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Implementation of accrual accounting by Malaysian federal government: Are the accountants ready?

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JOURNAL OF ACCOUNTING AND ORGANIZATIONAL CHANGE

Volume: 14 Issue: 2 Pages: 234-247

DOI: 10.1108/JAOC-03-2017-0020

Published: 2018

Document Type: Article

Abstract

Purpose The purpose of this paper is to examine factors influencing the readiness of public sector accountants to implement the accrual accounting system in the Malaysian Federal Government. The readiness was measured in terms change commitment and change efficacy.

Design/methodology/approach The study uses a questionnaire survey that comprises three factors (change valence, task knowledge and task availability) in predicting readiness to implement the accrual accounting system. Multiple regressions were performed on a total of 165 usable responses received.

Findings The results reveal that change valence, task knowledge and task availability are significant and positively influence the change efficacy of the Federal Government to implement accrual accounting in Malaysia. However, only change valence is a positively significant factor in influencing change commitment.

Originality/value This study is important as it contributes not only by adding to the scant literature assessing the readiness to implement the accrual accounting system but also by providing useful information on determinants of readiness for accrual accounting implementation in supporting the Malaysian Government's financial transformation agenda.

Keywords

Author Keywords: [Malaysia](#); [Accrual accounting](#); [Readiness](#); [Federal government](#)

KeyWords Plus: [INDONESIAN PUBLIC-SECTOR](#); [READINESS](#)

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Publisher

EMERALD GROUP PUBLISHING LTD, HOWARD HOUSE, WAGON LANE, BINGLEY BD16 1WA, W YORKSHIRE, ENGLAND

Categories / Classification

Research Areas: Business & Economics

Web of Science Categories: Business, Finance

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