

THE ROLE OF LEGACY IN IMPLEMENTING CHANGE

**THE ROLE OF LEGACY IN IMPLEMENTING CHANGE IN LONG
STANDING ORGANIZATIONS: A CASE STUDY**

BY

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Approval of Dissertation

The undersigned certify that they have read the dissertation entitled

**“THE ROLE OF LEGACY IN IMPLEMENTING CHANGE IN
PROFESSIONAL ACCOUNTING ORGANIZATIONS: A CASE STUDY”**

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Doctor of Business Administration

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Dedication

This is dedicated to all of my “chickens” – never stop reaching

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Abstract

The consensus in organizational change literature is that, over time, organizations become increasingly resistant to change. This observation occurs in several strands of institutional theory, often using different constructs or terminology. These different terms include *structural inertia*, *institutionalization*, *imprinting*, and *path dependence*. Although they are all somewhat different, I argue that these four constructs are really addressing a common issue and share a number of central and core components, each of which focuses on explaining the powerful roles of history, identity, and cultural embeddedness that reinforce the tendency of long-standing organizations to resist change.

I discuss the umbrella construct of *organizational legacy* to capture these shared components. I define organizational legacy as the narrowing of strategic choice and capacity to change that occurs as a consequence of an organization's own successful history. I argue that, while prior research on resistance to organizational change has addressed individual components of organizational legacy, there is little actually addressing the holistic concept of legacy as a key factor in resisting organizational change. Moreover, few studies have addressed how legacy can be managed in a way that enables organizational change. My theoretical research question, thus, is **“what is organizational legacy in Canadian Professional Accounting Organizations?”** and my empirical question is **“how can legacy be managed to facilitate organizational change?”**

This study, which used the associations as the research field, observes the current and historical attempts to unify the Canadian accounting profession, specifically focusing on how the elements of history, identity, and cultural

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embeddedness result in strong organizational legacies. Increased external pressures, including slowing domestic population growth, global competition, and lack of differentiation, are forcing accounting associations in Canada to change in order to maintain viability, and eliminating institutional barriers between the associations is currently at the forefront of strategic planning for the accounting profession in Canada. By examining past unification attempts, the study achieves a thorough understanding of how powerful cultural norms can affect change efforts and why institutional entrepreneurs need to be strong change agents when faced with organizational legacy.

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Chapter 1 – Introduction

Organizational Legacy

The consensus in organizational change literature is that, over time, organizations become increasingly resistant to change. This observation occurs in several strands of organizational theory, often using different constructs or terminology. These different terms include the following:

1. *Structural inertia* (Hannan & Freeman, 1984), or the observation that organizations become less capable of change over time because of a variety of factors, including sunk costs, internal political dynamics and coalitions, precedents becoming normative standards, and the increased legitimacy that comes with age.
2. *Institutionalization* (Berger & Luckmann, 1966; Oliver, 1992; Selznick, 1949), or the observation that organizational phenomena become resistant to change over time because they internalize external standards or expectations of what an institution or organization should be. Oliver (1992) identifies a range of factors that contribute to the ossification of an organization because of institutional pressures. These include the institutionalization of prevailing norms and ideas; power dependencies of the organization with other stakeholders; taken-for-granted ways of seeing the world; and external political, functional, and social pressures.
3. *Path dependence* (Sydow, Schreyögg, & Koch, 2009), or the idea that strategic choices for an organization narrow over time. Path dependence is an attempt to explain how the set of decisions one faces for any given

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circumstance is limited by the decisions one has made in the past, even though past circumstances may no longer be relevant.

4. *Imprinting* (Stinchcombe, 1965; Marquis & Tilcsik, 2013), or the idea that the founder of an organization has a profound and crystallized influence in which his values, core assumptions, and worldviews become embedded and mythologized within the organization. Imprinting of an organization creates a path dependence or limited range of strategic choices based on the assumptions contained in the founder's core values.

I argue that these four constructs share a number of central and core components, each of which focuses on explaining the powerful roles of history, identity, and cultural embeddedness that reinforce the tendency of organizations to resist change. I introduce the umbrella construct of *organizational legacy* to capture these shared components of history, identity and cultural embeddedness. Feldman and Romanelli (2006) define organizational legacy as “the influence of entrepreneurs’ organizational backgrounds” (p. 208). Drawing from this definition, I consider organizational legacy as the narrowing of strategic choice and the capacity to change that occurs in organizations as a consequence of the organization’s own successful history. Specifically, organizational legacy results from three factors: history, identity, and cultural embeddedness. I argue that while prior research on resistance to organizational change has addressed individual components of organizational legacy, few studies have actually addressed the holistic concept of legacy as a key factor in resisting organizational change in successful organizations and what has to happen in order to alter perceived legacy

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and move the organization forward. Moreover, few studies have addressed how legacy can be managed in order to successfully complete transformational organizational change. My theoretical research question, thus, is **“what is organizational legacy in Canadian Professional Accounting Organizations?”**, and my empirical question is **“how can it be managed to facilitate organizational change?”**

Researcher Perspective

In approaching this research, it is important that I am forthright in presenting my perspective and key source of interest in the study. Given my previous role in one of the organizations involved, I was ideally suited to gain access to the needed data. As a participant, I understood the struggles of those involved when attempting to shift legacy. However, also given my role, I am at greater risk of bias in my observations and thus have taken extra care to document all findings, check assumptions and perceptions throughout the data collection and analysis processes. I did this by calling on colleagues for their interpretations of the research collected as well as having an independent research assistant transcribe the data. Since receiving my certified management accountant (CMA) designation in 1999, I have been actively involved in the CMA organization, with a career that has spanned activities from marking national evaluations to moderating/teaching programs leading to the designation. In 2006, I took on the role of vice president, Accreditation, for Certified Management Accountants Alberta (CMAA), and was appointed as the president and chief executive officer

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(CEO) in 2010. Most would consider me to be one of the proudest CMAs in the industry, as my license plate (Figure 1) attests to.

Figure 1 – CMA4EVR Image



Given my level of pride and how closely I identified with the designation, it has bothered me throughout my career to hear people question my choice to take the CMA, often hearing, “oh, I guess you couldn’t get into the chartered accountant (CA) program.” There was a distinct status difference between the designations, an animosity borne of arrogance. Due to this, I was one of the opponents to a proposed unification in 2004 between the CA and CMA, for reasons that were emotional, not based on fact or rationale.

At the onset there were valid reasons for having different accounting designations to meet the varied needs of the Canadian public. CA became a designation in 1902, specializing in external services such as tax and audit. The certified general accountant (CGA) designation was formed in 1913, focusing on

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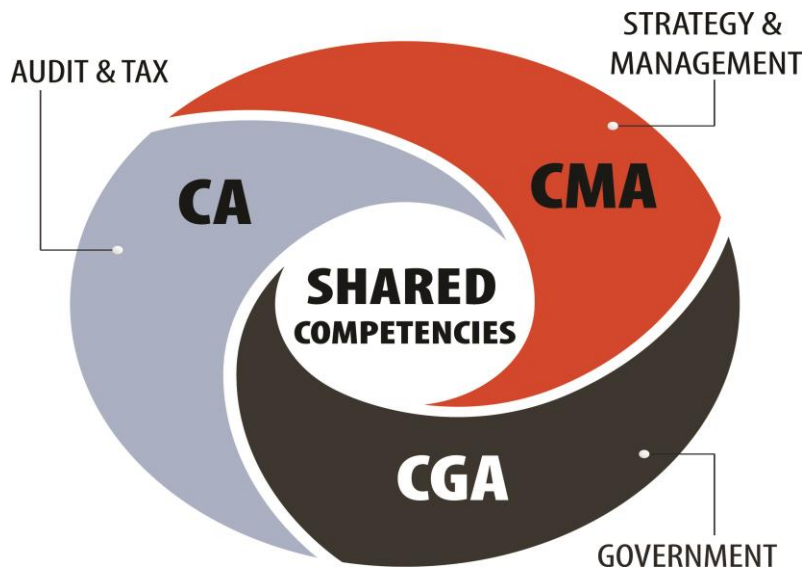
training in-house accountants for large organizations, such as railroads and government services (Richardson, 1993). The CMA designation was formed in 1939, under the registered industrial accountant (RIA) designation, to represent members working within organizations and focusing on management and strategy (Allan, 1982; Richardson & Jones, 2007).

However, the differentiations have now blurred to the point of encroaching competitive space, making unification a strategic option. As CEO of CMAA, I was tasked with participating in unification discussions at both the national- and provincial-leadership levels. At the national level, this meant working with counterparts across the country in developing the concept of unification into one that all leaders could support. At the provincial level, it meant not only working with my provincial counterparts, but also achieving a positive vote for unification in Alberta among my membership. This provided an excellent opportunity to observe firsthand the institutional conformity and resistance to change in highly institutionalized organizations. Through rounds and rounds of negotiations, it became clear to me that even at the leadership table, we had to get through our own perceptions of inequality before we could attempt to go to the membership at large. I understood their challenges with this viscerally and realized that we needed more objective information on the direct similarities and differences between the groups to allow for richer and less emotionally charged, logical discussions. Once I began researching the educational and regulatory frameworks of the three accounting designations in Canada (CA, CMA, and CGA), it quickly became evident that the designations were overlapping in what

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they were producing. Figure 2 offers an illustration of the product and service overlap. The large area in the center of the diagram represents areas of overlapping coverage in the technical and enabling competencies that members with all designations possess. The areas not overlapping represent differences based on education, work experience, and field of practice. The designations share approximately 80 per cent of the same coverage. This was in stark contrast to what we had been told by association leadership throughout the history of our organizations as we worked to strengthen our individual brands. Even with this knowledge at the leadership level, we struggled in the early days to build a collaborative, communicative, and trusting working relationship. This led me to question what happens for those members who do not have this level of information: What are they basing their opinions on? What is influencing their decisions, if not fact?

Figure 2 – Outline of Competency Alignment



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Over time, the three associations had created a siloed approach where each developed its own cultural norms and expectations. As a result of strong branding initiatives, the three designations also developed a high degree of suspicion—if not disdain—for one another. Each of the organizations created their own legacy that showed history of development, success, growth in identity embraced by members and belief that success and cultural values were the reason for ongoing success (Zukin & DiMaggio, 1990). Due to this previous attempts to merge faced insurmountable odds, with attempts being abandoned at the concept phase due to strong levels of resistance. As part of the leadership team, I was interested in understanding what was underpinning the resistance from stakeholders. Gaining this knowledge would allow the leaders of the current unification attempt to incorporate strategies for overcoming resistance.

In order to achieve this level of understanding, I analyzed past attempts to learn where the inappropriate strategies had been attempted. I wanted to understand the importance of strategies in producing transformational change in organizations that had strong legacy as a result of history, identity, and cultural embeddedness. I felt strongly that if these strategies could be developed and implemented correctly, they could successfully move opinion from resistance to acceptance. While I found an abundance of literature outlining the political and material aspects of institutional theory, it did not resonate with the situation that I was trying to research. I needed to delve into the cultural and symbolic overtones that can be used to explain organizational legacy.

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In this dissertation, I argue for the critical but unexplored role that history plays in making an organization resistant to change. The key argument is that over long periods of time, organizations engage in practices, routines, and activities that become so ritualized and routine that they are unquestioned and taken for granted. As Berger and Luckmann (1966) argue, this is the process of institutionalization, where habitual practices come to be perceived as more concrete and immutable than they actually are. They become objectified and reified.

It would seem that this process is more acute in organizations that have a long history of success. Because of past success, organizational participants are less likely to question or challenge taken-for-granted practices that have contributed to perceived success and have been further used for ongoing success. I use the term organizational legacy to study these taken-for-granted processes and how they contribute to ongoing success of organizational legacy. This concept can help us understand institutionalized resistance to change that occurs in organizations over time as a result of their past success. My review of the literature in institutional theory identifies three key elements of organizational legacy: history, identity, and cultural embeddedness.

My empirical study of successful change in unifying three highly institutionalized professional organizations in the accounting industry identifies a key insight into how organizational legacy can be successfully overcome in order to facilitate change. Change agents, whom I term “institutional entrepreneurs,” effect change by successfully demonstrating to organizational participants that the

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elements of organizational legacy that they assumed were objective and immutable are actually subjective and capable of change. My results demonstrate that this change in perception is achieved largely through rhetorical strategies that deconstruct organizational history, identity, and embeddedness in culture.

Organization of Thesis

Chapter 2 considers three main areas of literature in an attempt to understand how elements of history, identity, and cultural embeddedness contribute to and perpetuate organizational legacy. The research is broken down into three main areas. First, it reviews the unique nature of professional associations and the challenges they face when attempting to continue to add value in an evolving industry. Particular attention is paid to outlining the drivers for mergers of nonprofit associations and the stakeholder-member relationship. From there, the review outlines the elements that affect organizational legacy and subsequent evolution. Starting with how history and time help entrench patterns of decision making, the research then discusses the subtle differences between individual and group identity and how those differences affect change resistance to transformational change. Directly related to identity and history, cultural embeddedness in long-standing organizations is examined to gain an understanding of how it interplays with strong organizational legacy.

I then move to review rhetorical mechanisms and how they can be used to address the organizational legacy trifecta of history, identity, and cultural embeddedness and achieve transformational change when faced with strong resistance. In supporting how change might take place using insights of

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organizational legacy, I review strategies for communication, collaboration, and leadership for effective implementation of transformational change initiatives through persuasive language and symbolism. At this point, key propositions are constructed using ideas from the literature.

Chapter 3 outlines the case-study methodology chosen for the research. The chapter addresses advantages and criticisms of using this methodology. It outlines the process for data collection, criteria for interview participants, and ethical considerations and sources of potential researcher bias in performing the research. The data-analysis processes, including data coding and making connections between concepts, are explained in depth. This section concludes with a discussion of the limitations of the study and the risk-mitigation processes put in place to address them appropriately.

Chapter 4 builds the empirical context for the case under study, geared to give the reader a more in-depth understanding of the history of the individual associations and previous attempts at unifying the profession in Canada. The chapter begins outlining the changing landscape in the accounting environment in Canada. Pressures for unification are identified and discussed as part of laying out the historical facts followed by a summary of the struggles the profession weathered through multiple unsuccessful attempts of unification. The chapter concludes with an interpretation of past unsuccessful unifications in the Canadian accounting profession to provide an historical context for the current attempt at unification.

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Chapter 5 aligns the research propositions and subsequent participant responses into three main elements of exploring legacy i.e., history, identity, and cultural embeddedness and how this appeared to impact strategic choices within the profession. I learn first that history and specifically time are key in understanding how/why an organization resists change, despite changing environmental conditions. Secondly, the idea that identity, whether individual, social, or both, will impact any attempt at transformational change is further developed in the context of the case analysis presented. Following this, the concept of cultural embeddedness as an obstacle to change is further developed as a key idea in the research performed. Particular attention is paid to understanding how cultural embeddedness appears to perpetuate the status quo with respect to the organization symbols, cultural values, and emotional experience of the brand.

Chapter 6 synthesizes the findings through the theoretical construct of organizational legacy for the Canadian Accounting Professional Organizations under study. This construct is based on thematic findings drawing from legacy elements of history, identity, and cultural embeddedness. The mechanisms of rhetorical history, persuasive language, and symbolism are outlined as ways for understanding the organizational legacies under study. The chapter concludes by outlining how aspects of leadership, communication, and collaboration in addition to rhetoric used by change agents can achieve measured evolution with stakeholders.

Finally, Chapter 7 discusses contributions of this research to both academic and business communities. Limitations of the research and risk-

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mitigation strategies are identified. Possible directions for future research are identified for within the accounting profession as well as the business community at large. The chapter concludes with some final reflections on the experience from the researcher's perspective.

Chapter 2 – Literature Review

In order to answer the research question posed “**what is organizational legacy in Canadian Professional Accounting Organizations and how can legacy be managed to facilitate organizational change?**”—I review and present the literature according to key elements of the organizational legacy construct, i.e., history, identity and cultural embeddedness. I then develop propositions as I work through the literature. Ideas from the review are then used to develop the data collection approach with specific questions to explore the propositions.

Professional Associations

To begin, I need a detailed understanding of the professional organizations under study. I review recent historical events as well as current pressures all contributing to the need for change. By *member-driven*, I mean an association in which the members ultimately control the organization through their ability to vote on major change initiatives. The ability of individual members to control major change creates an atmosphere very different from traditional for-profit organizations, where decision-making authority is typically concentrated in the jurisdiction of top management teams, the board of directors, and shareholders.

The reasons for merging professional associations are varied, including competition over scarce resources (Cooper, Greenwood, Hinings, & Brown, 1998; Thompson, 2009), reduced response times to changing global standards (Covaleski, Dirsmith, & Rittenberg, 2003; Lee, 2010; Porter, 2005), and cultures becoming globalized as the field amalgamates (Schultz & Hinings, 2011). One challenge is knowledge colonization (Suddaby & Greenwood, 2001), where knowledge is commodified, and specific actors at the industry level are accorded

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extra legitimacy for being the best at delivering this knowledge, while others lose legitimacy from not being able to compete through size and scale. The commodification of knowledge thus increases both inter- and intra-professional competition.

The recent increase in offshore activities from countries such as India and China illustrates the concept of knowledge commodification and colonization. Nicholson, Jones, and Espenlaub (2006) outline that while some accounting practices require a certain level of in-depth knowledge of the organization, transactional accounting can be broken down into routines and procedures, allowing them to be outsourced. Through massive commodification of lower-level transactional accounting tasks, Indian businesses have been able to infiltrate global markets traditionally served by domestic suppliers. This will in turn commodify the entire value chain (Coase, 1937), outlining the rules for operating in this field and setting up barriers for new entrants (Williamson, 1985).

As Olsen (1982) outlines, the potential advantages of association membership are as follows:

- (1) Association membership broadens one's sphere of interests and concerns, so that public affairs and political issues become more salient to the individual.
- (2) It brings one into contact with many diverse people, and the resulting social relationships draw the individual into a wide range of new activities, including politics.
- (3) It gives one training and experience in social interaction and leadership skills that are valuable in the political

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sphere. (4) It provides one with multiple channels through which he or she can act to exert influence on politicians and the political system. (p. 32)

The accounting designations in Canada are nonprofit organizations, which, according to Drucker (2009) “exists to bring about a change in individuals and in society” (p. 3). Members are given networking opportunities, professional development, and political advocacy (Thompson, 2009). However, members do not receive tangible assets, making participation a difficult concept for the organization to enact. Wilson and Orum (1976) posit that if an association has gained enough legitimacy, the members will start to not only relate to the association, but also identify themselves through its actions, feel pride in being a member, and abdicate power to the organization as their trust grows. A member is “willing to let the group serve as a source of identification and direction for his own beliefs and behaviors” (p. 194). Widespread participation in decision making is imperative if an organization wants a committed membership and future access to needed resources (Knoke, 1986). Grossman and Rangan (2001) define the unique and challenging issues of multiparty nonprofit unifications as

facing a seemingly never-ending challenge to reconcile internal issues around power, responsibility, and accountability. As a result, critical management decisions often take inordinate amounts of time, energy and resources. This reality contributes to the commonly held perception, both inside and outside the sector, that multi-site non-profits are less efficient and effective than organizations in the for-profit sector (p. 321).

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Merging nonprofit organizations is a strategic proposition (Norris-Tirrell, 2001). Nonprofits exist to address the needs of sections of the public; however, in many cases, there are too many players not working together for the good of their target audience and minimizing available resources (Miller, 2002).

This growing number of organizations escalates competition for clients, funding, and volunteer time, leading some experts to argue that there are too many nonprofit agencies trying to serve similar constituencies and draw from the same funding sources (Norris-Tirrell, 2001, p. 312).

Mergers produce *scale and scope* (Suddaby & Greenwood, 2001).

Achieving scale is imperative for organizations for a multitude of reasons. Scale and scope can increase efficiency in a shrinking customer or resource base (Devine & Reshef, 1998; Walsh, McGregor-Lowndes, & Newton, 2008), help to reduce competition (Benton & Austin, 2010), enhance an organization's reputation within a field (Aula & Tienari, 2011), or help an organization respond to legislative pressures (Golensky & DeRuiter, 1999).

Norris-Tirrell (2001) identifies the key internal and external forces that influence a merger decision and how they are either negative or positive depending on the audience, outlined in Table 1. These are important factors in the early stages of a merger, giving an indication of the resistance that could be encountered in implementing the required changes. If the change is seen as offering growth potential, furthering the organizations' missions, or increasing the range of services, it could be seen as positive and engaging. However, if a merger is considered as a last resort to save the business, leads to a loss of identity, or

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brings with it a fear of job loss, it could be met with internal resistance. From an external standpoint, while changes in the industry due to population, the economy, or technological advances represent proactive reasoning for potential mergers, pushing forward based on perceived duplication of services brings with it a negative connotation that could face resistance. Understanding the reasoning for a proposed merger as proactive or reactive is imperative when building strategies for having the changes accepted by stakeholders.

Table 1 – Internal and External Drivers of Merger

Internal Drivers	Proactive/Positive	Reactive/Negative
Strategic Culture	Views option as opportunity for growth and new potential	Waits till action is required Considers merger only at the point of individual dissolution
	Mechanism to further mission of agency	Loss of autonomy and identity
	Increase range of services and economies of scale	Fear of unknown coupled with fear of job loss and status
External Drivers	Proactive/Positive	Reactive/Negative
	Dynamism of environment	Perceptions of stakeholders
	Changes in target population	Perceived duplication of services
	Trends in a given policy area	
	Technological advancement	
	Increasing competition for resources	

Adapted from “Organization Termination or Evolution: Mergers in the Nonprofit Sector” by D. Norris-Tirrell, 2001, *International Journal of Public Administration*, 24(3), 311–322. Copyright 2001 by D. Norris-Tirrell.

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Trying to understand why mergers succeed or fail is a popular subject of institutional theory research (Kitching, 2000; Vaara, 2002). Nonprofit mergers are based on expanding reach or utilizing funds more effectively (Haas-Wilson & Vita, 2011). Campbell (2008) identifies the importance of nonprofit organizations having a thorough understanding of inter-organizational restructuring and how it applies to their environment, outlined in Table 2. Two elements, process structure and process characteristics, must be considered in the proper context when implementing multiparty nonprofit mergers. Process structure outlines the basic elements for organizations to complete before the merger. The characteristics of the process, however, deal with intangible elements required for the merger to be successful, namely, the building of trust on both sides and effective communication between all stakeholders.

Table 2 - Elements of Nonprofit Mergers

Process structure (i.e., what core elements should organizations use in their decisions to restructure)	<ul style="list-style-type: none">• Identification of a compatible partner• Development of a restructuring committee• Due diligence review of each party to ensure fit• Development of restructuring agreement and vote
Characteristics of the process	<ul style="list-style-type: none">• Communication• Mutual trust

Adapted from “Getting to Yes...or No” by D. A. Campbell, 2008, *Non-profit Management and Leadership*, 19(2), 221–242. Copyright 2008 by D. A. Campbell.

Basinger and Peterson (2008) outline the trade-offs between actively including all stakeholders in a decision-making model compared to restricting high-level decisions within a secluded group before going out to membership. The latter creates an interesting paradigm in a multiparty merger, which can be vetoed

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by members who feel that they were neglected at the consultative stage. Having outlined the elements in the internal and external environments of member-driven professional associations that make mergers a strategic choice for growth and maintaining relevance, the literature review now delves into analyzing legacy elements (i.e., history, identity, and cultural embeddedness) described above. I now move on to discuss the elements within the context of merging professional organizations.

Legacy Elements Impacting Organizational Evolution

History – Understanding the History Component of Organizational Legacy

The first element of organizational legacy I need to examine is the history of the organization. For the purposes of this research, I focus on organizational history as opposed to business history, as defined by Carroll (2002):

Business history has traditionally been concerned with the “objective” study of history; organizational history, which combines organizational theory, rhetoric, and historiography, is more concerned with the strategic appropriation of the past. Those who study “objective” history are concerned only with interpreting and presenting the past; those who study the strategic appropriation of the past, with how current circumstances influence the very presentation of the past. (p. 558)

In considering organizational history, I look at past experiences that have contributed to the development of organizational legacy. I am not using a perspective of history as objective fact—that is, the cumulative collective experience of an organization over time. I suggest, history is not the same thing as “the past.” History has the word “story” embedded in it. It is based not simply on

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facts but on the interpretation of those facts by stakeholders at different times. This makes the study of organizational history subjective, collective and often selective, interpretations of the past that can be changed. A successful and long-standing organization sometimes has to rewrite its understanding of collective history in an effort to change. This distinction between objective past (time) and subjective past (history) is critically important. It is this subjective past and stories used to understand it, tied to values, beliefs, and rituals over time, that establishes a strong legacy within successful organizations, making them more resistant to change. Suddaby, Foster, and Quinn-Trank (2010) suggest that history can be used to explain how organizations adjust to strategic change:

History has also been a useful explanatory variable for understanding strategic change. The differential learning arcs of firms, or “absorptive capacity” is based on the notion that past experiences can enhance a firms’ [*sic*] ability to learn in the present (Cohen & Levinthal, 1990). Others have observed that the past can make firms rigid. That is, a stubborn loyalty to one’s past history of success can make core competencies become core rigidities, the so-called “Icarus Paradox” (Miller, 1992, p. 148).

History can make organizations path dependent, using past success to guide future actions (Miller, 1992). Highly institutionalized organizations typically have legacies that are difficult to infiltrate (Zucker, 1977). These legacies do not build overnight; they evolve over time. Barney (1990, 1991) suggests that an organization’s history, if developed strategically, can offer a sustained competitive advantage due to how it allows organizations unique

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experiences, stories to become entrenched and different to be copied. Not all research agrees with this. Some, in fact, suggests that the longer the history, the more cemented an organization's structure and culture become, creating a competitive disadvantage (Foster, Suddaby, Minkus, & Wiebe, 2011) where the organization is unable to react effectively to a changing environment (Hannan & Freeman, 1989). This overreliance on past success results in an inappropriate decision-making process, where the past is more heavily weighted in decision making than changing environmental factors (Oliver, 1996) and strengths of the past become obstacles to success in the future (Miller, 1992). To challenge the status quo and convey the importance of looking beyond historical legacy is critical for ongoing success. The next section discusses how this might take place in a highly institutionalized organization through change agents referred to as the institutional entrepreneurs.

Institutional Theory and the Role of Institutional Entrepreneurs

Institutional theory has been used successfully to explain how and why organizations react in response to pressures from their sociocultural environment (Greenwood, Suddaby, & Hinings, 2002). Scott (2004) suggests that institutional theory has contributed to open systems theory in a complementary manner by drawing further attention to the embellishment of technical and material resources to include "political and relational interdependencies" and "symbolic and cultural features" (p. 24). A core tenet of institutional theory is the observation that the affects of society are not clearly included in traditional research (Friedland & Alford, 1991) giving an incomplete picture of the causes of intraorganizational and field-level change (Cooper et al., 1998). The organizational field is defined as

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“a community of organizations that partakes of a common meaning system and whose participants interact more frequently and fatefully with one another than with actors outside the field” (Scott, 1991, p. 56).

There are four key constructs in institutional accounts of change. First is the *institution* itself. Hoffman (1999) defines an institution as “rules, norms, and beliefs that describe reality for the organization, explaining what is and is not, what can be acted upon and what cannot” (p. 351). By this very definition, institutions are highly resistant to change. Second is isomorphism (DiMaggio & Powell, 1983; Meyer & Rowan, 1977). *Isomorphism* refers to the increasing structural similarity of organizations that share a common organizational field (DiMaggio & Powell, 1983). Meyer and Rowan (1977) view isomorphism as the process by which organizations adopt rational myths as they seek to create the appearance of legitimacy. This type of influence and power causes rules to become embedded over time, making the status quo extremely difficult to change. Actors rely on past successes instead of critically analyzing the environment when making strategic decisions. When organizations are starting, this legitimacy and copycatting (Richardson, 1987) allows new entrants market access and legitimacy, and if change were to occur, it would be change toward conformity. In order to successfully entrench change in these circumstances, the institutional entrepreneur must develop strategies to deal with varied stakeholder groups (Fligstein, 1997) and achieve agreement with the proposed changes (Garud, Hardy, and Maguire, 2007).

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The third construct to institutional change is the concept of *embedded agency*, which argues that isomorphic change is the only permissible change because organizations are so culturally embedded in their organizational fields that they cannot even conceive of the possibility of change (Battilana, Leca, & Boxenbaum, 2009). Finally, there is the notion of the *institutional entrepreneur*, which is an actor (i.e., either an individual or an organization) that, because of its unique position in the field and ability to defy institutional pressures, can effect nonisomorphic change (DiMaggio, 1988; Greenwood & Suddaby, 2006). Garud et al. (2007) believe that in order to understand the true impact of an institutional entrepreneur on successfully implementing change, each of the four elements needs to be analyzed on its own, as they are counterintuitive.

These rules and beliefs in long-standing organizations can become cemented into the cultural fiber over time, making any change complicated as individuals fall back to their original structure. Institutions provide “stable designs for chronically repeated activity sequences, deviations from which are counteracted by sanctions or are costly in some manner” (Jepperson, 1991, p. 145). The distinction between a transactional change and a transformational one (i.e. changes that are in keeping with the existing structure as opposed to changes that impact evolution of an entire field) cannot be overemphasized, as it is through studying these activity sequences that I understand why organizations have difficulty in making changes to their structure, that is, their “architectural innovation” (Henderson & Clark, 1990, p. 13). Many organizations will accept changes if they are interpreted as building on already established core

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competences (Abernathy & Clark, 1985; Tushman & Anderson, 1986) but do not accept transformational change that threatens the underlying structure of the organization (Cooper & Schendel, 1976; Daft, 1982). While this rigorous upholding of standards offers solace to decision makers in their day-to-day business, it also impinges on the organization's ability to move quickly or take advantage of emerging opportunities in markets. The longer these norms and beliefs are entrenched in an organization, the more legitimate they become in the eyes of the actors performing them and the less appealing it becomes to veer from the norm (Garud et al., 2007; Meyer & Rowan, 1977).

Miller (1992) adopts a similar view of history as a constraining influence, noting that an organization's past success can often imperil an organization by encouraging stubborn efforts to recreate its previous success. One interpretation of Stinchcombe's focus on history as a firm resource thus is to see history as a source of inertia. (Suddaby et al., 2010, p. 150)

Proposition 1A: A long-standing history of success increases the likelihood that organizational participants will objectify the organization's past, rendering it highly resistant to change.

Proposition 1B: In order to effect change, an institutional entrepreneur must deconstruct key elements of organizational history and demonstrate their subjective nature in order to make them amenable to change.

What effect does an exogenous shock have on organizational legacy?

Garud, Jain, and Kumaraswamy (2002) recommend creating bridges into a

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changed environment, repurposing the historical underpinnings of the individual organizations and using the creativity and influence that institutional entrepreneurs possess to implement new systems. Gioia, Thomas, Clark, and Chittipeddi (1994) echo this view, pointing out that institutional entrepreneurs “bridge between the familiar and the strange” (p. 365).

IEs, whether organizations or individuals, are agents who initiate, and actively participate in the implementation of, changes that diverge from existing institutions, independent of whether the initial intent was to change the institutional environment and whether the changes were successfully implemented. (Battilana et al., 2009, p. 72)

In order for actors to be considered as true institutional entrepreneurs, it is not enough for them to create the need for change. That need has to evolve to implementable changes to the organizational processes and culture, evolving the legacy of the organization, its related structure and presenting the new future. This can be a potential deal-breaker if the field in which the change is being suggested is highly isomorphic (Seo & Creed, 2002), where the stakes of making transformational change have both individual and organizational repercussions from multiple stakeholder groups.

The Issue of Embedded Agency

Looking for subtle opportunities within existing organizations or thinking completely out of the box into new and emerging markets is not enough when dealing with existing practices and policies, where embedded agency exists. The move from a history-based decision-making approach to one that effectively reacts to change in the internal- and external-operating environments can become

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complicated when the issue of self-serving interests or agency is introduced. This agency, in fact, can change the very structure of an organization:

In a great variety of times and places, structures are in fact dual: how historical agents' thoughts, motives, and intentions are constituted by the cultures and social institutions into which they are born, how these cultures and institutions are reproduced by the structurally shaped and constrained actions of those agents, but also how, in certain circumstances, the agents can (or are forced to) improvise or innovate in structurally shaped ways that significantly reconfigure the very structures that constituted them. (Sewell, 1992, p. 5)

There are many examples of how the wants and needs of an individual actor can change the entire field. First Nations leaders changed the basis on which blankets were distributed in a tribe from the practical—as a tool for keeping warm—to the symbolic—as a personal gift—thereby indicating the status of both the individual and the leader (Boas, 1966), and multibillion-dollar organizations such as Enron and Worldcom overstated revenue through negligent accounting processes and became the instruments of their own demise (Arnold & de Lange, 2004): individual agents can use their influence to mould the behaviours of the collective.

Embedded agency, where actors impede the change process by attempting to maintain the status quo even when faced with changing conditions, can hinder an organization's attempts to evolve.

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Once disparate organizations in the same line of business are structured into an actual field (as we shall argue, by competition, the state, or the professions), powerful forces emerge that lead them to become more similar to one another. Organizations may change their goals or develop new practices, and new organizations enter the field. But, in the long run, organizational actors making rational decisions construct around themselves an environment that constrains their ability to change further in later years. (DiMaggio & Powell, 1983, p. 148)

Institutional Defenders – Gatekeepers of Status Quo

The phenomenon of embedded agency has been studied alongside the complementing force of institutional defenders (DiMaggio, 1988). Institutional defenders are those actors that protect the status quo, for reasons that include personal investment, fear of change, or a firm belief that changes will negatively affect the structural fabric of the organization. These defenders believe that they are in fact protecting a cherished sense of organizational legacy, rooted in the organization's history and defined as those socially embedded cultural assumptions of status that makes groups resistant to change. This, combined with a desire to protect their future is connected to professional identity, creating interesting dynamics when institutional defenders are confronted by proponents of change. Results are dependent on the positioning and power of each actor and on their skills as an institutional entrepreneur or defender; these skills lie primarily in germinating an original idea and building support among all required stakeholders.

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The community group that successfully fights against urban rezoning in residential areas, arguing that it will destroy the local culture, is an example of a successful institutional defender. The less-successful institutional defender is the family-owned company that will not upgrade processes, leading the organization into ruin. The position was upheld; the results were not necessarily optimal. Institutional defenders, as defined by DiMaggio (1988), are those actors in an organization or field who rely on past successes to make future decisions, notwithstanding changes occurring in the external environment that indicate the need for evolution. This atmosphere leads to a highly charged political environment, where actors establish camps (DiMaggio, 1988) and try to either legitimize themselves or delegitimize opposing parties (Suddaby & Greenwood, 2005).

When a once-useful way of thinking becomes ineffective, or even counterproductive, its continued application can get people “stuck” (Smith & Berg, 1987). In fact, continued application can exacerbate the problem and make it harder for people to extricate themselves. As evidenced by the extensive research on escalation to a decision (e.g., Staw, 1981), a person can become trapped by a logic and end up doing more of the same actions without producing the desired result. (Ford & Ford, 1994, p. 759)

The literature indicates that organizations become culturally embedded over time. That is, they engage in routine practices that become ritualized and habitualized. Participants engage in practices without questioning why they are done but understanding that they have always been done. Cultural embeddedness,

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thus, is a key source of resistance to change and is a core element of organizational legacy.

Identity – Understanding the Individual and Organizational Elements

To be successful, stakeholders need to identify with the changes proposed from both an individual and organizational perspective. This leads to the next element that can contribute to organizational legacy: the concept of identity. Why do individuals identify with a group? Literature outlines various reasons. It could be to fulfill the need of belonging to something that is seen as offering prestige (Ashforth & Mael, 1989), to offer certainty in uncertain times (Hogg & Terry, 2000), or to differentiate themselves from those outside of the group (Brewer & Pickett, 1999; Fiol, 2002).

In social identities, people categorize themselves as similar to some, labelled the in-group, and different from others, the out-group. When individuals take on a group-based identity, there is a uniformity of perception and action among group members (Oakes, Haslam, and Turner 1994). (Stets, 2006, p. 89.)

When looking at highly institutionalized organizational fields and the legacy that is attached to the building of tight-knit cultures, ones in which people strongly identify with the group-based identity, the concept of social identity is one which can be easily applied:

An organization's image is directly related to the level of collective self-esteem derivable from organizational membership (Crocker & Luhtanen, 1990; Pierce, Gardner, Cummings, & Dunham, 1989). Individuals' self-concepts and personal identities are formed and modified in part by how

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they believe others view the organization for which they work. (Dutton & Dukerich, 1991, p. 548)

Understanding how the social collective is formed offers valuable insights on bringing disparate groups together. “Even as early as 1957, Selznick suggested that an organization’s distinctive competence was closely aligned with members’ collective sense of self-definition” (Nag, Corley, & Gioia, 2007, p. 824).

Both interpersonal and collective identities are social extensions of the self but differ in whether the social connections are personalized bonds of attachment or impersonal bonds derived from common identification with some symbolic group or social category. (Brewer & Gardner, 1996, p. 83)

Master of Business Administration (MBA) programs can illustrate this point. While students are actively involved in the program, they build interpersonal bonds with each other and their professors, allowing them to identify with the collective group. However, once they have graduated they identify with the larger group, MBA alumni, through their school. They have never met each other, but upon finding out that they share this experience, they can identify with each other. Members of an organization develop the organizational identity by ensuring that it meets their needs (Albert & Whetten, 1985). A slight against the organization is a slight on the individual’s identity (Alvesson, 1990). A perceived deterioration in the identity of the group would lead to action on the part of the individuals (Ashforth & Mael, 1989; Cheney, 1983; Dutton & Dukerich, 1991).

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This can also be seen at the professional level. A level of belonging comes from being from the same group and having been through the same experiences. Upon entry into a profession, individuals relate to their cohort, the educational experiences shared, which is a narrow focus. In order to move to a social identity, one's individual identity has to shift to the collective as time and experience impact their career progression (Turner, Hogg, Oakes, Reicher, & Wetherall, 1987). It becomes a situation where individuals will relate to a common identity (Brewer & Gardner, 1996) as opposed to specific relationships with individuals (Prentice, Miller, & Lightdale, 1994).

Social identity in the professional landscape has less to do with personal attraction than with social attraction (Hogg 1992, 1993; Hogg & Hardie, 1991). Instead of joining a group for personal reasons, whereby personal attraction becomes a pertinent factor in choosing where to commit time, when choosing a professional affiliation, individuals choose groups that will give them the most benefit in their career over time. They affiliate with the group because it meets their immediate needs; however, they have not built the individual pride and identity with the profession (Brown, Collins, & Schmidt, 1998). This comes later, when individuals attach their self-esteem to the group (Crocker & Luhtanen, 1990).

Brewer (1991) outlines that two conditions need to be met in order for a group to maintain high levels of identity:

1. groups need to satisfy the needs of affiliation and belonging at the individual level, and

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2. the group must offer a certain level of exclusivity to its members in order for the group to be seen as attractive, as wide-spread inclusion takes away from the prestige of the group overall.

By this very definition, moving from three different accounting designations into one creates issues with the levels of group identity and subsequent self-esteem of its members. This in turn leads to resistance to change, as any change that is more inclusive is seen to be diluting the power of the individual groups. If this is the case, how does an institutional entrepreneur develop strategies to bring these groups together? Fiol, Pratt, and O'Connor (2009) suggest "structural integration to promote self-categorization of the subgroups as on the same team" (p. 39). Within isomorphic organizations, members are ignorant as to the inner workings of other organizations, creating friction as groups develop "us and them" prejudices and shut down the integration at inception (Cook, 1984; Stephan & Stephan, 1984). "Identity has often been depicted as a relatively enduring organizational feature that impedes strategic change, mainly because members are viewed as avoiding learning to preserve existing conceptions of themselves and their organizations (Brown & Starkey, 2000)" (Nag et al., 2007, p. 824).

It would seem that education on the various groups that are trying to integrate and networking events for getting to know and respect each other could result in a more inclusive group that identifies with each other and becomes more cohesive. This is not always the case. In fact, bringing together competing groups could lead to a deeper entrenching of legacy and animosity (Desivilya, 1998;

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Worchel, 1986). Maguire and Phillips (2008) found that by not fully explaining the role of the new organization, its mission, vision, key values, at the beginning of the process, individuals do not relate to the new regime, instead steadfastly identifying with the premerged group. The longer the individual organizations have been in existence, the more difficult the shift to identifying with a new entity (Clark, Gioia, Ketchen, & Thomas, 2010; Fiol, 2002):

Over time, such a strong identity, continually reinforced through stable identifications, can become a liability. Environmental conditions may dictate that the identity itself must change. (Fiol, 2002, p. 655)

The approach used to institute the required changes can also affect its success. The longer individuals have worked for an organization, the more their identity will be entrenched (Van Knippenberg & van Leeuwen, 2001). This relates to the concept of identity endurance as outlined by Anteby and Molnar (2012). Therefore, successful change will incorporate elements of the individual organizations in the process. This supports the concept of *measured evolution*, the process of allowing individuals to identify with the new organization as it evolves. Clark et al. (2010) define this as transitional identity:

Our findings indicate that a transitional identity can facilitate the organizational identity change process in the context of a major interorganizational change, such as a merger. Understanding the dissolution of two existing identities and the subsequent emergence of a new, shared identity appeared to be critical to understanding the process that we studied. In the face of potentially paralyzing fears, the construction

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of a transitional identity provides a necessary sense of stability in a precarious and ambiguous context. (p. 428)

This can pose a potential issue when the views of the merging parties vary substantially (Clark et al., 2010). While there has been identity research in institutional theory, there is little that outlines how two separate entities move to a new organizational identity (Clark et al., 2010). My research takes the concept one step further, outlining the issues using the example of merging three established, competitive organizations into one body representing the entire accounting profession in Canada. How does an organization effectively implement “deidentification”? (Fiol, 2002, p. 660) Due to the social uncertainty that comes from this process, individuals tend to personalize the organization’s motives (Fiol, 2002). While leaders attempt to deal with uncertainty, it is often met with defensive behaviour where people feel that their identities are being threatened and further entrench their positions (Kramer & Wei, 1999). In this case, I see a need to integrate professional identities which may require a strategy to develop more in-depth socialization and tactics (Pratt, Rockmann, & Kaufmann, 2006; Van Maanen & Schein, 1979). Identity change does not occur in a vacuum—it is combined with other changes occurring in the organizational environment (Clark et al., 2010; Gioia & Thomas, 1996; Ravasi & Schultz, 2006). This situation requires more in-depth planning to preserve and build on individual and organizational identity.

Depending on the level of transformation required, the time it will take to sense-break long-taught norms and beliefs in order to instil new elements in the

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culture will vary. Institutional entrepreneurs need to understand in order to help individual members sense-make and accept the changes as part of their new professional identity (Pratt, 2000). Professional identities are hard to disassemble due to the sheer amount of learning and time invested in building the identity to begin with. Anteby and Molnar (2012) identify this process as “identity endurance” (p. 517), where, as a result of continued, repeated “identity work,” resistance increases (Alvesson & Willmott, 2002; Ashforth, Harrison, & Corley, 2008; Ibarra, 1999; Pratt et al., 2006; Snow & Anderson, 1987; Van Maanen, 1998).

In order to change a profession made up of members with a shared collective identity (Richardson & Kilfoyle, 2012), initiatives must occur from the bottom-up, rather than from the top-down, or the collective will impede any attempts that go against the social norms of the membership at large (Richardson & Jones, 2007; Thornton & Ocasio, 2008). “This bottom-up approach would take significantly longer to execute but it would mean that the change initiative was grounded in an informed and engaged membership” (Deszca, 2005, p. 8). These cultural elements within the institution require additional skill sets for the institutional entrepreneur (Battilana et al., 2009), who has to negotiate and achieve support from various stakeholder groups, bringing all audiences together toward a common goal (Levy & Scully, 2007). This is increasingly prevalent in federations, whether they are nonprofit or for-profit organizations:

Because federations must use persuasion, not authority, to make decisions the process can be fraught with paralysis and micromanagement. To work,

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federations must be led by volunteers and managers skilled in and committed to consensus building. (Mollenhauer, 2009, p. 8)

In mergers of nonprofit federations, where there are many stakeholders, the skills of building consensus are imperative to being successful; again, the top-down approach from leadership should be avoided. This becomes increasingly important when the change being proposed is transformational, potentially deinstitutionalizing the entire field. Kondra and Hurst (2009) outline the elements that are present when fields are on the verge of instituting transformational change:

Deinstitutionalization occurs when there is a lack of continued acceptance and understanding of a specific practice and a discontinuity preventing continuance of that practice (Oliver, 1992). Some practices evolve, erode and become de-legitimated due to larger social, functional or political contests internal and external to the organization (Oliver, 1992). Resulting culture can become increasingly contrary to member expectations thereby producing pressures for change. (p. 29)

The need to deinstitutionalize in order to make long-standing change has been researched extensively in the field of institutional theory (Greenwood et al., 2002; Oliver, 1992). In order for deinstitutionalization to occur, “taken for granted characteristics must be challenged” (Johnson, Smith, & Codling, 2000, p. 576).

Through our discussion of literature, it is clear that successful organizations can foster high levels of identity among their stakeholders. These identities, once ingrained, create increased resistance to change if that identity is

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somehow threatened. In order to implement change, the successful institutional entrepreneur needs to inject more understanding of the subjective nature of ideas that people attach to their current understanding of organizational legacy, separating history from the identity.

Proposition 2A: A long-standing history of success increases the likelihood that organizational participants will objectify organizational identity, rendering it highly resistant to change.

Proposition 2B: In order to effect change, an institutional entrepreneur must deconstruct key elements of organizational identity and demonstrate that ideas fundamental to identity are but subjective interpretations in an effort to make them more amenable to change.

Cultural Embeddedness - The Underpinning of Organizational Legacy

The role of culture in successful organizational evolution cannot be discounted. It may not be easy to challenge long-held beliefs and norms in order to implement new ideas and change. When redefining an institution, culture could be seen as a source of institutional elements that could be integrated with the new system (Schultz, 2011). Hinings (2011) points to an increasing interest in viewing beliefs and values differently than traditional work, whereby they are analyzed with a lens of how they “shape fields, organizations, and institutional work” (p. 1). If cultural evolution (Scott, 1995) can be effectively understood as an institutionalized methodology, whereby culture is transmitted, constructed, and maintained (Zucker, 1977), then institutionalization can be seen as a cultural

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issue, where individuals will react to expectations made clear to them through the transmission of cultural norms (Kondra & Hurst, 2009).

Organizations have different levels of culture, each with their own distinctions, that when housed together create a multilayered cultural effect (Scott, 1995). At the social level, this entails predetermined networks, job positions, and standardized roles that have been built within the profession. From these socialization methods, rules and routines emerge to protect the culture from deterioration. “Rules, policies and procedures become a reflection of structural artefacts in culture as much as buildings and logos are. Routines become habitual or patterned actions reflecting tacit levels of culture” (Kondra & Hurst, 2009, p. 13).

This can be illustrated in the historical operations of the three accounting designations in Canada. From the time a new accounting student enters the profession, she is bombarded with messages of pride in the designation, why it is the best of the three, why she should be proud to be part of this elite group. These rituals become embedded into the culture, growing pride as students become members, following them throughout their careers, and many times leading to a self-perpetuating loop (Mahoney, 2000) where members will only hire members from their own designation (Birnbaum, 1955; Lane, 1981; Lukes, 1975).

This rejuvenation of past experiences, adopted through generations, embeds the culture, making it increasingly difficult to adapt when faced with changes in the internal and external environments. An example would be the graduation itself: all accounting designations in Canada have large galas where

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graduates are praised, asked to recite codes of ethics and professionalism, and made to feel part not only of their cohort but also of the larger professional accounting associations' culture. Myerhoff (1977) established that having a common group of experiences culminating in public acclaim and acceptance further builds the sense of belonging to a specialized group and creates a protectionist stance against change to the collective. This type of imprinting, occurring at the beginning of the relationship, is more likely to be successful as the new entrants are still forming their individual and social identities (Marquis & Tilcsik, 2013). Carroll and Hannan, (2004) corroborate this hypothesis, positing that imprinting is only possible within a restricted pocket of time, usually when the bonds are beginning to form (Higgins, 2005; Johnson, 2007; McEvily, Jaffee, & Tortoriello, 2012).

Imprinting at inception allows the social group to build its identity.

However, if it is not followed up by reinforcement, the bonds to the past will not be as strong as they could be:

Stinchcombe's early insight into the importance of tradition, interests, and ideologies in maintaining imprints has been elaborated by theorists focused on inertia (Hannan & Freeman, 1977, 1984) and institutionalization (DiMaggio & Powell, 1983). Inertia, defined as "persistent organizational resistance to changing architecture" (Hannan & Freeman, 1984), is a powerful mechanism that maintains the initial structural features of an organization and implies that "changing a core

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feature exposes an organization to great risk of mortality” (Carroll & Hannan, 2004, p. 64). (Marquis & Tilcsik, 2013, p. 204)

With a plethora of options including artifacts, (Appadurai, 1986; Bechky, 2003) policies, and procedures (Feldman & Pentland, 2003; Selznick, 1957), organizations can use their culture to either further embed the history or attempt to make change (Anteby & Molnar, 2012):

Throughout history, rituals, symbols and visual images have been used, sometimes unofficially but quite often as a matter of policy in order to create new loyalties, obliterate old ones, mark out territories, reinforce ideas, and initiate new ways of doing things (Carroll, 2002, p. 557).

Understanding how important culture is within a highly institutionalized environment and how it affects organizational legacy will affect the strategies developed for socializing transformational change.

While this could be considered analysis at the organizational level, empirical research supports an interwoven or integrated approach. Schultz and Hinings (2011) posit that the world is changing and that “organizational cultures embody and challenge prevailing and new institutional logics. And similarly, institutional logics embody and challenge prevailing organizational cultures” (p. 3). Hatch and Zilber (2011) identify utilizing dynamics at various fields to bridge the gap between traditional institutional entrepreneurs and culture theorists, stating that “organizational identity may be used as a focal point because relatively speaking this is a mid-range level (e.g., between individuals and fields) and because theoretically, it has been usefully linked to culture” (p. 4). Cultural

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considerations help explain many change management phenomena.

“Consideration of how cultural norms are instilled and maintained through isomorphic processes provides potential answers to questions such as: why do individuals comply with cultural norms? How are they transmitted, reproduced and maintained?” (Kondra & Hurst, 2009, p. 3).

Oliver (1992) discusses the issues with deinstitutionalization within a culture, explaining that the resistance to change in spite of changing landscapes lends itself to a further illustration of the issue of agency that is embedded in institutionalization. In order to understand this agency, this resistance to change in response to pressures and the establishment and maintenance of cultural norms such as those found in defence of legacy, the concepts of institutionalization, and culture must be viewed as co-dependents (Batelaan, 1993).

The challenge then becomes how actors, whether individuals with attributes of influence or organizational structures that have power, can actually force change? Is it possible for embedded agents who have been entrenched in norms, values, and rules to break free of this institutionalism and lead an evolutionary change (DiMaggio & Powell, 1983; Holm, 1995), or would this actor have to come from an external source? What would be required in order for the change to be not only introduced, but widely adopted by all stakeholders and entrenched in the organizational evolution (Clemens & Cook, 1999; Garud et al., 2007)?

Through this historical approach to understanding the cultural embeddedness of an organization, researchers gain a better understanding of how

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some organizations with weak embedded cultures will have passive reactions to change (Oliver, 1992), while others who have a strong interplay will be more resistant to any change perceived as negatively affecting their culture.

Institutionalization of cultural norms leads to legacy much in the same way as traits and traditions are handed down from generation to generation.

Generational transmission provides the clearest example of this process.

The young are enculturated by the previous generation, while they in turn enculturate the next generation. The grandparents don't have to be present to ensure adequate transmission of this general cultural meaning. Each generation simply believes it is describing objective reality. (Zucker, 1977, p. 728)

Zucker (1977) outlines the concept of cultural persistence and what is required in order to achieve it to the point of institutionalization. The process starts with transmission of norms from generation to generation, maintaining these norms over time, until the organization adopts them as its own, becoming resistant to change. This process, however, is impacted by the organization's level of institutionalization. If institutionalization is low, norms can be influenced by the persuasive power of individual actors. However, if the institutionalization is high, an individual actor faces considerable obstacles as the organization continues to operate on its system loop (Sydow et al., 2009).

The variability in the degree of divergence of organizational changes poses two questions: (1) what accounts for the likelihood that an organization member will initiate a change that diverges from the

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institutional status quo and (2) what explains the ability of a change agent to persuade other organizational members to adopt such a change.

(Battilana & Casciaro, 2012, p. 382)

Isomorphism and Cultural Embeddedness

The effects on embedded culture can change acceptance and resistance levels within contested fields facing pressures (Hardy, 1994; Hofstede, 1997; Martin, 1992). DiMaggio and Powell (1983) identify pressures to conform to culture as threefold: coercive, normative, or mimetic. Significant work has been performed explaining how these pressures drive evolution in institutional fields and potentially restrict freedom of movement for individual actors or change agents (Haveman, 1993; Mizruchi & Fein, 1999).

Some organizations deliberately construct their organizational culture in direct contrast to the established institutional environment in an attempt to be radically different. Examples include success-stories Virgin Airlines (Schultz, 2011) and WestJet (Mark & Crossan, 2002). As opposed to going with the traditional status quo, these organizations forged their own paths and were able to defy an institutionally embedded culture, clearly exhibiting traits of institutional entrepreneurship and showing how going in an opposite direction can have successful results.

Normative pressures encourage actors to conform to traditional norms, while limiting the amount of challenging, nonconforming information that can even reach members of the organization (Battilana & Casciaro, 2012). Once these pressures have been successful, organizations will react based on these traditional norms. Deinstitutionalization can occur as a direct result of political and societal

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pressures, including changes in legislation, increased social responsibility, and accountability (Kondra & Hurst, 2009). As individuals begin to understand the sanctions and rewards available for changing behaviours, they are more likely to accept changing aspects of their culture.

Oliver (1992) identifies various antecedents of deinstitutionalization (Table 3) and outlines how the success or failure of deinstitutionalization is a result of many factors, which include elements of effective leadership, resource dependency, and the ratio of old-school to new-school decision makers in the field. Oliver's views echo Pfeffer's (1994): the technical changes required in order to be sustainable are more easily adopted than the cultural ones. Old technologies will not lead to individuals being successful; hence there are not the same levels of agency present in decision making.

Table 3 – Antecedents of Deinstitutionalization

Level of Analysis	Political Pressures	Functional Pressures	Social Pressures
Organization	Mounting performance crisis	Changing economic utility	Increasing social fragmentation
Organization	Conflicting internal interests	Increasing technical specificity	Decreasing historical continuity
Organization	Increasing innovation pressures	Increasing competition for resources	Changing institutional rules and values
Environment	Changing external dependencies	Emerging events and data	Increasing structural disaggregation

Adapted from "The Antecedents of Deinstitutionalization" by C. Oliver, 1992, *Organizational Studies*, 13(4), 563–588. Copyright 1992 by C. Oliver.

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Different reactions are possible from an institutional field, depending on its inherent level of agency (Oliver, 1991). One end of the continuum would be passive, whereby organizations surrender traditional norms to mimic others' norms in a bid to be successful. The other extreme would be aggressive resistance, where organizations attempt to sway others to their ways of thinking through power and coercive pressure. Either will directly affect whether the institutional entrepreneur will encounter passive or active resistance to changes that jeopardize the culture of the organization. It will also affect how institutions accept changes or maintain cultural norms through their practices. Institutions maintain their norms through certain social acts and by selecting members who either share in the values already established in an organization or can be effectively trained to embed the cultural norms as an accepted state (Alvesson, 2002).

Proposition 3A: A long-standing history of success increases the likelihood that organizational participants understanding of culture will become culturally embedded, rendering them highly resistant to change.

Proposition 3B: In order to effect change to an organization's cultural legacy, an institutional entrepreneur must deconstruct key elements of culture so that they are understood as embedded subjective artifacts and thus are more amenable to change.

In the previous sections of the chapter I have outlined the key elements of organizational legacy as history, identity, and cultural embeddedness. Resistance

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to change increases over time because these elements of organizational legacy become taken for granted and begin to look objective. I now turn the focus to explaining how institutional entrepreneurs effect successful change by convincing participants that these elements are less objective than they perceive them to be. By deconstructing objective barriers to change and demonstrating that although the barriers may look concrete and immutable, they are, in fact, subjective, institutional entrepreneurs can make organizations more amenable to change. Specifically, the institutional entrepreneur uses rhetorical history, symbols, and practices to dislocate barriers once considered objective.

History and the Use of Rhetorical Mechanisms

Those organizations that draw upon and rely on their historical performance to enable future success represent an interesting study. Success in the past creates a membership pride of performance. That same pride has enabled organizations to continue to implement successful change and perpetuation of cultural ideas that accompanies identity as they build and strengthen. The deeper the history goes, the more difficult it is to institute change. Institutional entrepreneurs need to develop strategies to position the change as a measured evolution. This approach allows the organization to continue to take pride in its past while embracing the future. Suddaby et al. (2010) refer to this as “rhetorical history, in which managers use the trappings of invented history, tradition, and ritual as a strategic device inside organizations” (p. 149). Anteby and Molnar (2012) outline the importance of using rhetorical history to interpret the past and build future strategic initiatives, corroborated by other research in the field of institutional theory (Brunninge, 2009; Gioia, Corley, & Fabbri, 2002). The goal of

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this research is to identify both the external and internal agents' roles in making the change successful (Suddaby, et al., 2010) and potentially building future competitive advantage as a result (Foster et al., 2013)

It is important that a leader “sees how history anchors and justifies contemporary action, how it legitimizes new organizational claims through old ones [and] builds modern glory on ancient glory” (Carroll, 2002, p. 558). If this moves the stakeholders forward while still maintaining the identity that history has built for them (Foster & Hyatt, 2008; Suddaby et al., 2010), making use of elements from their own cultures (Dacin & Dacin, 2008), change is more likely to be implemented successfully (Carroll, 2002; Gioia et al., 2002). Maintaining the integrity of the institution while still encompassing elements to effectively manage change is essential (Selznick, 1957).

The study of rhetoric in general is not new to institutional theory. Past research shows how rhetoric can be used to change elements of an organization (Suddaby & Greenwood, 2005) or to spread change across a whole organization (Kennedy & Fiss, 2009; Zbaracki, 1998). This research draws from previous work by focusing in on the “strategic use of history in processes of organizational legitimation and change” (Suddaby et al., 2010, p. 159). I suggest that institutional entrepreneurs have to skillfully manage legacy. While no one can change the past, an organization can change interpretation of the past and how it fits with an imagined future in order to shape the direction of change. Institutional Entrepreneurs can do so with “rhetorical history” (Suddaby et al., 2010, p. 157).

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The strategic value of rhetorical history, thus, is its flexible capacity for integrating and aligning multiple and often contradictory interests. As the historians note, the value of history is not in its ability to faithfully recount the past, but rather in its capacity to offer “an intelligible rendering of the complexity of human experience” (Doordan, 1995, p. 76). Viewed in this way, rhetorical history becomes a key strategic resource for firms (cf. Suominen & Mantere, 2010). (Suddaby et al., 2010, p. 165)

Rhetorical history can be used in multiple ways to implement change in organizations with high levels of organizational legacy. Managing the interpretation of history is important as it minimizes the confusion in which changes are understood. One way to manage these interpretations would be to address the issue of collective memory. Foster et al. (2013) define collective memory as “the cultural and social construction of social memories by larger social groups” (pp. 104–105). Marquis and Tilcsik, (2013) define collective memory as “a reconstruction of the past that adapts images of ancient facts to present beliefs” (p. 204). Through this collective memory, it can be shown, particularly with enduring entities, that organizations will “remember” their identities over time (Anteby & Molnar, 2012). Like stories passed down over generations, the collective memory allows new entrants to be indoctrinated and long-standing members to more fully embed the culture.

Having a strong understanding of the collective memory allows institutional entrepreneurs to implement rhetorical history as a tool toward organizational evolution. Suddaby et al. (2010) expand on Carroll’s definition of

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collective memory. “We define rhetorical history as the strategic use of the past as a persuasive strategy to manage key stakeholders of the firm” (p. 157). The key advantages to using rhetorical history include the abilities to

- minimize the ways that change is understood;
- present change as either disruptive or relatively continuous;
- create continuous or interrupted identities by reinterpreting the past; and
- legitimize future actions by reconstructing past traditions, symbols, and rituals (Suddaby et al., 2010).

Proposition 4: Institutional entrepreneurs effect change through use of rhetoric language to deconstruct elements of history, identity, and culture to reveal their reliance on subjective interpretations and as a result allow members to become more receptive to new information and way of seeing their profession.

With the propositions now identified, in the next section I review various tools used by institutional entrepreneurs in their quest to achieve organizational evolution.

The Importance of Strategies in the Bid for Legitimacy

Language and Symbolism – Speaking to the People

Implementation of the deinstitutionalization approach requires a deep appreciation of an organization’s legacy and how that will impact the success of the initiative. In order for members to support change, they need to make sense of the changes being proposed. Sense-making, the process by which stakeholders make sense of organizational processes and procedures becomes ingrained in the

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culture and behaviours (Mantere, Schildt, & Sillince, 2012). To make any type of substantive change, institutional entrepreneurs need to understand how sense-making works in the organization and put processes in place to sense-break: to build new rules based on the desired change and effectively rewrite history.

Of particular relevance is the managerial practice of organizational “sense-breaking,” by which we mean the symbolic destruction of previous strategies to make room for new ones. An understanding of the sense-making history in an organization is needed to fully explain the success and failure of strategic change efforts. (Mantere et al., 2012, p. 173)

Sense-making and institutionalism are strongly connected, according to Weick (1995), who says, “It is this institutionalizing of social constructions into the way things are done, and the transmission of these products that links ideas about sense-making with those of IT [institutional theory]. Sense-making is the feedstock for institutionalization.” (p. 36).

In order to address this issue, the institutional entrepreneur must focus on the concept of cognitive scripts, mapping the rules and processes of an institution (Gioia & Poole, 1984). Like putting together a manual of procedures for tasks, cognitive scripts for actors are the rules for acting in a prescribed situation—in this case a highly institutionalized organization (Graesser, Gordon, & Sawyer, 1979). While some rules are mundane in nature and easily embedded (e.g., thou shalt not steal from the company), others are more complex and require a new mapping in order to be successful. “When individuals confront an unfamiliar task and draw upon salient action components from other scripts they are engaged in

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strategy processing” (Wofford, 1994, p. 182). When faced with a different set of circumstances, new cognitive scripts need to be developed to reflect the disparity. This allows the participants to make sense of the change, absorb it, accept it, and institutionalize the new cognitive scripts (Barely & Tolbert, 1997; Schank & Abelson, 1977). The use of language and symbolism to legitimize isomorphism to changes within the profession is a strategy to implement change in highly institutionalized fields (Donnellon, Grey, & Bougon, 1986; Morgan, 1986). “We propose that symbolic isomorphism, defined as the resemblance of an organization’s symbolic attributes to those of other organizations within its institutional field, increases organizational legitimacy” (Glynn & Abzug, 2002, p. 267). Similarly, in many instances, the language and symbolic references that are associated with many political movements (e.g., lobbyist groups and social reform) also give voters a feeling of legitimacy (Edelman, 1964, 1971, 1977) and assure them that their interests are being looked after when, in fact, the desired outcomes may never be actualized. This rhetorical approach, however, is beneficial in adding legitimacy to proposed changes, as Suddaby and Greenwood (2005) point out: “rhetorical analysis shares this interest in the role of language in structuring social action but is distinguished by a very specific focus on suasion and influence” (Suddaby & Greenwood, 2005, p. 39). They concluded that in order to effectively manage change, manipulating existing logics is a relevant strategy, particularly in highly institutionalized fields.

In giving this symbolic quiescence (Edelman, 1964), the participants involved in the collective voting process feel that, by voting for the political

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power that best addresses the issues that are important to them, they have a large effect on the process; however, individuals have very little influence outside the collective (Gusfield & Michalowicz, 1984). During political campaigns, for example, what is stressed as important in a coal-mining community is very different from what is stressed in an urban setting. Successful candidates know to customize their language to appeal to multiple stakeholders, using symbolism and references that are specific to the different groups to gain legitimacy and public acceptance.

Similarly, as Ford and Ford (1994) note, “there is a language or vocabulary of change, and that vocabulary is different depending on the point of view one takes” (p. 778). Language is not a static process. As illustrated above, it needs to be moulded and adapted to fit the intended audience. Mollenhauer (2009) identifies that in a federation of nonprofits, language in itself is a powerful and often confusing process:

Even the language used by federations can be illustrative of the confusion about the role of the national organization. The national organization is a partner in the federation, but written and verbal communication often describes the national organization as the federation. This can lead to a sense of inequity and create a “them and us” dynamic. (p. 8)

By using stakeholder-specific terminology and organizational language to explain policies, procedures, and structure (Mills, 1940), professions are able to legitimize their roles and acquire a respected status (Blum & McHugh 1971; Meyer & Rowan, 1977). Language techniques such as rhetoric are used by the

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professions in order to either promote change or negate it (Suddaby & Greenwood, 2005). Developing strategies that incorporate stories, images, and industry-specific language can lead to legitimacy and acceptance (History Factory, 2013). If legitimacy is vital to being able to implement organizational change (Hannan & Freeman, 1989; Human & Provan, 2000), though, how can it be achieved? Could the use of language and its related symbolism, rhetoric in particular, allow for successful deinstitutionalizing of an organizational field, making the concept of merger or—in the case of my research— unification, legitimate in the eyes of stakeholders?

Many organizations throughout their history have used language to legitimize change (Greenwood et al., 2002; Human & Provan, 2000). Creed, Scully, and Austin (2002) make a distinct link between institutional entrepreneurs and how they use communication to cross contested fields. Table 4 details four critical aspects of language that assist us in understanding how language can be used to achieve acceptance (Emrich, Bower, Feldman, & Garland, 2001).

Table 4 – Critical Aspects of Language

Language Aspect	Application
Attention	Constructing messaging that will appeal to the audience and get them involved
Comprehension	Building messaging that focuses not on abstracts, but rather on examples and facts to which the intended audience can relate
Emotion	Creating or dealing with emotional issues within the communications
Memory and Elaboration	The ability to give memorable messages, repeat the communications at multiple venues, and expand on key points

Adapted from "Images in Words: Presidential Rhetoric, Charisma, and Greatness" by Emrich et al., 2001, *Administrative Science Quarterly*, 46(3), 527–557.

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Another useful example is from Meider (2009), who illustrates the importance of the political use of rhetoric using Barack Obama's "Yes We Can" presidential campaign. Using simple messaging that followed the steps outlined by Emrich et al. (2001), Obama was able to connect with voters across all demographics in a meaningful way, becoming the first African-American president of the United States of America.

Khan, Munir, and Willmott, (2007) outline why institutional entrepreneurs need to understand the stakeholders that they are dealing with and frame their discussions accordingly in order to "define the grievances and interests of aggrieved constituencies, diagnose causes, assign blame, provide solutions and enable collective attribution processes to operate" (Snow and Benford, 1992, p. 150). These actors must be skilled at communicating with a wide range of stakeholders, framing the required change in ways that are understandable and bring contested groups together in support of the change initiative. A new approach to reaching the goal of communication with a huge number of stakeholders simultaneously is through social media. This is covered in the next section.

Morrill (2011) suggests using a common language to bring disparate groups together for a project or goal. His example is the union between physicists, mathematicians, and chemists to build the first atomic bomb: it was critical that the group build a culture, including language that would allow them to cross over from traditional, narrow technical fields into a collaborative one. Heracleous and Barrett (2001) refer to this type of language use as functional, "as a body of

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communicative actions that is [*sic*] a tool at actors' disposal, emphasizing the purposive and instrumental use of such communicative actions for the facilitation of managerially relevant processes and outcomes" (p. 756).

This becomes a potential stumbling block for institutional entrepreneurs in organizations. For them, the critical connection is showing what particular attributes and behaviours would be required to actively apply rhetorical language that supports the proponents of change and addresses and possibly sways the institutional defenders to acceptance. Change has to go past theory into practice in order to be successful, and emergent cultural changes need to be implemented at the field level and altered to fit at the organization level (Hinings, 2011). This subtle swaying co-opts the traditional defenders of the cultural status quo to accept the change and retrench it as part of the organizational evolution.

Social Media – The Brave New World

Social media offers a strategy for dispersing rhetorical language initiatives immediately to a wide array of stakeholder groups. For example, Mayor Naheed Nenshi of Calgary, Alberta, instituted a strategy of widespread social media in his bid for mayor—everything from tweeting to updates on LinkedIn to text messaging potential young voters, who relate to this type of communications. As a result, Nenshi recorded high numbers of young voters. Social media was not the sole instrument of Nenshi's success; he had a strong platform with a strategic vision for the future. However, he was able to use these strategies to access more voters and get them engaged in the conversation (see, for example, <http://www.zinc-tank.com>). Applying this approach in a unification or merger

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process, the question then becomes what strategies supporters of the present unification attempt could use to legitimize their arguments?

In order to look at this question more closely, it is useful to consider the definition of legitimacy. Dacin, Goodstein, and Scott (2002) outline legitimacy as follows: “the creation, transformation, and diffusion of institutions require legitimacy, a condition where- by other alternatives are seen as less appropriate, desirable, or viable” (p. 47). Suchman (1995) defines legitimacy as “a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions” (p. 574).

Suchman posits that there are two vital components that must be addressed when discussing legitimacy. First, how does an organization gain legitimacy? Legitimacy can arise out of continuity, standing the test of time and becoming a legacy. Alternately, legitimacy can refer to credibility, whereby ideas that are put forward are seen as reasonable and credible to the organizational actors. However, it is difficult to achieve both simultaneously, as change requires time in order to be seen as having generational continuity.

Second, there needs to be a distinction between passive and active resistance that leads to legitimacy. Organizations with low levels of institutionalization can gain legitimacy through relatively passive levels of involvement from its actors, while highly institutionalized organizations require active participation and socialization of the proposed change before it is adopted as legitimate (Battilana & Casciaro, 2012; Zucker, 1977).

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Summary

Through the discussion of literature herein, I have identified and discussed the powerful roles that history, identity, and cultural embeddedness play in reinforcing the tendencies of long-standing successful organization legacies to resist change. I introduce the umbrella construct of organizational legacy to capture these shared components. Feldman and Romanelli (2006) define organizational legacy as “the influence of entrepreneurs’ organizational backgrounds” (p. 208). I define organizational legacy as the narrowing of strategic choice and the capacity to change that occurs in organizations as a consequence of the organization’s own successful history.

The research discussed in this dissertation analyzes both past and current attempts at unifying the accounting profession in Canada, with an end goal of observing how institutional entrepreneurs identify the obstacles to change and develop strategies to overcome resistance based on historical successes and to seek evidence of the importance of having institutional entrepreneurs who are able to shift the perceptions surrounding organizational legacy from an objective to a subjective stance, making organizations more amenable to change and open to a measured evolution. Institutional entrepreneurs can manage the legacy of organizations and reframe transformational change into measured evolution using rhetorical history. The end goal of the research will be to effectively answer the central research question of this thesis, **“what is organizational legacy in Canadian Professional Accounting Organizations and how can it be managed to facilitate organizational change?”**

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The propositions I propose to test are presented in Table 5.

Table 5 - Research Propositions

Proposition 1A: A long-standing history of success increases the likelihood that organizational participants will objectify the organization's history, rendering it highly resistant to change.	Proposition 1B: In order to effect change, an institutional entrepreneur must deconstruct key elements of organizational history and demonstrate their subjective nature in order to make them more amenable to change.
Proposition 2A: A long-standing history of success increases the likelihood that organizational participants will objectify organizational identity, rendering it highly resistant to change.	Proposition 2B: In order to effect change, an institutional entrepreneur must deconstruct key elements of organizational identity and demonstrate that ideas fundamental to identity are but subjective interpretations in an effort to make them amenable to change.
Proposition 3A: A long-standing history of success increases the likelihood that organizational participants understanding of culture will become culturally embedded, rendering them highly resistant to change.	Proposition 3B: In order to effect change, an institutional entrepreneur must deconstruct key elements of culture so that they are understood as embedded subjective artifacts and thus more amenable to change.

Proposition 4: Institutional entrepreneurs effect change through use of rhetoric to deconstruct elements of history, identity, and culture to reveal their reliance on subjective interpretations and as a result allow members to become more receptive to new information and way of seeing their profession.

Chapter 3 – Methods

Case Study

In this chapter, I outline my approach to deal with the core research questions: What is organizational legacy in Canadian Professional Accounting organizations and how can legacy be managed? There is prior research on resistance to organizational change that effectively addresses individual components of organizational legacy however; few studies have addressed the holistic concept of legacy as a key factor in resisting organizational change. In addition, there are few studies that address how to manage this organizational legacy to successfully implement transformational change. As a result there is no baseline research on which to build applicable theory. I establish the importance of the work through study of a variety of published sources to build the historical context within which this study takes place.

In digging deeper and developing a better understanding of the accounting profession in Canada, I provide groundwork to understand how the elements of history, identity, and cultural embeddedness contribute to organizational legacy in the accounting profession. I also explore how these phenomena become perceived as objective facts thus creating a barrier to organizational change, and how the strategic use of rhetoric can deconstruct organizational legacy and reveal it as a subjective construct.

To do this work, I followed a qualitative approach. Denzin and Lincoln (2005) define qualitative methodologies as follows:

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A situated activity that locates the observer in the world. It consists of a set of interpretive, material practices that make the world visible. These practices transform the world. They turn the world into a series of representations, including field notes, interviews, conversations, photographs, recordings, and memos to the self. (p. 3)

The authors posit that the goal of qualitative research is to provide “answers to questions that stress how social experience is created and given meaning” (p. 10). Given the specifics of the situation, where there is an opportunity to see a situation unfold through time, allowing examination of an ongoing process within an organization, I chose a case study as the most-appropriate methodology. “The case study is a research strategy which focuses on understanding the dynamics present within single settings” (Eisenhardt, 1989, p. 534). Flyvbjerg (2006) outlines the importance of case study as a research methodology:

For researchers, the closeness of the case study to real-life situations and its multiple wealth of details are important in two respects. First, it is important for the development of a nuanced view of reality, including the view that human behavior cannot be meaningfully understood as simply the rule-governed acts found at the lowest levels of the learning process and in much theory. Second, cases are important for researchers’ own learning processes in developing the skills needed to do good research. (p. 223)

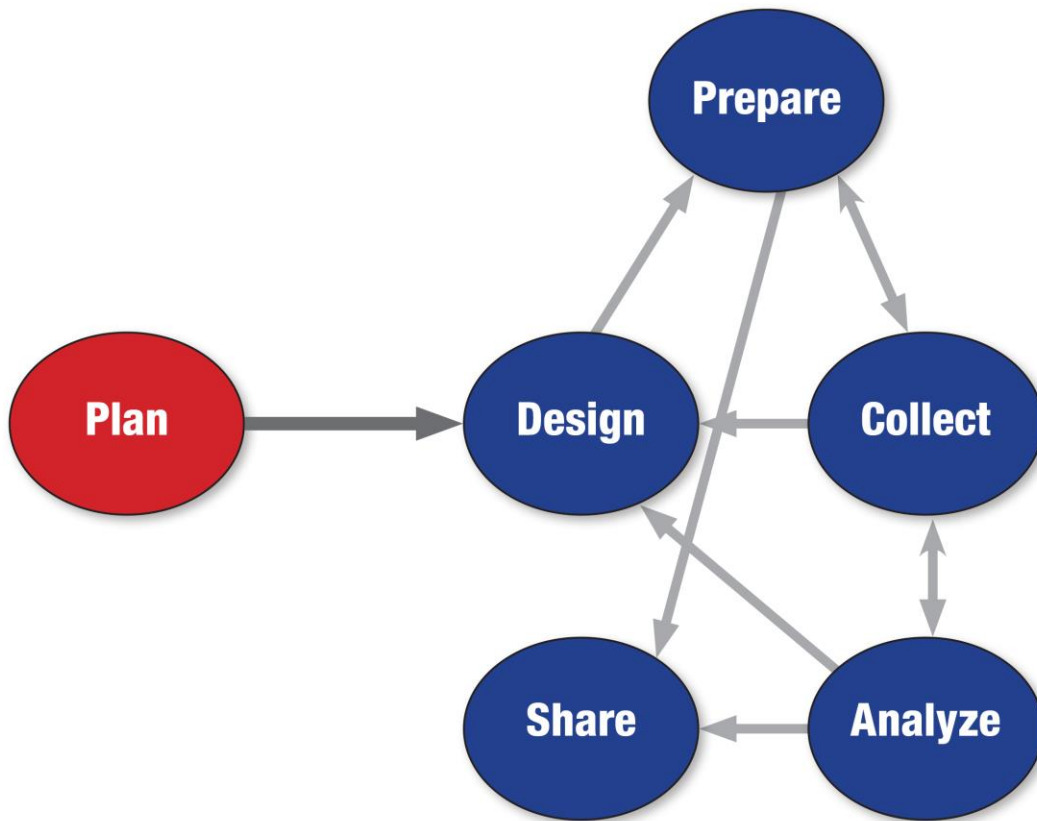
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As Yin (2009) states, a “case study’s unique strength is its ability to deal with a full variety of evidence— documents, artifacts, interviews, and observations— beyond what might be available in a conventional historical study” (p. 11). Yin (1981) defines the merits of case study in relation to historical or scientific experiment methodologies:

As a research strategy, the distinguishing characteristic of the case study is that it attempts to examine: (a) a contemporary phenomenon in its real-life context, especially when (b) the boundaries between phenomenon and context are not clearly evident. Experiments differ from this in that they deliberately divorce a phenomenon from its context. Histories differ in that they are limited to phenomena of the past, where relevant informants may be unavailable for interview and relevant events unavailable for direct observation. (p. 2)

Figure 3 outlines the steps involved in a case study process, according to Yin (1981).

Figure 3 – The Iterative Process of Case Study



Adapted from *Case study research: Design and methods*, by R. K. Yin, 2009 (4th ed.). Copyright 2009 by R. K. Yin.

The methodology was developed following the work of Yin (2009), broken down into relevant sections.

Planning the Methodology

In reviewing the various methodologies available, the research proposed aligned best with case study. The approach entailed asking the right types of questions (e.g., “how can rhetorical mechanisms be used to influence deinstitutionalization in fields that exhibit highly isomorphic tendencies and strong organizational legacy?”). In researching case study as a possible

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methodology, I noted criticisms of the technique and developed treatments to address them effectively, as outlined in Table 6.

Table 6 – Criticisms of Case Study

Criticism of Case Study Methodology	Treatment in Research
Lack of rigour in case-study research	Established and maintained a chain of evidence and pulled research from a variety of sources. This created a more robust approach than would be had from the interviews alone.
Provide little evidence for generalizability	This paper does not aspire to generalizability. The goal is to expand and add to existing theories, with generalizability developing in future studies where the theories can be applied to a multitude of “cases.”
Research is time consuming and results in bodies of evidence that are too long and cumbersome	The research reported uses examples to give the reader a clear picture of events, but I took care to avoid reporting as an ethnography and incorporated the interviews as the main source of information.
Case studies do not address causal relationships as adequately as true experiments	The case was chosen in order to gain understanding of how and why legacy affects institutionalization in long-standing organizations, which could lead to establishing cause when applied to future case studies or experiments.

Adapted from *Case study research: Design and methods*, by R. K. Yin, 2009 (4th ed.). Copyright 2009 by R. K. Yin.

Designing the Case Study

Case Choice – Single or Multiple

The research performed uses a single case where two events are analyzed, the failed attempt at merging CA and CMA in 2004 and the ongoing Canadian

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unification attempt in 2012. A single-case study was chosen because the events under observation were revelatory and connected in nature. Additionally,

another rationale for selecting a single-case rather than a multiple-case design is that the investigator has access to a situation previously inaccessible to scientific observation. The case study is therefore worth conducting because the descriptive information alone will be revelatory. (Yin, 2009, p. 49)

Due to my position within the organizational framework, I was given access to information regarding unification from a leadership perspective, which previously had been closed to social science inquiry (Yin, 2009). While there is extensive research on past attempts and opinion on what might be happening, my research tuned into the inner workings of the organizations as they were going through the unification process. Although I was part of the unification team for the province of Alberta, I had no control over the unification of the entire Canadian accounting profession, which was the event under study. This reduced the risk of biased data collection and analysis.

As a single case study, the research performed focuses on both events and seeks to understand how the past attempt affected the 2012 unification proposal. “Sustained observation is also crucial for tracing the evolution of social institutions. Institutions do not arise fully formed. Instead, habits and definitions of reality accrue over time as problematic incidents demand interpretation and action” (Barley, 1990, p. 228). By taking a longitudinal approach, it is possible to

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show how internal and external elements interact to determine the level of organizational legacy of a field, valuable as this interplay directly affects whether transformational change is accepted or rejected.

A contextualist analysis of a process such as change draws on phenomena at vertical and horizontal levels of analysis and the interconnections between those levels through time. The vertical level refers to the interdependences between higher or lower levels of analysis upon phenomena to be explained at some further level; for example, the impact of a changing socioeconomic context on features of intraorganisational context and interest-group behaviour. The horizontal level refers to the sequential interconnectedness among phenomena in historical, present, and future time. (Pettigrew, 1990, p. 269)

Propositions

The research was developed using a theory-building approach. Beginning with a thorough review of the empirical literature available, propositions were developed in each of the key segments; these propositions identify areas that the case study will analyze further. Table 7 outlines the propositions developed as a result of the literature review.

Table 7 – Research Propositions

<p>Proposition 1A: A long-standing history of success increases the likelihood that organizational participants will objectify the organization’s history, rendering it highly resistant to change.</p>	<p>Proposition 1B: In order to effect change, an institutional entrepreneur must deconstruct key elements of organizational history and demonstrate their subjective nature in order to make them more amenable to change.</p>
<p>Proposition 2A: A long-standing history of success increases the likelihood that organizational participants will objectify organizational identity, rendering it highly resistant to change.</p>	<p>Proposition 2B: In order to effect change, an institutional entrepreneur must deconstruct key elements of organizational identity and demonstrate that ideas fundamental to identity are but subjective interpretations in an effort to make them amenable to change.</p>
<p>Proposition 3A: A long-standing history of success increases the likelihood that organizational participants understanding of culture will become culturally embedded, rendering them highly resistant to change.</p>	<p>Proposition 3B: In order to effect change, an institutional entrepreneur must deconstruct key elements of culture so that they are understood as embedded subjective artifacts and thus more amenable to change.</p>
<p>Proposition 4: Institutional entrepreneurs effect change through use of rhetoric to deconstruct elements of history, identity, and culture to reveal their reliance on subjective interpretations and as a result allow members to become more receptive to new information and way of seeing their profession.</p>	

Interview questions were developed in order to gather relevant data that would shed light on the stated propositions. The data was collected through one-on-one personal interviews, and analyzed in light of the propositions. While this approach has traditionally been used in research that takes samples for statistical analysis, it is seen as an evolving process in the qualitative field as well (Eisenhardt, 1989). This allowed for more-focused research and left me free to adapt if the responses to the questions led to different results than originally

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anticipated. As my research progressed, interview questions for both the preliminary and follow-up interviews evolved to include unforeseen internal and external environmental factors. This ensured sufficient data collection for the propositions. In order to observe whether the propositions adequately reflected the factors that have led to successful evolution of a field with high levels of organizational legacy, a number of different data collection criteria were applied. These criteria are outlined in Table 8.

Reliability and Validity Tests

In ensuring that the design stage incorporated the appropriate levels of reliability and validity, the research followed case-study tactics developed by researchers in the field (Maxwell, 1996; Yin, 2009). The research was designed to ensure that it had construct validity, “the extent to which operationalization measures the concept it is supposed to measure” (Bagozzi, Yi, & Phillips, 1991, p. 421); internal validity, ensuring that no other variables other than those explored were responsible for the results (Yin, 2009); external validity, outlining that the case study was generalizable to other fields; and reliability, that the method itself was one that could be used in other studies and produce reliable results (Yin, 2009). Table 8 outlines the approach I used in developing tactics to address validity and reliability, and the phase of the research where they were applied.

Table 8 – Case-Study Tactics for Validity and Reliability

Tests	Case-study tactic	Phase of research in which tactic occurs
Construct Validity	• used multiple sources of evidence	data collection
	• established chain of evidence	data collection
	• had key informants review draft case-study findings	composition
Internal Validity	• used pattern matching	data analysis
	• used explanation building	data analysis
	• addressed rival explanations	data analysis
External Validity	• used theory as it was a single-case study	research design
Reliability	• used case-study protocol	data collection
	• developed case-study database	data collection

Adapted from *Case study research: Design and Methods*, R. K. Yin, 2009 (4th ed). Copyright 2009 by R. K. Yin.

Care was taken throughout the entire process—design, collection, and analysis—to ensure that the research was sound.

Screening of Participants

Before soliciting individual participants, formal approval of the research project was requested from the Canadian Institute of Chartered Accountants (CICA) and Certified Management Accountants of Canada (CMAC). The formal request is outlined in Appendix A. Once this was obtained, individual participants

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were solicited to be a part of the study. Appendix B outlines the formal invitation to participants and Appendix C the informed consent, which all participants signed before the interview. All interviews were recorded and performed in accordance with research ethics requirements. Participants were made aware of confidentiality protocols and given the opportunity to deny audio recording.

The targeted audiences for these interviews were leaders present in the failed CA-CMA unification attempt of 2004 and those still in the leadership positions during the 2012 attempt at unification. As a result, the original sample size was restricted to six key individuals. As I had anticipated, additional important stakeholders from the attempt in 2004 were identified using a snowball technique through these interviews and subsequently interviewed, (Noy, 2008) to gather additional relevant information. With these snowball techniques, the sample size became ten participants, who were given adequate time to expand on experiences and provide rich levels of response.

The wider group allowed for inclusion of leadership in both small and large provinces to address any regional interpretation differences. The addition of CGA leadership provided different viewpoints of past and present opposition to the unification attempt. Table 9 outlines the participants and their leadership positions in both events. All respondents permitted disclosure of their names and positions to give context as to the level of leadership being chosen to focus the field research on. Those not involved in the 2012 attempt were asked the preliminary questions (Appendix D), but because of their lack of participation, were excluded from the follow-up questions (Appendix E).

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Table 9 – List of Interview Participants

Participant	Position in 2004	Position in 2012	Preliminary	Follow up
Daniel McMahon	CEO of ICAQ	CEO of CPAQ	Y	Y
David Smith	CEO of CICA	Retired	Y	N
Grant Christensen	Education Director, CGAM	CEO of CGAM	Y	Y
John Carpenter	CEO of CGAA	CEO of CGAA	Y	Y
Joy Thomas	CEO of CMANS	CEO of CMAC	Y	Y
Kevin Dancey	CEO of PwC Canada	CEO of CICA	Y	Y
Richard Rees	CEO of ICABC	CEO of ICABC	Y	Y
Ron Stoetz	CMAC national board member	CEO of CMAM	Y	Y
Steve Vieweg	CEO of CMAC	Unrelated	Y	N
Steven Glover	CEO of ICAA	Retired	Y	N
Key for Table 9				
CGAA	Certified General Accountants of Alberta			
CGAM	Certified General Accountants of Manitoba			
CICA	Canadian Institute of Chartered Accountants			
CMAC	Certified Management Accountants of Canada			
CMAM	Certified Management Accountants of Manitoba			
CMANS	Certified Management Accountants of Nova Scotia			
CPAQ	Chartered Professional Accountant of Quebec			
ICAA	Institute of Chartered Accountants of Alberta			
ICABC	Institute of Chartered Accountants of British Columbia			
ICAQ	Institute of Chartered Accountants of Quebec			
PwC	Price Waterhouse Cooper			

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This group was identified as the most appropriate for a variety of reasons. First was a deliberate move to address the concern of researcher influence. Given my position as a CEO within the profession, there was concern that if the interview group contained individuals at lower levels of the organization, there could be perceived influence in terms of participation. By choosing the most senior leaders, I was either interviewing my peers or more senior members of the profession, eliminating any perceived pressure to participate. Also, given that all participants were in leadership roles within their organizations (designation or industry), they were able to offer high-level insights into the entire process in 2004—why it was not successful and what lessons they learned. The cross section of participants involved supporters and opponents of unification in 2004, 2012, or, in some instances, both.

Note that the inclusion of CGA leaders was a deliberate action to achieve a greater understanding of the competitive landscape in 2004 and the situation in 2012. The CGAs were not directly involved in discussions during the 2004 attempt, but at that time, they were fierce competitors for market share and were fully involved in the 2012 unification. From there, leaders who were still involved in the unification efforts in 2012 were presented with follow-up questions that sought insights on the present unification process. Participants reflected on past events and key lessons from 2004 that were incorporated into strategies when working with various stakeholders in the 2012 unification attempt.

Containing the interviewed group to the top leaders across the country was critical. The participants represent the leaders who made the strategic decisions in

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both events. In order to maintain confidentiality, all participants were assigned a code of R1, R2, etc. when reporting the findings. These specific identifiers also illustrate that the distribution of the responses detailed in the reporting of findings was spread across the participants and not highly skewed to one particular participant's responses.

Collecting the Data

Secondary Sources of Data

The collection of data used for the research study was not limited to one source. Archival data, interviews, and academic materials were used to help create a well-rounded picture of the profession. In order to effectively build theory, this approach was imperative in the process (Eisenhardt, 1989):

Theory-building researchers typically combine multiple data collection methods. While interviews, observations, and archival sources are particularly common, inductive researchers are not confined to these choices. (p. 537)

Due to the time delay between the attempt in 2004 and the subsequent events in 2012, where accounts of prior knowledge could be clouded through time and distance from the event, triangulation of the data was crucial to reliability and validity, and drawing relevant conclusions. Jick (1979) explains that “triangulation may be used not only to examine the same phenomenon from multiple perspectives but also to enrich our understanding by allowing for new or deeper dimensions to emerge” (p. 604). As such, the research did not rely solely on historical documentation of past unsuccessful unification attempts to legitimize

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or delegitimize arguments. Also included were semi-structured formalized interviews with participants of past attempts in conjunction with direct observation of the current attempt at unification. This approach to case-study methodology allowed for a well-rounded understanding of the issues, leading to more conclusive findings.

Data were collected using both historical and current records from the CA and CMA organizations (no historical records were available for CGA because the 2004 attempt was exclusive to the CAs and CMAs; however, the documentation in the 2012 attempt had participation from all three national bodies). This documentation detailed past attempts at unifying and outlined the new approach used in 2012. As well, documentation showing how the learning of the past was incorporated into the present attempt was collected for reference. Additionally, the topic of unifying the accounting profession drew considerable interest from the academic field, with a special issue of *Accounting Perspectives* dedicated to the various arguments. As this was seen as a relevant addition to the body of secondary research, it was included in the review, in keeping with case-study protocol, which states that in order to show validity, the case-study database should consist of information from a variety of sources (Yin, 2009). Table 10 outlines the secondary sources of information that were collected and analyzed as well as the interviews, which were performed in order to gain a better understanding of the different stakeholder opinions.

Table 10 – List of Secondary Documentation

Source	Description of Document
Chartered Accountants of Canada & Certified Management Accountants (2011). <i>A framework for uniting the Canadian accounting profession</i> . Toronto, ON: Chartered Accountants of Canada & Certified Management Accountants of Canada	Outlines the eight guiding principles that assisted leadership in developing the framework used to communicate messaging to stakeholders
Canadian Institute of Chartered Accountants (2008). <i>The biggest and best strategy</i> . Toronto, ON: Canadian Institute of Chartered Accountants	Paper developed by CICA following failed attempt in 2004 outlining growth strategies for the future of the designation
Chartered Accountants of British Columbia, Alberta, Saskatchewan, and Manitoba (Western First Officers) (2006). <i>CA/CMA merger lessons – Discussion paper</i>	Debrief document outlining lessons learned and fatal flaws from the 2004 unification attempt from the CA perspective
CPA ONE website (www.cpaone.ca) – general repository for unification information – Compiles materials from all provincial chartered professional accountants (CPA) websites with province-specific material (2011)	Repositories for all messaging from national offices, open forums for feedback from members and students, national and provincial updates
Deszca, G. (2005). <i>CMA-CA merger learning / look back</i> . Mississauga, ON: Society of Management Accountants of Canada. 1–10	Debrief document outlining lessons learned and fatal flaws from the 2004 unification attempt from the CMA perspective
Gregg, Kelly, Sullivan, & Woolstencroft (2011a). CPA pre & post consultation studies among members, students & candidates – Top line results. <i>The Strategic Council</i> , 1–112	Independent market research outlining whether consultation and collaboration with members, students, and candidates was successful in moving opinion on proposed unification from either neutral or negative to positive
Gregg, Kelly, Sullivan, & Woolstencroft (2011b). Open ended question responses - CPA merger consultation study – Members, students & candidates. <i>The Strategic Council</i> , 1–14	Independent market research offering qualitative feedback from surveying members, students, and candidates on their opinions regarding the proposed unification

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- Guo, K. H. (2012). Understanding why and how some chartered accountants object to the proposed merger of the three accounting professions in Canada. *Accounting Perspectives*, 11(2), 111–130
- List, C. (2012). The case for unifying a profession. *Accounting Perspectives*, 11(2), 131–136
- Mawani, A. (2012). Introduction to the special issue. *Accounting Perspectives*, 11(2), 75–76
- Richardson, A. J. (1987). Professionalization and intraprofessional competition in the Canadian accounting profession. *Work and Occupations*, 14(4), 591–615
- Richardson, A. J. & Kilfoyle, E. (2012). Merging the profession: A historical perspective on accounting association merger in Canada. *Accounting Perspectives*, 11(2), 1–32
- Richardson, A. J. & Jones, D. G. B. (2007). Professional “brand,” personal identity and resistance to change in the Canadian accounting profession: A comparative history of two accounting association merger negotiations. *Accounting History*, 12(2), 135–64
- Ryan, J. A., Lento, C., & Sayed, N. (2012). Unresolved issues about the proposed CPA certification program. *Accounting Perspectives*, 11(2), 137–144
- Paper developed for special edition of *Accounting Perspectives* specifically using raw data from the CPA Canada website forums of negative CA responses to the unification discussion
- Paper developed for special edition of *Accounting Perspectives* discussing the pros and cons of proposed unification from the perspective of other professions who either have successfully unified or are looking to attempt unification
- Introduction to the special edition of *Accounting Perspectives* discussing the pros and cons of proposed unification to be presented to Canadian Accounting Academics Association (CAAA) general meeting 2012
- Independent paper outlining the history of competition among the accounting designations in Canada
- Paper developed for special edition of *Accounting Perspectives* discussing the pros and cons of proposed unification to be presented to CAAA general meeting 2012
- Independent paper outlining the connection of professional branding within the Canadian accounting profession and its links to identity and resistance to previous unification attempts
- Paper developed for special edition of *Accounting Perspectives* discussing the issues surrounding the new proposed certification program for the chartered professional accountant
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The first foray into the data collection process focused on a combination of examining past unification attempts throughout the history of the profession and analyzing exit interviews performed after 2004. This allowed me to deconstruct the previous attempt, glean key lessons for future application. This approach delivers a strong understanding of the issues and guides the interview process, which aligned to the propositions developed.

An initial potential limitation of the exit interviews from the 2004 debrief was the targeted audience for which these interviews were conducted as, the questions were contained to one stakeholder of the unification process, the CMAs. It gave a solid illustration of the issues at hand and the interpretations of those involved in the process at that time, but it was a one-sided discussion. Fortunately, as the research progressed, the western-region CEOs for the CAs gave me access to debriefing documents for that designation. These documents confirmed statements and rounded out the analysis. These data were considered as secondary, used to illustrate the previous unsuccessful attempt at a unification of the associations.

Primary Data – Semi-structured Interviews

An interview guide was constructed using an open-ended questioning approach which allowed for the inclusion of personal experiences, history, and a richer dialogue than traditional closed-ended questionnaires provide (Whitney & Trosten-Bloom, 2010). Fontana and Frey (1994) explain the underlying purpose of face-to-face interviews in qualitative analysis as “the establishment of human-to-human relation with the respondent and the desire to understand rather than to

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explain” (p. 336). Using the work of Alber (2010), I developed probing questions such as “What makes you say that? Tell me a story about when that happened?” (p. 69), intended to lead respondents into giving a richer answer than a simple yes or no.

Of all of the interviews conducted, only one was performed through teleconference, due to issues with scheduling on the part of the participant, and the difference was notable. The answers received were short and curt, leaving me to try to pull the participant into a deeper discussion, which was not necessary in any of the face-to-face interviews. Having known the participant for a number of years from a professional context, the medium used to conduct the interview was the only explanation for the short responses. Allowing and encouraging the interviews to go off of the traditional highly structured approach also encouraged a relational effect between the interviewer and participant, a phenomenon that Fontana and Frey (1994) note as well:

 this makes the interview more honest, morally sound, and reliable, because it treats the respondent as an equal, allows him or her to express personal feelings, and therefore presents a more realistic picture than can be uncovered using traditional interview methods. (p. 371)

Given that I was a member of the senior leadership group, I had worked with the majority of the participants, and there was a comfortable banter, with none of the awkwardness that a stranger asking questions without the proper context would have faced. My position and familiarity with the participants also

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allowed me to record body language, intonation in language, and other factors that have a direct effect on the picture that the analysis is attempting to portray (Fontana & Frey, 1994). Merriam (1998), a proponent of less-structured interviews, argues that the participant experience is not used adequately, that in fact the structure of the interview “gets reactions to the investigator’s preconceived notions of the world” (p. 74). Samples of the research questions can be found in Appendices D and E. Chapter 5 outlines the alignment of the questions from each set of interviews with the propositions developed.

With the unification process constantly evolving and gaining momentum, there was a concern that the study ran the risk of becoming a post mortem as opposed to active research. I did not want the research interviews to be subject to recall bias, with important details being altered or omitted from responses. As a result, it was imperative that the study followed tight timelines for interviewing and data analysis. Table 11 outlines the preliminary time frame set for the study.

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Table 11 – Research Timelines

Phase	Activities	Participants	Approximate Time
Phase 1	Apply for ethics approval, gain approval from CA/CGA/CMA leadership	R	2–3 months
Phase 2	Preliminary review of secondary data	R	1–2 months
	Development of interview guide	R	1 month
	Performing interviews	R	1 month
	Transcription and analysis of data	R, T	2 months
Phase 3	Coding and analysis of data	R	2–3 months
Phase 4	Report writing	R	6–8 months
Total	Approximate		15–20 months

Note: R (Researcher), T (Transcriber)

All interviews were performed in the spring of 2013 over a span of six weeks. In this time, there were no major events with unification that would cause discrepancies in the research. Originally, it was anticipated that the interviews would be performed in the fall of 2012, but they were delayed while I obtained approval from the Athabasca University research ethics board, included in Appendix F. Each interview took between 35–90 minutes, was recorded, and was held at the convenience of the participant. Given the close relationships I had with all parties involved, there were no issues with getting adequate participation, and the data were collected within the proposed time frame without complication. This required me to travel to perform the face-to-face interviews but fostered comfort, respect, and trust in the interview relationship.

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Interview Data

All interviews were recorded by audio devices and independently transcribed. Before the transcriber was granted access to the audio recordings, she was required to sign a confidentiality agreement, included as Appendix G. Once transcribed, I analyzed the data through the use of NVivo, a qualitative research analysis tool for which I received in-depth training before completing field research. Using pattern matching, I analyzed the interview responses by noting how they corroborated the original propositions, and then compared the results to the expected results (Yin, 2009).

Matching the patterns led to the development of resultant themes. Pattern matching was completed by taking into account elements of history, identity, and cultural embeddedness and how these elements formed organizational legacy were analyzed in depth. Identifying how rhetorical mechanisms are used to achieve a measured evolution and the other business-level strategies supporting transformational change were also explored. Table 12 outlines Auerbach and Silverstein's (2003) six-step process for coding in qualitative research, which I used as a guide.

Table 12 – Process steps for Coding and Composition

Process Step	What Was Involved	How Process Was Applied
Make the text manageable	<ul style="list-style-type: none"> State concerns (e.g., where participants' concerns surrounding unification were different from those of the researcher) and theoretical context Select relevant text 	<ul style="list-style-type: none"> All concerns were noted in the documentation Relevant text outlining themes and patterns was highlighted from raw data for use in composition
Hear what is said	<ul style="list-style-type: none"> Record repeated ideas and group into themes Organize themes and group into relevant categories 	<ul style="list-style-type: none"> Chapter 5 outlines the resultant themes from the research collected Themes were aligned with original propositions and categories
Develop and test theory and question	<ul style="list-style-type: none"> Develop grouped themes that are consistent with theoretical context Create narrative that retells story in alignment with theory 	<ul style="list-style-type: none"> Chapter 6 outlines the theoretical context of the results Chapters 5 & 6 offer narrative examples that are aligned with theory in Chapter 6

Adapted from *Qualitative Data* by H. M. Auerbach and L. B. Silverstein, 2003, p. 43. Copyright 2003 by H. M. Auerbach and L. B. Silverstein.

Due to the sheer volume of data that were collected during the rounds of interviews, the data needed to be transcribed and adequately coded as quickly as possible (Stake, 1994). This allowed adequate recollection of not only the taped version of the interview but field notes that outlined nonverbal cues (Merriam, 1998; Yin, 2009). By recording and transcribing immediately, as Stake (1994) illustrates, I allowed myself more time to reflect on the findings and view them

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through many different lenses— “in being ever reflective, the researcher is committed to pondering the impressions, deliberating recollections and records.... Data [are] sometimes precoded but continuously interpreted, on first sighting and again and again” (p. 242). Huberman and Miles (1983) outline a process of data collection and recording that aides in lessening the lag time between the two, which was used in the collection and analysis of the interviews. This process, which aligns with the work of Yin (2009), is outlined in Table 13.

Table 13 – Data-Analysis Process

Huberman and Miles Process	Action Taken in Research
Ensure that data are organized and sorted into relevant themes that will aide with coding	All questions were aligned to original propositions before the interviews (refer to Table 18)
While interviewing and subsequently transcribing, police the process to detect potential bias and deal with it effectively	Interviewed people both for and against unification, did not express personal views, transcriptions were performed by an independent third party
Do not rely solely on audio recordings, but also record field notes that help identify nonverbal behaviours occurring in the interview	I took field notes for the interviews outlining tone, body language, and other nonverbal behaviours
Ensure that the researcher, before going into the field, is fully knowledgeable of the issues at hand and the context in which the research is being performed	Given my position as CEO of the third-largest member base in Canada and as a member of the Executive Leadership Group, in-depth knowledge of the issues was ensured
Use a critical-thinking approach to analyze preliminary data and allow for more streamlined data collection	This was done early in the interview process, with redundant, nonproductive questions being omitted from future interviews
Develop interim reporting that outlines progress to date	These reports were developed informally to keep my research on track, but not in a formal manner
Use memoing techniques to “jot” emerging information down and share it effectively	This was done informally throughout the interview process, more formally when coding led to new, unexpected themes that were subsequently explored
Identify and use well-documented writing formats to offer structure	Followed the structure as outlined by Yin (2009)

Adapted from “Drawing valid meaning from qualitative data: Some techniques of data reduction and display” by A. M. Huberman and M. B. Miles, 1983, *Quality and Quantity*, 17(17), pp. 281–339. Copyright 1983 by A. M. Huberman and M. B. Miles.

A report of the preliminary findings from the data was shared with key participants to ensure that I was not missing any glaring issues that could

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jeopardize the integrity of the results. Allowing participants to check is a vital component to ensure the results are logical and the inference to the propositions makes sense given the research performed and the situation at hand (Marshall & Rossman, 2011; Yin, 2009). As defined by Stake (1995), “they [the participants] also help triangulate the researcher’s observations and interpretations.... The actor [participant] is asked to review the material for accuracy and palatability” (p. 115). Opponents to this approach will point to issues surrounding the validity, as it calls into question the participants’ ability to be a trusted source (Hammersley, 1992; Morse, 1998). However, I found the exercise to be sound, with feedback being received early enough in the process to offer additional analysis that was incorporated, i.e. further refinement and “truth value” (Krefting, 1991, p. 215) of the results. Table 14 outlines some of the feedback received through this process and how it was addressed within the study. Feedback based on participant personal preference was not incorporated.

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Table 14 - Member Checking Feedback

Feedback Comments	Action Taken in Research
<i>“You really nailed the culture and legacy stuff – anyone who goes into this when a member vote is required needs to work hard on that.”</i>	Emphasis in the literature review outlining the specific issues facing multiparty member-driven professional associations leads into the specific actions required to make transformational change
<i>“It might be interesting to study why and how Certified General Accountants of Ontario (CGAO) and Certified General Accountants of Manitoba (CGAM) are still on the outside. They are almost a ‘control group’ relative to those you are studying.”</i>	The study of CGAO and CGAM is outlined as an area for future research in Chapter 7
<i>“You have touched on the emotional dimensions of this. That is really a huge issue for members, and one that I underestimated.”</i>	Emotional aspects of the decision-making process are detailed throughout the analysis section and lead to the “Elements of Achieving Measured Evolution” outlined in Chapter 6
<i>“That emotion has two dimensions: a) fear from those who are sure they will get harmed (and their livelihood is at stake), and b) pride from those who have to reconcile themselves to sharing a space with someone they have come to see as professionally inferior.”</i>	These comments were corroborated with the research performed and outlined in the reporting of the findings
<i>“You talk about this needing a driving force – I agree. I think XXX and XXX were key there. Their ‘damn the torpedoes approach’ was the only way to make it happen. And then, our similar approach in XXX brought us to where we are here.”</i>	Focus on the leadership skills required for successful transformational change in the reporting of the findings
<i>“Your ideas on differential communications are important. In retrospect, they seem obvious but in the middle of it all one could lose track. We are regulators and member service and educators.”</i>	Emphasis was placed on the need for differential communications in relation to stakeholder groups, both in the research collection and reporting of the findings

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Sharing the Findings

The findings were then reported to illustrate the situation for the reader in an effective manner. Stake (1995) explains that “qualitative research tries to establish an empathetic understanding for the reader, through description, sometimes **thick** description, conveying to the reader what the experience itself would convey” (p. 39). This was the intention of the analysis of the data provided from all sources, detailing information that outlined the pertinent themes that evolved from the research performed.

Alternate Explanations to Propositions

Before entering the design stage of the case study, efforts were made to identify other reasons why the 2012 unification process would be successful. These reasons had nothing to do with understanding the elements of history, identity, and cultural embeddedness and the resultant levels of organizational legacy or knowing the strategies required to sway stakeholders to the opinion of the proponents of change. While there is research in the field that contradicts this approach, stating that this type of post hoc evaluation skews the results (Morse, Barrett, Mayan, Olson, & Spiers, 2002), there is empirical support for the methodology (Guba & Lincoln, 1981; Yin, 2009). The alternate explanations identified and analyzed included government intervention and business-case evolution, as outlined below.

Government Intervention

The move of the three associations (CA, CGA, and CMA) in Quebec to unify at the invitation of the government could be seen as an alternative solution, with the provincial government acting as the institutional entrepreneur in this

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situation. It is true that in the case of Quebec the participating jolt for deinstitutionalization (Greenwood et al., 2002) came from the Ordre Professionnel du Quebec. Tired of the constant issues that were raised among the three separate designations, the government invited the organizations to put together a plan for how they would unify. In return, the government would not require a member vote, and the legislation would be expedited for approval. If the designations were not able to develop a suitable plan, it was implied that the government would write the legislation for them. Using this coercive power (Mizruchi & Fein, 1999) was quite effective, as the accounting profession in Quebec did not want to lose its self-regulating status and worked collaboratively to develop a plan for unification. Initial interviews attempted to take this into account, asking the respondents the following questions:

How important in the current attempt of unification is the interjection of government support? Do you feel that this is perceived by the membership as positive or negative? How does the profession communicate this as positive to self-regulating bodies?

These questions were based on my original thoughts about how change was initiated, which would corroborate the idea that government support was instrumental in moving the unification efforts forward. As one respondent noted,

I think the government is a big moderating factor here. Would we have “played nice” if the government did not require us to do so? And they

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have imposed that constraint so far by simply refusing to pick sides. (R4, personal interview)

It was anticipated that the participants would identify the situation in Quebec as a positive influence to the other governments in the country. This, however, was not the case. In the majority of responses, the participants, while identifying that legislation would need to come through the government, did not want them involved. They perceived government intervention as potentially taking away their right to self-regulate members within their province. As well, the majority of the governments across the country took the opposite stance to Quebec, choosing not to get involved and requiring the associations to uphold their voting bylaws and show a majority support for the initiative.

While the province of Quebec was the first to cross the line of gaining unification legislation because no member vote was required, the strategies needed for nation-wide unification across the country were not required for the province. Given legislation requirements that varied across the country, the need for each province to have a vote of membership and the general apathy of leadership toward the Quebec situation, it was concluded that the initiation of the Ordre Professionnel du Quebec did not detract from the findings in the research performed.

Business-Case Evolution

Another potential alternative explanation of the momentum gained in the present unification attempt surrounded the business case itself. If, as part of the prior learning, the business case developed and put forward to the members in

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2012 showed a stronger, more poignant argument for unification that resonated with the various stakeholder groups, this could explain the positive momentum of the present attempt. For example, if the 2012 unification proposal was incorporating additional benefits to the members and the value proposition was stronger than in past attempts, it could be suggested that the parameters on which voting decisions were based had changed. In this scenario, it would be difficult to compare the results effectively from a strategy perspective because the research would not be comparing similar business plans.

However, in delving into the interviews, in particular from those leaders of 2004 who were still in leadership positions in the current attempt, this was not found to be a valid argument. Respondents clearly articulated that there were no substantial changes to the business case from the 2004 attempt to 2012.

I do think it wasn't the business case that wasn't compelling enough, I don't think that's the reason it failed. The business case was the same as it was today. It was probably articulated better today, been thought through a lot more today. We had a much bigger engine guiding us through this, this time than last time. (R5, personal interview)

Even respondents to the online forums, while taking a negative spin on the situation, confirmed that the business case was in fact the same, stating, "but to push this stuff out again is an insult to our intelligence" (Guo, 2012, p. 120). This understanding warranted further investigation into the strategies that have led to

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the membership accepting unification as a valid opportunity for the profession and deinstitutionalizing the majority of the professional field in Canada.

Limitations of Research

When I began developing concepts for my dissertation and subsequent methodology, limitations were identified and risk-mitigation strategies put in place to address them effectively.

Potential Researcher Bias

While the data collected and analyzed led to insights into the field of institutionalization and the impact of organizational legacy on either adopting or rejecting change, there were limitations addressed throughout the process. The largest potential limitation of the research was implied researcher bias. Understanding my position within the organization (CEO of CMA Alberta) and history with CMAA, especially in the current unification discussions, there was the possibility that past experience and personal viewpoints could create a level of bias impeding validity. Yin (2009) identifies observer bias as a major limitation of the case-study methodology, and it was recognized as an issue given my role in the organization and the current unification negotiations.

Precautions were taken to ensure data integrity. Researchers, when faced with potential bias in the collection and analysis of data, incorporate successful coping mechanisms. Mantere et al. (2012), for example, outline how they dealt with bias through journaling personal biases and experiences that could potentially lead their research to their own preconceived conclusions. Through journaling and frequent review, the authors were able to effectively work through

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the data. Brewer (1994) and Stanley (1990) outline additional best practices for case-study research geared to prevent bias. Many of these overtones are also reflected in the work of Garmin (1996), which addresses multiple elements in limiting researcher bias. This work was used as a guide. Table 15 outlines the various elements and how they were addressed in the research.

Table 15 – Elements to Limit Researcher Bias

Element	Application to Research
Verity – the research collected had authenticity intellectually	As a single-case study, the research was developed following a theory-based approach, with secondary source data collected that had authenticity. Participant checks were performed with interview participants to ensure authenticity
Integrity – the interview structure, data collection, and reporting decisions were sound	All participants were asked the same series of questions following a semi structured approach; all data collection was recorded by audio and then transcribed by an independent third party
Rigour – the entire process showed a depth of meaning and intellect in its approach	A rigorous case-study approach, based on the work of Yin (2009) was followed, including the steps of planning, designing, collecting, analyzing, and sharing
Utility – in particular given that this research is meant for application in various industry contexts, the research was useful	Given the amount of academic material available providing opinion or post mortems on why previous attempts were unsuccessful, the research was deemed useful not only for the profession, but for fields with high levels of organizational legacy
Vitality – it was meaningful for the audience	As with utility, the research, given prior studies, was seen as meaningful, unique, and timely
Aesthetics – the research enriched the body of knowledge in the field	The research outlines the importance of history, identity, and cultural embeddedness in establishing organizational legacy within the field of institutional theory; it further stresses the use of rhetorical mechanisms to achieve transformational change
Ethics – throughout the process, the researcher ensured that the privacy of participants was paramount	All participants were given codes in order to protect identity and signed consent forms after being debriefed on the study, its intended audience, and confidentiality measures. Files

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Verisimilitude – the research was detailed enough to transfer its findings to other organizations and industries	were kept in a secure location The development of the “Elements for Achieving a Measured Evolution” offered in Chapter 6 aligns the findings with literature in the field, allowing the research to be applied to a multitude of organizations
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Adapted from “Qualitative Inquiry: Meaning and Menace for Educational Researchers” by N. Garman, 1996. Copyright 1996 by N. Garman.

Recollection of Information

An additional limitation of note was the recollection of information from interviews based on prior events. As mentioned previously in this chapter, the initial historical data were from one designation only. This made it important that the participants were chosen from a multitude of stakeholder groups to ensure that the information being collected was well rounded and considered both the givers and receivers of the information. In order to deal with the recollection of information from the 2004 unification attempt, all interviews were closely scrutinized in the analysis stage to identify any significant outliers; none was found. As well, the implementation of the participant check helped to address issues that I had not originally identified, such as the lack of support for government intervention which were incorporated in the final composition of the report.

Timing and Participant Selection

A final limitation to note was the timing of the research. As mentioned previously in this chapter, the profession is currently entrenched in unification discussions, with one province (Quebec) already legislated and momentum

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growing across the country; it was therefore imperative that data were collected immediately to ensure that the conclusions drawn were not preconceived, as this would change the essence of the study. As well, the leadership of the national organizations expressed concerns regarding a broader survey of members. Because unification is not complete until all provinces have legislation, the leadership was hesitant about asking members about a unification that was not, in fact, complete. As a result, I decided to focus on the top leadership across the country and how their understanding of strategies and subsequent actions has assisted in moving the present unification attempt forward. Larger post mortem surveys of the membership at large could be used as an area of future research, to either corroborate or dispute the initial findings.

Summary

Through the use of rigorous qualitative case-study research, the purpose of this study was to identify how elements of history, identity, and cultural embeddedness work together to develop organizational legacy and whether or not the propositions posed were supported. This understanding allows for the development of themes and resultant strategies that organizations can use to effectively deinstitutionalize established norms and move the organization in a different direction with acceptance from a wide range of stakeholder audiences. This chapter outlined the methodology chosen, the procedure for the data collection, and a thorough explanation of the research analysis. Alternate explanations for the current situation under study were identified and discussed.

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Possible limitations of the research were identified and risk-mitigation strategies developed.

Chapter 4 – The Case of the Canadian Accounting Profession

Unification – Why Change a Good Thing?

In order to answer the overarching research question, “**what is organizational legacy in Canadian Professional Accounting organizations and how can it be managed to facilitate organizational change?**” the first step is to look into the past. By exploring the history of the Canadian accounting profession and previous unification attempts, this section will illustrate the vibrant associations that were parties to the proposed unification and elements of historical legacy.

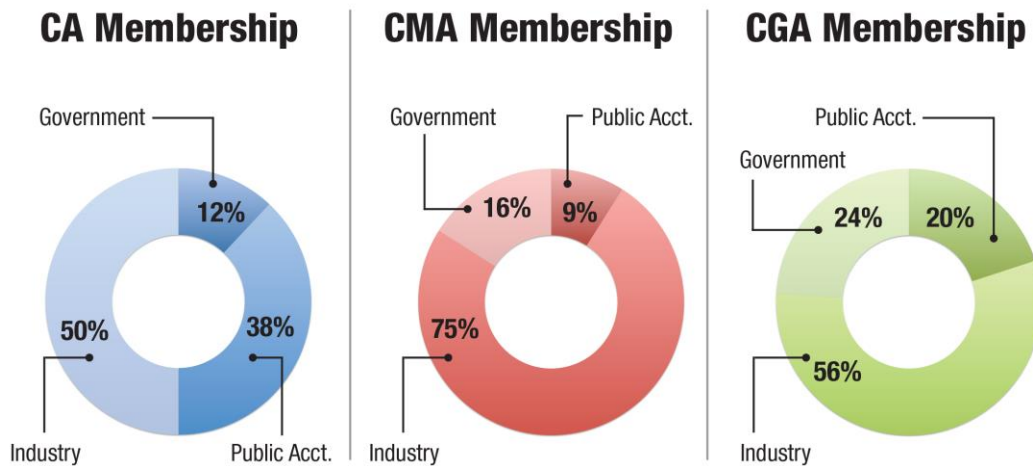
In the beginning, there were valid reasons for having different accounting designations to meet the varied needs of the Canadian public. CA was created as a designation in 1902, specializing in external services such as tax and audit. CGA was formed in 1913. Focusing on flexibility in the profession, with members entering from diverse career paths, this designation allowed for members to receive a recognized credential without having to perform an apprenticeship program, which was required for the CA (Richardson, 1993). Membership in this designation was primarily focused on careers with the railroad or government. CMA was originally formed by the CA organization in 1939 under the RIA to represent those members working within organizations as paid accounting professionals (Allan, 1982). This group differentiated itself by focusing on management and strategy skills geared toward supporting strategic decision making within organizations (Richardson & Jones, 2007).

While this was the historical context for how the designations came to be, the current landscape had greatly changed. Those areas that allowed for

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differentiation in the past have become muddled as the designations attempted to offer ever-increasing services to their clients. Figure 4 outlines the industry areas where the individual designation memberships are currently employed.

Figure 4 – Member Breakdown by Designation



Sources: Canadian Institute of Chartered Accountants, 2013; Certified General Accountants of Canada, 2010; Certified Management Accountants of Canada, 2010

As the figure illustrates, each of the associations has encroached on territory that they were not originally intended for. To date, the associations have evolved into three competitive entities representing approximately 170,000 professional accountants in Canada. CA, CGA, and CMA are all successful professional associations with prescribed programming, member services, and fields of specialty. However, while they operate autonomously, they clearly display isomorphic characteristics. Hawley (1968) defines this as a process by which organizational units within a field will take on similar characteristics in order to remain competitively viable and legitimized in the marketplace. From competing for similar markets with products that blur previous distinctions to all

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using the generic accountant moniker to identify their organizations to the market, there are clear isomorphic tendencies in the operation of the separate associations.

Richardson (1987) explains isomorphism within a profession as a way of dominating what is deemed as appropriate (i.e., the dominant players set the tone, and all smaller players or new entrants need to abide by the rules in order to gain acceptance and equality). Chatman and Jehn (1994) posit that organizations, as opposed to trying to step outside the fray and truly differentiate in order to gain competitive advantage, will choose to copy the cultures of successful established organizations.

Mimetic isomorphism—the achievement of conformity through imitation (DiMaggio and Powell, 1983: 151-152)—is one of the processes through which organizations change over time to become more similar to other organizations in their environments. Mimetic isomorphism can result from efficient responses to uncertainty (DiMaggio and Powell, 1983: 151).

(Haveman, 1993, p. 595)

An example of this mimetic behaviour would be the gradual acceptance of an undergraduate degree as a minimum requirement into the accounting profession in Canada. At the onset, this was not a requirement. However, once it was implemented by the CAs, who represented the largest section of the profession, and had the legitimacy and status required to be the leader in implementation, the CMAs and CGAs adopted the same requirement in order to remain competitive and to be seen as equally legitimate for having the same rigorous standards. This mimetic isomorphism in the face of ambiguity relies on a

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large dominant player leading the change, with other players in the field *following the leader* (Haveman, 1993).

However, when resources become an issue, alternate means of instituting change are required. Pressures from the external environment—including slowing domestic population growth both for clients and new accountants, increased competition from global accounting designations, and market confusion regarding differentiation—force dominant players in the field to change in order to maintain their organizations' future viability.

Many professions in Canada operate under one common association umbrella (e.g., physicians, lawyers, engineers). This allows for overall continuity (regulatory and ongoing compliance), marketplace clarity (preventing confusion among stakeholders), and individual specializations (e.g., electrical, structural, chemical engineering). It also ensures that member associations offer services that are beneficial to the larger group (e.g., professional development, international mobility, streamlined organizational expenditures). This is not currently the case with the accounting profession in Canada. Table 16 (List, 2012) identifies questions put forth to the profession leading into the current unification attempt.

Table 16 – Questions for the Accounting Profession

Area	Question to the Profession
Multiple Designations	<p>Why three independent designations per province plus national (equates to 40 across the country)?</p> <p>Why do Canada and the United States have different designations when global trends are moving toward removing mobility and trade barriers for professions?</p> <p>Why are Canadian accountants resisting consolidation when global trends are moving in the opposite direction?</p>
Oversight vs. Advocacy	<p>If all other professions can successfully separate regulation from association membership, why can't the accounting profession?</p> <p>How do the accounting associations manage the conflict of interest that arises from representing both the members and the public?</p>

Adapted from “The Case for Unifying a Profession” by C. List, 2012, *Accounting Perspectives*, 11(2), 131–146.

Presently the three designations are all vying for limited market space by competing with each other, using resources in a manner that does not necessarily benefit the membership. This approach has raised questions from other professions who have been successful in amalgamating.

If accounting is to be recognized as a profession, it should exist first and foremost for the welfare of society. If one accepts this, how then can one argue that there is a place for competition in the assessment of who meets the criteria for entry into the profession and in who undertakes professional oversight? (List, 2012, p. 133)

The current situation of the accounting profession in Canada will provide an ample forum to gather data and provide insight to the research question; **“what is organizational legacy in Canadian professional accounting organizations and how can it be managed to facilitate organizational change?”**

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Globalization has created a forum for business very different from what the accounting profession has seen in the past. The ability to respond to the needs of the global market has changed the Canadian business landscape, increasing requirements for efficiency and effectiveness. Professions that in the past exhibited attributes of path dependence (Mahoney, 2000) need to understand emerging issues and react appropriately. Using past success to influence future decisions without identifying and reacting in an evolutionary manner to changing environments creates a self-generating loop that organizations must change as they search for ways to remain competitively viable (Sydow et al., 2009).

An applicable example would be the proposed unification of Chartered Public Accountants of Canada and The Institute of Chartered Accountants of Ontario (ICAO). Starting in the 1960s, arguments were put forth regarding the need to merge the two organizations. The arguments for unification were largely the same as reasons given in the 2012 attempt, that is, protecting the client, raising the standard of entry for all public accountants, and consistent application of discipline. In a special general meeting, the vote was denied.

On 12 April 1961 the CAs voted on the merger at a special meeting held in Toronto and it was defeated (475 against versus 422 in favour). In spite of this vote, the executive noted that the “matter is not closed and will be the subject of further study” (*Canadian Chartered Accountant*, 1961b).

Based on a straw poll of all members the ICAO President asserted at a meeting the following day that, “those who opposed the merger have

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succeeded in defeating the will of the majority” (cited in Curtis, 1961, p.520). (Richardson & Jones, 2007, p. 147)

While the unification was eventually approved by an additional vote, there was clearly a resistant culture that was not considering environmental changes or making decisions based on facts. The Canadian accounting profession as a whole continues to face the same issues. Globalization leads to more competition as foreign designations look for ways to infiltrate traditional Canadian market space.

The Association of Chartered Certified Accountants aims to be the leading professional accountancy body in reputation, influence and size, according to ACCA’s 2013 Annual Report. (In terms of membership numbers, ACCA was ranked 5th among global accountancy bodies in *The Accountant’s World Report 2012.2*). (CPA Canada, 2013, p. 3)

The need for transformational change as a response to changing market pressures is not new; it has occurred in the Canadian accounting profession in the past. Beginning in the 1980s, larger accounting firms in Canada decided to bring management consulting and legal services under their brand as a response to growing competition in the market (Greenwood et al., 2002; Suddaby, Greenwood, & Wilderom, 2008). This example is not as all-encompassing as the unification of a profession, but it does illustrate the pressures that organizations face as provincial, national, and global borders open up and stakeholders demand more services than they had accepted as adequate in the past. Cooper, Neu, and Lehman (2003) summarize the need for change in the profession as follows:

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Over the past two decades, the internationalization of accounting has been gathering steam. Fuelled on by academic and popular interest in globalization, advocates of the internationalization of accounting have argued for the promulgation of accounting standards that erase the local in the interest of harmonizing the global. (p. 359)

This issue is not specific to Canada. There have been attempts from other countries to unify accounting associations in the past 25 years, including in Australia and the United Kingdom, with limited success (Allen, 1991; Willmott, 1986). The eyes of the world are firmly focused on the progress being made on the latest attempt in Canada, and, if successful, it will offer considerable lessons for other organizations that are struggling with the same issues and resistance to change. In order to be successful, leadership cannot continue to incorporate inappropriate strategies from past unification attempts.

Lucky Nineteen? Past Unification Attempts

The notion of competition among professionals about who is “more professional” is alien to virtually all other recognized professions, and arguably contradicts the principle that professions exist for the public good. Moreover, the money spent on branding individual designations for the purpose of competing against one another can be considered anti-professional, especially since the funds could be used to enhance the profession itself. (List, 2012, p. 133)

As a response to these pressures, the Canadian accounting profession, fractured by multiple levels of interprovincial regulation, mobility issues across

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the country, and competitive overspending for domestic candidates, recently entered into unification discussions (Chartered Accountants of Canada & Certified Management Accountants, 2011). The concept of unifying the accounting profession in Canada is one that has been present since it originally splintered off into separate designations with the approval of the RIA in 1939 (Allan, 1982). There are many available examples of both successful and unsuccessful attempts of regional mergers. Richardson and Kilfoyle (2012) outline five major “waves of merger activity between 1880 and 2010” (p. 1) citing results that include working to create isomorphism between the government and the profession; merging similar associations to clearly delineate the areas of management accounting and public practice; aligning to accommodate varied educational programs leading to the profession; and facilitating consistent regulation, in particular within the field of public accountancy, geared to protecting the public interest, which is the primary mandate for the accounting profession in Canada.

With increasing pressures from both the government and members of the profession to ensure alignment and better service (Chartered Accountants of Canada & Certified Management Accountants, 2011; Golensky & DeRuiter, 1999), the individual accounting designations in Canada (CA, CGA, CMA), having once again revisited unification of the profession as a viable strategic alternative, need to address past failed attempts. As Table 17 illustrates, most attempts at aligning in the past have met with unsuccessful results.

Table 17 – Attempts at Unifying the Canadian Accounting Profession

Date of Attempt	Parties Involved	Purpose of Attempt
1919	AAM & IAAPQ	Uniting Anglo/Francophone accountants in Quebec
1949	CGABC & ICABC	Create public accounting legislation & merge profession
1949	ICANB, APANB & CGANB	Create public accounting legislation & merge profession
1950	CPAMB & CGAMB	Discuss unification opportunity
1962	CGAC & SICAC	Merge management accountants after successful public accountant unification (CPA & CA)
1963	CGABC & ICABC	Unification as part of regulation legislation
1965	CPAM & ICAM	Unification of public accountants (approved in 1966)
1966	New Brunswick	Royal commission recommends segmentation into ICANB for public accounting and SCANB for others
1971	CGAO & SIAO	Unification between CGA and CMA in Ontario
1973	CGABC & ICABC	Unification between CGA and CA in British Columbia
1974	CGABC, ICABC & SMABC	Tripartite unification in British Columbia
1976	Northwest Territories	Government suggests tripartite unification due to size of memberships
1977	Quebec	Tripartite unification in Quebec
1981	Alberta	Government calls for one association for each designation
1984	Quebec	Tripartite unification in Quebec
1988	Quebec	Tripartite unification in Quebec
1988	ICABC & SMABC	Unification between CA and CMA British Columbia

Key for Table 17

AAM	Accountants and Auditors in Montreal
APANB	Accredited Public Accountants of New Brunswick
CGABC	Certified General Accountants of British Columbia
CGAC	Certified General Accountants of Canada
CGAMB	Certified General Accountants of Manitoba
CGANB	Certified General Accountants of New Brunswick
CGAO	Certified General Accountants of Ontario
CPAM	Certified Public Accountants of Manitoba
IAAPQ	Institute of Accountants and Auditors in the Province of Quebec
ICABC	Institute of Chartered Accountants of British Columbia
ICAM	Institute of Chartered Accountants of Manitoba
ICANB	Institute of Chartered Accountants of New Brunswick
SIAO	Society of Industrial Accountants of Ontario
SICAC	Society of Industrial and Cost Accountants of Canada
SMABC	Society of Management Accountants of British Columbia

Adapted from “Merging the Profession: A Historical Perspective on Accounting Association Mergers in Canada” by A. J. Richardson and E. Kilfoyle, 2012, *Accounting Perspectives*, 11(2), 1–32. Copyright 2012 by A. J. Richardson and E. Kilfoyle.

The most recent unsuccessful attempt was a proposed unification between the CAs and CMAs across Canada, which began in 2004.

Discussions on proposed CMA/CA merger in Canada halted

TORONTO, March 4, 2005 – Certified Management Accountants of Canada (CMA Canada) and the Canadian Institute of Chartered Accountants (CICA) today announced their decision to discontinue discussions of a merger of the CMA and CA professional organizations. This decision follows extensive discussions held over the past year between the leadership of CMA Canada and the CICA, in consultation with their respective governing bodies and members across the country. (www.cica.ca)

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The failure of these past attempts is powerful evidence of the resilience of this field to resist change.

The Art of Debrief – Learning from Past Attempts

Rather than seeking to define and improve their expertise with a clearly defined boundary, accountants have embarked on a crusade to extend their territory. (West, 2003, p. 191)

The main issues of membership that explain the latest failed attempt are communication, collaboration, and support (Canadian Institute of Chartered Accountants, 2004). How could the three Canadian accounting associations learn from prior attempts, identify the traits and attributes that would lead to success, and implement them effectively? In a commissioned report to CMA Canada after the 2004 attempt, Deszca (2005) identified key points to bring forward into any future unification discussions, with particular application for situations dealing with multiple member-driven professional associations.

Before attempting to implement transformational change, it is important for institutional entrepreneurs to understand their audience (Deszca, 2005). Applying methods that work in the private sector, where ownership and the ability to make decisions on behalf of large constituencies reside with board members and shareholders, to unify associations that are essentially owned by members will be unsuccessful. Mollenhauer (2009) defines this type of unification as a federated nonprofit “network or partnership that serves a public good and includes a national or provincial organization, affiliate branches and/or some form of local and/or regional bodies that share a mission, brand and program model and have

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some legal independence from one another” (p. 5). To be successful, federated nonprofits need an approach very different from what would be required for a unification or acquisition in the for-profit sector.

Deszca (2005) identifies the need to build documents early in the process that address such issues as guiding principles, nondisclosure agreements, memoranda of understanding, and terms of reference for all committees. These documents allow those involved in the process to understand their responsibilities clearly and ask for clarification early in the process, alleviating confusion and conflict as the unification details begin to unfold. In order for transformational change to be implemented effectively, all parties need to act as one and deliver what they say that they can (Deszca, 2005). In the Canadian accounting landscape, this includes over 40 accounting regulators. All participants must be willing and able to (a) accept the concept of unification, (b) ensure that their membership will be open to the discussion, and (c) work diligently with unification partners to make this happen, regardless of political positioning.

This point begs further discussion. In order to achieve acceptance, all provincial bodies need to agree to communicate consistently. Depending on the structure of the organization, this can become difficult. In all of the organizations, there is a certain amount of animosity between particular provinces and the national office due to conflicting platforms. This animosity leads to political camps whereby a decision not to support the national unification strategy could be related to personality rather than to what is in the best interest of the membership at large. Communication, not only between the memberships but also between

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different organizations, is key; all leaders need to be at the point where they are prepared to embrace the national agenda.

Institutional entrepreneurs need to communicate key information with the parties that need to understand the issues at hand in order to react and implement the recommended changes effectively. Holding onto communications from the top ranks from a fear of violating confidentiality should be avoided. Further to this point, the organizations attempting the transformational change need to ensure that there is adequate member involvement. This includes consultation and communication throughout the process, welcoming feedback and reacting to it in a manner that helps the membership accept the proposed change (Deszca, 2005).

This illuminates an issue with professional association membership. Cafferata (1979) and Knoke (1986) postulate that those who are closest to the organization—the board of directors or a small group of volunteers, for example—are quite committed and knowledgeable. However, these groups do not represent most members of an association, where apathy is an issue due to a lack of desire to commit to contributing. This reflection applies to all associations and is only further exasperated when dealing with professional associations such as the accounting designations in Canada.

In order to use the designation, individuals are required to join the association, pay dues, and adhere to continuous professional development requirements and codes of conduct. Most members interact little with the organization outside of these transactions. As well, many members, not happy about having to pay to use their designation, have a distrust of the organization

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and question the value that they receive for their membership dues. This creates issues when fundamental changes, such as unification, need a positive vote by the majority of the association members in order to pass legislation. This also creates forums where small numbers of members who publicize their views on certain issues can achieve legitimacy because it is implied that they speak for the membership. In order to counteract these stakeholders who do not agree with the process, leaders need to address their concerns appropriately instead of blocking them out of the conversation completely (Deszca, 2005).

These points become increasingly salient as the three accounting designations, in an unprecedented move in Canada, attempt to unify the profession at both the provincial and national levels (Chartered Accountants of Canada & Certified Management Accountants, 2011). While there was an unsuccessful attempt at unification of all three designations within the province of Quebec in 2004, the 2012 national unification attempt is unprecedented.

At this stage, where differentiation of service is limited, the profession needs to reflect on how important organizational culture is to making effective change. Pfeffer (1994) states that as lines of differentiation continue to blur in a global market, with many competitors and customers having ready access to new technology and markets, the importance of culture becomes paramount to organizational stability. If culture is the key to influencing change at the institutional level, it is important to determine whether the trifecta of history, identity, and cultural embeddedness in each of the associations has led to strong organizational legacy, as this will restrict their strategic choices for change. This

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would require that individual leaders examine past attempts, identifying major weaknesses and ensuring that they are addressed appropriately in the recent campaign. Without this work, current unification attempts could result in less-than-stellar outcomes—ignoring organizational legacy as an influential deciding factor has proven to be a strategic error in past attempts.

In attempting to address this issue effectively, I focus in on seeking to understand the power of organizational legacy and use of rhetorical mechanisms to achieve measured evolution. This entails identifying traits, attributes, and strategies that are required for successful implementation of transformational change. Understanding how the organizational legacies have been created and supported through the elements of history, identity, and cultural embeddedness is a first step in identifying obstacles. These obstacles will need to be addressed through the application of rhetorical mechanisms and business-level strategies such as leadership, communication, and collaboration. In member-driven professional associations, organization leadership identifies and aims to address necessary organization change, but its eventual acceptance or rejection will come out of a member vote. In this kind of environment, it is critical to understand why members make certain choices about where to take their profession: is it in their heads or in their hearts? How can an institutional entrepreneur move forward to successfully deconstruct legacy decades in the making?

Summary

Figure 5 offers an illustration of how the country was progressing toward unification of the accounting profession at the time of this study. All provinces

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have entered into a stage of unification, and they are either fully legislated or operating as Chartered Professional Accountants (CPAs), as in Quebec, or they are in the process of aligning association infrastructures while awaiting legislative approval. In order to be allowed to present legislation to the government for regulative changes, each province must hold a vote of its membership showing strong member support for the process of unification.

Figure 5 – Canadian Accounting Unification Map



Adapted from Chartered Professional Accountants Canada (2013c). Unification status map. Available at <http://cpacanada.ca>. Retrieved July 26, 2013.

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Each province has the legislative power to grant the three accounting designations in Canada. With 13 provinces and territories and three designations each, the country has more than 40 separate accounting entities when the National offices are included. The accounting field is clearly highly institutionalized, making the task of unifying the designations Herculean, to say the least. With the entrenched legacies that have been built into the individual designations over generations, the strategies used to either support change or maintain the status quo would need to be ones that could lead to high levels of legitimacy. These strategies would need to actively engage the organizational actors throughout the process. The legacy designations are highly institutionalized environments, motivated by constituency politics rather than by unification as a whole. As Mollenhauer (2009) suggests, “often discussions focus on protecting turf rather than determining what is sustainable and best meets the needs of those who are served by the federation” (p. 7).

In the beginning, there were many different computations across the country as organizations struggled with the concept of unification. At the time this research was being performed, there remained two outliers, the CGA affiliates from Manitoba and Ontario (Nunavut was included in the Northwest Territories). This is far more progress than any other unification attempt has made in the history of the accounting profession in Canada. I have an opportunity with this study to identify the strategies required for making this type of progress possible in highly institutionalized fields with strong organizational legacy. As List (2012) posits,

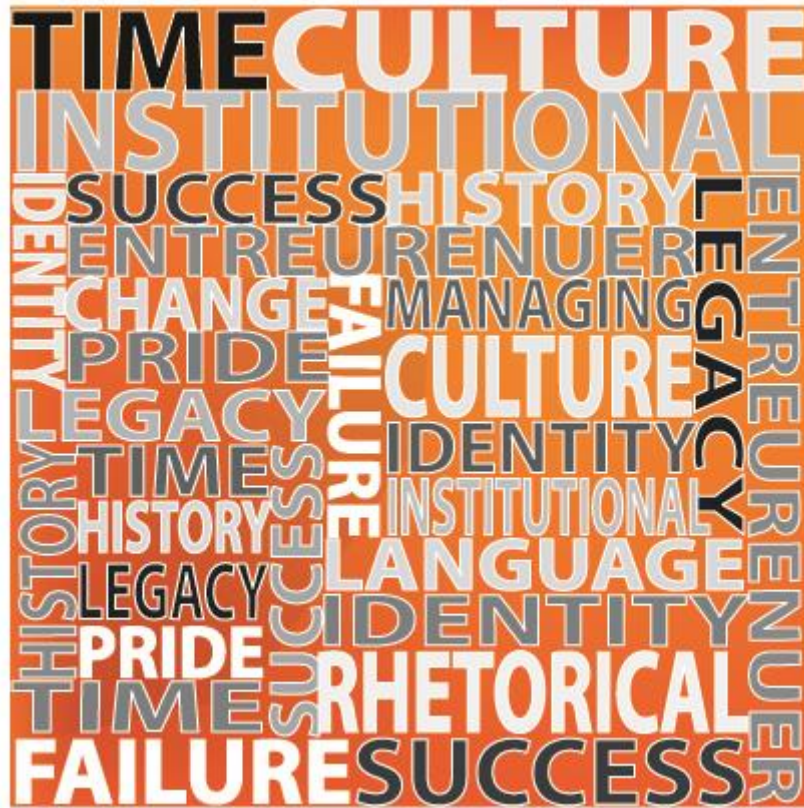
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Hopefully the accountants will rally around a single designation, set a clear path toward title protection for those who wish to call themselves accountants, and clarify the respective roles of the professional bodies. This will create a win-win situation for both the accountants and the public served by them. The only thing holding the profession back from this eventuality is itself. (List, 2012, p. 136)

Chapter 5 – Discussion of Propositions and Emergent Themes

Figure 6 represents a word cloud developed from responses collected at the interview stage. While there were many different concepts available for study, the three key elements of legacy: history, identity, and cultural embeddedness, all emerged strongly.

Figure 6 – Word Map of Research



Throughout the interview process, I recorded over 12 hours of tape, which resulted in over one hundred and thirty pages of transcribed material, analyzed with three goals: to see whether responses aligned with the propositions developed at the beginning of the study; to corroborate ideas noted from institutional theory; and to capture emergent themes arising from the data for

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more in-depth analysis, illustrating the integration of these trends to the original propositions.

The first step in the research process was to develop nodes used in the qualitative software that aligned to the original propositions. Table 18 outlines the nodes that were developed from the data to use in the subsequent analysis.

Table 18 - List of Coding Nodes

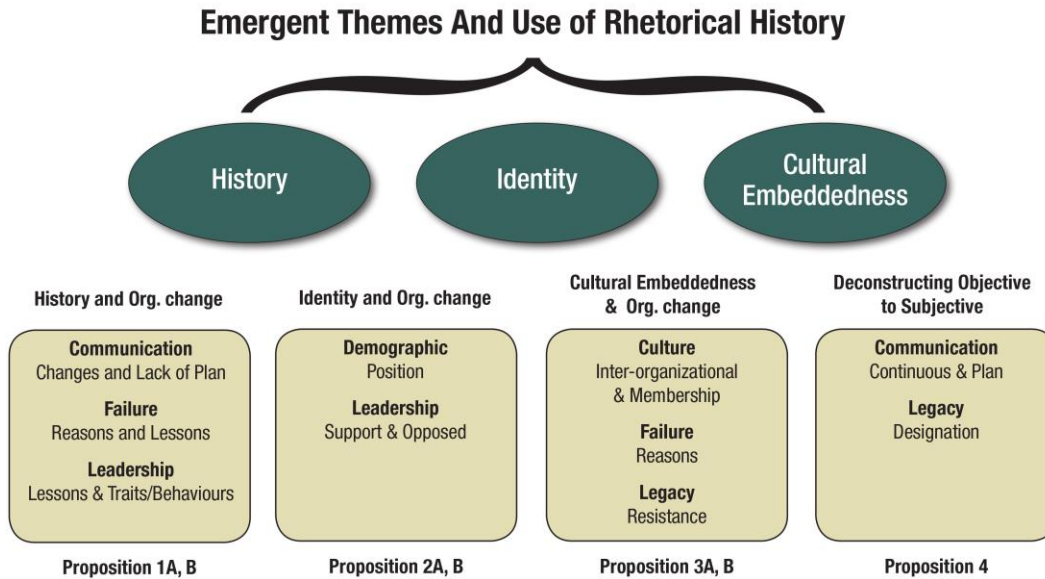
Node	Source	Reference
Communication – Changes	9	46
Communication – Continuous	6	17
Communication – Lack of Plan	9	30
Communication – Types	10	39
Culture – Interorganizational	8	35
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As with any qualitative study, some questions during the analysis process, such as the importance of government intervention, did not seem to be very useful, and so were dropped and not further researched. Questions found to be redundant or repetitive were omitted or revised in subsequent interviews. The bolded responses in the table were identified as having the greatest participation

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and alignment for analysis and further discussion. Once the data were coded, they were considered with propositions in mind. Three main themes emerged from the data and aligned with the propositions. Figure 7 offers a pictorial view of the integration process. All four of the propositions connect to the three emergent data themes, suggesting that the elements of history, identity and cultural embeddedness all contribute to understanding organizational legacy in the Canadian Accounting Profession. Important also is the overarching use of rhetorical mechanisms to influence changes to existing organization legacy as a way to implement strategic change.

Figure 7 –Propositions, Elements of Legacy and Emergent Themes



In the remainder of the chapter I discuss data analysis in connection to their alignment with propositions.

Proposition 1 – History and Organizational Change

Proposition 1A: A long-standing history of success increases the likelihood that organizational participants will objectify the organization's past, rendering it highly resistant to change.

Proposition 1B: In order to effect change, an institutional entrepreneur must deconstruct key elements of organizational history and demonstrate their subjective nature in order to make them more amenable to change.

Legacy Element One – History

In dealing with this first proposition, I focus primarily on how history and success in the professional accounting organizations impact the likelihood of change. Most of the commentary was on how long it took to create the change, the approach used in bringing the change about while honouring the past successes of the organizations, and the communication approach used by the change team. The way the change was communicated was also in part related to the professional group's history. The need for objective facts, a rational argument in presenting ideas, and how messages were expected to be pitched culturally all appeared rooted in this group's collective history. The second proposition deals specifically with how the change was planned and implemented. The approach in 2012 was quite different from that used in 2004.

To understand what happens in the 2012 attempt, I need to examine the 2004 attempt in terms of legacy elements as well as how the changes to elements

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of legacy were attempted. This will allow me to comment on the propositions 1a, 1b i.e., to understand the impact of history elements when trying to adjust current organizations and the paths the change agent might take. From the data analyzed, I note that the leaders of the 2012 unification appeared to be acting as institutional entrepreneurs for the change whereas, the leaders in 2004 seemed marked with a lack of leadership, hidden agendas, and no focus on the end goal. In addition, the 2004 initiative was cut short without even making it to a member vote. For example, one participant stated,

I had quality initiatives, growth perspectives, everything, and all of that had to be put on the back burner for the merger. So that's why-if there's hesitation in my voice, it's because of that. I was ready to run, and all of a sudden, I just had to step back to the merger. I was for it, but I was just disappointed that I couldn't get going with the [organization] initiatives.

(R7, personal interview)

An apparent lack of leadership and conviction in 2004 led to confusion in regards to what the communication or next steps would be. In dealing with a largely apathetic membership, this lack of communication, collaboration, and leadership was highly detrimental to the process.

There was going to be more detail to follow and it never did follow and from my perspective, you're running a firm, the profession—the professional bodies—went dark—and it was like, “what's this merger stuff? We haven't heard about anything for a long time,” and then—I

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think it came out some time around May or June, I can't recall, and then it was probably the next, you know, January or February where it was—it finally died. I—I think the mood was that it was dead pretty soon because there was no continued, ongoing momentum. (R6, personal interview)

With a lack of commitment from senior leaders in 2004, unification was not given the proper level of consideration. In a situation where the proposed unification was simply one issue among many that the profession was dealing with, it would have needed more support, to be more highly prioritized, in order to succeed. As stated by one participant,

It was distracting from what we did on a regular basis. And I think the—the other thing I think that had an impact on us was Sarbanes-Oxley and all the things we had to do as a profession, when—you know, when I was spending a tremendous amount of time on that, to make it work. (R2, personal interview)

It did not acknowledge the other things we needed to do. This comment relates to the importance of what the profession was structured to do in the first place, pulling in historical ideas about the 'purpose' of the profession. Failure to address this led them to believe that the merger was not fully considered or thought important.

It was almost like it was another project. And even in 2004, while we were in the merger discussions, we were also working on a new brand strategy for [organization], that's when we came up with the [marketing], that

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whole campaign. We were still in the merger when we launched that campaign. Not the all-in focus, not enough will of leadership. (R5, personal interview)

Respondents detailed the lack of leadership from the national offices in 2004, and how that in fact bled into the provincial attempts at the time. For example,

Town halls—I didn't have anything to do with those, those were all run by the provinces. I attended the odd one to get a feel, but I took mostly the upper-level speaking of the Toronto Clubs—so clubs, which were some major thing in Montreal, but the Empire Club, sometimes they would have speakers at odd times, to sort of put a view forth, why—how the profession would want to do this, right? (R2, personal interview)

Last time, the national organizations did not really provide the degree of strategic communications, that this time the national organizations did. Nor did the national organizations work as one unit from the beginning, which we did in '11/'12. (R5, personal interview)

It came from national leadership. That they didn't—they had limited dialogue, the two national CEOs. The CEO on the [organization] side was, for example, went away for three months or something, on his boat in the summertime, in the middle of this. They just didn't have the one-on-one, 24-7 relationship to keep all of the moving parts moving. And I'm not saying that was either fault, it was just the focus just wasn't there, on the merger. (R8, personal interview)

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Relying on the success of the past and failing to contribute to changing dynamics played a factor in the demise of the previous attempts, with the dismissal of the unification as insignificant and of less importance than the real purpose of the professional association being the accounting regulations. Leadership may even have seen the unification as a threat to their planned growth initiatives and avoided it accordingly. This lack of insight was detrimental to the attempt. The focus on individual associations, and self-preservation helped to derail the 2004 attempt quickly. As one respondent noted, the will to change was imperative to the process.

I think that first off, you have to have a will to change. You have to look at yourself in the mirror and make sure that you actually believe in the change. Because, if you don't believe in the change, it's very difficult for you to lead it. That came out, that was very obvious in 2003/2004. Many people on the surface said that there was a business case for change, but they clearly didn't support change. So, as a leader I think that you have to be really committed. (R5, personal interview)

Consistently throughout the responses, leadership, process, and a lack of communication were outlined as critical issues that led to the failure of 2004. Underscoring that lack of good communication was the notion that the unification team did not understand fully the impact the change would have. The team failed to bring in historical references to what the organization was for fundamentally, what was important to members and their expectations for how change should be communicated. Leaders of the national offices of CA and CMA put together a

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plan that was presented as a preconceived conclusion at the national level, subsequently given to the provincial bodies to communicate and sell to the membership. Given that the provincial affiliates had no input in the process, commitment to the project was not consistent, and the proposal was not, as a result, properly communicated in 2004. For instance,

There seemed to be, from the outside, to be visionaries on the inside trying to make this happen, but I honestly didn't hear a whole lot of their messages from my vantage point. Now somebody might argue, "well [respondent], you were an outsider, why should you," but you know what? There probably should have been—if the communication was aggressive enough, if the communication was motivating enough, I probably should have heard it, but I didn't. (R4, personal interview)

Another respondent stated,

Well, you know, for example, (in 2004), I was the leader of one of the largest firms in Canada, and I found out about it (the merger) the day before, there was no pre-engagement, right? I found out about it basically a couple of hours before everybody else did, and so there was no—as opposed to what we did this time (in 2012), we were—you know, we kept, you know, I started dealing with the CEOs of the large firms in February of 2011. (R6, personal interview)

Using a top-down approach is not recommended for trying to move a professional association to embrace a transformational change (Deszca, 2005).

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The groups needed to feel engaged and consulted in order to legitimize not only the change being proposed, but the leadership as well. While many of the participants went on to discuss the issues with engaging the membership and how that affected voting procedures across the country, it was generally conceded that the approach was not successful. This led to a radically altered approach to communication and collaboration used in 2012 with various stakeholders, including members, employers, academics, and government, as explained in the following:

Basic elements stating the business case for, and—and the—so that’s the way that we have expressed our support, it was quite clear during the town-hall meeting that we were not there to present the situation in an unbiased way. The presentation was always; “we are in favour of that and this is why we are in favour of it.” Oh yeah, we—it—in 2004, was less a sell attitude than in 2012. In 2004, it was a positive attitude toward explaining why. It was not a sell in terms of marketing, okay? It was not a push, it was, “let us explain why you should think it’s good,” compared to 2012, where it was, “let us explain why we should do it.” There was a difference in the tone, in the—in the push of it. (R1, personal interview)

“The involvement of actors in change processes increases not only the likelihood of their acceptance of but their commitment to change” (Johnson et al., 2000, p. 575). As the examples illustrate, the institutional entrepreneurs at the forefront of the 2012 unification were able to learn from previous attempts and change their strategies in the current iteration. By including a lengthy consultation

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process that honoured the profession, stakeholders became well informed about the proposed changes and had forums to express support, concern and ask questions. This increase in time given to socialize the concept dramatically increased support for the initiative. Those in neutral positions swayed to supportive based on the communication (Gregg et al., 2011a). When asked what he would have done differently, one participant from the 2004 attempt stated,

I think I would have made the decision not to do it faster. I think—well, I think, I knew—long—sooner meaning like two months, not... I think having set a time—you can always extend a time, but setting a time where you see you've just got to have these indicators, or you're going to pull the plug and say, "well, we'll come back again sometime, (R2, personal interview)

Stated differently, if more time had been given to the grassroots movement in the attempt of 2004, different results might have been achieved. "There are benefits and detriments associated with speed of integration. Thus, in some situations speed may be highly beneficial whereas in others it may be harmful to the success of a merger or acquisition" (Homburg & Bucerius, 2006, p. 347). In the case of the accounting profession in Canada, with so many players involved, the rush in 2004 to push the ideas through without the required due diligence was met with skepticism and resistance, not acceptance. As institutional entrepreneurs, the leadership of the unification in 2012 attempted to learn from this example and built more-appropriate strategies to honour the profession and create a rhetoric of why unification was important to advance the profession into their approach.

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These learnings not only allowed for feedback, but also scripted fact-based and positive responses to use on public forums, adding to the legitimacy of the argument. Responses contained rhetorical language to present both the objective facts as well as to deal with the emotional aspects of the issues. Actors responded to changes in manners and timelines based on their original position, their ability to accept change and their personal agendas (Johnson et.al, 2000). This makes the process of communication and reacting appropriately to negative feedback imperative to the process in order to address the resistance.

So, for example, those provinces that were opposed (in 2012), that were not in the deal, put out a lot of information saying membership legacy protection rights were not there, over social media. So then we were able to come out and say “hey, here are our national bylaws and as you’ll note, article four it’s all on member protection rights.” So, very factual-based information, it’s out there, we could even go in and link from the social media. (R5, personal interview)

In terms of the importance of communication, one participant stated,

Communicate often and communicate—you need to make sure you have proactive and reactive communication. I know that everybody sort of likes to look at things—as we should—very strategically and this is the communication plans—we’re great at making plans, we make plans, we fill reams and reams of paper with plans, and we’ve got all these plans. Unfortunately, the world sometimes doesn’t read our plans, so while I

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admire proactive communications, while I admire communication strategy, I think one of the things we've done successful from this effort, is we have reacted. (R4, personal interview)

Research participants were adamant regarding the need to communicate continuously with all of the stakeholder groups in order to ensure that the proper information was being given across the country regarding progress in the unification discussions in 2012. It was noted that the 2012 attempt used social media, such as Twitter, Facebook, and LinkedIn, as well as running virtual town halls and using tools such as webinars. These tools were not available to any great extent in the past, severely limiting ultimate reach of messaging across the country. This, combined with an in-depth strategic communications plan, allowed for more-consistent, proactive messaging using rhetorical language.

As noted at the outset, the responses of the participants outlined above begin to show us how the history of an organization can impact whatever is attempted in the future. I discern from the participants' comments that the unification team's ability to make strategic changes was highly contingent upon honouring the professions' work, understanding communication needs and historical ideas about how changes should be approached. The other important factor learned was the importance of using positive rhetoric to communicate benefits of the change, i.e. what was to be gained in the process. Participants appeared to want their leadership to identify changes needed as well as successes to date and new environmental information objectively to ultimately encourage further success. The changes implemented by the institutional entrepreneurs

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working to bring about unification, appeared to take this type of approach into account when developing the 2012 strategy. A lot of what I have discussed helps me to understand the amount of time it took to bring about unification as well as serendipitously change agency. I acknowledge that time alone is not enough to fully understand the impacts of the element of history and that much more is needed to fully comprehend what prevents or supports change as well as how the role of change agent interacts with history to develop a deeper understanding. The profession under study has enjoyed a long standing history of success and part of the challenge was to find a way to challenge perceptions of how success was brought about – to get closer to presenting objective facts in order to challenge subjective feelings, the taken-for-granted understanding about why the organization is successful. New objective information presented logically would be able to challenge interpretation's history and processes built on them. In the next section, I take another step to explore the element of identity as to how it too supported the Canadian professional accountant organization's legacy.

Proposition 2 – Identity and Organizational Change

Proposition 2A: A long-standing history of success increases the likelihood that organizational participants will objectify organizational identity, rendering it highly resistant to change.

Proposition 2B: In order to effect change, an institutional entrepreneur must deconstruct key elements of organizational identity and demonstrate that ideas fundamental to identity are but subjective interpretations in an effort to make them more amenable to change.

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Legacy Element Two - Identity

Figure 8 illustrates the different legacy symbols and the proposed CPA designation symbol. This symbol tightly aligns to the Chartered Public Accountants (CPA) designation from the United States.

Figure 8 – CPA Symbol



Interview data from the failed attempt in 2004 directly link the strength of the profession’s legacy cultures to the difficulties both designations faced accepting the idea of *giving something up*, that they very much valued, or relinquishing some part of their identity. For example, one participant stated,

every organization in the accounting profession has been very good in building that culture, by reinforcing “we are the best, we are the best, we are the best, and we are the best for that,” and we have tried to differentiate ourselves in some extent, but at the end of the day, we were—for the students...I hate to use the term “brainwashing,” but it was close to that in some extent because we were trying to make themselves

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not only proud of the profession but also thinking that this is the only way to do that. (R1, personal interview)

Another commented,

I guess we had done the job better than we thought; now we're seeing resistance. That we've said that "you're unique and special" and now we're saying "well, we should all just be one unified body." So—and maybe the CAs had a little bit more of that than the others because there was a greater worldwide networks of CAs, and they thought they were part of that special group and didn't want to be seen as giving any of that privilege up, so we had to be cognizant of that. (R2, personal interview)

You are unique—a strong statement that had been embedded in the history of the profession. This legacy building occurred over decades in all three designations and led to a particular group representing the most resistant to any unification discussions: recent CA graduates. As the participants note, young CAs represent the group with the strongest levels of institutionalization and imprinting, as they have recently been ingrained with the CA organization while acquiring their education and practical experience requirements and are still fresh in their collective memories. This is reflected in the following comments:

Very young. Yeah, the very young—the new CAs. Those who had suffered in the last years. Because it—that was their argument—they were on campus, they were knowing exactly what they had to do to—to get through the UFE [Uniform Final Evaluation], and they were not—they

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were not making—it was not possible for them to go by the brainwashing—the good job that we have done on campus to convince them to come to us. So that’s why they were the most—the most vocal folks. (R1, personal interview)

I think—I was probably a little naïve on—on how the—the young people would act so badly and not supportive. I thought I knew that we would be best to get half support out of that, I absolutely and instinctively knew that, because they were the most threatened and unestablished. (R2, personal interview)

This highly institutionalized group offered significant resistance to change (Zucker, 1977). Young CAs, who had just been through rigorous educational and practical experience programs, had formed collegial bonds, very much like alumni from fraternities or highly respected schools. If I revisit the MBA example from Chapter 4, where you went to school allows for a perceived level of superiority among your peers. Young CAs felt that the designation currently met their needs for social identity as outlined by Brewer (1991). It was a group that they wanted to belong to, and one which they felt had a level of exclusivity that set them apart from the other accounting designations in Canada.

Young CAs, representing the largest percentage of the incoming accounting population in Canada, were arguing against unification on two fronts in 2012. First was the deterioration of the perceived *legacy* that they identified with. They had gone through an initiation where they had been constantly told

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that the program was the most rigorous of the three, where the large firms would come to the schools and actively recruit the best and the brightest. There was concern that CMAs and CGAs would gain an unfair advantage because they do not go through the same process as a CA and should not, therefore, be given the same designation. This is a good example for considering what institutional entrepreneurs needed to deconstruct in professional identity. It was not to undermine the pride or self-esteem of a particular group necessarily but, to dispel myths perpetuating into the future. Where it may have been true at one historical point of time that CA's had most rigorous selection, in considering current objective facts, this is no longer the case. The CA example was rooted in emotion, not fact. In Canada, all three designations are treated equally and all members are expected to perform the same tasks at the same level of competence (List, 2012). Guo (2012), in his preliminary findings of a subsection of the resistance at the beginning of the unification discussion, offered corroborating evidence for the research findings:

The results suggest that CAs viewed themselves narrowly as: (1) someone who passed the Uniform Evaluation (UFE), (2) much different from or superior to certified management accountants (CMAs) and certified general accountants (CGAs), and (3) validated by third parties (such as international counterparts) and external factors (such as job market opportunities). As a result, the proposed merger was seen as a threat to their professional identities. (p. 111).

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Washington and Zajac (2005) hypothesize that status does indeed matter and carries over time. They propose that “an organization with a historical legacy of high status is likely to enjoy the privileges of high status in subsequent periods, independently of its competitive performance in those periods” (p. 286). CAs had enjoyed a level of status and social identity that new members expected to continue due to the perceived higher entrance requirements to the CA designation when compared to the CGA and CMA requirements. This in turn led to resistance to any suggested equalization of the profession. As an example, one participant reflected,

Two (of the resistance reasons) which led up to the third was all chartered accountants have gone through a UFE examinations, the CMAs haven't, and we're letting them in the back door without that standard being established. The second one is kind of, I call it the “old boys club,” “we've all gone through the audit,” can I say, slavery, sweatshop routine. “We've all worked at CA firms, the CMAs haven't, they've—many of them got their experience—got their work experience through industry, they didn't go through the school of hard knocks the way we did, so they shouldn't be allowed in.” (R9, personal interview)

Secondly, young CAs related to a strong brand image. Letting others into the designation would create more applicants for positions (going from 70,000 CAs to 170,000 CPAs), diluting the pool of talent and hurting their chances of success (Guo, 2012). Leaders in 2012 addressed this through multiple approaches, using third-party media to discuss the merits of the proposed unification in order

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to gain external validation and legitimacy. The leadership group had recruiters discuss the concerns of the young members, explaining that a career is made by work experience and education, not certification alone. As one respondent stated, “What graduates need to understand is that the designation is the ticket to the dance, what happens after that is up to the individual.” (R6, personal interview)

Another commented,

If we are dividing our members—40 and under..., 85 percent opposed. But over 40, exactly the reverse. And the—when you—when you are starting your career, the letters are important to provide you with instant credibility. But at 40, if your name is not better than the letter, you have—you’re in big trouble. And our folks over 40 were in confidence, and they were able to look forward, instead of feeling the pain of the past. (R1, personal interview)

An additional group of opposition came from accountants operating in the public sector. For these individuals, active in competition with other designated professionals from all three legacies, the perceived gold standard must remain exclusive in order for them to maintain and grow their client bases (Brewer, 1991). For example,

It was bad enough there were people thinking; “[expletive], there’s someone else’s going to be competing me—with me—with my designation, my CA,” and that may have been a strategic error, we can’t always go back in time. (R9, personal interview)

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Additionally, in order to maintain market position throughout the years, stories were generated regarding other professional designations—without the same experience, billable hours, and professional learning requirements— that did not operate in the best interests of the public. Most of these claims are false or represent a profession from decades past where the routes to the designation were vastly different from what they are now.

In the early 1980s, public accounting firms had partners who had no university education, even though the students reporting to them were all required to have a university degree. As professions evolve, so do the standards—this is the nature of all professions. (List, 2012, p. 134)

History of successful past experiences makes individuals very resistant to change, and continue to hold pious stances on perceived standards to protectionism of market share. Older CAs working independently in public accounting view the other designations through a myopic lens, not acknowledging changes to regulations, education, and practical experience that equalize the field in terms of entrance to the profession.

While there did not appear to be active deconstruction of identity in the theoretical sense, the change agents did actively attempt to use positive rhetoric to challenge faulty assumptions to convey why groups would be more successful if unified. The change agents' communication teams attempted to legitimize the unification proposal by explaining the reasons for unification differently to varied interest groups, hoping to achieve symbolic quiescence (Edelman 1964, 1971, 1977). They needed to promote the proposal, build momentum, and encourage

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votes from apathetic supporters while also turning opposition into believers where possible. When undecided groups were identified, a conscious effort was made to communicate specifically with them in order to address their concerns and have them see unification as a positive move for the accounting profession in Canada.

A key lesson learned from the 2004 attempt was the importance of having a strategy for dealing with resistance rooted in professional identity. Being able to sway individuals who were more neutral or changing the opinions of those adamantly opposed through collaboration, communication, and information sharing would mean success or failure in the voting process across the country in 2012. Given the strong emotional attachment that the membership exhibited toward the proposed unification, a strong communications strategy was critical and admittedly absent in 2004. For example,

I think we put out a written communication, but I can't recall, and—and I did sessions with staff, typically younger staff, like a, you know, kind of a, you know, bull-pen type session. I would sit in the middle of the room and staff were surrounding me, asking me all kinds of questions and we had, you know, lots of issues on the agenda besides this one, but we never really got off this one. Because it was such an emotional issue. (R6, personal interview)

Accounting designations were clearly a symbol of pride, of brotherhood, of success, and one to which many accountants attach enormous self-worth (Oakes et al., 1994; Stets, 2006). Initially, the unification was seen as a threat to

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this so met with very strong resistance with members noting their frustration in the profession's leadership:

As a CA, I've come to a point where I'm actually ashamed of my governing body. I thought the point of a governing body was to represent the collective opinion of its members and to maintain and enforce the professional standards of our designation. CAs are overwhelmingly against this merger, yet the process continues – WHY?! (Guo, 2012, p. 122)

Clearly, the concept of identity was critically important to understand and address if the unification process was to be successful in 2012. Developing strategies that allowed the concept of identity to be more subjective and open to changes necessitated taking the time to understand what was leading to the resistance. To change the perception of pride of profession was not the intention and obviously needed to be clearly conveyed. Instead it was important to honour the pride and move the three professional groups to see the greater potential for success and pride given unification. Cultural values, ideas, assumptions rooted in what it means to be a Canadian accounting professional were in great need of consideration. Therefore, the third legacy element important, that of cultural embeddedness and its effect on organizational legacy is considered in the following section.

Proposition 3 – Cultural Embeddedness and Organizational Change

Proposition 3A: A long-standing history of success increases the likelihood that organizational participants understanding of culture will become culturally embedded, rendering them highly resistant to change.

Proposition 3B: In order to effect change, an institutional entrepreneur must deconstruct key elements of culture so that they are understood as embedded subjective artifacts and thus more amenable to change.

Legacy Element Three – Cultural Embeddedness

Cultural elements of the accounting profession have been handed down through traditions and social networks, both formal and informal, leading to a highly institutionalized situation where it is difficult to find pockets to institute change. Histories of success and strong affiliation with individual designations within the profession have led to legacies containing their own rites of passage. As noted previously, the most vocally resistant to the proposed unification were new CAs. Throughout their entire education, from recruiting to education and practical work experience, these individuals were exposed to the belief that they were the elite designation (Brewer, 1991). Individuals entering into the traditional CA path are typically young and recruited to the larger firms directly from university to gain practical experience and the education to write the uniform final exam (UFE). By contrast, the CMA and CGA students are typically an older, more mature member base entering their programs, in many cases from different careers.

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The UFE, a symbol in itself, is the pinnacle of CA training. It comes with legends of past exams and war stories of success and failure, and it becomes a source of pride for successful students. Firms reinforce this, giving time off to study, paying for education, and throwing parties for successful students, all further embedding the culture. Students coming from this system have a strong sense of entitlement, and are not comfortable with sharing the resultant designation with those who did not follow the same process. Comments posted onto the CPA forums clearly outlined this as a major issue. For example,

I wonder how those who make this decision can justify the fact that a student can opt for the CMA path today, yet still end up with the same designation as a CA upon the merger. It is unfair unless existing CMAs are required to take the UFE exam in order to obtain a CPA designation. (Guo, 2012, p. 120)

Personally, it is also very hard for me to accept the argument that CAs and CMAs are on the same level. As mentioned by other posters, these designations have different areas of expertise. Quite frankly, CA is regarded as a more prestigious designation. (Guo, 2012, p. 119)

Pride of accomplishment and support for continuation of perception of elite group status were core cultural values of concern. Respondents clearly outlined cultural values embedded within each of the legacy designations that had been established and reinforced over a long period of time. Failure to resolve cultural differences between the groups was thought to be one of the core reasons for failure in 2004. The unification proposal in 2004 stated that CMAs would become CAs, forcing

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the CMA members to relinquish their legacy designation and take on the CA designation. Both CA's and CMA's had major issues with this approach. CGAs were not involved in the 2004 attempt. In speaking of the 2004 attempt, one respondent noted,

We actually got to a position—this has not ever really been made that public—where we recognized that we had an issue with the designation. We had an issue with where we were going with the CAs. That the CAs, based on very preliminary survey results that were done, were not going to accept the fact that we were giving their designation to another group. (R5, personal interview)

In response to the 2004 issue, it was stated,

I think the move to strategy this time around of using things, we couldn't sort out the CPA thing fast enough once we realized that—that giving them something else was an answer. (R2, personal interview)

Another interviewee commented,

As I recall, the use of the CA designation was being proposed for all of the members, a perfectly logical thing to do, and—and not knowing the environment, exactly what I would have recommended given the position of the brand in the marketplace, but also one that I could tell you that never would have gotten support. (R4, personal interview)

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The concept of *measured evolution* had not been used in any past attempt at unification. By allowing individual designations to honour the past and embrace the future, the newly proposed unification, while still troublesome in the minds of some stakeholders, was more palatable overall (Carroll, 2002). Members could continue to be proud of their legacy; they were not being asked to give it up and associate with groups who had been their historical rivals. This allowed the new organization to create a new reality while working hard to make connections between the existing groups. One cannot reverse entrenched cultural values overnight. A concerted effort was needed to build trust across the groups to create the new organization. Internalized cultural values around perceived hierarchy in the profession was important to acknowledge. Giving the members something completely different from their existing designations, however rhetorical in nature, helped to diffuse the emotional reactions that moving to one of the existing symbols would cause.

“Symbolic action is central to the institutional legitimacy” (Gioia et al., 1994, p. 365). Symbolism can be interpreted differently depending on the individual’s history and experiences:

The denotation of symbolism is rather that in which something stands for something else (Firth 1973:26), as the poet or the Freudian analyst uses symbols-e.g. the sense in which a lion is a symbol of strength or a banana is a phallus. (Gusfield & Michalowicz, 1984, p. 419)

Cultural symbols mean different things to different people. Engineers wear an iron ring to symbolize their skill and training; university fraternities use Greek

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letters to show inclusion and brotherhood. These symbols are irrelevant for the general population, who would not be incensed at the concept of awarding a legacy designation to the entire profession. However, these symbols are a part of the cultural fibre for members, particularly the recently indoctrinated.

Professional accountants who had been in the workforce for a number of years primarily agreed that the designation is an entry point into the profession, that time and experiences are the great equalizers. After graduation, many have little to no contact with the organization other than standard transactions, so, in time, initial imprinting deteriorates. As respondents noted, apathy among those who were designated for more than five years was a major concern for calling a member vote, which would be binding to the organization. If these individuals did not vote, the unification would run the risk of having a decision made by a small, negative group of opposition.

This opposition would wield a great deal of power given the courage of their convictions if the organization was not able to deal with the apathy of the general membership. They would have a situation where the small resistance groups have a larger voice than would be otherwise afforded. Ashforth and Fried (1988, p. 313) suggest this falls within what could be called a “zone of indifference.” Members fully believe in the legitimacy of the change, but do not feel that it will impact them in any meaningful way and therefore avoid getting involved. A professional accountant with more than five years of work experience is not quick to worry about the changes being proposed. He/she is not inclined to vote, perceiving that it will make no difference to his/her career trajectory.

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The CPA designation was developed to address this through a measured evolution. Upon provincial legislative approval, all professional accountants under the unified banner would be awarded a new designation, the CPA. Members would have the choice either to continue using their legacy designation or to tag their legacy designation with the CPA (e.g., Jane Doe, CPA, CMA) for a period of up to 10 years. This tagging would allow individuals to begin accepting the new designation. As part of what can be thought of as deconstruction of aspects of embedded culture, the unification team suggested an immediate cease of branding initiatives for all legacy programs, one of the eight guiding principles developed under the new unification proposal: “early in the transition process, all branding efforts would focus on the CPA designation and there would no longer be any branding of the legacy designations” (CPA Canada, 2013a). By allowing members to maintain their legacy designations, elements of their designations’ histories successes and cultural values regarding professional pride were incorporated into the new model, taking a transformational change and repackaging it as a measured evolution.

Together with focusing on mass branding of the new designation, a new educational program was introduced immediately for all new students, thus addressing the issue of different standards for candidates coming through the program.

The new CPA organization would establish a certification program that draws on the strengths of the existing programs and would be recognized by members, regulators, global accounting organizations, and the business

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community as being at least as rigorous as all existing programs. (CPA Canada, 2013a)

Communications clearly outlined near- to immediate-term goals of offering greater levels of service to existing members: “Post-designation specialty programs would be developed to offer CPA (members) the opportunity to enhance their expertise and advance their careers” (CPA Canada, 2013a). Both initiatives were geared to further prove the value proposition and strengthen the new brand and the new legacy.

The results of this approach were much more positive than any past attempts in unification history. The leaders of the organization attribute much of the success to the cultural symbolic change and an immediate implementation of new rituals, celebrations, and symbols to help embed the new inclusive culture. The move to a new CPA designation gave the membership the opportunity to slowly evolve without disturbing the entrenched pride that the CA, CMA, and CGA designations had established during their tenures. The move to a separate designation, giving accountants a new designation and using the tagging rhetoric, legitimized the proposal.

Tagging can be thought of as rhetorical in nature (Suddaby & Greenwood, 2005). It does not take anything from members, nor does it award any additional rights or privileges. As another example, mutual recognition agreements set up for continued recognition between legacy designations and global partners. This privilege would not include tagged members, i.e. no material change, just the awarding of an additional symbol, or something that members will add to their

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business cards to perceptually separate them from non-designated individuals practicing accounting in Canada. As such, this represents a successful use of symbolic rhetoric to gain acceptance.

This is not a novel concept; there have been other instances in which this type of sense-breaking and subsequent sense-making has been applied successfully (Weick, 1995). Table 19 outlines the history of the CMA designation.

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Table 19 – History of the CMA

1920	The founding of the Canadian Society of Cost Accountants (now CMA Canada)
1926	Launch of a management accounting journal (<i>Cost and Management</i> , now called <i>CMA Management</i>)
1939	Decision by board of directors to seek legislative approval for a professional designation. The designation was called RIA (registered industrial and cost accountant)
1940	The Ontario legislature is the first province to recognize the society as a professional accounting body with power to grant designations. Quebec was next with all other provinces and territories following
1960	Entered the world of international accounting affairs by assisting in the development of the Pakistan Institute of Industrial Accountants (now known as the Institute of Cost and Management Accountants of Pakistan)
1972	Became one of the founding member bodies of the International Federation of Accountants
1985	Designation changes from RIA to CMA
2000	Professional program is revised and renamed the Strategic Leadership Program (SLP)—full program content is now offered electronically through the SLP website

Adapted from: History of CMA. Available at <http://www.accountingincanada.ca>. Retrieved July 24, 2013.

In 1985, the RIA brought legislative changes into place, allowing its members to adopt the CMA designation. The same approach as in 2012 was used, with all members awarded the CMA designation. Members were allowed to keep the RIA, but all branding ceased. Within a space of ten years, the RIA was no more, and members had moved from a very defensive stance to one where they adopted the new designation as legitimate and subsequently embedded it in the

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collective culture. While this example illustrates a change within one designation as opposed to an entire field, it gives an example of how awarding members a perceived benefit makes change more palatable.

Organizational forgetting is also an important aspect of organizational change (Suddaby et al., 2010). Emphasizing the elements of organizational history that will survive the next evolution and deemphasizing those that are meant to stay behind allows members to build pride in the new organization over time and forget characteristics that previously differentiated the organizations (Hinchman & Hinchman, 1997).

The institutional entrepreneurs in the 2012 attempt, having analyzed prior attempts, knew that the designation choice was going to be highly contentious, charged, and emotional, and they developed the CPA as the most expeditious way of handling the situation. Incorporating the CPA symbol as a new landing point for the membership with the combination of a tagging process for legacy designations helped take away the emotional resistance to giving something up and allowed members to revise their identities to fit the new reality. As stated by one respondent,

To begin with and the most important: it changed the designation choice-tagging. Tagging came out of 2004. Because we recognized that we couldn't just do that same thing over again. It just wouldn't work. We needed to have a solution, while, not perfect, would be, as we called it, a "measured evolution." (R5, personal interview)

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In order to implement a change on the magnitude being proposed, the institutional entrepreneur needs to be committed to the task and able to introduce change initiatives and implement them effectively. This introduces the final proposition raised in this dissertation, the use of rhetoric to deconstruct elements of history, identity and cultural embeddedness. Second, in using this approach in 2012 one attempt was to reveal subjective and resistant nature of assumptions to be able to accept new objective information and move members beyond resistance.

Proposition 4 – Rhetorical Change Mechanisms

Proposition 4: Institutional entrepreneurs effect change through use of rhetorical language to deconstruct elements of history, identity, and culture to reveal their reliance on subjective interpretations and as a result allow members to become more receptive to new information and way of seeing their profession.

With the mandate changed in 2012 from one of competition to one of collaboration, leadership supported and communicated the unification plan. For example, one participant stated,

We barely met on a merger; we barely met on it (in 2004). Where, this time, we talked about it constantly, it was just in our faces every day, it became everything we did. It was almost like it was another project. (R5, personal interview)

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Leadership of each designation aligned their intentions before making any announcement to the membership at large. Unlike past unification attempts, as I outline in Table 17, Quebec, which represented 20 per cent of the accounting profession in Canada, now had only the CPA designation. In the past, the leaders were embedded in their organizations, convinced that their designations were truly differentiated and that there was no need to explore options for unification. All designations were successful, with growing client bases. All members of those organizations held enormous pride of their accomplishments and supported their separate identities, cultural values and revered histories. It took a massive market shift—that is, losing 20 per cent of the membership to the CPA designation—for individual organizations to take notice of the changing landscape and act aggressively. There would be no going back to individual corners and continuing to try to compete in the market.

The CEOs of the three organizations in this case study were institutional entrepreneurs, particularly the CEO of CICA, given that he faced the most opposition from stakeholders and came in with fresh perspective and clear direction. He was not involved in the 2004 attempt, but he did have extensive merger and acquisition experience, and he was able to look at the situation to deconstruct cultural values indicative in prior attempts. As was noted in the interviews, the ability to reflect on past approaches and develop a cohesive plan was imperative to success. Setbacks could be dealt with efficiently without losing sight of the end goal of unification. As a result, unification has been voted forward by the majority of the 40 accounting bodies. Strong institutional

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entrepreneurs in the process have made this success possible. Collaborating, addressing the concerns of multiple stakeholders, swaying opinions, and diffusing opposition are important skills. The true institutional entrepreneur also allows for public dissent but addresses it appropriately using effective communication skills.

The strong committed team set out to conduct an in-depth analysis, and market research, across the country to allow the unification team to unpack ideas and communicate new realities via different mediums (Oliver, 1992). The team built new cognitive scripts which were intended to plant the idea of unification in the membership and help stakeholders to fully understand the need for change, legitimize it internally, and support the initiative (Wofford, 1994). Leaders across the country were united in their cause, which allowed for effective national communication strategies. Because provinces are separately legislated, much of the communication in the 2004 attempt was siloed and filtered to fit provincial agendas. As stated by one interviewee,

And it was consistent right across the board, and it was until, you know Quebec really started to go at the three-way, and then the three-way fell apart, so Quebec was the first province where it was going to continue as a CMA designation, there was no more merger. So once that started to happen, the messaging then wouldn't be as consistent, and then, you know, you couldn't communicate with the Quebec members, but the Quebec members would find out that there was communication to the

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other members and everything, so it became more complex. (R9, personal interview)

This can also be applied to the current situation. At the beginning of the 2012 unification attempt, many members were not even aware that with the mandated unification of the profession by the government in Quebec, status quo was no longer an option. The province offered the participating jolt that was required (Greenwood et al., 2002). Bringing these messages out to the country consistently allowed the membership to understand what was happening across the entire profession and gave more merit to the case for change.

In order to fully understand the issues facing the current unification attempt in Canada, the team studied past attempts, to understand what leaders dealt with, particularly with the cultural values that stakeholders held dear. The team discovered a highly institutionalized profession that had accumulated decades of experience and success contributing to their member's pride and legacy. Zucker (1977) and Battilana and Casciaro (2012), note that high levels of institutionalization require that change leaders not be passive in their approach. Instead, they needed to be active and to have a well thought out plan outlining the strategies to move the initiative along and implement them effectively. Leading up to the 2012 attempt, this need was taken into account, with research being performed by independent sources to confirm what neutral members, an important segment of the membership, were feeling about the proposed unification. Feedback was to provide the change team with a better understanding of

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participants' state of mind and readiness around the change. Of most interest were participants neutral on the change and what it would take to bring them to support the change. Table 20 outlines the general feedback received from the neutral members at the beginning of the unification process in an effort to understand the challenges and devise the plan.

Table 20 – Neutral Open-Ended Responses

Neutral Responses	Positive Neutral Responses	Negative Neutral Responses
Will not affect my designation	Good idea, positive for the profession, good for the designation	It would dilute the CA brand, it's a disadvantage for CAs
Need more information	Less confusion between designations	No real benefits
Unsure how it will affect me	Support unification, accountants should have one designation	Work experience and training are very different
Doubt it can be accomplished, will be difficult to get consensus or approval		
Need to address training requirements, need to address recognition agreements		
Should combine all three designations, CGAs should be part of the unification		
Specialization can occur in new designation		

Adapted from *Open end question responses – CPA merger consultation study – Members, students & candidates*, by Gregg, Kelly, Sullivan & Woolstencroft, 2011b. Copyright 2011 by The Strategic Council.

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Neutral members were thought to be a key group by the institutional entrepreneurs. Moving this group to a positive opinion regarding unification and ensuring that it voiced this position in a member vote was a prime focus. To accomplish this goal, the change team used structured communication mediums and responses to address the concerns expressed by negative members about the proposal. As one respondent noted,

For better or for worse, we let forums happen online. That's one of the unfortunate parts of social media. But we controlled it to some degree. In other words, what we did this time, what we didn't do last time – social media percolated up last time, there were pockets of it everywhere, but we had no control over it. This time we had a little bit more control, in that we gave them a place to park it. As much as we hated to see it, because, you know, people just so hide behind social media and say things they would never say face-to-face and that are completely inaccurate, but at least it was in one place. So then we could read that and then we could put information out. (R5, personal interview)

The institutional entrepreneurs were able to sway the opinions of those who were less committed to the embedded culture. Institutional entrepreneurs needed to become very involved in changing the attitudes of this group to one of active support. In a situation where margins were close and every vote counted, it was crucial that this group moved to positive early in the process, allowing the

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institutional entrepreneurs to then change their primary focus to those members who were adamant in their opposition.

As the analysis shows, the strategies of communication (whether it be frequency, style, or rhetoric), symbolism (changing the symbol while allowing the legacy to still be respected in an attempt at measured evolution), and collaboration (through venues such as town halls and open blogs) were clearly identified as important themes that would need to be dealt with effectively if the unification attempt were to move forward.

While the original proposition focused on the use of rhetorical language in appealing to membership, it was only through the interviews that I realized the importance of symbolism and collaboration related to their experience of their profession among members as important aspects to sway opinion. The realization that a measured evolution, where the legacy and the new proposed changes were both incorporated into the unification proposal showed strong understanding of the histories and legacies that the organizations were dealing with. The concept of introducing a new designation symbolically identifying with excellence, professional identity in essence offers members a new focus to pull them together, effectively moving the majority of the country to support the unification.

The importance of exploring and understanding aspects of embedded culture found in language and rhetoric was crucial for learning from past attempts and building cases for successful change. Understanding the history of the profession—how the elements of history, identity, and cultural embeddedness had

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brought the associations to past success—was critical. From there, being able to use elements of legacy to institute transformational change became paramount. The change agents responsible for unification understood that they could not simply swap the past for a new future. Elements from each legacy, ones that the members identified with, needed to be carried into the new model (Suddaby et al., 2010). This was a new concept; previous unification discussions did not attempt to incorporate elements from each designation. The present proposal to move to a new Canadian designation, the CPA, allowed all stakeholders to maintain the pride they had in the history of their designation and be more accepting of the proposed changes, as the results in Figure 5 illustrate. The map outlines that while there are still hurdles ahead for full unification to be realized the provinces have moved much closer to the goal of one designation.

To accomplish this, the change had to be proposed using rhetoric. Messaging had to communicate that the change was not transformational, but merely the next step in the evolution of the accounting profession in Canada, and it had to show the similarities among the designations instead of focusing on the differences. It was also important to show the wasted resources (i.e., member dues) that were being used to communicate differentiation that was no longer relevant. For example,

—also some statistics, we put out some statistics that showed the amount of money was being spent on the wrong things in the organizations; that was helpful. So, those were all things we did that we didn't do in 2004 that I think helped. Because what we have in our memberships are very highly

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educated, highly skeptical individuals, that you can't just say "this is a thing to do" and go off and do it, you have to figure out a way to engage them. (R5, personal interview)

Showing statistics that outlined the amount of membership fees being used for marketing campaigns combined with information regarding where the separate designations practice (CPA Canada, 2013b), as those represented in Figure 4, was an effective approach. This communication clearly outlined how the designations were no longer differentiated and in fact more aligned than the members understood.

The ability to communicate using the powers of rhetoric and within that approach persuasion, and third-party validation was used to add legitimacy to the unification proposal. In the beginning, there were voices of opposition; however, the leadership team was able to develop strategies for delivering key messages and dealing with resistance as well as to add validity to the discussion. As stated by one participant,

One of the things we did, which I think was very helpful, was we went to third-party endorsement. So, we made sure we were in the media a lot, whenever possible, so they see interviews, and media will pick up much more nonbiased tones, right? So, the members were seeing much less of what they perceived as a spin from us, a little bit more factual, from a journalist perspective. We did third-party endorsements with business leaders, with academia, some political individuals, and put that out there,

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so that members would see it isn't just us saying this, there were other people that endorsed this. (R5, personal interview)

By managing the pride culturally embedded in legacy organizations and having a clear understanding of the history behind the designations and previous unification attempts, the leadership was able to put a business case together that focused on the similarities of the designations, not the differences. This was a much more effective campaign than the one in 2004, where the proposal was for all CMAs to become CAs. As stated by one participant,

The feedback from CMAs (in 2004) was “we chose to be CMAs, we don't want to become CAs,” and they're giving up something, they're giving up their management accounting designation. And from the CA side, because CMAs hadn't gone through the same rigorous—in their opinion—rigorous requirements for writing the UFE, articling, we hadn't gone through that kind of stuff and we weren't entitled to a CA. (R8, personal interview)

The 2004 approach was not successful. There was no appreciation for the choices people made to identify with a specific group nor of the pride they had in their understanding of the membership, their culture, their history that their separate designations had managed to develop over time, or the difficulty members would face in overcoming it. The 2012 approach differed from the past in that they took steps to manage and understand the history (Suddaby, et al., 2010) acknowledged and effectively used it to offer measured change that all members could make sense of (Weick, 1995), accept, and institutionalize as normal for the newly merged profession. The deconstruction of legacy elements, understanding of the

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failure of the 2004 attempt was thus critical to the success realized in the 2012 attempt.

Summary

The analysis presented outlines the approach used to unify the Canadian accounting profession—including elements of each designation’s history in building the case for the unification, using rhetorical language and symbolism in the approach, and understanding the underlying identity issues attached to the legacy designations. The theoretical insights that evolved from the analysis are aligned with the original propositions presented as a result of the literature reviewed. Elements of history, identity, and cultural embeddedness that lead to the construct of legacy were explored in this analysis and all appear to apply to understanding both the practical case events as well as the use of legacy construct. I can also see how legacy elements in a highly successful organization or profession, can narrow strategic choice to change, and would require a more measured evolution to successfully implement any successful change perceived to run counter to that understanding of legacy.

Chapter 6 –Legacy Construct and Measured Evolution

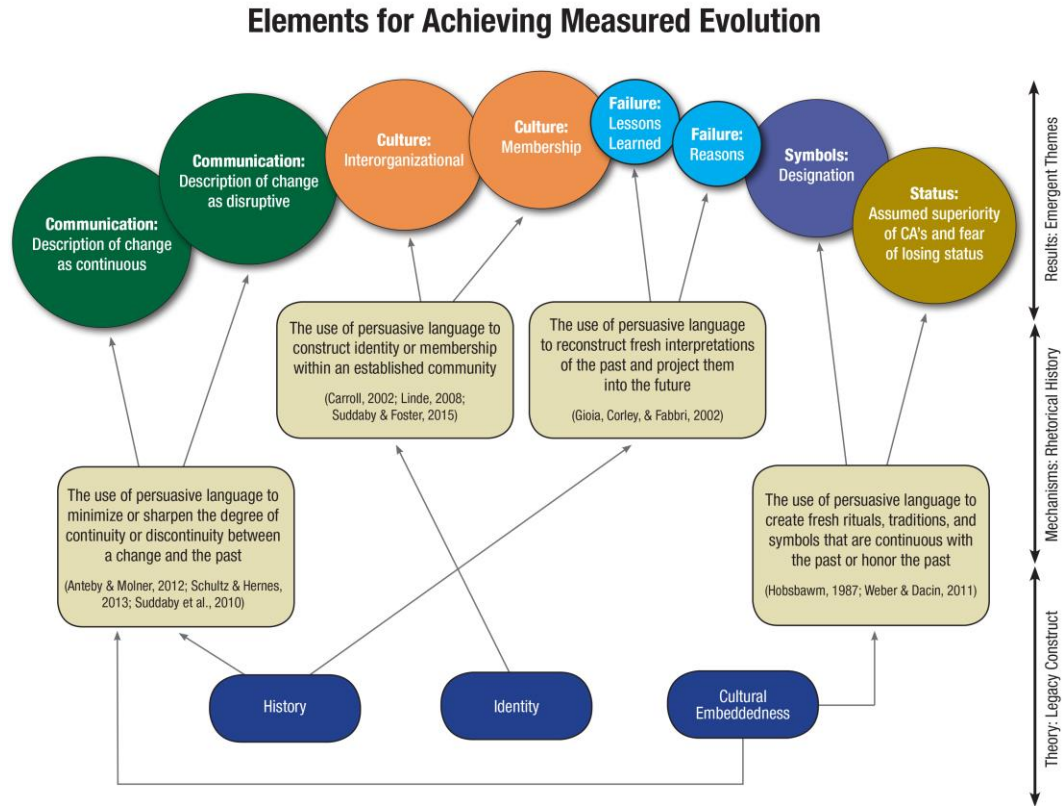
The accounting designations in Canada have been successful in unifying the profession. This change was accomplished through use of a rhetorical language strategy. Those leading the change incorporated the elements of organizational legacy—history, identity, and cultural embeddedness—into their communications strategies to sway opinion of the membership to a majority positive vote. These efforts have brought the membership together, turning past competitors and adversaries into members of a newly formed organization. It was certainly a much discussed initiative with actions of the leadership team being successful. The question top of mind is whether or not the approach used could be repeated for the same result or whether the profession was simply ready for the change regardless of the strategy employed. It is important to use insights gained here from this case study to study the issues and approach further. The research questions addressed in this dissertation were, **“what is organizational legacy in the Canadian Accounting Profession and how can it be managed to facilitate organizational change?”** In working with these, I studied the different elements history, identity, and cultural embeddedness that as a result of past success, may limit strategic choices for change, I suggest that using the strategies of rhetorical history, symbolism, and persuasive language allow for measured evolutions. There is research in the field that suggests that generalizability in qualitative research is largely misconstrued, as the purpose of qualitative research is to outline a particular situation, develop propositions and discuss themes resulting from the study and add new theoretical insight into whether or not these additions

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to institutional theory have any generalizable components (Krefting, 1991, Sandelowski, 1986).

Figure 9 offers a graphical representation of how the various elements studied came together to provide deeper insight into the legacy concept. If the elements of history, identity, and cultural embeddedness make up a strong legacy, dealing with these effectively becomes imperative if change is to be successful. The use of rhetorical history and persuasive language was found to be helpful in reframing cultural values, ideas, assumptions and provided an alternative way to think about organizational challenges that organizations with strong legacy face when attempting to implement change.

Figure 9 – Elements for Achieving Measured Evolution



Persuasive language helped to convey understanding and respect for the organizations’ histories that developed, and the technique creates interesting opportunities for implementing transformational change. Being able to identify the legacies that past members bring with them to any situation where transformational change is being contemplated will dictate the level of change management required by institutional entrepreneurs (Oliver, 1991). Having cultural sensitivity for the rules and norms that stakeholders bring with them is a powerful tool in implementing change (Hardy, 1994; Hofstede, 1997; Martin, 1992). It provides organizations with more insight into the potential barriers to change and identifies the historical and cultural elements that will have to be built into proposals. The

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resultant strategy will be more sensitive to all interest groups and have a higher probability of being implemented.

Transformational change requires a level of *soft* selling to stakeholders, showcasing the opportunity of proposed change as the most desirable alternative compared to status quo or other alternatives that are more complicated, costly, or both (Dacin et al., 2002). This concept of “selling” limits options for the opposition and repackages transformational change, repositioning it as a natural measured evolution that is easier for stakeholders to accept (Anteby & Molnar, 2012; Gioia et al., 2002; Suddaby et al., 2010). The idea of being culturally sensitive is not enough, though, if institutional entrepreneurs expect to sway members to accept transformational change. Concerted effort that shows collaboration and high levels of communication is required for stakeholders to believe that the process is an inclusive one (Basinger & Peterson, 2008). Using persuasive language, leadership is able to move stakeholders to a point of acceptance, and rhetorical language techniques lead to a level of legitimacy and acceptance that allows changes to take place (Carroll, 2002; Suchman, 1995; Suddaby et al., 2010).

Understanding how the histories of each designation evolved over time (Miller, 1992; Oliver, 1996; Zucker, 1977), how stakeholders attached identity to the legacy organizations (Brewer, 1991; Brewer & Gardner, 1996; Dutton & Dukerich, 1991), and the levels of cultural embeddedness that could derail change initiatives (Kondra & Hurst, 2009) led to a strategic plan for the unification of the accounting profession in Canada that shifted to a symbolic measured evolution of

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the profession (Anteby & Molnar, 2012; Carroll, 2002). However, it was the business strategies of leadership, communication, and collaboration that ensured that stakeholders got involved and engaged and voted in the new changes for the profession as informed participants. Tone from the top and the continuous flow of information were deliberate moves to counter the issue of member apathy. In the remainder of this chapter, I first discuss history, identity, and cultural embeddedness and how these components led to organizational legacy. I will then outline the operational strategies used to counter the change resistance that accompanies organizational legacy.

Managing History – Time Marches On

In order to develop a change-management plan that will be accepted by stakeholders, a strong understanding of the histories that each organization brings with it is critical at the onset (Carroll, 2002). From studying this history, institutional entrepreneurs gain an understanding for the ability of the organizations to accept change (Suddaby et al., 2010). Do they have high levels of absorptive capacity (Cohen & Levinthal, 1990), making them capable of accepting and adjusting to a changed environment, or do they suffer from a potential Icarus Paradox (Miller, 1992), so entrenched in past successes that they become path dependent (Sydow et al., 2009), not adapting to the changing environmental conditions? This knowledge will aid in forming strategic responses that the institutional entrepreneurs must deliver to stakeholder groups.

The creation of a strong legacy does not immediately materialize; it must be transmitted over multiple generations (Zucker, 1977). When institutional

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entrepreneurs understand that culture is constructed over time, transmitted through multiple mediums and maintained through rules, norms, and group expectations (Elsbach, 2002; Scott, 1995; Zucker, 1977), they gain an appreciation for the challenges facing them. This affects their ultimate strategy for addressing transformational change. Of particular importance is understanding the level of institutionalization with which they are faced. High institutionalization brings with it path dependence (Miller, 1992; Oliver, 1996) and legacies that are difficult to infiltrate (Zucker, 1977), which will lead to different strategies for handling resistance. In this case study, understanding and respecting the histories that each organization had built over time led to plans that addressed legacy pride through rhetorical history, symbolism, and the use of persuasive language.

History developed from the perspective of multiple stakeholders with different needs. In the case of the accounting profession in Canada, one stakeholder group was the membership at large; another was the organization's staffs (Scott, 1995). The internal stakeholders of the organizations have built up their own norms and values, ways of operating, and levels of cohesion. Members may vote in the change, but the organizations have to implement them effectively. A strong understanding of the internal culture of the organization is required when developing the change-management strategies (Scott, 1995). One respondent stated the following:

So there's not really the same kind of approach to things. So that's going to cause some friction and we know that already. We have created documents, merger agreement, the merger proposal, joint venture

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agreement, anything that we've worked on collectively. The wording isn't quite as important to the individual [organization] members or the government working group, or on the steering committee, so we compromise there as well. And that is causing some friction down the road as well, so the cultural things are different. They're a lot more regulatory, and we're a lot more flexible. (R8, personal interview)

Sense-making is a tool available to institutional entrepreneurs to attempt to work effectively with different stakeholder groups (Weick, 1995). In the case of unification to the CPA, this includes the membership in achieving a positive vote and the staff within the individual organizations on ensuring that the changes are implemented effectively. There was a strong indication that individuals were making sense of a changed situation and its subsequent legitimacy (Barely & Tolbert, 1997; Schank & Abelson, 1977). Understanding across groups was critical for the new culture to be inclusive, where members feel their knowledge and skills will benefit the new organizational structure (Mantere et al., 2012). Attempting to force one preconceived organizational structure will not be in the best interest of the new organization. Organizations and members both need rituals and rites of passage to help solidify the legitimacy of the new change (Feldman & Pentland, 2003; Selznick, 1957), and if reinstitutionalization is the desired result, the concept of measured evolution pertains to both stakeholder groups (Myerhoff, 1977). In the accounting field, where the tasks performed and the technical talent are similar, cultural aspects become vitally important in understanding the change-management process (Oliver, 1992; Pfeffer, 1994).

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Once the institutional entrepreneurs gain a thorough understanding of the organizational histories that they are dealing with, they can develop tools that will allow them to integrate change while maintaining the essence of the legacy. In this case study, this entailed looking into the multiple attempts of unification in the past and developing an in-depth understanding of the reasons why they were unsuccessful from a cultural perspective (Richardson & Kilfoyle, 2012).

From there, the institutional entrepreneurs can develop cognitive scripts. By using the legacy as the original map, leaders can remap the future of the organizations as a unified profession, maintaining the critical components of the legacy in future change initiatives (Barely & Tolbert, 1997; Schank & Abelson, 1977; Wofford, 1994). Once cognitive scripts have been developed and accepted by stakeholders, new identity building can begin.

To ensure that the change proposed is widely accepted, an organization must maintain the integrity of the histories it previously developed (Selznick, 1957). The accounting profession in Canada, in the present unification process, has done exactly that. Leadership did not come to membership with a plan that disparaged any of the individual designations. Instead, they focused on the strengths and similarities of each and developed a plan that would allow the profession to build upon these strengths (Carroll, 2002), introducing the concept of a new designation that will incorporate elements from the histories or the legacy organizations as a foundation for the changes being proposed. This allows organizations to retain some of their pride while still accepting change (Foster & Hyatt, 2008). This use of rhetorical history (Suddaby et al., 2010) as a change-

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management strategy, produces a new organization—or, as in the case study presented, a new designation—that will have a competitive advantage difficult to replicate or infiltrate (Barney, 1990, 1991).

Understanding the history that organizations' members bring with them in order to move to a measured evolution is also related to the ability to identify the level of legacy that comes with long-standing organizations. This ability helps institutional entrepreneurs understand how institutionalized an organization is and determine whether strong legacies will restrict its strategic choices for change. Using rhetorical language strategies (Suddaby & Greenwood, 2005), institutional entrepreneurs can reposition the change by minimizing or sharpening the degree of discontinuity with the past (Anteby & Molnar, 2012; Schultz & Hernes, 2013; Suddaby et al., 2010) and reconstructing fresh interpretations of the past that project into the future (Gioia et al., 2002). Once this has been accomplished, institutional entrepreneurs can turn their attention to the issue of identity. The levels of identity that are attached to the legacies could impact the change being proposed. The prospect of identity loss can derail a merger proposal.

Identity Reinforcement - Where Do You Belong?

Understanding the cultures that institutional entrepreneurs will have to interact with and gain acceptance from is crucial to building a sound argument for the need to deinstitutionalize to not only survive, but also thrive in ever-changing conditions. A plan that understands an organization's culture is more likely to gain legitimacy in the eyes of voting members (Batelaan, 1993; Oliver, 1992). This becomes more salient when working within isomorphic fields that share

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many characteristics from the technical perspective (Chatman & Jehn, 1994; Hawley, 1968).

The change leadership did not make the effort to understand the organizations during the CA-CMA unification attempt in 2004, to disastrous results. Members were reacting to their perceived cultural norms (Kondra & Hurst, 2009). Members identified with and derived a sense of self-esteem from their professional designations (Hogg, 1992, 1993; Hogg & Hardie, 1991; Stets, 2006). The suggestion that both organizations take on one of the existing designations revealed a lack of understanding of emotions within the membership. Adapting to a new culture from one that was familiar required individuals to learn and accept different norms, rules, and practices. A perceived deterioration in the identity of the group would lead to action on the part of the individuals (Ashforth & Mael, 1989; Dutton & Dukerich, 1991). In early days of unification discussions among accounting associations, this behavior was also very evident. People whose personal identities were attached to their legacy organizations reacted defensively when prior points of differentiation were dismissed as no longer relevant in a changing business environment. The leadership in past attempts did not seem to grasp this in the early planning stages, and the subsequent proposal to merge organizations reflected their lack of understanding.

The different approach used in 2012 was to focus on identity building through social attraction (Hogg, 1992, 1993), indicating how the new designation would allow for career progression in a crowded marketplace (Hogg & Terry, 2000) while becoming the new gold standard (Ashforth & Mael, 1989) with

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rigorous entry points (Brewer & Pickett, 1999). Keeping the focus on social attraction instead of individual desires slowly appeals to those recently imprinted upon, such as the young CAs (Crocker & Luhtanen, 1990). Over time, with no additional support for the legacy designations, loyalty will move to the profession itself and away from the individual, competing designations (Brown et al., 1998). Rhetorical history was again implemented, using persuasive language about the past to construct identity or membership within an established community (Carroll, 2002; Suddaby & Foster, 2015).

Identity is closely linked to symbolism in the establishment and retrenchment of legacy (Carroll, 2002; Myerhoff, 1977). Not only is it recognized by stakeholders over their lifetimes, but it also becomes something handed down through generations (Zucker, 1977). Using symbolic references when attempting to create new norms greatly increases the likelihood of acceptance (Gioia et al., 1994; Gusfield & Michalowicz, 1984). This symbolic isomorphism will allow for legitimacy of the proposed changes (Glynn & Abzug, 2002).

Cultural Embeddedness and the Importance of Symbolism

Bringing conflicting groups together under a completely new symbol allows for—as one participant of the study noted—a measured evolution. Creating a new symbolism for any highly institutionalized field will give strength to the actions being taken, much in the same way that symbolic elements add legitimacy to various political actions (Edelman, 1964, 1971, 1977). However, this symbolism is not enough on its own. As Figure 10 illustrates, it has to be used in combination with cognitive, deliberate actions from the groups working to gain

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acceptance and legitimacy from their stakeholders. These will be discussed later in the chapter when identifying strategies for implementing change initiatives.

Institutional entrepreneurs need to gain symbolic quiescence from stakeholders (Gusfield & Michalowicz, 1984), as symbolic quiescence leads to high levels of legitimacy for both the proposed changes and those leading the charge. When dealing with large numbers of voting members, such as in the Canadian accounting profession or during a federal election, symbolism in campaigning is critical to ensuring adequate voter turnout and positive results for the proposed change initiatives. Efforts to overcome stakeholder apathy and the implied zone of indifference (Ashforth & Fried, 1988) are greatly aided by the use of symbolism (Meider, 2009).

Institutional entrepreneurs also need to understand the important roles that ritual and ceremony play in successfully imprinting changes on stakeholders (Carroll & Hannan, 2004; Hannan & Freeman, 1984; Marquis & Tilcsik, 2013). In the case of the new CPA, imprinting will occur during new member events and convocation ceremonies that both respect the past and embrace the future (Appadurai, 1998; Bechky, 2003; Birnbaum, 1955; Lane, 1981, Lukes, 1975). New marketing and branding of CPA will showcase the new designation, replacing the previous marketing strategies of the separate organizations. As well, the introduction of a new and rigorous certification program will replace the existing programs of the former CA, CGA, and CMA organizations (Feldman & Pentland, 2003; Selznick, 1957). These changes will serve to entrench the new organization in the eyes of stakeholders.

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Mosse (1975) identifies three components—festivals, rites, and symbols—that are essential for achieving what is called “secular liturgy” (p. 16), or the ability to identify elements from historical events that can then be tied to a different symbol (Suddaby et al., 2010). The new symbols are celebrated, building a sense of belonging (Foster & Hyatt, 2008). Eventually the organizations no longer have to consciously incorporate both elements; they have found legitimacy through generational transmission (Zucker, 1977). However, in the near term, ritualizing changes (Myerhoff, 1977) is necessary to institutionalizing them (Schultz and Hinings 2011). Ritual and ceremony give merit to the change and add legitimacy to the process, becoming part of the new history of the evolving organization (Hobsbawn, 1987).

Figure 10 represents the approach CMA Alberta used in its report to membership for the 2013 annual general meeting, as well as the theme for convocation of CMA graduates until the legacy programs run out in 2015. This approach helps illustrate the discussion. Members can still maintain pride in their member organization and their accomplishments while setting the course for the next step in the evolution of the profession. When CPA becomes legislated and begins to be implemented in each province, it will be imperative that legacy members feel that they can identify with the new designation. Continuing to honor the past is one way to accomplish this.

Figure 10 – Example of a Measured Evolution Strategy



Source: Certified Management Accountants, 2013

Institutional entrepreneurs need to understand not only the history that led to the current levels of cultural embeddedness but the different levels within the various stakeholder groups. Understanding the culture is critical for institutional entrepreneurs who hope to use normative pressure (DiMaggio & Powell, 1983) to build pride in the new designation or symbol (Kondra & Hurst, 2009). Normative pressures are extremely prevalent in the accounting profession, where the designations legitimize themselves by providing professional education throughout the career cycle of the member and networking opportunities in an attempt to further build member pride and legacy (DiMaggio & Powell, 1983; Kondra & Hurst, 2009). From a mimetic perspective, the profession is fraught with overlapping models of performance attempting to differentiate each

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designation to make them more competitive, while still showing the customer that they can deliver a broad array of products and services. However, no one designation in the profession strays far from the core model, with the largest players setting the tone, and the other players following (Richardson, 1987). This copycat approach limits differentiation in its attempt to maintain market share; however is a risk mitigation approach to uncertainty that leads to taken-for-granted behaviours (Kondra & Hinings, 1998). This perspective trickles down to the individual level, where new members, in attempting to gain acceptance, will mimic the actions of past members (Schein, 1996). This insight is interesting in the Canadian accounting profession as well. While all designations in the field claim to offer the full gamut of professional accounting services, each designation has definite opinions regarding the levels of proficiency it and the others bring to the profession. Given that the change proposed in this case study is unprecedented, using mimetic power would be unsuccessful, as with the proposed structure there is no other body to copycat.

Coercive power could be used to establish control over the situation but may not lead to optimum results. As a regulated profession, the designations are responsible for complying with legislation designed to protect public trust. This enforces isomorphic behavior among the profession to ensure no one designation is off-side (Meyer & Rowan, 1977). This is coercive control, offering reward for compliance and sanctions for misdemeanours, and ensures that members follow the rules and norms as set forth by the designations in order to be accepted into the culture (Abelson, 1993; O'Reilly & Chatman, 1996). Coercive power could be

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used in establishing new regulations or standards, but the move to acceptance by all stakeholder groups requires a more positive and engaging process, creating new norms as the membership accepts the proposed changes and legitimacy is gained (Guo, 2012).

Cultural embeddedness is particularly prevalent within highly institutionalized organizations, characterized by tight cultural frameworks and a highly pressured field. It is imperative, then, that when compiling alternatives for the future the institutional entrepreneur is sensitive to the history and culture that have led to the present state of the organization (Greenwood & Hinings, 1996; Miller & Friesen, 1980, 1982; Mintzberg & McHugh, 1985). This must be identified and addressed early, leaving enough time in the planning process. Strategic action plans need to have elements that effectively address the culture and use it to its advantage (Hardy, 1994; Hinings, 2011; Hofstede, 1997; Martin, 1992).

This is another element of the legacy construct that can be evolved through the use of rhetorical history. As Figure 10 illustrates, the use of rhetorical history and persuasive language about the past assist in this process by creating fresh rituals, traditions, and symbols that are continuous with or honour the past (Hobsbawm, 1987; Weber & Dacin, 2011). This process can also minimize or sharpen the degree of continuity or discontinuity with the past (Anteby & Molnar, 2012; Schultz & Hernes, 2013; Suddaby et al., 2010). Understanding the importance of historical legacies and cultures within the organizations in which you are attempting transformational change is important. However, this

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knowledge alone will not effectively deinstitutionalize an established field with entrenched organizational legacies. The strategies used to reinforce the bigger picture, the transformational change being suggested, must also be consciously planned and executed.

Three areas were identified as critical business strategies that should be used extensively when attempting a transformational change in a large, highly institutionalized field. These are the strategies of leadership, communication, and collaboration, as outlined below.

Supportive Business Strategies

Leadership – Follow the Leader

As Garud et al. (2002) note, it is the role of the institutional entrepreneur to look for those strategic gaps in the market or within the organizational structure that can be exploited to bring about change. Leaders “build modern glory on ancient glory” (Carroll, 2002, p. 558). At the same time, they need to be aware of different stakeholder groups that must be appeased in the process to establish effective change. This was highlighted in the research. The leadership, before going out to stakeholders, spent a great deal of time understanding the various stakeholder groups, piecing together where the largest pockets of resistance would come from, and subsequently putting together strategic plans for dealing with that resistance. This ability to identify norms, rules, and beliefs before attempting change is critical for success (Hoffman, 1999).

The next step in gaining legitimacy is to identify the type of leadership style required in order to make the change legitimate in the eyes of the

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stakeholders. In 2004, a very passive approach from the senior leadership was used to promote the proposed unification. This approach proved unsuccessful in a highly institutionalized field—the higher the level of institutionalism, the more active and engaged the tone from the top needs to be (Battilana & Casciaro, 2012; Zucker, 1977). The leadership in the 2012 attempt took a very different approach, to the 2004 team. The 2012 team intended to be transparent and forthcoming in communications and interactions with stakeholder groups. This gave the leaders a constant feedback loop. Instead of assuming widespread acceptance to the proposed changes, the institutional entrepreneurs actively looked for pockets of resistance, and then used their powers of persuasion (Garud et al., 2007) to deal directly with the resistance and either neutralize or sway opinion (Battilana et al., 2009; Haveman, 1993; Mizruchi & Fein, 1999).

This level of in-depth involvement also allowed the institutional entrepreneurs to construct bridges for resistant groups, as opposed to ignoring opposing opinions (Garud et al., 2002). These bridges, if constructed properly, serve as a useful tool with resistant groups, making them feel that they have an audience with the leadership and that steps have been taken to proactively address their concerns. This influenced institutional defenders, either moving them to a positive position regarding the proposed changes or moving them as a group to a more neutral position (DiMaggio, 1988). For institutional entrepreneurs, this skill is vital (Garud et al., 2007) as it will greatly influence the level of legitimacy in the proposed changes to the field, regardless of stakeholder group (Fligstein, 1997; Gioia et al., 1994; Seo & Creed, 2002).

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By looking for institutional defenders resisting the proposed changes (DiMaggio, 1988), as well as searching out neutral groups to infiltrate and change member perception (Battilana & Casciaro, 2012), the leader is able to look at solutions that are outside of the traditionally accepted norms (Mark & Crossan, 2002; Schultz, 2011). The introduction of the new CPA provides an example. This potential solution could only have been developed with a complete understanding of the resistance that would be faced in attempting to assimilate highly institutionalized designations with isomorphic tendencies (DiMaggio & Powell, 1983; Meyer & Rowan, 1977). This approach led to the subsequent deinstitutionalization of the entire field and the end goal, total unification, is now in sight for the profession.

Communication – Tell Them What You Told Them

Leadership style alone will not gain legitimacy; it is a combination of strategies that make the material aspect of managing change feasible and accepted. In order for transformational changes to be accepted by a highly institutionalized field, the changes must be clearly communicated (Basinger & Peterson, 2008; Campbell, 2008). *Tell them, tell them again, and then tell them what you told them.* Communication, if circulated consistently, could result in increased cooperation and subsequent adoption of change (Ford & Ford, 1994). Being consistent in communications was a large component in both 2004 and 2012. The failed attempt in 2004 was due to a lack of effective continuous communication. In 2012, leadership ensured that messaging was consistent, that all players, regardless of the legacy party they represented, were giving the same messages to stakeholder groups across the country.

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Instead of each designation putting together a communications plan that would differ based on provincial agendas, the proposal was spearheaded by the national offices, with one common campaign spreading the word on the unification throughout the country. This helped legitimize the arguments that were put forth, as the messaging gained acceptance through consistency (Donnellon et al., 1986; Morgan, 1986; Wilson & Orum, 1976). In order for any merger to be successful, whether in a small for-profit business or a large member-driven professional association, communication and trust are crucial (Basinger & Peterson, 2008).

The importance of focusing on how to use communication and language effectively in order to legitimize change in highly institutionalized organizations cannot be underrated (Greenwood et al., 2002; Hoffman, 1999; Human & Provan, 2000). The first step is understanding the stakeholder groups (Khan et al., 2007) and their communications preferences in order to achieve legitimacy (Snow and Benford, 1992). This does not mean delivering different core messages, which would not be transparent. However, the specifics of the messaging change for different stakeholder groups, as one respondent noted:

In fact, we were having a platform, and we were just making adjustments related to the audience. When we were speaking to the government, protection of the public was the key element to present. When we were discussing with students, it was more about what might be the future of-so, but the basic message, the core message, was always the same, because you cannot go with a different core message, because they were talked

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together. And then: “he said that here, he’s saying this there, and that’s not exactly the same message, and they are trying to manipulate you.” (R1, personal interview)

Building trust in the messages being communicated by the institutional entrepreneurs requires several components. The institutional entrepreneurs communicating the changes must be completely transparent in their approach. This involves more than simply taking the supportive comments and showcasing them. The organization must also deal with negative comments and create public forums for them. The responses must be based on fact, emotionally neutral, respectful of the concern, and helpful in addressing it appropriately (Deszca, 2005).

Many fields develop a shared language, whether that is technical jargon (e.g., in the engineering, medical, or accounting fields) or rhetoric that is specific to the group. Communications plans, which are structures for communicating change, must construct responses that the intended receivers will quickly understand (Suddaby & Greenwood, 2005). This approach will gain more legitimacy with the group than an approach with heavy selling techniques (Blum & McHugh, 1971; Meyers & Rowan, 1977; Morrill, 2011). This was particularly salient in the unification attempt of 2012. Accounting training, by its nature, makes members highly skeptical and critical. Using specific accounting jargon that these groups understood and reacted to (Mills, 1940) was a key role of communications. By applying techniques such as those posed by Emrich et al. (2001), the communications plans can address the needs of all stakeholders,

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gaining and keeping attention throughout the process by building forums and keeping all parties engaged. Leaders need to get the tough questions out in the open; if the members don't ask them, the leadership must so that they can deal with them transparently.

It is important that institutional entrepreneurs understand their audiences and communicate with them effectively. Stakeholders who do not understand the messaging are not likely to communicate as effectively, and, as a result, the change will not gain legitimacy. Part of this is understanding that transformational change will be emotional in a highly institutionalized organization. There have to be forums for the emotion, where stakeholders feel that their concerns are being taken seriously and that they have a voice. This, according to Guo (2012), allows leadership to gain a better understanding of why members are resistant to the suggested changes. It allows leadership to identify whether the comments are the rule or the exception, using the forum as a thermometer for the situation. Building acceptance for change means including stakeholders in the change and adequately and respectfully responding to concerns.

Finally, communication needs to be frequent, on point, and broadcast over multiple media if it is to be effective across a variety of stakeholder groups. As this section began, leaders need to be repetitive: tell them, tell them again, and then tell them what you told them. Keep messaging consistent and focused and give links to additional resources if the stakeholder wants more information. With unification efforts, a repository was made available to all stakeholders through the CPA ONE website. Members could read as little or as much as they liked, but the

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more in-depth documents were posted for all stakeholders. This system greatly aided in establishing transparency and trust with skeptical stakeholder groups.

Collaboration – We Are All in This Together

Highly institutionalized groups, characterized by deeply embedded legacy that has dictated cultural norms, rules, and beliefs, are skeptical of change and are not comfortable with a top-down approach (Deszca, 2005), as it limits their perceived power in maintaining the status quo. Institutional entrepreneurs need to understand this perceived power and respond accordingly to make individual stakeholders feel that they are part of the process. Their concerns need to be validated and changes made to accommodate them in some manner (Johnson et al., 2000).

Take regulation. Protecting the public trust is the primary mandate for all three designations. If a member was vocal regarding concerns in this area, leadership was quick to get them involved in the process of drawing up new legislation for the profession. This type of involvement was a key collaborative effort, which grew in importance if the stakeholder with the concerns was one in a position of power or influence. Involving members in the process achieves legitimacy for the change (Basinger & Peterson, 2008), with opponents becoming supporters in many instances. And while this is only one example of using participation to garner support for a change initiative, other research supports the idea that wider participation in a process increases the likelihood of success (Knoke, 1986).

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Although resistance to change in highly institutionalized fields is typically the largest issue for institutional entrepreneurs trying to make transformational changes, it is not the only one. With trying to achieve positive voting results, institutional entrepreneurs have to be aware of the zones of indifference (Ashforth & Fried, 1988) and how they affect member apathy (Cafferata, 1979; Knoke, 1986). Members who saw themselves losing the most in the proposed unification were those closest to completion of the accreditation process, the young CA members. Research showed that more-established members were not as interested in the changes, as they felt change would not impact them. It was imperative that the leaders collaborate with these important stakeholders to ensure that on vote day, their voices were heard and the negative minority did not succeed in halting the unification process.

Leaders also need to ensure collaboration among all stakeholder groups. As previously noted, there were two major stakeholder groups involved in the proposed change, the membership at large and the organizations:

So for us here in integration, the biggest lesson to me was, one, assessing those cultures at the beginning, and two, communicating that you're actually going to be putting mechanisms in place to change. Because if people know that you're paying attention, and they know that you're being transparent—you've shown them their current cultures, [that's very transparent, we didn't have to do that and we're going to look at how we change that]—that's the first step in those people actually working together. (R5, personal interview)

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If staff within the organizations do not believe in the changes, they will, consciously or unconsciously, promote chaos and animosity among the merged groups (DiMaggio & Powell, 1983; Sewell, 1992). This chaos could then trickle down to members through poor customer service. Embedded agency exists at the staff level, and institutional entrepreneurs must be able to effectively address it if they hope to implement the change successfully. This means engaging the staff in helping to implement the change, being transparent and working together so that groups see the process as a collaborative rather than as a takeover.

Summary

Nothing happens in a vacuum. As Scott (2004) notes and my research supports, the issue of effective change management is in fact a system, with all components vitally important in implementing transformational change. Understanding the elements that construct strong legacies in organizations takes time and effort on the part of the institutional entrepreneurs, but this effort is critical to constructing appropriate strategies. The elements of history, identity, and cultural embeddedness establish the organizational legacies that institutional entrepreneurs will have to fully understand when attempting to make change. Using rhetorical history to address resistance through a combination of business strategies that focus on leadership, communication, and collaboration will bring contested groups to a measured evolution.

This measured evolution allows the glories of the past to become components of the future. The analysis discussed in this dissertation and subsequent recommendations for further theoretical and practical action are all

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derived from my attempt to address the following question, “**what is organizational legacy in the Canadian Professional Accounting Organizations and how can it be managed to facilitate organizational change?**” Armed with these new insights, future institutional entrepreneurs, regardless of field, can incorporate change effectively in organizations with strong legacy and subsequently limited strategic choice.

Chapter 7 – Contributions and Future Research: Where to Go from Here?

The research performed in this dissertation produced exciting observations with elements applicable to both the academic and business communities. I wrote this dissertation with both of these communities in mind, and I will expand on these contributions in this chapter. From there, I will discuss some of the limitations of the research performed and the risk-mitigation strategies employed, as well as some potential future research possibilities based on my findings. I will then offer some final reflections.

Academic Contributions – The Multiple Aspects of Legacy

This case study offered an opportunity to observe an emerging situation testing theories of institutional behaviour, specifically applicable to the question of **“what is organizational legacy in the Canadian Professional Accounting Organizations and how can it be managed to facilitate organizational change?”** Because much of the research in the field of institutional theory is primarily theoretical, this study presented a unique opportunity. The ability to be fully immersed in a constantly changing situation, a learning laboratory, allowed for in-depth observation of behaviours as they were unfolding. My position within the profession also gave me the ability to observe unification efforts at the leadership level from the conception phase, an opportunity that was immeasurable. It not only generated a deep understanding of an in-depth case study during the analysis, but also allowed me to observe and participate in the process for more than three years. The findings that contribute to the work in institutional theory are vast, but there were two major contributions that stood out.

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The first contribution to the field of institutional theory was the opportunity to learn more about in-depth organizational legacy elements of history, identity, and cultural embeddedness during an attempt to change. The power of these elements in creating and sustaining organizational legacy was very interesting given how participants reacted. In the early unification attempt, change did not occur given the lack of attention to such elements versus the later attempt when these elements were considered more fully. In both attempts, the power of legacy elements provided interesting insights. Also observed, were other institutional theory constructs such as structural inertia (Hannan & Freeman, 1984), institutionalization (Berger & Luckmann, 1966; Oliver, 1992; Selznick, 1949), imprinting (Stinchcombe, 1965; Marquis & Tilcsik, 2013), and path dependence (Sydow et al., 2009), which all share core components. These components helped to explain how important history, identity, and cultural embeddedness elements are in perpetuation of organizational legacy. This fits with my original definition of organizational legacy, the narrowing of strategic choice and the capacity to change that occurs in organizations due to their own past success. While prior research on resistance to organizational change has addressed individual components of organizational legacy, few studies have actually addressed the holistic concept of legacy as key for understanding resistance to organizational change. My research adds to the field of institutional theory by offering a fuller understanding of organizational legacy as an intricate balance of elements that should be considered.

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The second notable contribution comes from gaining an understanding of how to focus in on and manage elements of an organization's legacy in order to achieve desired change, which is also relatively new to the field of institutional theory. Few studies have addressed how legacy elements can be effectively managed to successfully engage in organizational change. I introduce change agents or institutional entrepreneurs as those who seek to understand organization legacy elements with a goal for change. In this sense these individuals recognize and honor the legacy, unpack the subjective perceptions that have over time become institutionalized and offer new objective facts to encourage thought and subsequent acceptance of the need for change. Institutional entrepreneurs in this way work with rhetoric to incorporate persuasive language and symbolism to move stakeholders along given their understanding of organizational legacy elements as well as recognition of the need for a measured evolution for members to move to accept the changes and knit them into their new cultural fibre. As this is a relatively new area of interest in the institutional theory field, my research will build on the theories of Carroll (2002), Foster et al. (2013), Ravasi and Schultz (2006), Suddaby et al. (2010), Suddaby and Foster (2015), and Suddaby and Greenwood (2005), applying the theories of rhetorical history and persuasive language to a real-world situation.

Contributions to Practice – What Does This Mean for Business?

The new global economy will force organizations to change the way that they do business, particularly associations that are funded either by the government or through membership dues and are being asked to do more with

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less. University funds are being drastically reduced, and less of a tax base to support social programs seems to be increasing. All of these factors will encourage associations to reassess how they are operating. At the stage in the organizational life cycle where services offered are largely static and differentiating one organization from another is difficult, mergers and alliances become an incredibly important strategy for survival (Pfeffer, 1994).

For successful change, organizations need to address the concerns of all stakeholder groups. Continuous cyclic decision making and path dependence (Mahoney, 2000) will not work in ever-changing business conditions. Understanding the elements of legacy within each organization and how these legacies interplay with culture and institutionalization in each organization is vital when attempting a merger. With this understanding, though, institutional entrepreneurs will be able to develop an effective change-management strategy. This strategy will entail managing the history of the organizations, ensuring that the proposal focuses on the strengths of each organizational legacy, and building elements of these histories into the new organization.

Successful approaches will incorporate the use of rhetorical language (Suddaby & Greenwood, 2005) to present a reshaped organizational reality to stakeholders as the natural progression of the industry. Institutional entrepreneurs will need to demonstrate respect for the legacy under study and be willing to develop business strategies that honours and incorporates these elements. Understanding the level of organizational legacy highlights the importance of symbolism in conveying messages for successful change.

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Tied to this is the need for both internal and external stakeholders to appreciate how elements of organizational legacy (history, identity and culture) are all linked. Solutions that incorporate historical, cultural and identity elements, are more likely to gain acceptance from stakeholders. To make change a reality, organizations need to identify and nurture leadership skills that will allow for effective deinstitutionalization and subsequent reinstitutionalization of legacy elements. Such skill, when applied effectively will allow change teams to gain acceptance and legitimacy from stakeholders.

Successful change initiatives in organizations with legacy will require building collaboration techniques into the strategies at the onset of the change process. Collaboration gets stakeholders involved, and is valuable, as institutional entrepreneurs cannot expect blind acceptance of the proposal. Combining this collaborative approach with comprehensive communications plans that incorporate persuasive language and rhetorical history mechanisms to project change as positive and measured, not reactionary, is imperative to success. This, combined with frequent messaging of the benefits (tell them, tell them again, and tell them what you told them) and respectful responses to concerns will maximize acceptance of transformational change.

Limitations and Risk-Mitigation Strategies

When I began developing ideas for my dissertation, I identified research limitations and developed risk-mitigation strategies to address them effectively. One limitation: past leadership of the 2004 CA-CMA unification attempt had committed to destroying all unification-related documents. This created an initial

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challenge in collecting large amounts of historical information on the strategic and communications plans of the previous attempt, making triangulation of the interviews on the failed attempt and written documentation problematic.

However, in conducting the research, I was given access to debriefing documents from the CA and CMA organizations, which corroborated what the participants reported in the interview process. Adequate participation from leaders of the 2004 attempt aided in outlining the situation, with responses cross-referenced within the qualitative software to ensure consistency.

Another limitation of the research was the urgency in which the research needed to be completed. With the unification quickly gathering speed, field research had to be expedited to ensure that the research did not become a post mortem. I addressed this problem by choosing a select group of participants to interview, allowing for expedient scheduling and data collection. Since the study was put together very quickly in order to take advantage of the opportunity, there may be concern that the study would be incomplete without additional respondent groups (e.g., members, staff) to support credibility of the findings. However, given that the study focus was from the point of view of the leadership team responsible for the unification attempt, the group selected was determined the most appropriate. It did limit to some extent data quality for an in-depth understanding of the institutional entrepreneur's thinking processes and the steps they took to deconstruct legacy elements. However, this presents an opportunity for further study. All participants interviewed were the most senior within the profession and the most knowledgeable regarding the history of past attempts

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given the importance of professional identity and ongoing culture as the organizational legacy that underpinned their organizations. Their participation allowed in-depth, detailed dialogue that addressed the questions appropriately between executive peers. A further limitation noted within this dissertation is that of the researcher's role given my embeddedness in one of the organizations to be unified. While this may be thought of as a source of bias, it is also one of strength given the insight and understanding of legacy elements under study. Other leaders interviewed would have immediate respect and rapport to speak with one of their peers on the topic. However, this potential source of bias was noted and addressed with the help of a research assistant when interpreting comments and transcribing interviews.

Future Research Direction – The Next Steps

With the unification case study completed, interesting areas for future research have been identified that could offer additional contributions to both the field of institutional theory and the business community. One possible area for future research would be surveying members of the previous legacy organizations to identify which strategies swayed opinions to move from neutral or opposition to support. This would allow me to check potential bias further and triangulate the findings of the preliminary research. Of particular interest would be a survey to learn if participants held positive, neutral or opposing viewpoints and the degree to which they understood and supported the process.

Two groups in the CGA organization, Manitoba and Ontario, opposed the unification when this research was underway. It would be very interesting to do a

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survey now of these groups to learn about their source of resistance and whether or not the elements of legacy come up as key. While the CEO of CGA Manitoba was a participant in this study, a more widespread approach that surveyed provincial members could identify embedded agency and an escalation of commitment from institutional defenders. Of particular interest would be research into stakeholder support for the views of opposition leaders and whether that support changed initial positioning.

As well, future research could branch out to other long-standing organizations facing transformational change to observe whether the strategies identified in the preliminary research are replicable in other fields. Of particular interest would be to observe whether the elements of history, identity, and cultural embeddedness do, in fact, lead to organizational legacy and once formed, limit strategic choice. Research into the application of rhetorical history and the success of implementing symbolic, measured evolutions through institutional entrepreneurs would also lend further insight to ideas developed in this case study.

Final Reflections

When I started this journey in September 2010, a new CEO being asked to sign confidentiality forms before talking about unification of the accounting profession in Canada, the task seemed daunting. The tension in the room among the leaders of the profession was palpable. I remember asking myself how we would ever get this done, given the levels of distrust and opposition. I found during the course of this research that it was the institutional entrepreneurs in the

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leadership that managed the organizational legacy of the designations at every level, even within the provincial leadership bodies. By showing the similarities of the profession in regulation, education, and industry profiles and allowing each designation to maintain its pride and work together to build the new profession, the unification team went from one of skeptics to one of believers in a relatively short time.

This allowed unification leaders to communicate the concept to the new CPA members, with positive results. At the onset, the team thought that up to five years would pass before substantial change could be observed among the membership. This unification happened within three. This result is relatively unheard of when dealing with a membership the size of the accounting profession in Canada. It was an exciting time to be a part of the leadership team, seeing the attitudes shift across the country as more communications came out stressing the impact of identity, pride in the legacies while moving to new designation—creating the chartered professional accountant; it was a true measured evolution. I had a rare opportunity to research and record how the elements of history, identity, and cultural embeddedness combine to produce strong organizational legacies, how that strength once created worked to limit strategic choices and dictate the approaches required to implement change.

As a leader who sat on the national committees and communicated the concept of unification to CMA members in Alberta, I feel that the proposal put forth was one that respected the history of the profession and took much of the emotion out of the decision-making process. As a CEO who will no doubt face

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additional challenges with merging organizations as my career progresses, I have gained insight into managing change in organizations with strong organizational legacy. As a researcher, I found the study fascinating, as it challenged many of my own preconceptions of what makes individuals resistant to change. Finally, as an academic, the contributions made to advance institutional theory and the role of institutional entrepreneurs when engaging in change cannot be understated. I can think more holistically about organizational legacy elements (history, identity, culture) and what techniques institutional entrepreneurs use such as rhetorical language in seeking solutions. Pairing legacy elements and institutional entrepreneurship in this study was unique and definitely warranting further study.

The ability to evolve effectively in ever-changing markets is a skill that many established organizations will be forced to develop as they attempt to protect market space and maintain sustainable operations. Whether through mergers and acquisitions or by differentiating new products, identifying and developing strategies to initiate and implement change in long-standing organizations with ingrained cultures and strong legacies is paramount to success. I hope that insights from this research will inform organizations about how to approach change in highly institutionalized fields with deeply embedded organizational legacy and will help them develop strategies to achieve the desired deinstitutionalization.

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Appendices

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Appendix A – Permission Request from CA and CMA

From: Kara Mitchelmore [mailto:kmitchelmore@cma-alberta.com]

Sent: Tuesday, February 26, 2013 11:47 AM

To: Kevin.Dancey@cica.ca <Kevin.Dancey@cica.ca>; Joy Thomas

Subject: Organizational approval

Hello all:

As you are both aware, I am in the process of having my Research Ethics Board application approved to allow me to start the research for my dissertation. As a step in the process I am being asked to offer letters or emails of support from the organizations that I will be asking interview participants from, which are CMAC and CICA. My research will be conducted based on the following:

Historical documentation - research will be collected using historical records from the CA and CMA (There are no records available for CGA as the prior attempt in 2004 was exclusive to CA and CMA) organizations which detail past failed attempts of unification, processes and protocols, focusing on the language used by both camps. The starting point will be a combination of focusing on past unification attempts through the history of the profession as well and analyzing exit interviews performed (Descza, 2005) after the most recent. This will be done in order to deconstruct the previous attempt and glean key learning from it for future application. It is anticipated that this approach will set up a strong foundation from which to move forward in understanding the issues and developing relevant interview guides for present day interviews.

Structured Interviews - this guide, which the researcher will follow, will be constructed using an open ended questioning approach; allowing for not only for the inclusion of personal experiences and history, but a richer dialogue than traditional close ended questionnaires historically provide (Whitney & Trosten-Blooms, 2002).

Once completed a series of in-depth interviews with senior level leaders of the accounting designations will be performed by the researcher. It is anticipated that these interviews will allow for not only rich dialogue and collection of data, but allow for further triangulation as a result of member checking, as defined by Stake (1995:115) “They [the participants] also help triangulate the researcher’s observations and interpretations. The actor [participant] is asked to review the material for accuracy and palatability.”

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All interviews will be performed in the winter/spring of 2013. Each interview will take between 60-90 minutes, held at the convenience of the participant. Given the close relations of the researcher to all parties involved, there are no issues anticipated with getting adequate participation, and it is anticipated that the proposed timeframe for collecting all data will be met without complication. This will require travel for the researcher, but will foster comfort, respect and trust in the interview relationship. Interviews will be performed in accordance with research ethics requirements, and all participants will be made aware of confidentiality issues and given the opportunity to deny audio recording, in which case in depth notes will be taken. With the targeted audience for these interviews being leaders that were present in the failed CA/CMA merger attempt of 2004 as well as those still in the leadership positions moving the 2012 attempt of unification forward, the original sample size will be restricted to 5-6 key individuals.

Given the information provided, I am formally asking permission from both organizations to conduct this research in the spring of 2013. If you could respond to this email request with your formal approval, it would be greatly appreciated.

Thank you for your cooperation.

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Appendix B – Formal Invitation Letter

FORMAL RESEARCH INVITATION LETTER

Dear [Participant]:

I am writing to invite you to participate in a research study “The Role of Legacy in Implementing Change in Long Standing Organizations – a Case Study” involving in depth views from the leadership of, Certified General Accountants (CGA), Certified Management Accountants (CMA) and Chartered Accountants (CA) from both the national and provincial levels. As a member of this group I would like to invite you to voluntarily participate in this research.

I am a Doctoral student at Athabasca University and I am conducting interviews as part of a comprehensive research dissertation. This study, using the designations as the research field, will analyze the current (and historical) merger attempts from an institutional context. More specifically, the focus will be on the roles of the various actors in the process, and what practices they actively employ to either promote transformational change or conform to the “status quo”, in particular the use of language and communication to counter cultural norms, formed over generations, in legacy organizations resistant to change. Understanding how these actors and roles impact continued isomorphism or create the need for deinstitutionalization will be vital to identifying the behaviors and traits required of the Institutional Entrepreneur in order to implement transformational change to long standing organizations. I believe that you can provide valuable information and insight in order to better understand and promote this important aspect of organizational behavior and change management.

If you agree to participate, you will take part in a 60-90-minute preliminary interview, with potential for a follow up interview of similar duration.

There are no known anticipated risks from taking part in this study. Regarding the potential benefits, I do hope that long standing organizations faced with attempting transformational change in order to remain competitively viable will look to the findings of the research collected to assist in incorporating appropriate change management and encouraging strategies to help IEs obtain change objectives.

Taking part in this research study is completely voluntary. You will have the right to participate or refuse to participate at any time during the period in which data is being collected, without prejudice. You can refuse to answer any question.

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Interview data will be collected by the researcher in person and later transcribed by an independent third party. Examples of data collected by interview will be different aspects of previous attempts at unification of the profession and how they have progressed to the current attempt. All data collected via interview will be kept for up to 5 years or until the project has been completed with results published in academic journals. Once the research project is complete, the raw data stored electronically will be erased by the researcher and any paper copies used by researcher containing any confidential data in analysis will be shredded. All information will be held completely confidential, except when legislation or professional code of conduct requires that it be reported.

Results of the study will be shared within academic papers at conferences and/or journal publications. A report of results will also be shared with CPA Canada in summary form for the use in potential future change management initiatives. Copies of academic papers can be provided to interested research participants once submitted for publication review.

If you have any questions about the research study, please feel free to contact the researcher named at the email address below. This study has been reviewed by the Athabasca University Research Ethics Board. Should you have any comments or concerns regarding your treatment as a participant in this study, please contact the Office of Research Ethics at 780-675-6718 or by e-mail to rebsec@athabascau.ca

Thank you very much for your kind consideration.

Sincerely,

Kara Mitchelmore, MBA, FCMA
Doctoral Candidate, Athabasca University
School of Business
E-Mail: kmitchelmore@cma-alberta.com

Appendix C – Informed Consent Form for Interviews

Dear Participant,

I am writing to invite you to participate in a research study “The Role of Legacy in Implementing Change in Long Standing Organizations – a Case Study” involving in depth views from the leadership of Certified General Accountants (CGA), Certified Management Accountants (CMA) and Chartered Accountants (CA) from both the national and provincial levels. As a member of this group I would like to invite you to voluntarily participate in this research.

Taking part in this research study is completely voluntary. You will have the right to participate or refuse to participate at any time during the period in which data is being collected, without prejudice. You can refuse to answer any question.

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Results of the study will be shared within academic papers at conferences and/or journal publications. A report of results will also be shared with CPA Canada in summary form for the use in potential future change management initiatives. Copies of academic papers can be provided to interested research participants once submitted for publication review.

Appendix D – Research Protocol for Initial Interviews

1. Please explain your position and responsibilities with your organization in 2004. Have you been involved in merger situations previously? If yes, can you give an example illustrating your role in previous attempts?
2. Can you outline what, in your opinion, are the most-important traits for a leader when facing situations such as the attempted unification of the profession?
3. In your opinion, what is the importance of culture in your profession? Can you give some examples of when culture in your organization dictated operations?
4. Can you outline your personal position on unification of the profession (or what it was in 2004)? Specifically, were you / are you in favour of the unification or opposed? Why?
5. Further to this, can you give me an example of how you communicated your support or opposition to your various audiences? Can you give me an example of how the communication of your opinion swayed other stakeholders in the unification attempt?
6. Can you explain what reasons were communicated to the membership for the proposed CMA-CA unification attempt in 2004? Why, in your opinion, were

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- they not compelling enough to proceed?
7. What, in your opinion, was the most-compelling reason communicated to the membership for the unification of the profession? Why do you feel that it was the most compelling?
 8. What, in your opinion was the most compelling reasoning identified by resistance to the unification for maintaining the separate designations, or “status quo,” within the accounting profession in Canada?
 9. Who, in your opinion, were the most vocal resistance to the idea of unification of the accounting profession? Can you give examples of how they communicated their messaging to the members?
 10. What was the reaction to resistance by the bodies attempting unification? Was this, in your opinion, effective? Why or why not? What would you have done differently?
 11. Further to this, how were these messages communicated to the various stakeholders? Can you give some examples of the types of communication that was [*sic*] used in different situations?

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12. Were the forms of communication used in the attempt in 2004 in your opinion effective for all the stakeholder groups? If yes or no, can you give some examples of this communication and why, in your opinion, it did or did not meet its objectives?

Appendix E – Research Protocol for Secondary Interviews

1. Please explain your current role in the unification discussions and how it differs from your role in the failed attempt in 2004.

2. Having been through an historical attempt, can you outline, in your opinion what were the main reasons for the attempt being unsuccessful?

3. Did your organization debrief the actions that led to the failed attempt of 2004? What were the major lessons learned?

4. Please explain, using examples from the present unification attempt, how the lessons learned have been used to change tactics?

5. How important is it to understand the culture of the individual designations and their multiple stakeholders in a unified profession? Can you explain why you feel that way?

6. What major changes in regards to communicating the reasoning behind the present unification do you see as being successful and why?

7. Can you outline the major stakeholder groups in the unification attempt and how they have been communicated with?

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8. What in your opinion are the most important traits for a leader to exhibit when attempting the present unification?
9. When faced with resistance to the unification, what has been the response of the leadership group? How does this differ than the response in 2004?
10. How important, in your opinion, is messaging and communication to various stakeholder groups in unification discussions? Does the messaging change depending on the group being addressed? How?
11. How important in the current attempt of unification is the interjection of government support? Do you feel that this is perceived by the membership as positive or negative? How does the profession communicate this as positive to self-regulating bodies?
12. In your opinion, if current unification discussions were to break down, what would be the main reasons for the failed attempt?

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Appendix F – Athabasca University Research Ethics Approval MEMORANDUM

DATE: March 25, 2013

TO: Kara Mitchelmore

COPY: Dr. Deborah Hurst (Research Supervisor)
Janice Green, Secretary, Athabasca University Research Ethics Board

FROM: Dr. Simon Nuttgens, Chair, Athabasca University Research Ethics Board

SUBJECT: Ethics Proposal #12-76: “The Role of Legacy in Implementing Change in Long Standing Organizations – a Case Study”

Thank you for your revised application submitted on March 22nd, responding to the “Conditional Approval” decision arising from the March 13, 2013 full board review. Your cooperation in revising and furnishing additional information requested was greatly appreciated. On behalf of the Athabasca University Research Ethics Board (AU REB), I reviewed the resubmission and am pleased to advise that this project has now been granted **FULL APPROVAL** on ethical grounds.

The approval for this study “as revised” is **valid from the date of this memo for a period of 12 months**. If necessary extension of approval can be requested by completing and submitting an ‘Interim’ Ethics Progress Report one month prior to expiry of the existing approval.

A **Final Ethics Progress Report** (form) is to be submitted when the research project is completed. Progress reporting forms are available online at <http://www.athabascau.ca/research/ethics/>.

As you progress with implementation of the proposal, if you need to make any **significant changes or modifications**, please forward this information—after consultation, and with the written support of your research supervisor—to the Research Ethics Board as soon as possible via rebsec@athabascau.ca.

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If you have any questions, please do not hesitate to contact the research ethics administrator at rebsec@athabascau.ca.

Appendix G – Confidentiality Pledge

Name of Study: *The Role of Legacy in Implementing Change in Long Standing Organizations – a Case Study*

Principal Investigator: Kara Mitchelmore

In undertaking the transcription of taped interviews for the research study *The Role of Legacy in Implementing Change in Long Standing Organizations – a Case Study*, I understand that I will be working with data gathered from individual participants whose identities I may or may not come to know.

I understand that all possible precautions are to be undertaken to protect the identities of the participants as well as the information they share during their involvement with the research study. I hereby pledge to keep all the information that I see or hear during my work as a transcriber strictly confidential, and I agree not to discuss the information or the identities of any of the participants with anyone other than the researcher, Kara Mitchelmore.

My signature (below) indicates that I understand the importance of, and agree to maintain, confidentiality.

[Job title]’s Signature: _____ Date: _____

Researcher Signature: _____