

# CHANGE MANAGEMENT

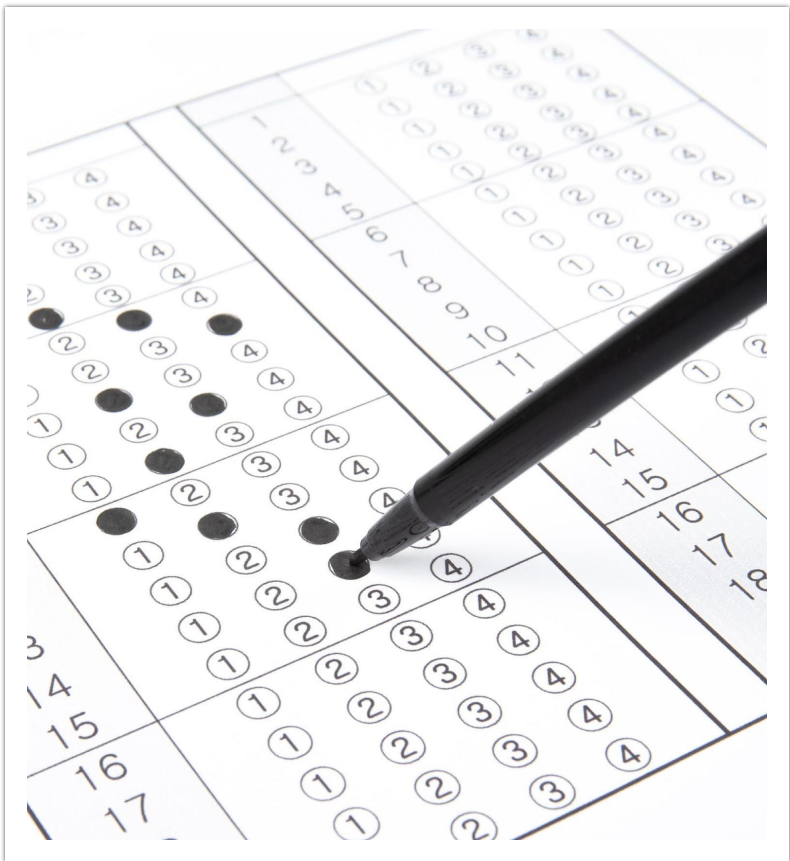
CLARE LEVISON, CPA,  
CGMA

## Learning Objectives

- Understand and compare major change management models.
- Identify common reasons for resistance to change and develop strategies to overcome it.
- Apply change leadership techniques to real-world organizational challenges.
- Develop a change management plan incorporating stakeholder engagement and communication strategies.

# Discussion

- What is a change you resisted?
- Why did you resist it?



- AI as an opportunity and risk
- Demographic shifts
- Rapid technological advancements
- Hybrid work



WHAT is one thing you've learned during the last year about one of those four issues?



WHY is it important?



# People need meaning...

Did your meaning increase?

## Core Principles of Change Management



Change is a process, not an event



People are at the center of change



Communication is key



Leadership drives momentum

# Discussion

- What does successful change feel like to you?

## Key Components of Successful Change Management



Leadership alignment



Communication strategy



Stakeholder engagement



Training & support



Resistance management



Measurement & feedback

# Benefits of Effective Change Management



Faster adoption of new systems & processes



Reduced resistance and disruption



Higher employee morale and engagement



Increased return on investment (ROI) for initiatives



Greater organizational agility and innovation

## Organizational Change

**Structural Change** – Changes in hierarchy, roles, or company structure.

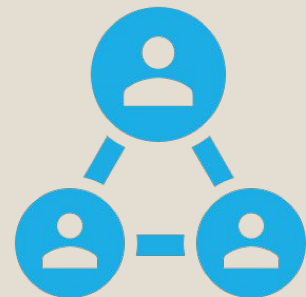
*Example: Merging departments or creating new leadership roles.*

**Technological Change** – Adoption of new technologies or tools.

*Example: Switching to a new software system or automating a process.*

**Cultural Change** – Shifts in workplace norms, values, or behaviors.

*Example: Moving toward a more collaborative environment.*



# Organizational Change

**Strategic Change** – A redefinition of the organization's direction or mission.

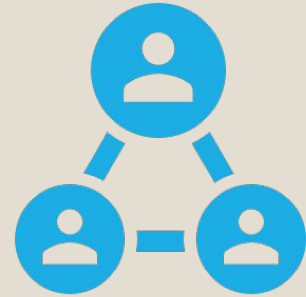
*Example: Expanding into a new market or pivoting the business model.*

**Process Change** – Modifying or redesigning workflows or procedures.

*Example: Introducing Lean methods, Six Sigma, new approval processes.*

**Transformational Change** – Large-scale, disruptive change that reshapes the organization fundamentally.

*Example: Going from brick-and-mortar to fully digital; major cultural and strategic overhaul.*



# Organizational Change

**Incremental (Evolutionary) Change** – Small, continuous improvements over time.

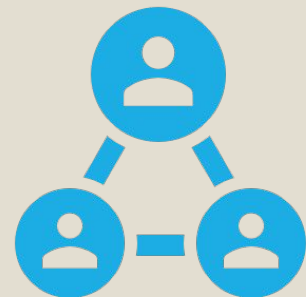
*Example: Regular policy updates, minor tech upgrades, gradual process improvements.*

**Reactive Change** – Change made in response to external forces or crises.

*Example: Responding to economic downturns, customer complaints, or compliance issues.*

**Proactive Change** – Change initiated internally before a problem arises.

*Example: Investing in innovation ahead of competitors; upskilling teams before a known industry shift.*





How has your organization been affected by change?

What made it successful – or unsuccessful – from your perspective?

Is your organization typically proactive, reactive, or resistant to change?

## Change Quotes

"Change is the law of life. And those who look only to the past or present are certain to miss the future."

"The measure of intelligence is the ability to change."

"Progress is impossible without change, and those who cannot change their minds cannot change anything."

"Don't be afraid to give up the good to go for the great."



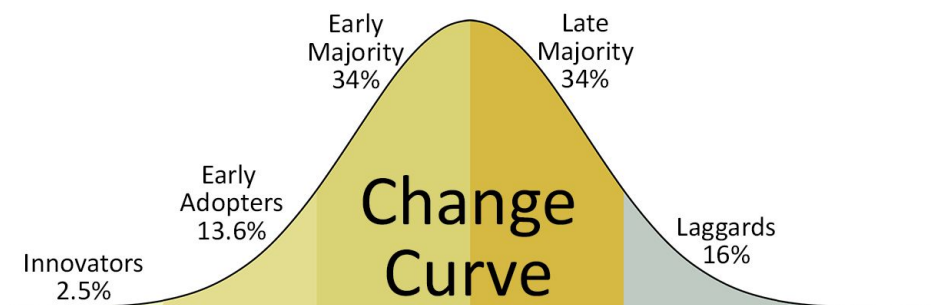


What is the most significant  
change you've experienced at  
work?

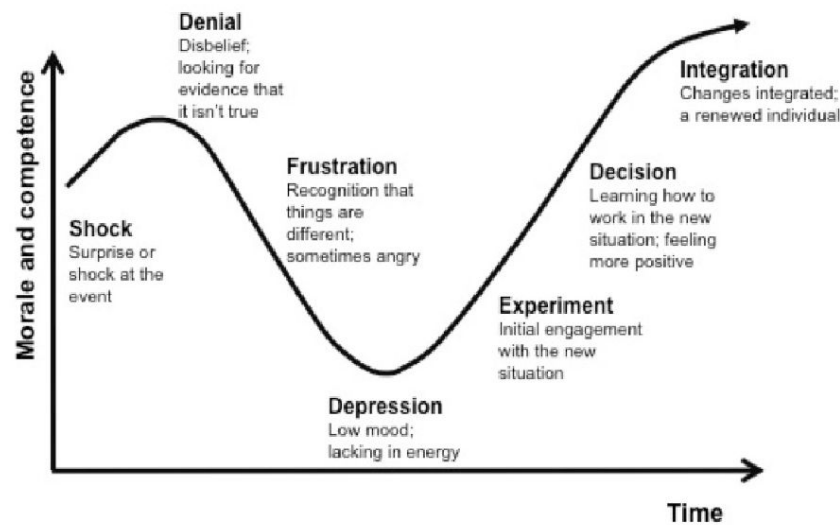


How did you react?

## Rogers' Change Adoption Curve



# The Kübler-Ross change curve



## Preparing Your Team for Change



Communicate early & transparently



Involve the team in the process



Clarify roles & expectations



Provide training & resources



Monitor emotions & address resistance



Reinforce, support, & celebrate

## Discussion

- What barriers exist in your workplace that make change difficult to implement?

## Key Steps to Implementing Change



DEFINE THE  
CHANGE



ASSESS READINESS  
& IMPACT



BUILD A  
COMMUNICATION  
PLAN



ENGAGE &  
EMPOWER  
STAKEHOLDERS

# Key Steps to Implementing Change



PROVIDE TRAINING &  
RESOURCES



MONITOR PROGRESS  
& ADJUST



REINFORCE & SUSTAIN  
THE CHANGE

## ADKAR

A – Awareness: The first step is to create awareness of the need for change.

D – Desire: Once awareness is established, the next step is fostering a desire to support and participate in the change.

K – Knowledge: Successful change requires equipping individuals with the knowledge and skills needed to adopt new practices or behaviors.

A – Ability: Beyond knowledge, individuals must have the ability to implement the change.

R – Reinforcement: Finally, reinforcement ensures that the change is sustained over time.



1. Create a Sense of Urgency



2. Build a Guiding Coalition



3. Develop a Vision and Strategy



4. Communicate the Vision

## Kotter's 8 Steps



5. Empower Broad-Based Action



6. Generate Short-Term Wins



7. Consolidate Gains and Produce More Change



8. Anchor Changes in the Culture

## Kotter's 8 Steps

# Lewin's Change Model – Stage 1

Unfreeze - Preparing the organization, team, or individual for change by identifying the need for transformation and dismantling existing mindsets, behaviors, or processes

Key strategies for unfreezing:

- Communicating the change imperative
- Engaging stakeholders
- Creating a sense of urgency

# Lewin's Change Model – Stage 2

Change – Where the actual transformation takes place

Strategies for effective change:

- Clear communication
- Training & support
- Leadership & advocacy

# Lewin's Change Model – Stage 3

Refreeze – Solidifies the changes, ensuring they are embedded into the organization's culture & operations

Strategies for effective change:

- Reinforcing success
- Embedding changes into culture
- Continuous monitoring

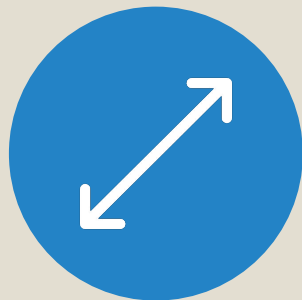
# McKinsey's 7S Model – Hard Elements

- Strategy – The organizational plans & actions designed to achieve long-term competitive advantage
- Structure – How an organization is organized, including hierarchy, reporting lines, and division of roles
- Systems -The processes and procedures that guide daily operations, including IT systems, financial workflows, and performance measurement mechanisms

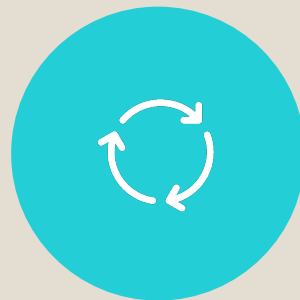
# McKinsey's 7S Model – Soft Elements

- Shared values - The organization's guiding principles and culture
- Skills - The competencies and capabilities of the workforce, including technical expertise, leadership capabilities, and the collective ability to adapt to change
- Style - Refers to leadership styles and the way management interacts with employees and stakeholders
- Staff - Addresses the people within the organization, their roles, and how they are recruited, trained, and retained

## Case Study 1: Business Growth



AN ORGANIZATION AIMS TO  
EXPAND INTO NEW MARKETS:



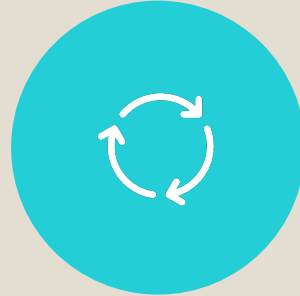
HOW CAN THE 7S MODEL  
GUIDE THIS CHANGE?



# Case Study 2: Digital Transformation



AN ORGANIZATION IS  
UNDERGOING A DIGITAL  
TRANSFORMATION



HOW CAN THE 7S MODEL GUIDE  
THIS CHANGE?

## Discussion

- Describe a change you'd champion within your team or organization.
- What steps would you take to prepare for and implement the change?

# Realities of Organizational Change

- Resistance is Normal (and inevitable)
- Change is Not Linear
- Emotions Drive Reactions
- It Takes Longer Than Expected
- Leadership Buy-In Isn't Enough



## Aspect

## Imposed Change

## Change by Choice

### Definition

Change that is forced upon individuals or groups, often by external circumstances or authority.

Change that is voluntarily initiated by individuals or organizations.

### Control

Little to no control by those affected.

High level of control - timing, direction pace.

### Examples

-Government regulation  
-Market crashes  
-Leadership turnover  
-Pandemic-related shifts

-Starting a new project  
-Rebranding  
-Adopting new software  
-Changing career path

Imposed  
Change vs.  
Change by  
Choice

## Imposed Change vs. Change by Choice

| Aspect                    | Imposed Change  | Change by Choice   |
|---------------------------|---|--|
| <b>Emotional Response</b> | Often met with resistance, fear, stress, or confusion.                    | More likely to generate motivation, ownership, and enthusiasm. |
| <b>Pace of Adoption</b>   | Typically faster and mandatory; may face pushback.                        | May be slower but more sustainable, as buy-in is higher.       |
| <b>Leadership Role</b>    | Requires strong communication, empathy, and support to manage resistance. | Requires vision, planning, and engagement to keep momentum.    |
| <b>Impact on Culture</b>  | Can create tension or mistrust if not well-managed.                       | Can build alignment, trust, and innovation.                    |



Why do people resist change?

Fear of the  
Unknown

Loss of Control

Comfort with the  
Status Quo

Perceived Loss  
(Status, Skills,  
Security)

Overload or  
Change Fatigue

## Discussion

- How can leaders support employees who are struggling to adapt?

## Common Excuses & Strategies for Resisting Change

- Excuse - We've always done it this way
- Strategy – Acknowledge tradition, but emphasize relevance
- Excuse - I don't have time for this right now
- Strategy - Reframe change as an investment in future efficiency

## Common Excuses for Resisting Change

- Excuse – It won't work
- Strategy – Share evidence, pilots, & success stories
- Excuse - That's not my job
- Strategy – Clarify roles & highlight value to the team

# Common Excuses for Resisting Change

- Excuse – Nobody asked me
- Strategy – Involve people early & often
- Excuse – What if I can't learn it
- Strategy – Offer reassurance & training

# Common Excuses for Resisting Change

- Excuse – It's not broken, so why fix it
- Strategy – Highlight opportunities, not just problems
- Excuse – Leadership won't really support this
- Strategy – Demonstrate visible commitment from leadership

# Common Excuses for Resisting Change

- Excuse – We tried that before & it didn't work
- Strategy – Show how this time is different
- Excuse – I don't see how this helps me / my team
- Strategy – Connect change to individual / team goals

## Discussion

- Which excuses do you hear most?

## Signs of Change Overload – Individual Level

Emotional exhaustion

Withdrawal

Cynicism

Increased absenteeism

Decline in performance

Decision paralysis

## Signs of Change Overload – Team Level

Breakdown in  
communication

Loss of trust

Conflicting priorities

Reduced collaboration





Projects stall



Resistance to  
new ideas



Low morale



Lack of focus

# Signs of Change Overload – Organization Level



Why do people support change?

They See the  
Benefit

It Aligns with Their  
Goals

They Feel Involved

They Understand  
the “Why”

They Trust  
Leadership

## Discussion

- What role should leaders play during organizational change?

# Leading Change Effectively

- Clarify the vision & purpose
- Communicate clearly & consistently
- Engage & involve others
- Support the transition

# Leading Change Effectively

- Remove barriers
- Track progress & share wins
- Sustain the momentum

# Discussion

- In your opinion, who are the change champions in your organization?
- Why?



Rules vs. Principles

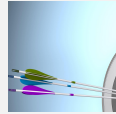
# Navigating a new landscape...



Fairness (emotional  
response?)



vs.



Consistency (well  
thought out response)

# Navigating a new landscape...



Business



vs.



Personal

# Change management quiz

## 1. What is the primary goal of change management?

- A. To eliminate all employee resistance
- B. To complete change as quickly as possible
- C. To support individuals and teams through change and ensure successful outcomes
- D. To improve profits immediately after change

## 2. Which of the following is a common reason people resist change?

- A. A desire for more responsibility
- B. Lack of time to celebrate
- C. Fear of the unknown
- D. Too much communication

# Change management quiz

## 3. According to Kotter's 8-Step Model, what is the first step in leading successful change?

- A. Empower broad-based action
- B. Create a sense of urgency
- C. Generate short-term wins
- D. Anchor changes in the culture

## 4. What does the "ADKAR" model stand for?

- A. Attention, Direction, Knowledge, Ability, Results
- B. Awareness, Desire, Knowledge, Ability, Reinforcement
- C. Action, Drive, Knowledge, Achievement, Review
- D. Assess, Decide, Know, Act, Repeat

# Change management quiz

**5. What is a key leadership skill for guiding teams through change?**

- A. Micromanaging tasks
- B. Delivering top-down mandates
- C. Active listening and clear communication
- D. Avoiding feedback

## Next steps

What is one idea, tip, or technique you plan to implement?



Questions?