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THE RELATIONSHIP BETWEEN THE RESISTANCE TO CHANGE AND THE USE OF THE MANAGEMENT REPORTS OF THE NEW FINANCIAL SYSTEM SOFTWARE IMPLEMENTED IN THE MINISTRY OF HEALTH, BY THE MANAGERS OF HEALTH SECTOR

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ABSTRACT

Converting cash accounting to accrual accounting is of the changes which has been seen necessary in any organization in the world. Ministry of health and its subordinate units, according to their positions, were the first custodian of the change from traditional accounting method to new accounting method in Iran. Any change in the organization has always been met with resistance, the resistance has been sometimes seen in staff and sometimes, in managers. In spite of considering many items in the software to prepare management reports, the use of this software by managers is not desirable and in accordance with the predictions provided in the beginning of the project, therefore, in this study, the researcher aimed to investigate the relationship between the resistance to change and the use of the management reports of the new financial system software by the managers. This research is survey and descriptive study. Its population included the budget, financial and senior managers of the organizations and the number of them was 180 in Iran. According to Morgan's Table, sample size was estimated 123 which were randomly sampled in the conference on Budget and Financial Management in The Universities of Medical Sciences in Iran held on 29th and 30th April, 2016, in Chababhar. The researcher considered 9 indices of fear of the unknown, loss of control, loss of reputation, loss of competence, loss of reputation, bad timing, lack of support, lack of confidence, having tenacity, after performing theoretical study and then, examined the hypotheses by using correlation test and regression after describing the demographic, independent and dependent variables. By establishing a significant relationships between 7 variables of fear of the unknown, loss of control, loss of reputation, bad timing, lack of support, lack of confidence, having tenacity and the use of the reports of new financial system software by the managers, the results show that there is a significant negative relationship between the resistance to change and the use of the reports of new financial system software by the managers at a high level. The use of the reports of new financial system software by the managers reduces with increasing the resistance to change and vice versa. Given the significance of this relationship, by examining the regression of these variables, it can be concluded that 10.7 % of the use of the reports of new financial system software by the managers can be predicted by the variable of resistance to change.

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Introduction

Today's complex and turbulent environment leads the organizations to face with challenges so that the change has become one of the characteristics of today's organizations. Today's organizations have experienced enormous changes over time and the duty of each organization, in this changed society, is to create order that in this regard, a key factor needed to regulate

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any system, data is accurate and timely data. In the past, information has little value and was used less in decision-making, while, today, information is the most important source after human factor for director. In fact, information is the basis of all activities in any organization and it is continuously exchanged between different individuals and units. [15, 16]

One of the documented achievements about the behavior of individuals and organizations is that the organization and its member stand out against the change (resist the change). Resistance to change can be viewed as one of the sources of conflict and disagreement.

Standing out against the change doesn't take place with standard methods. People can clearly, implicitly, indirectly or immediately demonstrate their resistance.

IT is one of the most significant forces that oblige the organization to make extensive changes. This emerging technology has plenty of opportunities and threats and also, has undeniable effect on the working process, structural changes, organizational learning and other areas. In the organizations which use information technology and complex communication, the change occurs among people, technology and agents of the change. The type of specific changes caused by information technology in the workplace makes the role of the agents of the change more prominent in this situation.

In Iran, given the problems of the financial management system of health sector, diversity of tasks and the importance of the mission of this Ministry in health sector which requires financial resources, access to transparent financial information is very important and necessary for health promotion.[11, 5]

In the notification of the Fourth Development Plan in 2005 and the provisions of the Articles 49 and 88, it was approved that accounting system is changed from cash to accrual accounting in Iran and operational planning is carried out in Iran. In fact, the Ministry of Health, as a pioneer, began initial efforts in this field in 2003. This process faced with the problems and challenges such as lack of clear relationship between the plan and budget, lack of proper monitoring and evaluation of performance and etc. due to the lack of appropriate infrastructure, shortage of financial and budgetary experts at the universities and etc. that by designing new financial system software, it has tried to solve the problems. Much cost and time has been spent in this regard but, unfortunately, the obtained results are not performed correctly; so, in this study, the researcher tried to investigate the relationship between the resistance to change and the use of the management reports, that is one of the most important analysis achievements of this software, by the senior managers of health sector [18,17].

In the 1940s, for the first time, Lewin, a social psychologist, has raised the idea of managing and eliminating the resistance to changes which occur in the organizations. His early work has been focused on the aspects of individual behavior that should be considered for effective organizational changes.

The first published source on the resistance to change in the organization was a study entitled "Overcoming the Resistance to Change" conducted in 1984 by Lester Cach and John French. Their research, which was detailed, based on the employee involvement in decision making and was done in a pants manufacturing plant in Virginia.

This study was focused on following fundamental questions: Why do people resist strongly against change? And what can be done to overcome this resistance? In 1950, Alvin Zander published a study in this field, entitled "Resistance to Change: Analysis and Prevention". His article created an early distinction between the symptoms of resistance, such as hostility and/or poor effort, and the underlying reasons for this behavior. Given that resistance to change is a relatively new concept, so, there is no accepted international definition for it, different experts have offered several definitions for it, Alvin Zander, who was one of the first researchers in this field, defined the resistance to change as a behavior that its aim is to protect individuals against the real or imaginary effects of change .

Zaltman and Duncan (1977) defined "the resistance to change" as: any flow that aims to maintain the current status quo against any pressure that wants change it .Arjris and Shawn (1987) believed that resistance to change arises from failure and defense flows. Emotional resistance of staff arises due to the uncertainty faced by staff and loss of their control over the affairs .

According to the studies conducted by Dent and Goldberg, individuals don't really resist the change, they resist more the absence of official site, loss of pay and loss of comfort.

In the view of Piderit, resistance to change should include a wider range, he said: "a review of past empirical research reveals that there are three different emphases in conceptualizing the resistance: as a cognitive state, as an emotional state and as a behavior". Piderit claimed that although these conceptualizations partly overlap with each other, but, they differ in some items. Finding a way to close these different emphases must make our understanding of how employee resistant to imposed changes in the organization deeper. Each of these three conceptualizations of change as a behavior, a feeling, or a belief has worthiness and offers an important part of the experience of resistance to change. So, any definition that focuses on just one viewpoint and ignores others is incomplete.

Different research has been performed on the reasons for employee resistance to organizational changes. According to Davis, resistance to change consists of two emotional and rational aspects. So, he classified the emotional and rational aspects into three categories: economic, psychological and group reasons [6].Robins has divided the reasons for resistance to two individual and organizational groups. He knows the 5 reasons of habit, security, economic factors, fear of the unknown phenomenon and being blind to reality as individual reasons for resistance to changes. In this perspective, six sources of organizational resistance are structural mechanism, small fluctuations, norms of group, threatening the experts, threatening the power of the managers and the threat of resource allocation.

According to the view of Waldring, the failure of staff to understand the managers' perspective on the change, the staff don't have enough time to focus on the change, the staff don't contribute to the values governing the change and inability to work in the new situation are of the reasons for the resistance to change. According to the view of Stark, the main reasons for staff resistance to change are fear of failure, habits, lack of obvious need, losing control, fear of a support system, closed mind, lack of desire to learn, fear of that the new method may not be better, fear of the unknown and fear of personal effects [6].

Managing the changes and developments is not so simple. Identifying, detecting and prosecuting the uncertain path of developments are difficult; because, in this way, one cannot neither focus on specific changes nor do nothing and expect the future but also, the balance between status quo and future must be maintained.

It was proposed by Peterson that "it is clear that tolerating the change will be one of the valuable features of managers in the third millennium (2001)". Two theories are achieved from the research on the resistance to change

- a) Resistance is not related to the change but, it is related to its supply and provision. In this theory, people usually do not like to see that their lives are unilaterally and arbitrarily subject to the whim of the powers from outside their environments and they cannot exert control over them. Informing people about the change and involving them in the decision to change are likely to be welcomed by them and may even propose other changes and modifications.
- b) Involving people in the changes in the useful technology, but other issues should be considered:
 - Changes in the administrative organization may threaten their wages.
 - He loses his job now or in the future.
 - He feels that he cannot learn new arduous skills.
 - He is forced to report a person whose position was lower than him in the past.

In this case, even participation in decision-making will not be useful.

Robins and Dsenzo (2000) referred three reasons for resistance:

1. The ambiguity and uncertainty against the known which are intensified in changes.
2. The fear of losing something that previously belonged to them: most people have invested in the existing system and with changes, they concern the loss of status, money, power, friendship, personal comfort and so on. Senior staff relatively shows more resistance to change than new staff because they have generally invested more in the current system.
3. The individual's believe that change is incompatible with the organizational objectives and resources.

Types and severity of human factors affecting the process of change have shown that the varied reactions of individuals are intensified when the change process progress over time. The change and reaction to it is named so-called Dynamic Response of people.

Some authors, in particular, the human relations school owners have suggested that if people realize that they are the owner of the change, they will feel that they can relatively control the situation. In the same way, if the person has been at least allowed to participate and influence the process of change, he will feel some sense of ownership and control.

Of course, if perceived levels of control over the process of change are low, this may suggest that plenty of elements and outputs of psychosocial subsystem will show themselves as resistance to change.

In addition to the resistance that people show against the change, organizations also actively resist the change. Organizations are naturally conservative.

Governmental organizations tend to continue to do things in the ways that they have done them for years and it is not important for them whether these kinds of services are still needed or not. Educational organizations and universities, which emphasize on open and creative mind, strongly resist the change. The main sources of resistance in the organization are:

1. Structural mechanisms
2. Low changes
3. Norms of the group
4. Threatening the power of managers
5. The thread of source allocation method

One of the obstacles which resist the change is "technology". There are five common obstacles to apply the technology¹:

1. The fear of technology;
2. Costs;
3. The security of individuals' information (victims of crime);
4. The need to manage the change;
5. The policies of government's technology and the judicial system.

Today, almost all of the police service organizations are looking for the benefits of the technology which are presented to mankind, because they seek to expand their delivery of services due to due to the limitation of the sources. It is obvious that citizens, who drowned in a sea of endless electronic exchange and quickly communicate and obtain information, expect that police organizations use these technologies to remain effective and efficient. Although it is not possible that all the technologies that are readily available to the public and constantly developing and changing in the competition market, are

¹ Refer to refer to National Academy of assisting the victims of crime, 1996:24.

available to all departments of the police, but citizens' expectations is that police managers carefully select the type of technology and use it and also, consider the technologies to provide the services in a long time; police events recording management systems and/or systems of sending troops (officers) which are critical for providing effective services. Schultz (2008) suggests that to consider following criteria in ordering the technologies in police:

- Cost-effectiveness: is the technology used sufficiently that we order it?
- Education: to what extent is the education needed so that the officers use it properly?
- Needs for repair and maintenance: how much cost is required to keep the device ready and draw up repair and maintenance contracts?
- Operational needs: do designed technologies make the job of police officer easier, safer and more effective?

The forms of change strategies in the organization are as follows:

1. Technology change strategy
2. Structure change strategy
3. Duty change strategy
4. Individual change strategy

Since every company has a special environment, suitable techniques for the promotion and acceptance of change and facilitating the problems of change to the new system vary from one organization to another. However, the success of used strategies to institutionalize the change lies in the ability of management to show support and sympathy for the workers who have been adversely affected by the change and also, to show the understanding and awareness of the concerns and stresses caused by the change or the movements arising from it.

O'Brien (2001) knows the participation of end users as the most important factor of the success of implementing the change. He knows appropriately teaching and training the staff as a key factor in overcoming the user resistance against information technology. For this reason, registration of end users and the people affected by the change is very important as an important option for registering in the change team. With this, the users and staff of organization feel ownership of information systems and know their implementation in order to see their own needs. The following are some of the strategies and techniques that can be employed in the successful implementation of change.

These techniques are:

Determine the right need for change: to determine the scope of created problem or opportunity, accurate understanding of existing conditions must be obtained.

If people affected by the change are not convinced about the raised problem, the change process shouldn't be continued until the analysis and more communication with employees.

Find a solution to adapt to the needs: finding an appropriate solution usually requires the consultation with other managers, assignment of related working group, closer relation with suppliers and in general, participation of individuals and this is a good opportunity for involving the employees and receiving the comments and achieving their more satisfaction.

Obtain the support from senior management: Successful change requires support from senior management. To implement fundamental changes, senior management must directly involve in it and support and the support from middle managers will be required for more minor changes.

Prepare some plans for overcoming the resistance to change: many good ideas of organization management are not implemented. That is why he cannot predict the staff resistance and prepare himself against it.

Here, some strategies for overcoming the problem of resistance are pointed out:

1. Aligning the needs and goals of staff
2. Communication and Education
3. Participation
4. Forcing

Foster a defender of solution: an effective weapon in the war against the change is to use a defender of solution. The best defender is a volunteer who is committed to change and dominates it. He monitors the correct and complete implementation of the change (Ibid).

Although the use of accrual accounting was formed as a change in the Ministry of Health and the staff and managers of the ministry faced with it, now, after many years, many influential sectors and the abilities of the software has not been still deployed.

Despite some reforms in the accounting and reporting system of public sector, in many of the Iranian government organizations, the basis of modified cash accounting is used to record the financial events. In cash accounting, the revenues and expenses are recorded at the time of the exchange of cash; therefore, the financial statements based on cash accounting, traditionally show the resources of cash receipt and allocating them to cash expenditures and also, compare it with budgeted expenditures [4]. It seems that this accounting system is not suitable for performing the government programs through more efficient use of public resources. However, public accounting Act, except a few minor amendments, has been introduced almost the same as cash accounting system and its emphasis on the accountability is in the form of compliance with the forecasts of budget laws and regulations given the limited essential use of accounting information by the management. Also, according to the outputs and reports obtained from the accounting system based on the basis of cash, it can be said that this

system has a pre-designed framework to meet the needs of accountability and control. In this system, government managers prepare and develop the reports on their stewardship duty to show that the funds have been spent under the license from the regulator; so, the data received from the current system is rudimentary and inadequate and cannot be analyzed to achieve two objectives of efficiency and effectiveness [12].

In other words, it can be said that today, the common accounting system in government agencies has no ability to provide required information for the public managers to calculate the cost of services and goods of public sector and due to the growing economic, political, social environments and, in particular, the changes in the budgeting system from programmatic to operational, the need for accounting information has been increased for decision-making and performing the accountability by public managers. Therefore, it seems that the government accounting system in Iran, like most of other countries in the world, is on the verge of structural reforms, but how these reforms are performed and how the factors affecting this process, interact with each other are serious challenges and the need to develop a theoretical framework that can explain the reform process and describe the surrounding environment and also, be used to predict, is undeniable [13]. Generally, in the review of the overall framework of financial performance in the public sector, the need to theorize and change the financial perspectives is clearly felt.

Basis of accounting means the right time to identify and record the revenues and expenses. In terms of accounting, the time of recording the revenues and expenses is of great importance and may change the accounting system by influencing it. In cash accounting system, the revenues are identified and recorded when the cash is received and the costs are identified and recorded when the related cash is paid. So, it can be seen that the mentioned system is based on the receipt or payment of cash. [2] In this system, realization of revenues and the accrual or incurrance of expenses, which are usually the effects of receiving or supplying the goods and services, are not considered in the identification and record of revenues and expenses [1].

Modified cash basis is very similar to a cash basis (full) and they are different just in terms of the way of identifying and recording the expenses. In the semi-accrual basis, identifying the expenses based on accrual basis (full) realizes one of the advantages of above-mentioned basis, which is a true reflection of the expenses of a financial period. Given that there are problems in the completion of earnings process in the governments of the most developing countries, to ensure the realization of revenues in these countries is not possible; so, the use of semi-accrual basis in the accounting of public sector has been common in some of these countries [2].

In accrual basis (full), the revenues are identified and recorded in the time of acquisition or realization. The time of the acquisition or realization of revenues is the time in which the revenues are definitely identified or acquired as a result of the provision of services; so, the time of cash receipt is not considered in this way, so, what is important in the identification and record of revenues, is the time of acquisition or realization of revenues. On the other hand, in mentioned basis, the expenses are identified and recorded when they are created or tolerated. In other words, regardless of any cash receipt or payment, when the goods are delivered or the services are offered, payable debt is created for the institution which is equal to the total price of delivered goods or offered services. Thus, a simple comparison can show the difference between the bases of accrual and cash accounting. This difference is that the real expenses of a financial period cannot be reported by the use of the basis of cash accounting while it will be realized by the use of the basis of accrual accounting [1]. Despite the growing adoption of accrual accounting around the world, it is differently adopted in different countries. According to Cristiano and Ray Neyriz (2009), these differences can be shown at three levels of contents, duration of the transition from the basis of cash accounting to the basis of accrual accounting and the way of accepting the accrual accounting. It should be noted that the main difference between the basis of cash accounting and accrual accounting lies in the record time of financial events and mentioned period play a critical role in the accountability of management and its decisions. Therefore, revenue creation of accrual accounting information for decision making process in public sector is more than the one of cash accounting information in mentioned sector. The basis of accrual accounting is based on the following principles and assumptions:

Principle of compliance: Under the principle of compliance, when a financial event leads to the realization of revenue in a financial period, the impact of that event on the expenses of the same financial period is identified [7]. On the other hand, it seems that the precondition for this is a direct relationship between the revenues and expenses. Of course, it is possible that there is no direct and clear relationship between the revenues and provided services or the expenses and the monetary value of the results of operations.

Principle of the stability of the routines (respecting the uniformity): under the principle of the stability of the routines, each accounting character is required to choice a special accounting method to identify, measure, record and report financial events and use it for all the same financial events and also the next financial period [7].

Conservatism principle (caution): this principle is simply identified as identification of all loses without consideration of any of the revenues. The application of this principle means that accountants should report the assets and revenues as the lowest possible values and the liabilities and expenses as the greatest possible values of the applicable values. This principle can be used in the accounting of public sector; this means that in public sector, all expenses and obligations shall be deducted from the related budget after identification and all revenues will be identified only if it is ensured that they are realized. It seems that in budgeting and financial reporting in public sector, pessimism is preferred instead of optimism.

Disclosure principle (the principle of full disclosure): in accounting, this principle means that all important and related facts of financial conditions and the results of operations should be provided in the financial statements and reports of reporting unit [7].

Assumption of the continuation of activities: in addition to the above principles, assumption of the continuation of activities is the issue that is addressed here. This assumption means that accounting character will continue its activity for a long time and until the fulfillment of its obligations. In other words, the life of accounting character will continue for far future and until the final purification obligations arising from the accrual accounting system.

Some studies have been conducted on this issue in the past. Fayyazi and Yadegari (2010) in their study entitled “comparison of Iran budgeting system with the budget law of selected countries”, stated that firstly, budget estimates were accepted by the use of the technologies of estimation and modification of preparing methods and classification of information and, then, and entered into the text of the regulations and the laws of some countries.

Jeffreh and Roshenasan (2010), in their study, compared the operational budgeting process with the annual budgeting in National Organization for Civil Registration in Iran. The results show that since the final price in not a basis for calculating the credit of each activity, provincial units bargain at the same level and in various forms; so that regression test proved the presence and influence of bargaining on the total approved credits of the provinces. It also should be taken into account that operational budgeting will not be achieved in the short time according to the comparative studies on other countries. As in the present study, also, no fundamental difference was found in the change from traditional budgeting to operational budgeting.

The results of the study entitled “ideal programming, an effective approach for budgeting and optimal allocation of financial resources (case study: allocation of the budget of the Ministry of Health to provinces, Iran)” by Rajabi, showed that the allocation of budget based on the increasing method, leads to the negligence of the activities and performance of each province. Therefore, he suggested that a part of the budget of each program in each province is allocated based on the performance of each manager so that, in this way, the evaluation and accountability of managers become more rational compared to other methods.

Methodology

This research is a field and survey study and preliminary interview and questionnaire were used to collect the data. So the data was collect in the written and non-written forms by library and field methods and asking the samples of the population. So, the tool of data collection was a closed questionnaire designed based on 5-point Likert scale. Its population included the budget, financial and senior managers of the universities and the units affiliated the Ministry of Health and the number of them was 180. According to Morgan’s Table, sample size was estimated 123 which were randomly sampled in the conference on Budget and Financial Management in The Universities of Medical Sciences in Iran held on 29th and 30th April, 2016, in Chabahar. Also, descriptive and inferential statistics were used to analyze the data. The data was analyzed by SPSS 18 software.

Findings

To investigate the relationship between the managers’ resistance to change and their use of the financial reports of the new financial system software in the Ministry of health, descriptive and inferential statistics were used that their results are as follows:

Table1. Frequencies of dependent and independent variables

Items	Very much		much		medium		Very little		little	
	Frequen cy	percenta ge	Frequen cy	percenta ge	Frequen cy	percenta ge	Frequen cy	percenta ge	Frequen cy	percenta ge
Fear of unknown	1	0.8	1	0.8	20	16.3	47	38.2	54	43.9
Loss of control	11	0.9	18	14.8	40	32.8	31	25.4	22	18
Loss of reputation	5	4.1	5	4.1	41	33.3	33	26.8	39	31.7
Loss of competence	-	-	5	4.1	-	-	33	26.8	85	69.1
Need to security	6	4.9	3	2.4	67	54.5	45	36.6	2	1.6
Bad timing	-	-	11	8.9	30	24.4	63	51.2	19	15.4
Lack of	7	5.7	8	6.5	59	48	47	38.2	2	1.6

support										
Lack of confidence	7	1.6	1	0.8	31	25.2	64	52	25	20.3
Having tenacity	1	0.8	1	0.8	13	10.6	31	25.2	77	62.6
Resistance to change	-	-	1	0.8	18	14.6	76	61.8	28	22.8
Managers' use of financial reports	2	1.6	31	25.2	65	52.8	16	13	9	7.3

According to above table, 0.8% of respondents are largely resistant to change, 14.6% of them are averagely resistant to change and 61.8% of them are slightly resistant to change and 22.8% of them are much slightly resistant to change. Only 1.6% of them use the new financial software too much, 25.2% of them use the new financial software much and 52.8% of them averagely use the new financial software, 13% of them slightly use the new financial software and 7.3% of them much slightly use the new financial software. In the inferential analysis in order to examine the hypotheses of this study, the following results were achieved:

Table2. Correlation and regression of the variables

The dependent variable of the managers' use	Significance level of correlation (M)	r correlation coefficient	F	Significance level of regression	Coefficient of Determination
Fear of unknown	0.002	-0.0296	6.137	0.012	0.048
Loss of control	0.021	-0.267	6.443	0.00	0.051
Loss of reputation	0.028	-0.228	1.445	0.232	0.012
Loss of competence	0.632	-0.067	0.008	0.927	0.00
Need to security	0.065	-0.259	4.843	0.030	0.038
Bad timing	0.001	-0.376	4.903	0.029	0.039
Lack of support	0.047	-0.260	3.454	0.620	0.028
Lack of confidence	0.00	-0.467	14.308	0.00	0.106
Having tenacity	0.019	0.317	5.036	0.027	0.040
Resistance to change	0.00	-0.527	14.478	0.00	0.107

According to the significance level, it can be concluded that there are significant relationships between the fear of the unknown, loss of control, loss of reputation, bad timing, lack of support, lack of confidence, having tenacity and the use of the reports of new financial system software by the managers in the Ministry of Health. The values of the correlations of above variable, except the variable of having tenacity, are negative, this means that the use of the reports of new financial system software by the managers reduces with increasing mentioned variables and vice versa. But the value of the correlation of the variable of having tenacity is positive and this means that the use of the reports of new financial system software by the managers increases with increasing the tenacity and vice versa.

In examining the regression test, the following results were obtained:

In this study, 4.8% of the use of the reports of new financial system software by the managers is explained by the variable of fear of the unknown and 5.1% of it is explained by the variable of loss of control. Also, 1.2% of it is explained by the variable of loss of reputation. 3.9% of it is explained by the variable of bad timing and 2.8% of it is explained by the variable of lack of support. Also, 10.6% of it is explained by the variable of lack of confidence. And, finally, 4% of it is explained by the variable of having tenacity.

In general, given the significance level of 0.00 and the correlation of -0.527, it can be concluded that there is a significant negative relationship between the resistance to change and the use of the reports of new financial system software by the managers at a high level and given the significance of this relationship, by examining the regression of these variables, it can be concluded that 10.7 % of the use of the reports of new financial system software by the managers can be predicted by the variable of resistance to change.

Discussion

Equitable distribution of financial resources in the health sector, especially in hospitals is very important as the most important, largest and most expensive production unit of health services. Accrual accounting, which the new techniques in the world, can accurately determine the capital, assets and depreciation and calculate the final price of the services with higher supervision and control of financial affairs and timely record of deposit and cost credits.

The present accounting and reporting system used in the Iranian government is adjusted cash accounting which has no appropriate accountability. In Iran, some organizations have moved to use the full accrual basis in accounting. This change was began in the Ministry of Health since 2005. Of course, any change in any organization is always met with resistance. The use of these reports by the managers and senior executives certainly influences the financial analysis and programming. Babajani and Rasooli (2011), in their study entitled "Identification of the barriers and problems of implementing the operational budgeting system in the executive agencies in Iran", have studied the barriers to the implementation of the operational budgeting system from the perspective of the experts. The results show that three behavioral, structural and environmental factors affect the implementation of operational budgeting system and the behavioral factors play the most important role. According to the results of this study, behavioral factors are the most important barriers to the implementation of the operational budgeting system and in this study, the relationship between the resistance to change and the use of the reports by the managers was examined as one of the behavioral factors and it is concluded that resistance to change is one of the barriers to the use of new financial software. Also, danesh Fard and Shiravand (2012), in their study entitled "the barriers to the implementation of operational budgeting system in the health sector", stated that in order to identify the barriers to the implementation of operational budgeting system, different indices were identified and discussed and classified into six areas (independent variables) of human resources, financial management system, financial information system, organizational structure, performance evaluation system and regulatory requirements, resistance to change is one of the factors of human resources that in this study, the relationship between it as one of the behavioral factors and the use of the reports by the managers was investigated and it was concluded that resistance to change is one of the barriers to the use of new financial software. On the use of accrual basis, in sovereign and non-commercial activities, this important point should be noted that, in spite of the emphasis of international institutions and the bodies which develop the standards of the accounting of public sector in the developed countries, on the use of accrual basis, it seems that the bodies who are responsible for financial affairs, don't believe in the evolution of the accounting and financial reporting system of sovereign activities and their subsidiaries and also the use of accrual basis in the accounting of these activities. Resistance to change is investigated as one of the characteristics of the individuals who hardly accept the changes against what they are accustomed to. In this study, the indices of the resistance to change are: fear of the unknown, loss of control, loss of reputation, loss of competence, loss of reputation, poor timing, lack of support, lack of confidence, having tenacity. Generally, the results show that there is a significant relationship between the resistance to change and the use of the reports of new financial software by the managers. This variable affect the managers' use of the reports and the organizations must work on the character of the individuals, especially the managers, and their confidence, fear and time management with short- and long-term planning and with the support of effective changes in the organization, act in a way that the managers and staff feel the support of organization in facing with the changes.

Suggestions

After performing this study, in order to complete the discussion on the topic and given its importance as the development which leads the organization to have a better performance, the researcher suggested following items for future research:

- Performing comparative studies on the dimensions of the resistance to change in the use of the reports of new financial software;
- Analytical investigation of the resistance to change;
- Qualitative investigation of the factors of resistance to change and the use of the reports of new financial software;
- Comparative study on the performance of the Ministry of health and affiliated centers before and after the use of accrual accounting.

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