

## Key Critical Factors Of The Users' Awareness Towards Migration Of Accounting Practices

Nurul Nadiyah Ahmad, Suraya Ahmad, Zuraina Sal Salbila Mohamed.  
*Universiti Tenaga Nasional (UNITEN)*

### Abstract

The aim of this research is to identify and propose the key critical factors of the users' awareness towards accrual accounting. Other than that, the relationship between these key critical factors with users' awareness is also highlighted. 240 questionnaires are distributed among three Accountant General's Department (AGDs) within the Eastern Region of Malaysia. Identified key critical factors are categorized into five factors based on the result of Factor Analysis. Then, regression analysis is used to test the relationship. The result shows that the key critical factors consist of internal and external factors, which are top management (organisation), technologies and system, colleague opinion and self-efficacy for change as well as external issues. Other than that, the results of regression analysis reveal that only top management (organisation) and external issues have a significant positive relationship with users' awareness towards the implementation of accrual accounting. The results could be the baseline to improve national capability and capacity in the implementation of accrual accounting and, consequently, support the Malaysian ETP towards greater accountability and holistic sustainability in the Malaysian economic system.

**Keywords:** Accrual Accounting, Accountant General's Department (AGD), Eastern Region, Malaysia.