. For example, ADP affected the implementation process of BSC in the Abu Dhabi entities through workshops and meetings with the ADEC internal team.

7. Conclusions

The research suggests that the critical factors (i.e., power, structure, leadership, culture, change agency, resources, partnership, communication, internal policy, resources, and politics) influence successful implementation of accounting change in ADP. This paper focused on three main institutional levels: the economic and political level, organizational field level and organizational level. Each level contained several factors, which had different impacts on accounting change. The findings indicate that accounting change did have positive effects on ADP. However, it contributed to gradual change in the culture of ADP, which made it more businesslike, performance oriented and transparent. This paper indicates that Dillard's framework with NIS perspective enable us to study change processes in ADP. The NIS theory provided a clear explanation of the accounting change implementation starting from the central government through the entities level and the organizational level. In addition, the findings confirmed that the three dimensions within each institutional level affected and changed by

the action taken by human agents. The contributions of this case are several. First, the research empirically test and extended (Figure 3) the contemporary Dillard's framework of institutionalization in the public sector. Second, it has been argued that there is a need for further investigation into critical factors, which influence accounting change (Chrusciel and Field, 2006). This paper contributes significantly to exploring and examining the critical factors that facilitate the successful implementation of accounting change. To our knowledge is the first study in Middle East literature that has explored and examined a number of critical factors at different institutional levels. Third, the research makes an important contribution to the literature by explaining the concept of change agency, which used to be limited to external consultants (Broadbent and Laughlin, 1998; Andon *et al.*, 2007; Hopper and Major, 2007). The findings expand this concept to include the internal team that acted and coordinated with the entities, on the one hand, and with the external consultants, on the other hand, with a view towards achieving the successful implementation of the accounting system.

After this exploratory overview, it could be worthwhile to conduct further survey and field study in the government sector, using an institutional perspective of Dillard's framework. Further research should probably to examine the critical factor in the context of Western public sector or other Middle East countries.

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