

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

Nurul Nadiah Ahmad

Department Of Accounting,
Universiti Tenaga Nasional (UNITEN),
Pahang, Malaysia.

Suraya Ahmad

Faculty Of Accountancy,
Universiti Teknologi MARA (UiTM),
Terengganu, Malaysia.

Zuraina Sal Salbila Mohamed

Faculty Of Business,
Multimedia University (MMU),
Melaka, Malaysia.

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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.

1.0 INTRODUCTION

As mentioned by the Accountant General Department of Malaysia, to become a high-income nation, one of the key priorities and features is to strengthen and reform fiscal discipline. In regard to this goal, the National Economic Advisory Council (NEAC), through New Economic Model (NEM), recommends a new initiative that is to migrate from cash accounting to accrual accounting in the public sector by the year 2015. Accrual accounting is different from cash accounting since cash accounting is seen as cash or its equivalent, either when it is received or paid. Also accrual accounting refers to a method that measures the financial performance and financial position of an entity in recognizing the effects of transactions or events as they occur.

Since to fully migrate to accrual accounting by the year 2015 is a target of the Malaysian government as one of the Policies Measures in the Malaysian Public Sector Transformation Agenda, a comprehensive work plan of accrual accounting of all the public entity is required. Abu Hasan et al. (2013) provide evidence that the most critical factor for successful transitions in order to get new accounting practice is the commitment to change among the public sector accountants. The levels of commitment that can be improved through active promotion of the change programme are: presenting detail action plan, building in risk management, improving on human capital and fulfilling the IT needs. Moreover, Chin (2011) has developed a framework to explain on the key factors that influenced the users' awareness on the transition to accrual accounting. He has listed technologies as an additional key factor besides strategy, process and people, as the key factors in influencing user's awareness on the transition to accrual accounting. Further, Cosmina (2013) who listed culture to change, internal control and executive controls over subordinate as the factors to influence the awareness on transition to accrual accounting.

The Public Sector Committee of New Zealand stated that during the transition process to accrual accounting, the key factors are leaders, accounting staff; accounting systems and technology become the factors which are influencing on the users' awareness (IFAC, 1994). Since the work plan will be implemented in each department, every individual in each department must be a key element throughout the process of transition to

accrual accounting. Therefore, it is important to have government servants who are aware on cost and benefit, and are prepared and interested in participating throughout the process of transition to accrual accounting (IFAC, 1994).

This study proposes five factors covering-both external issues and internal issues that may enrich users' awareness and provide a positive perception on the transition to accrual accounting. They are top management, technologies and system, human behavior (colleague's opinion and self-efficacy), and external issues. According to Accountants Today (2011), the lack of awareness among public servants in Malaysia may bring failure to the process of the migration towards the new accounting basis. This may influence the migration process and bring a huge impact to many parties, such as the citizens, the government, lenders and stakeholders.

There is a lack of research that emphasizes on accrual accounting within the public sector in Malaysia. On one hand, most of the accrual accounting practices are adapted from foreign countries, for example New Zealand, Australia, United Kingdom and Canada (Wayne, 2004). On the other hand, in Malaysia, accrual accounting is still a new concept. Furthermore, only a few researches have been done that emphasize on officers' perception in AGD, Malaysia (Omar et al., 2011; Chong et al., 2011). Therefore, this research fills the gap in the literature this area of research is beneficial and useful for the implementation of accrual accounting in Malaysian public sector.

The contribution of this research is three-fold. Firstly, we present new critical success factors in implementing accrual accounting. As discussed earlier, these critical factors would bring better perception and improve staff's awareness. Secondly, these critical factors focus on the internal and external factors which influence users' awareness. Thirdly, these factors could serve as a new framework for policy makers in order to improve the current action plan.

This paper has 5 sections. In section 2, the researchers review the literature on accrual accounting and users' awareness. In section 3, they describe the methodology used in this research. Section 4 presents the results and findings. And finally, section 5 discusses and concludes the study.

1.1 Objectives Of The Research

The main objective of the study is to examine the significant influence of five key critical factors on the users' awareness in the transition to accrual accounting in Malaysia public sector. The objectives of the study consist of the following:

- i. To examine the significant influence of top management (organisation) on users' awareness in the implementation of accrual accounting.
- ii. To examine the significant influence of technologies and systems on users' awareness in the implementation of accrual accounting.
- iii. To examine the significant influence of colleagues' opinion on users' awareness in the implementation of accrual accounting.

- iv. To examine the significant influence of self-efficacy for change on users' awareness in the implementation of accrual accounting.
- v. To examine the significant influence of external issues on users' awareness in the implementation of accrual accounting.

2.0 LITERATURE REVIEW AND HYPOTHESES TESTING

Awareness on transition to accrual accounting considers the fundamental rule of change and change is needed to improve the current accounting practices in Malaysia. According to Hepworth (2003), the key success for the implementation of a new system strongly depends on understanding and willingness of the individual to support the new changes. Lack of awareness among the public servant becomes the common issues found throughout the world. Similarly, in Malaysia, the lack of awareness among some public servants may create user resistance on the transition to accrual accounting in the public sector (Accountants Today, August, 2011).

Figure 1: Proposed Key Critical Factors



The public servant need to aware on the importance of this transition since accrual accounting implementation was aspired in the New Economy Model (NEM) by the Malaysian government to improve the quality of reported financial information. It is therefore, imperative that strong financial accounting systems and Outcome Based Budgeting are put in place. This is aligned with the foundation of the Economic Transformation Programme (ETP) to become high-income nation, which is formed by strengthening and reforming fiscal discipline with the drive for "People First, Performance Now".

To fill the gaps in the literature, in this research, the key critical factors comprise of (i) top management (organisation), (ii) technologies & system, (iii) human behaviour, which consists of colleagues' opinion and self-efficacy for change as well as (iv) external issues that might influence the users' awareness, as shown in Figure 1.

Top management (organisation) refers to the perceived facilitation provided by the organisation to make users' adaptation to new system-related changes easier. The organisational support will help users to adapt to the new system by providing knowledge and experiences through education and trainings, which will help the public servants to solve problems related to the new system (Young & Jordan, 2008; Martins & Kellermanns, 2004). Amenakis et al. (2007) also noted that top managements need to ensure that their staffs are well-informed about the migration specifically regarding the specific changes which are going to take place, and how the migration affected and benefited

from the migration. This process can be effectively done through information distribution which might affect the staff's opinion and belief. It can be concluded that good top management will give a positive impact in ensuring the successful implementation of the new system in the organisation.

Therefore, the study proposes the following hypothesis:

H1: Top management (organisation) significantly influences users' awareness in the implementation of accrual accounting.

Technology is the modification, usage and knowledge of tools, machines, techniques or systems in order to improve the performance of organisations to achieve certain goals. On the other hand, a system is defined as components or elements, which involves inputs, process and output of information or data. Due to the implementation of accrual accounting, public servants seek to accomplish a few objectives, such as making data available in real time, electronically exchanging information and employing new technologies to keep them familiar with the new system (Basoglu, 2007). However, during the transition process, it is not easy for users to change in order to adopt the new system because they are familiar with the previous system. Users are not aware and not interested to adopt a new system because lack of knowledge about the new system, and they do not have a clear picture of the new system and the system designation may not fit to the organizational culture and social environment (Gonçalves & Sapateiro, 2008). Having friendly system with an ergonomic features and involvement of users during the design phase of

new system perhaps will lessen the problem of user resistance to adopt a new system and will create on the users' awareness of the transition to new system such as accrual accounting. In Malaysia, the new accounting system, 1GFMAS will be used for accrual accounting which is built on a single and centralized database system. Accountant General Department (2013) stated that the potential issue of new system is slow or failure to access due to single integrated centralized environment and the network problem. Abu Hasan (2013) received mixed responses on the ability of the new accounting system to handle many users and information.

Therefore the study proposes the following hypothesis:

H2: Technologies and systems significantly influence users' awareness in the implementation of accrual accounting.

Colleagues' opinion has been considered as a salient social influence that individuals subscribe in their work environment (Lewis et al., 2003). In this research, colleagues' opinion is defined as the perception that colleague's favour of the changes is related to the implementation of a new accounting system. Colleagues' opinion, which is regarded as a way of communication among co-workers, is designed to assist the development of skills. The ability of colleagues to work as a team and sharing opinion with each other can be considered as key factors for the implementation of a new system. When the colleagues are able to work together, it means that they have a good interpersonal skills and interested to participate in the new task assigned (Burke et al., 2001). Colleague's opinion is

important in the implementation of a new system since colleagues will motivate each other in order to get a good cooperation, attend the ideas, and bring out any dispute issues regarding to the task assigned to them (Hauschildt, 2006).

Therefore the study proposes the following hypothesis:

H3: Colleagues' opinion significantly influences users' awareness in the implementation of accrual accounting.

Self-efficacy for change is considered as an internal factor that can enhance feelings of control. Following Bandura (1995), in this research, self-efficacy for change is defined as an individual's confidence in his or her own ability to adapt to the new situation. Tay (2011) mentions that government servants will support the migration from cash accounting to accrual accounting if they have enough resources, skills and knowledge. The main problem is most of public servants would prefer to embrace the traditional way of doing things. Routinely doing the same practices may create a habit, and it becomes the main factor to the users' resistance and awareness to adopt a new system (Aladwani, 2001). Recently, Abu Hasan et al. (2013) found that local agencies at states and districts level may have problems in terms of staff numbers and qualification. However, the initiatives have been taken by the Accountant General Department (AGD) by organizing awareness program, training of Trainers (TOT) program and collaboration with Institut Perakaunan Negara (IPN), professional bodies and local universities to fulfill the needs of accounting staffs. Therefore, self-efficacy is important motivational variable which will determine whether the

user will resist the new system or accept it (Gist, 1989).

Thus, the study proposes the following hypothesis:

H4: Self efficacy for change significantly influences users' awareness in the implementation of accrual accounting.

In this research, external auditors, consultants and external environment play an important role in ensuring the implementation of accrual accounting within the public sector in Malaysia is possible. In Malaysia, budget deficit and increase in public debt need a modification for fiscal management. So, the transition to accrual accounting in the public sector is the best alternative to solve the issues. Additionally, professional accounting bodies might cooperate with the government in order to develop the accounting framework, organize the training program, develop information technology and create the awareness on the benefits of accrual accounting to the user (SAFA, 2006). Supported by Ken Puspanathan, a Board Member of MASB who stated that profession plays an integral role through the transition process. They should have a proactive role in promoting and addressing the issues to the users in order to enhance the awareness among the users (Gomes, 2013).

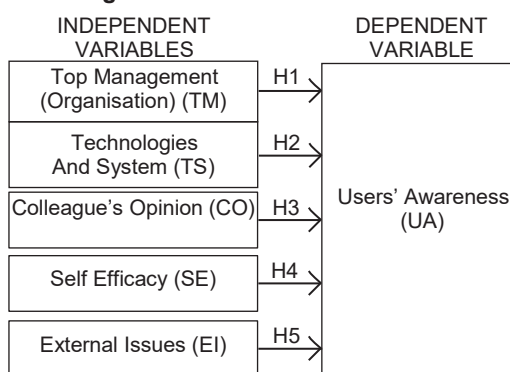
Therefore the study proposes the following hypothesis:

H5: External issues significantly influence users' awareness in the implementation of accrual accounting.

3.0 METHODOLOGY

This research only focuses on direct relationships. The dependent variable is users' awareness (UA) of the implementation of accrual accounting. The independent variables are top management (organisation) (TM), technologies & system (TS), colleagues' opinion (CO), self-efficacy for change (SE) and external issues (EI), as shown in Figure 2.

Figure 2: Theoretical Framework



3.1 Study Design And Participants

From this research, the convenient sample was used which respondents are limited to the accountants from the Accountant General's Department at Eastern Region of Malaysia. The final sample of respondents is as below:

Table 1: Number Of Respondents From The Government Official

State	Population	No. Of Respondents	Completed Questionnaire	Percentage (%)
Terengganu	90	70	67	95.7
Pahang	112	70	61	87.1
Kelantan	100	70	37	52.9
TOTAL	302	240	165	68.75

3.2 The Questionnaire: Construction And Pilot Study

The questionnaire consists of three parts. The first part covers Demographic Data (D), which gathers personal information of the respondents. There are six questions in this part. The second part of the questionnaire comprises of eight general questions to test users' awareness of accrual accounting. In this part, the respondents are instructed to show the extent of their agreement or disagreement using a six-point Likert scale, ranging from 6 for "strongly agree" to 1 for "strongly disagree". The third part of the questionnaire is on the key critical factors. There are 33 questions in this part. The same instruction as part two were used in this part.

The variables and their measurements used in this research are summarised in Table 2.

Table 2: List Of Empirical Variables

Variables	Measures
Dependent variable	
Users' Awareness	Definition, year of implementation, purpose of adoption, New Economic Model (NEM), Outcome Based Budgeting (OBB), "People First, Performance Now"
Independent variables	
Top Management (Organisation)	Top management support, communication, background, training programs and development opportunities
Technologies & System	GFMAS system, accounting software, software configuration, skills
Colleagues' Opinion	Colleagues support, peer support, influence of peer, environment support, colleague opinion

Self-efficacy For Change	Individual knowledge, skill, abilities, resources, work style, understanding
External Issues	External auditor, consultant, external environment, training to preparers and users

4.0 RESULT AND FINDINGS

4.1 Frequency Distribution Of Demographic Variables

For the socio-demographic profiles of the respondents, a total of 71 people (43%) are between 31-40 years old. 128 respondents (77.6%) are female, and the remaining 37 respondents (22.4%) are male; while, 66 respondents (40.0%) have served the government from five to nine years.

Table 3: Socio-Demographic Profile

Profile		Frequency	Percent	Valid Percent	Cumulative Percent
Age	21-30	59	35.8	35.8	35.8
	31-40	71	43.0	43.0	78.8
	41-50	23	13.9	13.9	92.7
	51-60	12	7.3	7.3	100
Gender	Male	37	22.4	22.4	22.4
	Female	128	77.6	77.6	100.0
Year Of services	0-4	44	26.7	26.7	26.7
	5-9	66	40.0	40.0	66.7
	10-14	19	11.5	11.5	78.2
	15-19	13	7.9	7.9	86.1
	20-24	2	1.2	1.2	87.3
	≥ 25	21	12.7	12.7	100.0

4.2 Reliability Test

Reliability and validity testing is established on the contents and wording of the modified

questionnaire. In this research, reliability analysis is carried out to check the consistency and stability of the key critical factors. The reliability range of more than 0.5 is acceptable (Abu Samah, 2012). The closer the Cronbach's Alpha to 1, the higher the internal consistency reliability (Sekaran & Bougie, 2009). The results in Table 4 indicate that Cronbach's Alpha coefficient is above 0.939, which means that the results from the questionnaire is reliable.

Table 4: Reliability Statistic For Five Key Critical Factors

Main Factors	Cronbach's Alpha	Number Of items
Top Management (Organisation)	0.920	7
Technologies & System	0.926	8
Colleagues' Opinion	0.919	5
Self-Efficacy For Change	0.939	8
External Issues	0.924	5

Factor analysis is conducted to explore the underlying factors, which are associated with 33 items. Generally, Kaiser-Meyer-Olkin (KMO) should exceed 0.6 and Bartlett's test significant value should be less or equal to 0.05. The result in Table 5 show KMO of 0.909 and Bartlett test is 0.00. Therefore, these results are highly significant and the factors are suitable for factor analysis.

Table 5: KMO And Bartlett's Test

Kaiser-Meyer-Olkin (KMO) Measure Of Sampling Adequacy		0.909
Bartlett's Test Of Sphericity	Approx. Chi-Square	5372.751
df		528
Sig.		.000

4.3 Hypotheses Testing

4.3.1 Descriptive Statistics

The descriptive statistics of the users' awareness (dependent variable) and five critical factors as the independent variables used in this research are presented in Table 6.

From the results in Table 6, on average, the respondents are aware of accrual accounting since four mid-points are achieved for users' awareness variable. All independent variables, four mid-point values are achieved, which shows that the mean of all the independent variables are at the mid-point value. This shows that significant number of the respondent from the Accountants' General Department agree that they are having a good top management that provide enough information on how the new system will work and its effect on the changes of current system. Besides, the respondents agree that currently, they are using appropriate technologies and system to support transition that able to distribute the accounting information across the department. Furthermore, they have positive interaction and high self-efficacy among colleagues since they have the ability to work as a team and sharing opinion with each other. In addition, the respondents agree that this transitions have an influence from external issues for example from the influence from roles of profession (the role of accountants, auditors, consultant and economist).

4.3.2 Pearson's Correlation Matrix

A correlation coefficient analysis is further performed to examine the relationship between the dependent and independent variables. As illustrated in Table 7, all

Table 6: Descriptive Statistics For Dependent And Independent Variables

Variable	N	Minimum	Maximum	Mean	Std. Deviation	Skewness		Kurtosis	
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error
MeanUA	165	2.38	6.00	5.0359	.57770	-.621	.189	2.204	.376
MeanTM	165	2.57	6.00	4.6861	.73434	-.601	.189	.351	.376
MeanTS	165	2.75	6.00	4.6693	.68257	-.354	.189	.291	.376
MeanCO	165	2.60	6.00	4.7527	.70188	-.229	.189	.178	.376
MeanSE	165	1.00	6.00	4.3794	.83940	-.837	.189	1.844	.376
MeanEI	165	3.00	6.00	4.9903	.68354	-.438	.189	.459	.376

Where: UA is users' awareness, TM is top management (organisation), TS is technologies & system, CO is colleagues' opinion, SE is self-efficacy for change and EI is external issues.

Table 7: The Result of Pearson's Rank Order Correlation Coefficient

	MeanUA	MeanTM	MeanTS	MeanCO	MeanSE	MeanEI
MeanUA	1					
MeanTM	.472**	1				
MeanTS	.377**	.578**	1			
MeanCO	.432**	.516**	.667**	1		
MeanSE	.298**	.442**	.603**	.678**	1	
MeanEI	.586**	.402**	.400**	.534**	.343**	1

** Correlation is significant at the 0.001 level (2-tailed)

Where: UA is users' awareness, TM is top management (organisation), TS is technologies & system, CO is colleagues' opinion, SE is self-efficacy for change and EI are external issues

independent variables have a significant positive relationship with the dependent variable. In another word, all independent variables have a significant positive relationship with each other. Table 7 also shows that the r value is 0.678 (less than 0.9). Jensen (2005) states that, if the correlation coefficients of two variables have an equal to or greater than .90, one of the variables needs to be eliminated. For this research, since the correlation matrix in Table 7 shows that none of the variables are more than .90, it means that multicollinearity's problem does not exist in the data.

4.3.3 Regression Analysis And Interpretation

Table 8 shows that the combination of five key critical factors significantly influences users' awareness. This model is significant with $f(4, 155) = 22.340$ and p-value of less than 0.001. As the p-values are less than 0.05, it means that, at 95% confidence level, there is a significant linear relationship between the five factors and users' awareness. The adjusted r-squared for this model is 0.394, which indicates that 39.4% of the variation in users' awareness is explained by the variation in the internal and external factors, which are top

management (organisation), technologies and system, colleague's opinion and self-efficacy for change and external issues.

From Table 8, only two independent variables are found to have a significant influence on the users' awareness (dependent variables) which are top management and external issues. The t-value for top management (TM) is at 3.351 and p value is 0.001 ($p < 0.05$). The coefficient is positive. There is sufficient evidence to conclude that there is a significant positive relationship between users' awareness (UA) and top management (TM). This means top management support has a positive influence on the users' awareness. Therefore, H1 is accepted.

Table 8: Regression Results

$UA = \alpha + \beta_1 TM + \beta_2 TS + \beta_3 CO + \beta_4 SE + \beta_5 EI + \epsilon$			
	Coeff.	t-ratio	Sig.
Constant		6.293	.000
MTM	.259	3.351	.001*
MTS	.022	.246	.806
MCO	.060	.603	.547
MSE	-.026	-.296	.767
MEI	.449	6.145	.000*
R Square	0.413		
Adjusted R-Square	0.394		
F-Value (Sig. value)	22.340* (0.000)		
N	165		

* Significance at 0.001 level using a two-tailed test.

Similar results are found for external issues. The t-value for external issues (role of ac-

countant, consultant and economic) is at 6.145 and p value is 0.000 ($p < 0.001$). The coefficient is positive. There is sufficient evidence to conclude that there is a significant positive relationship between user awareness (UA) and external issues (EI). Therefore, H5 is accepted.

However, regression analysis shows that there is no significant influence between technologies and system (TS), colleagues' opinion (CO) and self-efficacy for change (SE) on the users' awareness. Therefore, H2, H3 and H4 are rejected.

5.0 DISCUSSION AND CONCLUSION

This study attempts to identify and propose the key critical factors of the users' awareness towards accrual accounting. Other than that, the relationship between key critical factors with users' awareness towards the implementation of accrual accounting in Malaysian public sector is assessed. The results show that top management (organisation) has significant positive relationship with users' awareness in the implementation of accrual accounting. This finding supports the arguments by Martins and Kellermanns (2004), which state that top management needs to be well qualified to understand what public servants need to know in order to implement a new system. Good communication between top management and their staff will enhance the awareness on this migration. If the top management provides full support to their staff, it will help the public servants to be aware of the importance of the migration to accrual accounting.

This study also found that external issues have a positive significant relationship with users' awareness in the implementation of accrual accounting. This means that external issues have significant influence on users' awareness. An example of external issues is the external auditor, who has influence on users' awareness and perception. For example, an external auditor has to ensure that new trainings on accrual accounting are in line with the standards of auditing. The external environment, for example, the global economy system, which affects the Malaysian economy, may influence users' awareness and perception on the rationale of applying accrual accounting. Moreover, consultants also play a vital role in ensuring that accrual accounting is able to be implemented within the public sector in Malaysia (Xu et. al, 2003). The result shows that it is important that professionals such as auditors and consultants can play their roles in order to enhance users' awareness on accrual accounting in the public sector during the transition period.

However, there is no significant influence of technologies & system (TS), colleagues' opinion (CO) and self-efficacy for change (SE) on the user's awareness. The possible reasons of this finding may be due to during the transition process, it is not easy for users to change in order to adopt the new system because they will keep familiar with the previous system. Besides, the respondents have the ability to work as a team however, maybe the accrual accounting is very new to them to attend the ideas and bring out any dispute issues regarding to the task assigned. In addition, there are possibilities of user resist to change since they are routinely

doing the same practices that may create habit rather than learn the new accounting practice.

As a conclusion, the research objectives are achieved since the findings proved that top management and the external issues are the key critical factors of the user's awareness towards migration of accounting practices. The findings are important in order to enhance the user's awareness as well as helping the government to fully adopt the accrual accounting in public sector in the year 2015.

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