



## **MAICSA Syllabus Document – Module 6**

# **Development of Strategy**

**January 2020**

### **Introduction**

The content for this module is an expanded version of the content specified in the *International Qualifying Scheme (IQS)* module entitled *Development of Strategy*. **All (100%)** of the content specified in the IQS syllabus is covered in this module.

## Module 6

# Development of Strategy

Level: 7

Module type: **Mandatory – ICSA Qualifying Scheme**

Total hours study time: **200**

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### Introduction

As the pace and volume of change in the environment affecting organisations in all sectors increases, company secretaries/governance professionals must seek to understand what is happening and play their part in determining the organisation's response. All organisations are faced with the challenge of strategic direction either to grasp new opportunities or to overcome significant problems.

The aim of this module is to provide the elements, processes and techniques involved in the development and implementation of organisational strategy. As part of the senior management team, company secretaries/governance professionals have an important role to play in ensuring that strategy fits organisational purpose, is acceptable in terms of risk, and is consistent with good governance as well as with stakeholder requirements and concerns.

The module explores the critical role played by company secretaries/governance professionals as part of the senior management team – ensuring the integrity of the policies, systems and processes that deliver the organisation's strategic purpose and objectives. The obligations of directors, officers and senior employees in the strategic planning and delivery of organisational responsibility are also considered, as well as helping students develop an understanding of the ethical considerations raised by the development and implementation of strategy and its impact on reputation.

This field of study is potentially vast and it is all too easy to be overwhelmed by the range of frameworks, tools and techniques in existence. They are important, but only in the political and cultural context of the organisation and as a response to the need for practical responses to day-to-day problems with which managers have to content with. This module focuses on the components of organisational strategy most relevant to the practice of company secretaries/governance professionals, enabling them to apply the concepts and principles of strategic management to organisations in order to protect their reputation and promote good governance and accountability to stakeholders.

### Before studying this module

Students must have completed all Level 6 modules in the programme before attempting this module. It is also recommended that students complete *Module 5: Risk Management* before attempting this module.

### **Learning outcomes**

After successful completion of this module you should:

- 1 Understand the nature and importance of strategy and strategic planning
- 2 Be able to critically evaluate an organisation's environment within the context in which it operates
- 3 Be able to critically evaluate an organisation's culture, governance and purpose, in order to advise senior management and the board, or other governing body, on appropriate strategic approaches that would ethically serve the purpose of the organisation and its stakeholders
- 4 Be able to critically evaluate strategic alternatives available to organisations in order to advise senior management and the board, or other governing body, on appropriate alternatives
- 5 Be able to critically evaluate the organisational impact of strategic choices in order to advise senior management and the board, or other governing body, on the appropriate structures and controls required for implementation of strategies
- 6 Be able to be able to critically analyse the challenges related to change management and develop appropriate tactics to manage change.

**Module content**

Section A: The nature and importance of strategy and strategic planning	
<i>15% – 30 Learning hours</i>	
<i>LO.1: Understand the nature and importance of strategy and strategic planning</i>	
Topic area	Potential content
The nature of strategy and planning	<p>Distinguishing between planning and strategy – defining key terms:</p> <ul style="list-style-type: none"> <li>planning</li> <li>strategy</li> <li>strategic planning</li> <li>objectives</li> <li>goals</li> <li>actions</li> <li>success</li> </ul> <p>The strategic planning process</p> <p>Characteristics of strategic decisions:</p> <ul style="list-style-type: none"> <li>long-term direction of an organisation</li> <li>scope of an organisation’s activities</li> <li>strategic fit with the environment</li> <li>the organisation’s resources and competences</li> <li>values and expectations</li> <li>strategic change as a critical component of strategy</li> </ul> <p>Mintzberg’s Five P’s theory to understand the ways in which the term ‘strategy’ is used</p> <p>Levels of strategy and planning:</p> <p>levels of planning and their purpose:</p> <ul style="list-style-type: none"> <li>– strategic</li> <li>– intermediate</li> <li>– operational</li> </ul> <p>levels of strategy and their objectives:</p> <ul style="list-style-type: none"> <li>– corporate strategy</li> <li>– business unit strategy</li> <li>– operational/functional strategies</li> </ul>
Strategic management	<p>Purpose and objectives of strategic management, e.g. to secure competitive advantage</p> <p>Elements of strategic management (Johnson et al):</p> <ul style="list-style-type: none"> <li>strategic analysis</li> <li>strategic choices</li> <li>strategy implementation</li> <li>strategic control</li> </ul>

Topic area	Potential content
	<p>The emergence of strategic management – schools of thought, including:</p> <ul style="list-style-type: none"> <li>rational planning</li> <li>craft</li> <li>failure of big planning</li> <li>competence</li> <li>chaos and complexity</li> </ul> <p>Limitations of the rational model of strategic management</p> <p>Emergent strategy and intended/deliberate strategy:</p> <ul style="list-style-type: none"> <li>Mintzberg's (1985) 8 strategic management styles</li> <li>crafting emergent strategies</li> <li>emergent strategy versus prescriptive strategic approaches</li> </ul> <p>Other strategy models:</p> <ul style="list-style-type: none"> <li>complexity and chaos theory</li> <li>institutional theory</li> <li>ecological view</li> <li>the relationship between strategy and objectives</li> <li>reasons for adopting a behavioural approach</li> <li>incrementalism</li> <li>the significance of competition</li> <li>innovation and knowledge-based theories</li> </ul>
Strategic management in different contexts	<p>Organisational contexts:</p> <ul style="list-style-type: none"> <li>the small business</li> <li>private companies versus public companies</li> <li>the multinational corporation</li> <li>the public and third sectors</li> <li>professional service organisations</li> </ul> <p>Economic conditions:</p> <ul style="list-style-type: none"> <li>periods of stability and growth</li> <li>instability, recession and austerity</li> </ul>
Developing strategy	<p>Strategy-making leadership and systems:</p> <ul style="list-style-type: none"> <li>components of effective strategic leadership</li> <li>transactional versus transformational leadership</li> <li>Schoemaker et al (2013) – six skills of successful strategic leadership</li> </ul> <p>The strategy process:</p> <ul style="list-style-type: none"> <li>use of internal analysis and external analysis, e.g. SWOT analysis (strengths, weaknesses, opportunities and threats)</li> <li>elements of the external environment:                             <ul style="list-style-type: none"> <li>– micro-environmental factors</li> <li>– macro-environmental factors</li> </ul> </li> </ul>

Topic area	Potential content
	<p>evaluating strategic options/choices according to:</p> <ul style="list-style-type: none"> <li>– financial resources available</li> <li>– operational fit</li> </ul> <p>typical components of strategic planning systems</p> <p>The people involved in developing strategy:</p> <p>top managers and directors</p> <p>the role of the board</p> <p>other strategy makers, including:</p> <ul style="list-style-type: none"> <li>– middle managers</li> <li>– strategy consultants</li> </ul> <p>other stakeholders – whom to involve in strategy</p> <p>the agency problem when planning and implementing strategy</p> <p>the role of the company secretary in the strategy process</p> <p>Key strategic actions:</p> <p>strategic analysis</p> <p>determining strategic direction</p> <p>resource allocation processes</p> <p>strategy mapping</p> <p>communicating strategic decisions</p> <p>methodologies to organise and guide strategy making activity:</p> <ul style="list-style-type: none"> <li>– strategy workshops</li> <li>– strategy projects</li> <li>– business cases and strategic plans</li> </ul>

**Section B: Understanding the external environment**

**15% – 30 Learning hours**

*LO.2: Be able to critically evaluate an organisation's environment within the context in which it operates*

Topic area	Potential content
The external environment	<p>Environmental analysis:</p> <ul style="list-style-type: none"> <li>importance and process</li> <li>how organisations set boundaries between their internal and external environments:                             <ul style="list-style-type: none"> <li>– the internal environment</li> <li>– the near/micro environment</li> <li>– the far/macro environment</li> </ul> </li> </ul> <p>Analysing the far/macro environment:</p> <ul style="list-style-type: none"> <li>uncertainty and ‘megatrends’</li> <li>use of PESTLE (Political, Economic, Social/Cultural, Technological, Legal, Environmental) analysis:                             <ul style="list-style-type: none"> <li>– identifying key drivers for change</li> </ul> </li> <li>scenario planning</li> </ul> <p>Analysing the near/micro environment – industry and sectors:</p> <ul style="list-style-type: none"> <li>the competitive environment:                             <ul style="list-style-type: none"> <li>– identifying key competitive forces – five forces analysis</li> </ul> </li> <li>industry market structures:                             <ul style="list-style-type: none"> <li>– monopolistic industries</li> <li>– oligopolistic industries</li> <li>– hyper-competitive industries</li> <li>– perfectly competitive industries</li> </ul> </li> <li>the industry lifecycle concept</li> <li>analysing an organisation’s competitive position:                             <ul style="list-style-type: none"> <li>– the concept of strategic groups</li> <li>– market segmentation analysis</li> </ul> </li> <li>addressing strategic gaps by exploiting opportunities</li> </ul> <p>Applying game theory when developing organisational strategy</p> <p>The speed of change:</p> <ul style="list-style-type: none"> <li>technology</li> <li>society</li> <li>media influence</li> </ul>

Topic area	Potential content
Strategic capability and competencies	<p>Sources of strategic capability:                      the resource-based view                      the importance of strategic capability – key terms:</p> <ul style="list-style-type: none"> <li>– organisational capabilities</li> <li>– resources – physical, financial, human, intellectual</li> <li>– competences</li> </ul> <p>achieving competitive advantage:</p> <ul style="list-style-type: none"> <li>– threshold capabilities</li> <li>– core competences</li> </ul> <p>Strategic capabilities for achieving and sustaining competitive advantage:                      the VRIN/VRIO criteria – value, rarity, inimitability and non-sustainability/organisation                      the link between organisational knowledge and competences</p> <p>Assessing strategic capability through:                      value chain analysis                      benchmarking                      SWOT analysis                      application of McKinsey's 7S model</p> <p>Benefits and limitations of different methods used to assess strategic capability</p> <p>Managing strategic capability:                      ways to develop strategic capabilities                      developing people in the organisation through:</p> <ul style="list-style-type: none"> <li>– targeted training and development</li> <li>– effective talent management practices</li> <li>– becoming a 'learning organisation'</li> </ul> <p>the benefits of cost efficiency in different types of organisations and sectors                      limitations in managing strategic capabilities</p>

**Section C: The impact of organisational culture, governance and purpose on development of strategy**

**30% – 60 Learning hours**

*LO.3: Be able to critically evaluate an organisation’s culture, governance and purpose, in order to advise senior management and the board, or other governing body, on appropriate strategic approaches that would ethically serve the purpose of the organisation and its stakeholders*

Topic area	Potential content
Strategy and organisational culture	<p>The importance of culture and history and their influence on current and future strategy:</p> <ul style="list-style-type: none"> <li>understanding what is meant by organisational culture, e.g. Schein’s (1985) three levels of culture</li> <li>reasons for, and impact of strategic drift</li> <li>the influence of the past in the development of organisational culture</li> </ul> <p>Understanding culture:</p> <p>cultural frames of reference:</p> <ul style="list-style-type: none"> <li>– national and regional cultures</li> <li>– organisational fields</li> <li>– organisational subcultures</li> </ul> <p>types of culture:</p> <ul style="list-style-type: none"> <li>– Harrison and Handy’s (1993) cultural types</li> <li>– Deal and Kennedy’s (1982) model of organisational culture</li> </ul> <p>analysing culture – elements of the cultural web (Johnson et al, 2014)</p> <p>The importance of culture:</p> <ul style="list-style-type: none"> <li>dominant cultures</li> <li>strong and weak cultures</li> <li>the influence of culture on strategy</li> <li>culture as a liability and the potential consequences</li> <li>the culture coalition/Financial Reporting Council (FRC) guidance on creating a healthy organisational culture</li> </ul> <p>Creating and sustaining culture:</p> <ul style="list-style-type: none"> <li>how organisational culture is established</li> <li>methods of developing and sustaining organisational culture</li> </ul> <p>Organisational culture and national culture:</p> <ul style="list-style-type: none"> <li>the importance of understanding cultural influences on strategy making</li> <li>cultural convergence and variance:</li> <li>the effect of culture on behaviour – dimensions of culture (Hofstede, 1980)</li> <li>linking dimensions of culture to aspects of organisational behaviour (Trompenaars, 1993)</li> <li>internal and external politics</li> </ul>

Topic area	Potential content
<p>The governing body and strategy</p>	<p>Corporate governance strategy:                      the nature of corporate governance                      the governance chain:                      – using the principal-agent model to understand the complex relationships in the governance chain                      – how the governance chain helps to highlight issues affecting the management of strategy</p> <p>types of governance structure:                      – shareholder versus stakeholder models of governance                      – advantages and disadvantages of different governance structures                      – national differences – monistic, dualistic and pluralistic governance structures</p> <p>Stakeholder expectations:                      definition and types of stakeholder                      analysing stakeholder groups in organisations to identify expectations and power:                      – types of stakeholder – internal, market and external                      – stakeholder mapping                      – sources and indicators of power                      – political priorities                      – benefits and importance of effective stakeholder analysis</p> <p>differences between expectations of commercial sector and public sector stakeholders</p> <p>Risk, reputation and strategy:                      business risk and governance – what is meant by ‘risk’ and ‘risk taking’ in organisations                      risk management:                      – key concepts – risk appetite, risk capacity, risk tolerance                      – elements of risk management systems (Coyle, 2014)                      – types of business risk                      – gap analysis                      – advantages and disadvantages of frameworks for controlling and managing risk</p> <p>reputation management:                      – drivers that can impact an organisation’s reputation                      – the potential impact of poor reputation management                      – benefits of effective reputation management                      – the effects of globalisation on reputation management</p>

Topic area	Potential content
Expressing organisational purpose	<p>Strategy and purpose:                      thinking about purpose – ensuring the organisation's strategic aims are clear and realistic                      the hierarchy of purpose, including visions, mission and strategic objectives                      developing a set of core organisational values</p> <p>Elements of purpose:                      strategic vision:                      – reasons for developing a strategic vision                      – difficulties in developing, measuring and communicating strategic vision                      – reasons why vision statements can fail</p> <p>mission:                      – characteristics of effective mission statements                      – distinguishing between the mission, ethos and behaviour of an organisation as distinct from its senior management                      – the internal and external role of mission statements                      – how to use the Ashridge Mission Model (Campbell, 1991) to develop and evaluate the effectiveness of mission statements</p> <p>strategic objectives:                      – characteristics of different types of strategic objectives                      – the importance of developing measurable and achievable objectives                      – problems that can arise with objectives</p> <p>Statements of purpose – benefits and issues                      how to make mission statements and objectives meaningful – the issue of precision                      principles to help create effective purpose statements (Lencioni, 1992)</p>

Topic area	Potential content
Business ethics and social responsibility	<p>Business ethics in the development of strategy:</p> <p>the scope of business ethics, including:</p> <ul style="list-style-type: none"> <li>– stakeholder theory</li> <li>– corporate accountability</li> <li>– social responsibility</li> </ul> <p>the implication of ethical issues in business</p> <p>Corporate social responsibility (CSR) as part of strategy:</p> <p>the nature and emergence of CSR</p> <p>different stances on CSR (Johnson et al, 2014):</p> <ul style="list-style-type: none"> <li>– the laissez-faire view</li> <li>– enlightened self-interest</li> <li>– forum for stakeholder interaction</li> <li>– shapers of society</li> </ul> <p>use of social auditing to review issues of CSR, e.g. employee welfare, working conditions and job design</p> <p>the relationship between CSR, sustainability and sustainable development</p> <p>sustainability considerations as part of strategy</p> <p>the benefits of incorporating CSR policies into organisational strategy</p> <p>Social business and creating shared value:</p> <p>reasons for the rise of the social business/social enterprise since the financial crisis of 2007-8</p> <p>types and purposes of social business, including:</p> <ul style="list-style-type: none"> <li>– charities</li> <li>– social enterprises</li> <li>– social businesses</li> <li>– for-profit companies</li> <li>– community interest companies (CICs)</li> </ul> <p>methods of measuring social value and social impact of organisational strategies</p> <p>ways of adapting current organisational strategy to create shared value (Porter and Kramer, 2011)</p> <p>The role of individuals and managers:</p> <p>ethical issues faced by individuals and managers in organisations</p> <p>the benefits of applying principles of value-based leadership to address ethical issues</p>

**Section D: Assessing alternative strategies**

**15% – 30 Learning hours**

*LO.4: Be able to critically evaluate strategic alternatives available to organisations in order to advise senior management and the board, or other governing body, on appropriate alternatives*

Topic area	Potential content
Strategic choices	<p>The scope of strategic choice</p> <p>Business-level strategy:</p> <ul style="list-style-type: none"> <li>strategy options for strategic business units (SBUs)</li> <li>generic strategies to help achieve competitive advantage (Porter, 1985), including:                             <ul style="list-style-type: none"> <li>– cost leadership</li> <li>– differentiation</li> <li>– focus</li> <li>– issues associated with combining generic strategies</li> <li>– situations where a combination strategy is advantageous to organisations</li> </ul> </li> <li>how organisations attempt to sustain competitive advantage over time</li> <li>issues associated with applying business process engineering (BPR) programmes to achieve cost leadership or differentiation</li> <li>blue ocean strategies – advantages and disadvantages</li> </ul> <p>Corporate-level strategy and strategic models:</p> <p>the scope of corporate-level strategy</p> <p>directions for strategy development:</p> <ul style="list-style-type: none"> <li>– market penetration</li> <li>– product development</li> <li>– market development</li> <li>– diversification</li> <li>– advantages, constraints and limitations of different directions for strategy development</li> </ul> <p>corporate parenting:</p> <ul style="list-style-type: none"> <li>– ways in which corporate parenting can add or destroy value</li> <li>– effective portfolio management</li> </ul> <p>the importance of having adequate research and development (R&amp;D) capability to pursue generic strategies</p> <p>Internationalisation as a strategic option:</p> <p>distinguishing between international and global strategy</p> <p>drivers of internationalisation:</p> <ul style="list-style-type: none"> <li>– market drivers</li> <li>– cost drivers</li> </ul>

Topic area	Potential content
	<ul style="list-style-type: none"> <li>- government drivers</li> <li>- competitive drivers</li> </ul> <p>Porter's Diamond Theory of National Advantage</p> <p>international strategies, including:</p> <ul style="list-style-type: none"> <li>- simple export</li> <li>- multi-domestic</li> <li>- complex export</li> <li>- global strategy</li> </ul>
<p>Strategy development</p>	<p>Strategic pathways to strategy attainment, including:</p> <p>organic development</p> <p>mergers and acquisitions, including:</p> <ul style="list-style-type: none"> <li>- motives for merger/acquisitions strategies</li> <li>- issues that can determine success or failure of a merger or acquisition</li> <li>- the importance of effective due diligence in merger/acquisition strategies</li> </ul> <p>strategic alliances:</p> <ul style="list-style-type: none"> <li>- motives for strategic alliances</li> <li>- types of strategic alliance</li> <li>- elements of successful alliances</li> </ul> <p>advantages and disadvantages of different strategic pathways</p> <p>Evaluating strategic options:</p> <p>key success criteria to assess viability of strategic options:</p> <ul style="list-style-type: none"> <li>- suitability</li> <li>- acceptability</li> <li>- feasibility</li> </ul> <p>real options:</p> <ul style="list-style-type: none"> <li>- the delay option</li> <li>- the abandonment option</li> <li>- the platform option</li> </ul> <p>challenges of strategic evaluation</p> <p>the importance of applying caution when evaluating strategic options</p> <p>fundamental principles of strategy evaluation:</p> <ul style="list-style-type: none"> <li>- consistency</li> <li>- consonance</li> <li>- advantage</li> <li>- feasibility</li> </ul>

**Section E: Implementing strategy**

**15% – 30 Learning hours**

*L.O.5: Be able to critically evaluate the organisational impact of strategic choices in order to advise senior management and the board, or other governing body, on the appropriate structures and controls required for implementation of strategies*

*Be able to be able to critically analyse the challenges related to change management and develop appropriate tactics to manage change.*

Topic area	Potential content
Organisational structure and design	<p>The nature of organisational structure:</p> <ul style="list-style-type: none"> <li>definition of organisational structure</li> <li>deciding whether strategy should be developed before structure or vice versa</li> <li>key elements of organisation structure:                             <ul style="list-style-type: none"> <li>– specialisation</li> <li>– departmentalisation</li> <li>– chain of command</li> <li>– span of control</li> <li>– centralisation</li> <li>– formalisation</li> </ul> </li> </ul> <p>Traditional structural forms and their advantages and disadvantages:</p> <ul style="list-style-type: none"> <li>structure and growth</li> <li>simple organisational structure</li> <li>functional structure</li> <li>divisional structure</li> <li>matrix structure</li> <li>international structures</li> </ul> <p>Emerging structural forms and their benefits:</p> <ul style="list-style-type: none"> <li>structures capable of producing innovation</li> <li>boundary-less organisations</li> <li>the flexible firm concept</li> <li>virtual organisations</li> </ul> <p>Determining appropriate structures</p> <ul style="list-style-type: none"> <li>reasons why structures differ</li> <li>choosing structures:                             <ul style="list-style-type: none"> <li>– according to particular strategic challenges</li> <li>– testing designs – Goold and Campbell (2002)</li> <li>– managing key dilemmas – Johnson et al (2014)</li> </ul> </li> </ul>

Topic area	Potential content
Strategic control and performance management	<p>Performance and effectiveness concepts, issues and approaches:</p> <ul style="list-style-type: none"> <li>measuring organisational effectiveness and organisational efficiency</li> <li>issues in evaluation</li> </ul> <p>general approaches to measuring effectiveness, including:</p> <ul style="list-style-type: none"> <li>– the goal approach</li> <li>– the resource-based approach</li> <li>– the internal process approach</li> <li>– the stakeholder approach</li> </ul> <p>The nature of management control:</p> <ul style="list-style-type: none"> <li>definitions of control</li> <li>stages in the control process</li> <li>the machine metaphor</li> <li>postmodern versus classic forms of organisational control</li> </ul> <p>Strategic control, concept and models:</p> <ul style="list-style-type: none"> <li>the purpose and elements off strategic control</li> <li>the traditional versus contemporary approach to strategic control</li> <li>different types of control processes</li> <li>ways to improve strategic controls</li> </ul> <p>The balanced scorecard as a strategic control method:</p> <ul style="list-style-type: none"> <li>elements, purpose and benefits of the scorecard approach</li> <li>alternatives to the balanced scorecard:                             <ul style="list-style-type: none"> <li>– the Results and Determinants Framework (Fitzgerald et al, 1991)</li> <li>– the European Quality Framework Management (EFQM) Business Excellence model</li> </ul> </li> </ul>

**Section F: Managing change**

**10% – 20 Learning hours**

*L.O.6: Be able to be able to critically analyse the challenges related to change management and develop appropriate tactics to manage change.*

Topic area	Potential content
<p>Managing strategic change</p>	<p>The nature of organisational change:                      elements in managing strategic change                      situations/events in which organisations may experience change:                      – surprise                      – incremental                      – strategic                      – crisis</p> <p>types of strategic change, including:                      – adaption                      – reconstruction                      – revolution                      – evolution                      – first-order versus second-order change</p> <p>Understanding the context of change:                      external and internal drivers of change                      the cultural context and application of force field analysis (Lewin, 1951) to map the forces for change and forces resisting change</p> <p>Roles in the change process:                      mechanisms associated with managing change from a political perspective                      personal traits of effective change agents                      effective strategic leadership in the management of change – transformational versus transactional leaders                      how middle managers and other organisational members can effectively contribute to the change process                      how external stakeholders and outsiders can be productively used</p>

Topic area	Potential content
<p>Approaches to managing change</p>	<p>Styles of management when managing change and their appropriateness:</p> <ul style="list-style-type: none"> <li>education and communication</li> <li>participation</li> <li>facilitation and support</li> <li>negotiation</li> <li>manipulation and coercion</li> </ul> <p>How organisations can choose the most appropriate tactics to effect change:</p> <ul style="list-style-type: none"> <li>distinguishing between programmatic change and task alignment</li> <li>challenging the ‘taken-for-granted’</li> <li>changing operational processes and routines</li> <li>change levers that are symbolic in nature</li> </ul> <p>Managing strategic change according to context:</p> <ul style="list-style-type: none"> <li>reconstruction and turnaround strategy</li> <li>revolutionary strategic change</li> <li>evolutionary strategic change</li> </ul> <p>Kotters’s change model (1990)</p> <p>Mintzberg’s Change Cube</p>
<p>Managing resistance to change</p>	<p>Types of resistance and their implications for strategic change:</p> <ul style="list-style-type: none"> <li>overt</li> <li>implicit</li> <li>deferred</li> </ul> <p>Understanding sources of resistance to effectively manage change:</p> <ul style="list-style-type: none"> <li>organisational resistance</li> <li>individual resistance</li> </ul> <p>reasons for resistance and tactics for managing resistance (Kanter, 1992)</p>