

# The Attitude Analysis of Account Personnel on the change of Government Purchasing system:A Case Study of National Express

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## ABSTRACT

Under the public service system, impacts brought about by various organization changes have become more and more frequent and complicated. Those impacts often affect one another and generate even more complicated issues. The recent revisions of laws inevitably trigger some changes within the governmental organization. Particularly, the attitude of governmental employees while carrying out their duties has been affected. The importance of such changes and impacts should not be overlooked. This study aims to explore ways of reducing the factors of resistance to organization change by investigating numerous interrelated impacts of changes. Accounting employees of public sector independently report to Department of Budget, Accounting & Statistics. The position and process of how they carry out their duties and their roles within the public service system are undergoing changes as the laws are revised. How will those changes affect accounting employees' attitude while carrying out their duties? This writer attempts to look into those issues from the angle of Accounting personnel. Two conclusions based on the results of this study are raised in this paper: 1. Factors affecting the degree of resistance to organization change are used to be grouped into two major categories: personal factors and organizational factors. Examples of personal factors are habits, safety, fear of the unknowns, dependency, selective attention, economic factors and degree of personal participation. Examples of organizational factors are organization structure, threats of losing power and influence, agreements among departments and personalized management style. Above factors remain valid, according to the result of this study. 2. Furthermore, this study discovers other factors affecting the degree of resistance to organization change: The more an employee is relied on by the organization, the less he/she resists to changes. An employee with active and positive attitude tends to resist more to changes. An employee with harmonious family relationship resists less to changes. Five practical recommendations based on the result of this study are offered to accounting department of the National Express Way Engineering Services: 1. Emphasize education and communication, upgrade the standard of employees' quality, and enhance professional know-how. 2. Adopt appropriate management style. 3. Consolidate the opinions from all levels of the organization-actral participation and implementation. 4. Stimulate the morale of employees 5. Negotiation. Key words: accounting employees, new procurement procedure, Accounting changes.

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