

## Commitment to Change among Government Accountants in Malaysia

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### Abstract

Reforms in the Malaysian public sector have significantly changed its structure and activities, which have in turn led to more complex administration and financial consequences. Much of these reforms such as changes in budgeting and reporting systems affect financial management, and require the commitment of government accountants. To ensure these reforms achieve the targets set, effective flows of Change messages, and employee commitment, are paramount. Five types of Change messages that are argued to affect commitments to Change are: (1) the organisational need for Change (discrepancy), (2) resulting appropriate corrective actions which are then necessary to eliminate discrepancy (appropriateness), (3) perceived capability to implement the Change initiative (efficacy), (4) the support of organisational leaders (principal support), and (5) the benefits of the Change to the individual (personal valence). In view of the importance of commitment to Change in achieving the aims of these reforms, it is pertinent to examine the roles of Change messages and flows of communication in enhancing commitment to Change, among government accountants. A survey was conducted on a sample of 163 government accountants in Malaysia. Consistent with expectations, the results reveal positive and significant associations among the Change messages and Communication flows with commitment to Change, suggesting that communication about the Change initiatives to employees is crucial in ensuring commitment to

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the Change programs and which will ultimately determine their success.

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**JEL Classification:** M10, M14

## 1. Introduction

In the 1980s, public sector reform (PSR) was initiated involving changes in government, which are associated with “doctrines of public accountability and organisational best practice” (Hood, 1995, p. 93). PSR has often been referred to as ‘new public management’ or ‘new public financial management’ (Lane, 1997; Heeks, 1998; Guthrie, Olson and Humphrey, 1999). Pollit and Bouckaert (2000) refer to the changes as ‘public management reform’, which they describe as “deliberate changes to the structures and processes of public sector organisations with the objective of getting them (in some sense) to perform better” (p. 17). According to Guthrie et al. (1999), the major reform in the public sector involved financial management, which led to the term ‘new public financial management’ (NPFM). Guthrie et al. (1999, p. 210) put NPFM reforms into five categories which include “changes to financial reporting systems, development of commercially-minded, market-oriented management systems and structures, development of a performance measurement approach, devolvement or decentralisation or delegation of budgets, and changes to internal and external public sector audits”. In essence, Guthrie et al.’s categories show that PSR has resulted in the change of public sector accounting to be more in line with the private sector accounting. The emphasis of accounting has changed from showing stewardship and accountability to measuring performance and efficiency in the public sector. Management accounting and control systems also play an important role in public sector. It has a role in monitoring governmental finances, distribute resources according to priorities set by Government as well as ensuring use of resources in effective and efficient manner.

The Malaysian public sector is established in accordance with the Constitution, which results in three-tiers of Government: federal, state and local. Although a public sector entity traditionally existed to provide services to the general public, the recent PSR in Malaysia has seen the

Government undertaking commercial activities as well as charging the public for the services. Among the reform initiatives undertaken by the Malaysian Government include the introduction of new management tools such as Total Quality Management (TQM) and Quality Control Circle (QCC), Excellent Work Culture Movement and new accounting methods such as Modified Budgeting System (MBS) and Micro Accounting System (MAS).

Similar to changes in other types of organisations, changes in the structure and activities within public sector organisations have resulted in more complex administration and financial consequences which often lead to resistance from employees. Employee resistance is viewed as the most critical barrier to Change which could hamper the success of any Change initiatives and it has been argued to be a good predictor of support for Change (Herscovitch and Meyer, 2002). As such it is important for the Government to understand the factors that could further facilitate Change processes such as communication flows and commitment to change. Given the changes that have taken place in the government financial management and accounting practices which will directly affect the functions of accountants in the public sector, it is imperative for us to understand the accountants' commitment in embracing those changes. Since accountants are the major players in performing the accounting functions within the government sector, their commitment in carrying out the changes will affect the success of the PSR.

Employee commitment is argued as one of the most important factors that affect the success of Change efforts (Armenakis, Bernerth, Pitts and Walker, 1993). Since the government invested a lot of money, time and effort in these reforms, thus, the commitment among employees is critical for these reforms to achieve the targets set. For them to be committed, they need to be educated about why the changes are needed, how the changes are going to affect them and to be convinced how the changes will benefit them. Therefore Government needs to ensure that adequate amount of time, effort and capital are invested in building suitable change management and strategies to attain better acceptance of each Change initiative. Five types of Change messages that are argued to affect commitment to Change are: (1) the organisational need for change (discrepancy), (2) appropriate corrective actions are then necessary to eliminate discrepancy (appropriateness), (3) perceived capability to implement the Change initiatives (efficacy), (4)

the support of organisational leaders (principal support), and (5) the benefit of the Change to the individual (personal valence).

In addition, good flows of communication within the organisation are also paramount in ensuring that Change messages are disseminated throughout the organisation. Hence, the main objective of this study is to examine the impact of Change messages and communication flows on commitment to Change among government accountants in Malaysia. The specific objectives are as follows:

1. To examine whether Change messages (discrepancy, appropriateness, principal support, efficacy and personal valence) are associated with commitment to Change.
2. To examine whether communication flows are associated with commitment to Change.

## **2. Literature review and development of theoretical framework**

### **2.1 Public sector reforms in Malaysia**

As in other countries, the Malaysian public sector has also been undergoing reform. The reform started in the 1960s where the emphasis was on economic, rural and infrastructure development to promote growth. This was then followed by efforts to improve work systems and procedures in the 1980s, which included the introduction of quality control circles and privatisation policies. In the 1990s, public sector reform in Malaysia was directed towards achieving excellence and quality. The principle strategies include improving systems and work procedures, upgrading the use of information technology, and enhancing accountability and discipline (Hussain, 1998). The most recent initiative to improve efficiency and quality of public services involves implementation of key performance indicators (Siddiquee, 2006; 2010). In general, the change in structure and activities of the public sector led to changes in the way the public sector is managed and the need to improve performance, results and quality of services.

Public administrative reforms in the Malaysian public service include changes in the systems and procedures, the introduction of new technology, inculcation of values and changes in attitude, and new management tools such as total quality management (TQM) and quality control circles (QCC) (Hussain, 1998; Siddiquee, 2006; 2010). The reforms started in 1989, when the government launched a nation-wide *Excellent*

*Work Culture Movement* aimed at providing quality products and services and focusing on meeting customers' requirement.

Since the launch of the *Excellent Work Culture Movement*, a series of Development Administration Circulars (DAC) was introduced to implement administrative reforms. The DACs provide directives and guidelines on administrative improvement to all government agencies (Ahmad, 1997; MAMPU, 1998). The following are some examples of the circulars:

- (1) DAC No. 7 of 1991: Guidelines on Quality Control Circles (QCC) in the Public Service.
- (2) DAC No. 12 of 1991: The Use of New Forms in the Management of Capital Assets, Inventories and Office Supplies.
- (3) DAC No. 1 of 1992: Guide on Total Quality Management (TQM) in the Public Service.
- (4) DAC No. 3 of 1992: Manual on Micro Accounting System.
- (5) DAC No. 3 of 1993: Guidelines on Client's Charter.
- (6) DAC No. 1 of 1996: Implementation of A Standard Computerised Accounting System in the Federal Statutory Bodies.
- (7) DAC No. 2 of 1996: Guidelines for Implementing MS ISO 9000 in the Civil Service.

Clearly, Malaysia has implemented the private sector's management approach in the public sector. Emphasis was placed on performance and results as evidenced from the guidelines on Quality Control Circles (QCC) and Total Quality Management (TQM). In addition to office automation to increase productivity, the provision of service is also more customer-oriented now.

## **2.2 *Commitment to Change, communication flows and Change messages***

### **2.2.1 *Commitment to Change***

Change has become a necessity and occurs more often as a result of globalisation, changing customer preferences and advancements in communication and manufacturing technologies. In the context of public sector, increased public awareness and education level have led to higher demand for changes to be introduced to ensure continuous improvement in service delivery. Change is a challenging process for most organisations as changes are often faced with employee resistance, poor

communication, lack of readiness and lack of expertise. As a result, many Change programs are either abandoned halfway through or fail to achieve the intended objectives.

As employees play a vital role in the Change process, their commitment to the Change initiatives determines its success, as commitment to Change is described as “the glue that provides the vital bond between people and Change goals” Conner (1992, p. 147). Change initiatives often fail to achieve the targeted goals due to lack of employee commitment and poor communication between the various departments affected by the Change programme (Conner and Patterson, 1982). In order to generate support or commitment from employees, good communication about the Change process to all employees is paramount. It is difficult to gain support from employees if they do not know what specific changes are going to take place, how the changes are going to affect them and how they will benefit from the Change process.

Herscovitch and Meyer’s model (2002) is one of the widely used models of commitment to Change; in the literature (Herold et al., 2007; Solinger, Olffen and Roe, 2008; and Kalyal and Saha, 2008). Herscovitch and Meyer (2002) conceptualised commitment to Change into three components: affective, normative and continuance. The Commitment to Change model was developed based on Meyer and Allen’s (1991) three-component model of organisational commitment, with some minor modifications. They define commitment to Change as “a force (mind-set) that binds an individual to a course of action deemed necessary for the successful implementation of a Change initiative” (p. 475). They argued that the course of action can reflect “(a) a desire to provide support for the Change based on a belief in its inherent benefits (affective commitment to change), (b) a recognition that there are costs associated with failure to provide support for the Change (continuance commitment to change), and (c) a sense of obligation to provide support for the Change (normative commitment to change)” (p. 475).

Hence, employees with high level of affective commitment will support the changes within their organisation because of their belief that the changes will bring improvement to their organisation. On the other hand, employees with high level of continuance commitment support the changes due to realisation that it will be costly, for example from lack of alternative employment or the time invested in the organisation (Kalyal and Saha, 2008), to do otherwise. Employees with strong normative commitment support the changes because of their sense of obligation to the organisation. In other words, affective commitment reflects ‘want to

change', continuance indicates 'have to change' while normative reflects 'ought to change' attitudes (Rashid, 2008).

### 2.2.2 *Communication flows and Change messages*

Another factor that plays an important role in Change initiatives is communication. Employees need to be well informed about the Change initiatives in order for them to be committed. Research has shown that improved communication leads to employee job satisfaction and commitment which later result in benefits to organisations (Hansen and Wernerfelt, 1989; Hargie and Tourish, 1996,). For example, in a study of 40 major organisations over a five-year period, Hansen and Wernerfelt (1989) found the most powerful predictor of profitability was good interpersonal relationships between managers and staff. In fact the factor was three times more powerful in predicting than four factors combined: market share, capital intensity, firm size and sales growth rate in predicting profitability. On the other hand, others such as Clampitt (1993) found improved productivity, higher quality of service and products, increased level of innovation and lower costs were due to quality internal communication.

Through communication, employees are informed about the Change initiatives and their opinion or belief will be affected by the effectiveness of the Change messages, which will be part of the process of deciding whether to support or resist the change. In essence, effective Change messages form the backbone for successful Change implementation (Aremnakis, Bernerth, Pitts and Walker, 2007). Change messages are usually transmitted between the various levels of organisations by the various change agents (top leaders, supervisors) as well as other individuals such as peers of Change recipients. Typically, organisations transmit Change messages to the recipients through various influence strategies including human resource practices, persuasive communication, active participation, and rites and ceremonies. Thus, it is very important for the change agents to ensure that the content of the Change messages encourages Change recipients to support the Change and show less resistance to the Change. Given the importance of the content and effectiveness of Change messages in influencing the mind sets or beliefs of Change recipients, hence it can be argued that commitment to Change among employees will be greatly dependent on the form and nature of the Change message.

Armenakis et al. (2007) identified the beliefs that are significant in determining how Change recipients react to a Change initiative as discrepancy, appropriateness, efficacy, principal support, and valence. They define discrepancy as the difference between current and desired performance. If employees believe that discrepancy exists, the likelihood for them to be more committed to the Change initiative would be higher. Appropriate corrective actions are then necessary to eliminate discrepancy. Bandura (1986) defines efficacy as the perceived capability to implement the Change initiative. Principal support refers to the support from change agents and opinion leaders. Principal support is crucial for facilitating the success of Change initiatives (Lam and Schaubroeck, 2000). Valence refers to the Change recipients' perception about the attractiveness associated with the perceived outcome of the Change initiatives.

Information received by employees about the changes can affect employees' commitment to Change. Adequate information about how the changes especially those related to the specific changes that will be taking place and how the changes will affect their job and organisation will help reduce their anxiety and uncertainty (Miller and Monge, 1985, Milliken, 1987, Schweiger and DeNisi, 1991).

### ***2.3 Development of theoretical framework***

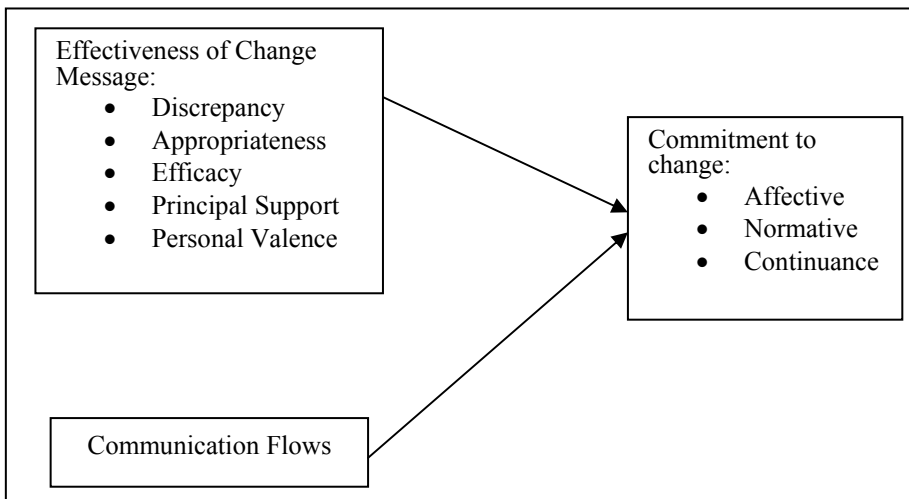
The theoretical framework of this study is based on Herscovitch-Meyer 2002 model of commitment to Change. In the foregoing discussion, the importance of commitment to Change to the success of Change initiatives was established. It has been argued that for change efforts to reach its intended outcomes, the commitment from staff especially affective commitment is critical (Herscovitch and Meyer, 2002; Kalyal and Saha, 2008; Rashid, 2008). Effective communication flows and Change messages through various strategies and channels are important to influence commitment to Change (Rashid, 2008). Hence, in this study, it is proposed that there exist significant associations between Change messages and commitment to Change.

When there is any discrepancy, employees will believe that Change is important and thus they will be more committed to change. Employees must be convinced that there is a need for Change. Identifying appropriate corrective actions that are suitable for a certain



situation to eliminate discrepancies is another factor that is argued to affect employees' commitment to Change. Similarly, employees' perception about the efficacy of a change also affects their commitment to the change. Numerous writers have argued that leadership is critical in the process of innovations or change (Kanter, 1983; Walton and Susman, 1987; Hoffman and Hegarty, 1993; Scott and Bruce, 1994) and in particular for accounting innovations (Campi, 1992; Keegan and Pesci, 1994). In the Malaysian context, Siddique (2010) argued that for public sector reform - which includes budgetary and financial management reforms - to be successful, political and administrative leadership are paramount.

Figure 1: Theoretical framework of the research



Opinion leaders of organisations play a very important role in facilitating any Change initiatives (Lam and Shaubroeck, 2000). Principal support comprising support from top management, opinion leaders, change agents or supervisors that transmits messages in support for the change will enhance commitment among employees. Personal valence which reflects employees' belief regarding the benefits that they will gain from the change will also affect commitment to Change. Valence can be categorised into extrinsic and intrinsic. Rewards or remuneration gained from embracing new behaviours will result in extrinsic valence comes

from while intrinsic valence includes satisfaction such as self-actualisation that results from the Change initiatives. Both categories of personal valence are considered as important in enhancing commitment to Change, among employees.

Adequate flows of information about the changes are important in enhancing employees' commitment to change (Wanberg and Banas, 2000; Rashid, 2008). Employees who received adequate information about the changes will be less likely to resist the changes and be more committed to the changes as the information provided will assist them to understand better why the changes are needed, how the changes are going to benefit them and how to adjust themselves to the changes. On the basis of this literature, the following research framework is proposed (see Figure 1). As this is an exploratory study, the main focus is on the relationship of the overall commitment to Change with the two independent variables: Change messages and communication flows.

The following are the research hypotheses:

- H<sub>1</sub>: Change messages are positively related to commitment to change
- H<sub>1a</sub>: A Discrepancy Change message is positively related to commitment to Change.
- H<sub>1b</sub>: An Appropriateness Change message is positively related to commitment to Change.
- H<sub>1c</sub>: An Efficacy Change message is positively related to commitment to Change.
- H<sub>1d</sub>: A Principal Support Change message is positively related to commitment to Change.
- H<sub>1e</sub>: A Personal Valence Change message is positively related to commitment to change
- H<sub>2</sub>: Communication Flows is positively related to commitment to change.

### **3. Research methodology**

#### **3.1 Sample**

Data was collected using a structured questionnaire survey personally administered to government accountants during an annual conference of

Table 1: Demographic profile of respondents

Background	Categories	Frequency	Percentage (%)
Job Position	Asst. Accountant /Accountant	109	66.8
	Asst. Auditor/Auditor	6	3.8
	Treasurer	2	1.2
	Financial Controller	5	3.1
	Other	31	19.0
	No Answer	10	6.1
	Total	163	100.0
Age	Less than 25 years	4	2.5
	25 - 35 years	79	48.5
	36 - 45 years	46	28.5
	46 - 55 years	27	16.6
	above 55 years	1	0.6
	No Answer	6	3.7
	Total	163	100.0
Gender	Male	52	31.9
	Female	105	64.4
	No Answer	6	3.7
	Total	163	100.0
Ethnicity	Malay	144	88.3
	Chinese	4	2.5
	Indian	3	1.8
	Other	6	3.7
	No Answer	6	3.7
	Total	163	100.0
Education Background	High School	20	12.3
	Diploma	61	37.4
	Degree	65	39.9
	Master	10	6.1
	Other	1	0.6
	No Answer	6	3.7
	Total	163	100.0
Length of years in current position	Less than 1 year	6	4.9
	1 - 5 year	66	40.5
	6 - 10 year	35	21.5
	more than 10 years	47	28.8
	No Answer	7	4.3
	Total	163	100.0
Organization	State Government	3	1.8
	Federal Government	30	18.4
	Local Authorities	116	71.2
	Statutory Body	5	3.1
	Others	3	1.8
	No Answer	6	3.7
	Total	163	100.0

the local government in 2007. Prior approval for the data collection was obtained from the organiser before the conference. The conference was considered as appropriate for the data collection since it was attended by a significant number of government accountants, and hence provided an efficient and convenient data collection. Out of the 175 collected responses, 163 useable responses were used in the data analysis representing a final response rate of 93 per cent. The response rate was very high since the questionnaires were personally administered and collected during the conference. Table 1 displays the demographic profile of the respondents. A majority of the respondents were accountants or assistant accountants (67 per cent) with either federal, state or local governments. The respondents were relatively young as almost 80 per cent of them were below the age of 45 and a majority (more than 80 per cent) of them had studied at least at the diploma level. More than half were female (64 per cent) and a majority (88 per cent) of them were from the Malay ethnic group.

### 3.2 *Measures*

The measurements of all the variables were adopted from established studies and have been widely used in previous empirical research. The measures used for commitment to Change were adapted from Herscovitch and Meyer (2002). The measure consists of 18 statements which assess affective, normative and continuance commitment to Change. Although Herscovitch and Meyer use multidimensional measure, consistent with the aim of this study, the measure for commitment to Change is treated as uni-dimensional. The measurement for Change messages was adapted from Armenakis et al. (2007). The five Change messages were measured through a 20-item scale. Both measures used a 7-point Likert scale that range from 1 (strongly disagree) to 7 (strongly agree). Flow of information was measured using an 8-item on a 7-point Likert scale developed based on Miller et al. (1994) and Wanberg and Banas (2000).

Both overall mean scores for each variable and individual mean scores for each dimension of the variables were calculated. Refer to the Appendix for the details of the measures.

## 4. Results and discussion

### 4.1 Descriptive statistics

Table 2 summarises the descriptive statistics for the dependent and independent variables, and the correlations of these variables are shown in Table 3. The Cronbach Alpha coefficients for all the main variables ranged from 0.78 to 0.94 that indicate acceptable levels of scale reliability for the variables concerned (Nunnally, 1967). The mean score for overall change message was relatively high, 5.54 on a scale of 1 to 7, indicating the respondents perceived that there was a relatively high level of making sense related to the changes within their organisations. Among the five categories of Change messages, Discrepancy showed the highest mean, 5.90, while the lowest was for Personal Valence (5.20). This suggests that the respondents believed the changes were needed for improved performance. However, the lower score for personal valence suggests that they perceived that the changes will bring fewer personal benefits to them.

There was a relatively satisfactory level of communication flows within the organisations as indicated by the mean score of 5.08. Commitment to Change showed an overall mean of 4.70, indicating a moderate level of commitment among the respondents.

Table 2: Descriptive Statistics for Main Variables

Item	Mean	Standard Deviation	Actual Range		Cronbach's Alpha
			Min	Max	
Overall Change Message	5.54	0.66	3.53	7	0.94
Discrepancy	5.90	0.72	3.50	7	
Appropriateness	5.80	0.72	3.60	7	
Efficacy	5.55	0.78	3.20	7	
Principal Support	5.26	0.83	2.50	7	
Personal Valence	5.20	0.80	2.50	7	
Communication Flow	5.08	0.77	2.12	7	0.90
Overall Commitment to Change	4.70	0.57	3.44	7	0.78

Table 3 displays the Pearson correlation analysis for the main variables. The correlation between Change message and commitment to Change ( $r$

= 0.350,  $p = 0.000$ ) and between communication flows and commitment to Change ( $r = 0.327$ ,  $p = 0.000$ ) were positive and significant, indicating initial support for the hypothesised relationships. Flows of communication and Change messages were positively correlated ( $r = 0.475$ ,  $p = 0.000$ ), indicating these variables are related.

Table 3: Correlation between commitment to change, Change messages and communication channels

	Commitment to Change	Communication Flow	Change Message
Commitment to Change	1		
Communication Flow	0.327***	1	
Change Message	0.350***	0.475***	1

Note: Significant \*\*\*at level 0.01 \*\*at level 0.05, \*at level 0.1

#### 4.2 Regression results

Regression analyses were carried out using commitment to Change as the dependent variable while the independent variables are Change messages and communication flows. The regression results, which are summarised in Table 4, show that significant relationships existed between commitment to Change and overall Change message and communication flows. A separate regression was run using separate category of Change messages and communication flows as independent variables.

Commitment to Change (CTC) was marginally associated with Change messages ( $b = 0.161$ ,  $p = 0.064$ ) and significantly associated with communication flows ( $b = 0.278$ ,  $p = 0.002$ ). Thus, hypotheses H<sub>1</sub> and H<sub>2</sub> were supported. When each category of Change message was treated as a separate independent variable, the regression results showed support for sub-hypotheses H<sub>1a</sub> (discrepancy) and H<sub>1d</sub> (principal support), while the rest (appropriateness, efficacy and personal valence) were not supported. The regression results indicated partial support for the hypothesised relationship between Change messages and commitment to Change while the relationship between communication flows and commitment to Change was fully supported.

In general, the findings of this study provided evidence to support our earlier prediction about the relationship between

commitment to Change and communication flows, suggesting that communication is good for commitment. However, the findings also indicated that not all communication is good for generating commitment to Change as evidenced by the mixed results for the relationships between components of Change messages and commitment to Change.

Table 4: Summary of results of regression analysis

Independent Variables	Dependent Variable CTC	
Communication Flow	0.278 ***	0.206**
Overall Change Message:	0.161*	
Discrepancy		0.303*
Appropriateness		0.125
Efficacy		-0.429**
Principal Support		0.232*
Personal Valence		0.131
F	5.957***	12.596***
R <sup>2</sup>	0.20	0.146
Adj. R <sup>2</sup>	0.17	0.135

Note: Standardized Beta values (b): Significant \*\*\*at level 0.01 \*\*at level 0.05, \*at level 0.1

## 5. Discussion and conclusion

The findings of this study support the hypothesised relationships between communication of Change messages, communication flows and commitment to Change. These results are consistent with the literature which suggests that commitment to Change is affected by whether there is adequate communication of Change messages to employees and adequate flow of information about the change (Holt et al., 2007, Wanberg and Banas, 2000). For Change to be successfully embraced by employees, organisations must ensure adequate information about the changes, flow within the organisation. The regression results indicated Discrepancy and Principal Support Change messages were significant

predictors of commitment to Change. This indicates that when employees feel that changes are needed and when there is adequate support from the management, they are more inclined to be committed to the Change initiatives.

A significant and positive relationship between Discrepancy Change message and commitment to Change suggest that employees who are informed of and understand the reasons for the changes will be committed towards the change process. However, Efficacy Change messaging was significantly but negatively related to commitment to Change. Possible explanation for this unexpected relationship is, employees might have strong commitment towards the changes but are skeptical of the ability of the organisation to implement Change initiatives.

Principal support was significantly and positively related to commitment to Change. This is consistent with the literature that suggests leadership is one of the most important factors in change process (Campi, 1992; Keegan and Pesci, 1994; Rafferty and Simons, 2006; Siddique, 2010). As personal valance reflects “what is in it for me” or “how the changes benefit me”, it could be possible employees that would be willing to commit more if they believe that there are consequences or costs that they have to bear for not committing to the changes.

The findings have several practical implications. First, the findings indicate that communication flows and Change messages are important predictors of commitment to Change. Thus, it is important for management to realise that employees’ commitment to change will not automatically happen but needs to be realised through adequate flow of information and sufficient communication of Change messages. Thus, it is critical for Management to not only “inform employees of its actions and intentions related to the changes, but to also listen to and seek out reactions of employees to determine whether the changes are being accurately received” (Rashid, 2008, p. 176). Second, since commitment to Change affected each component of Change Messages differently, Management needs to be alert to how the different forms of Change messages affect the various types of commitment to change. As has been suggested by the literature, affective commitment to Change represents the most desirable form of commitment, Management should find out which of those Change messages has the greatest association with this type of commitment and minimise those that are strongly associated with continued commitment to Change. The understanding of the nature of the relationships between the various types of commitment and



Change messages will help Management to make adjustments to their Change Management strategies that will enhance the commitment levels among employees towards the changes. Management also needs to realise that information overload may not have any impact on commitment to Change, or in certain cases it may even reduce commitment.

There are several limitations related to the findings of the study. First, as this study used survey as the method of data collection, it is subjected to the usual limitations of cross-sectional survey research, whereby data collection was carried out at a single point of time. Second, the survey was administered to a selected non-random sample which could introduce bias to the findings. To further enhance our understanding of the nature of relationships between the various contextual and behavioral factors with commitment to Change, future research should investigate the multidimensional relationships of commitment to Change within these factors.

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## Appendix

### Change Messages:

- 01 We needed to change the way we do some things in this organisation.
- 02 I believe this change will have a favourable effect on our operations.
- 03 I have the capability to implement this change in my area of responsibility.
- 04 Most of my respected peers are likely to embrace this change.
- 05 This change will benefit my future professional career.
- 06 We need to improve the way we operate in this organisation.
- 07 This change is correct for our situation.
- 08 I can implement the relevant parts of this change in my job.
- 09 Top leaders driving this change are walking the talk.
- 10 With this change in my job, I will experience more self-fulfilment.
- 11 We needed to improve our effectiveness by changing our operations.
- 12 When I think about this change, I realize it is appropriate for our organisation.
- 13 I believe we can successfully implement this change.
- 14 The majority of my respected peers are dedicated to making this change successful.
- 15 My new role and responsibilities due to this change will increase my feelings of accomplishment.
- 16 A change was needed to improve our operations.
- 17 This change will prove to be best for our situation.
- 18 We have the capability to successfully implement this change.
- 19 My immediate manager genuinely encourages me to support this change.
- 20 If I don't embrace this change, my relationship with others in the organisation will get impacted.

### Communication Flows:

- 01 I get enough information to understand the big picture here.
- 02 When changes are made the reasons why are made clear.
- 03 I know what's happening in work sections outside of my own.
- 04 I get the information I need to do my job well.
- 05 I have a say in decisions that affect my work.
- 06 I am asked to make suggestions about how to do my job better.
- 07 This organisation values the ideas of workers at every level.
- 08 My opinions count in this organisation.

**Commitment to Change:**

- 01 I believe in the value of this change.
- 02 I feel a sense of duty to work toward this change.
- 03 I have no choice but to go along with this change.
- 04 This change is a good strategy for this organisation
- 05 I do not think it would be right of me to oppose this change.
- 06 I feel pressure to go along with this change.
- 07 I think the Management is making a mistake introducing this change. (R)
- 08 I would not feel badly about opposing this change. (R)
- 09 I have too much at stake to resist this change.
- 10 This change serves an important purpose.
- 11 It would be irresponsible of me to resist this change.
- 12 It would be too costly for me to resist this change.
- 13 Things would be better without this change. (R)
- 14 I would feel guilty about opposing this change.
- 15 It would be too risky to speak out against this change.
- 16 This change is not necessary (R)
- 17 I do not feel any obligation to support this change.
- 18 Resisting this change is not a viable option for me.

**Note: (R) denotes reverse coding**