

UNIVERSITI TEKNOLOGI MARA

**TRANSLATION AND SENSEMAKING
IN THE TRANSFORMATION OF
ACCOUNTING AND FINANCE
SERVICES: A CASE STUDY ON AN
AIRPORT OPERATOR IN MALAYSIA**

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Thesis submitted in fulfillment
of the requirements for the degree of
Doctor of Philosophy

Faculty of Accountancy

May 2019

AUTHOR'S DECLARATION

I declare that the work in this thesis was carried out in accordance with the regulations of Universiti Teknologi MARA. It is original and is the results of my own work, unless otherwise indicated or acknowledged as referenced work. This thesis has not been submitted to any other academic institution or non-academic institution for any degree or qualification.

I, hereby, acknowledge that I have been supplied with the Academic Rules and Regulations for Post Graduate, Universiti Teknologi MARA, regulating the conduct of my study and research.

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ABSTRACT

Accounting change occurs when an organisation restructures its accounting and finance division as the result of the organisational transformation. This study seeks to examine the ensuing internal change process involving the establishment of new accounting practices, processes and innovations. The strategies undertaken in implementing internal change have technical and social implications. This qualitative study adopts the interpretive single case study approach to understand the internal change process and how the internal processes are stabilised to accommodate the new structure. Data collection comprises of semi-structured interviews as primary data supported by the secondary data from archival records and documents. The institutional setting of the change is on how it affects the social dynamics of actors and how actors rationalise the internal change process. The conceptual framework for this study adopts Actor Network Theory's (ANT) sociology of translation, and sensemaking to understand the behavioural response to the accounting change. Translation process traces how human actors and heterogeneous materials negotiate and are mobilised to produce institutional effects. Findings of the study show that structure that centralises accounting processes is affected by the interplay of organisational human and non-human factors such as system and processes. Actors' activities during translation generate artefacts and inscriptions that mediate social relationships during the interplay framed by their institutional rationality, and produce ordering effects that shape the stability of accounting information flow leading to emergence of new routines and innovations. The theoretical contribution of this study highlights a new explanatory dimension on the specific role and contribution of different hierarchical management level in the internal change process. The practical contribution of this study provides an insight on the implementation of government transformation programme in a government-linked corporation in a developing country.

ACKNOWLEDGEMENT

I thank Allah the Most Gracious and the Most Merciful for finally able to complete this thesis. This has indeed been a journey that tested my ability, resolution and perseverance. It is with Al-Mighty Allah's guidance and blessing that have enabled me to employ my faculty and ingenuity to seek for the unknown and to overcome all the challenges.

I would also like to thank my employer, Universiti Teknologi MARA for giving me the opportunity to take time off for two and half years to complete my studies. My gratitude is also to the Faculty, specifically Professor Dr Ibrahim Kamal Abd Rahman, Professor Dr Normah Omar and Professor Dr Rozainun Abdul Aziz for their support and in understanding my situation doing my PhD while working.

My gratitude is also extended to Malaysia Airport Holdings Bhd, especially its Finance division, headed by its Chief Financial Officer for accommodating my data collection. Their generosity and consideration during this period has eased the major part of my PhD journey and contributed significantly to the content of this thesis.

I would like to express my heartiest gratitude to my supervisor, Professor Dr Nor'azam Mastuki. His patience and understanding have given me space to work independently while constantly guiding me in crystalising my ideas into a solid written work.

I would like to express my love, appreciation, and sincere thanks to my beloved husband Rashidi and my beloved children Farhah Ainiah, Fatiha Aina, Dzafran and Dzarif who have given me the support and reassurance that I was not alone during this journey. This has enabled me to handle all the challenges and stress in completing this thesis. Thank you too to my beloved mother Hajjah Zaleha and my siblings for continuously praying for my success.

My appreciation also to my dearest friends, of whom there are quite a few for me to mention each one of them. I hope they know who they are. They were always there to lend their ears, to offer words of advice and encouragement, to show care and concern, and to offer me companionship whenever I was down.

Finally, I would like to quote a *hadith* recorded in *Saheeh Muslim*, Zaid bin Alqam the Prophet (saw) used to say: "O Allah, I seek refuge with You from knowledge that is of no benefit, from a supplication that is not heard, from a heart that does not fear (You) and from a soul that is not satisfied"

Thank you.

Mahpudzah Mohamad
May 2019

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