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ORGANIZATIONAL CHANGE AND THE PARTICIPATION OF ACCOUNTING INFORMATION SYSTEMS: A CRITICAL REFLEXIVE ETHNOGRAPHY OF THE SOUTH AUSTRALIAN HOUSING TRUST

A thesis submitted in fulfilment of the requirements for the award of the degree

DOCTOR OF PHILOSOPHY

from

UNIVERSITY OF WOLLONGONG

by

MARY ARISTIDIS KAIDONIS

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Department of Accounting and Finance

1996

CERTIFICATE

I, Mary Aristidis Kaidonis, certify that this thesis has not been submitted previously as part of the requirements of another degree and that it is the product of my own independent research.

Signed:_____

M A Kaidonis

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DEDICATION

Εις τους γονεις μου
Αριστιδης και Ξενουλα Καϊδωνης
για την αγαπη σας, το Θαρος σας, και την ευκαιρια
με πολυ αγαπη
η κορη σας
Μαιρη Α Καϊδωνη

To my parents
Aristidis and Xenoula Kaidonis
for your love, courage and opportunity
with much love
your daughter
Mary A Kaidonis

ABSTRACT

This is a critical reflexive ethnography of the South Australian Housing Trust (SAHT) between 1991-1994. The SAHT was established as a statutory authority with dual roles, which were to provide affordable housing to low income earners and to do so in a manner which contributed to the state's overall social and economic welfare. These dual roles influenced the culture of the organization and act as a context in which to analyse and understand a number of events. The SAHT's internal predisposition to change helped it to respond to reduced government funding and a change in general managers by undergoing structural changes. Laughlin's (1991) organizational change model is used to identify and classify these changes as first order, re-orientation. LOCM accommodated the use of reflexivity to expose and understand the processes by which accounting information systems influenced the changes to the SAHT's structure and culture. By contrast the changes resulting from the implementation of the public sector reforms were externally imposed and split the organization into two separate entities, thus decoupling the SAHT's humanitarian and business roles. The rhetoric of managerialism to procure change claimed objectivity and used accounting information systems to achieve the imperatives of accountability and transparency. The ideological impact of economic rationalism was disguised as merely offering functional clarity in order to understate the significance of these changes. LOCM was used to demonstrate the significance of this colonization as it had the consequence of disempowering the organization.

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