

## Factors Influencing the Implementation of Accrual Accounting Systems in the Institutions Affiliated to the Ministry of Health and Medical Education

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### Abstract

**Introduction:** Due attention to directors' timely accountability, their ability to fulfill their responsibilities adequately, and critical evaluation of their work makes the accrual accounting systems very effective in recording the financial events of the public sectors. Hence, examining the advantages and disadvantages of this accounting basis, and the factors influencing its implementation seem necessary.

**Methods:** The data needed for testing the research hypotheses were collected through the questionnaire designed in this study. The questionnaire was completed by a group of financial managers, heads of accounting, and accountants working in the medical universities, health services, and affiliated units. Stratified random sampling based on Cochran formula was used to select the participants. T-test and analysis of variance (ANOVA) were used to analyze the data.

**Results:** The results of the study indicate that several factors, such as managerial elements specialist human resources, rules and regulations, the theoretical framework, and a culture of accountability (among directors) and seeking-accountability (among clients) are effective in the use of accrual accounting in the public sector.

**Conclusion:** The findings of the study points to the conclusion that among the factors affecting the implementation of accrual accounting system, those related to management have the greatest impact whereas the ones related to theoretical framework have the minimal impact

**Keywords:** Cash Accounting Basis, Accrual Accounting Basis, Institutions Affiliated to the Ministry of Health and Medical Education.

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