

## Organisational resistance strategies to unwanted accounting and finance changes:

The case of general medical practice in the UK 🛒

Jane Broadbent; Kerry Jacobs; Richard Laughlin

+ Author & Article Information

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This paper explores the resistance strategies of organisations to unwanted changes. It is concerned with the way satellite organisations are created to provide a counter force to environmental disturbances such as changes introduced in the context of what has come to be called New Public Management. Its particular focus is with the attempt to develop and institutionalize external, “public” forms of resistance rather than undertake more internal, “private” forms. The specific empirical focus is general medical practice in the UK, where commissioning groups were formed as an alternative to GP fundholding. To help analyse this empirical detail we draw insights from Habermas’s model of society, organisational change theory and institutional theory. In the process the paper not only amplifies the empirical reactions of GP practices in the UK but also uses this empirical detail to develop the nature of this theoretical base by adding new dimensions concerning organisational resistance.

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**Keywords:** [Change management](#), [Resistance](#), [Accounting](#)

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