

**FACTORS INFLUENCING FINANCIAL EMPLOYEES'
READINESS FOR ACCRUAL ACCOUNTING
ADOPTION IN JORDANIAN
PUBLIC SECTOR**

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AUTHOR DECLARATION

I hereby declare that the work in the thesis is my own except for quotations and summarizes which have been acknowledged.

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ABSTRAK

Baru-baru ini, kerajaan Jordan telah mengikuti arus global dalam pelaksanaan Piawaian Perakaunan Sektor Awam Antarabangsa (PPSA). Pada tahun 2014, keputusan telah diambil untuk memulakan proses pelaksanaan PPSA. Berikutan itu, pada tahun 2015 Kementerian Kewangan Jordan telah mengumumkan bahawa mereka telah berjaya melaksanakan PPSA iaitu perakaunan asas tunai dan berhasrat untuk beralih kepada perakaunan asas akruan. Walau bagaimanapun, penggunaan sistem perakaunan baru ini mungkin tidak mudah untuk dilaksanakan; jurang yang besar wujud apabila kesukaran menukar amalan perakaunan semasa kepada perakaunan yang baharu. Justeru, adalah perlu bagi kakitangan kewangan dalam sektor awam membuat kesediaan untuk memastikan penggunaan sistem perakaunan baharu berjaya dilaksanakan. Oleh itu, kajian ini bertujuan untuk mengkaji faktor-faktor yang mempengaruhi kesediaan kakitangan kewangan ke arah pelaksanaan perakaunan berasaskan akruan dalam sektor awam di Jordan. Kajian ini telah mengenalpasti beberapa faktor penting yang mempengaruhi kesediaan kakitangan kewangan dalam mengadaptasi perakaunan berasaskan akruan iaitu; sumber manusia, komitmen organisasi dan teknologi maklumat. Selain itu, dua pemboleh ubah penyokong (hubungan sosial di tempat kerja dan kepuasan kerja) turut dipertimbangkan dalam kajian ini. Pendekatan kuantitatif digunakan dengan mengedarkan borang soal selidik kepada 375 responden yang mendaftar di Jabatan Belanjawan Umum Jordan dengan menggunakan sampel mudah rawak. Data tersebut dianalisis dengan menggunakan Pemodelan Persamaan Struktur Separa-Minimum (PLS-SEM) untuk mengesahkan hubungan antara pemboleh ubah. Hasil mendapati hubungan positif yang signifikan antara sumber manusia, komitmen organisasi, teknologi maklumat dan kesediaan kakitangan kewangan ke arah pelaksanaan perakaunan akruan. Di samping itu, hubungan sosial di tempat kerja tidak dapat menyederhanakan hubungan antara sumber manusia dan kesediaan kakitangan kewangan ke arah pelaksanaan perakaunan akruan. Kepuasan kerja kakitangan kewangan sama ada positif mahupun negatif memberi kesan kepada hubungan antara sumber manusia, komitmen organisasi dan kesediaan kakitangan kewangan ke arah pelaksanaan perakaunan berasaskan akruan. Kesimpulannya, beberapa implikasi, had dan cadangan bagi penyelidikan seterusnya telah dipertimbangkan dalam kajian ini.

ABSTRACT

Recently, the government of Jordan has followed the global trend in the implementation of International Public Sector Accounting Standards (IPSASs). In 2014, the decision was taken to start the implementation process. Following that, the Jordanian Ministry of Finance announced in 2015 that the ministry has succeeded in implementing the IPSASs on cash accounting and announced its intention to transition towards accrual accounting. However, the adoption of a new accounting system may not be easy; a considerable gap exists due to the difficulty in changing the current accounting practices into entirely new accounting practices at the development and implementation stages. It is necessary to create readiness among the public sector financial employees in ensuring the successful adoption of the new accounting system. As such, this study intends to examine factors influencing financial employees' readiness for accrual accounting adoption in Jordanian public sector. The present study identified several important factors influencing the readiness in adopting accrual accounting which are; human resource, organizational commitment and information technology. Moreover, two moderator variables are considered in this study, namely social relationship in the workplace and job satisfaction. This study applied multiple theories, namely Lewin's Theory, Theory of Social Exchange, and Maslow's Needs Theory. In addition, a quantitative approach was employed by distributed the questionnaires to 375 respondents enrolled at Jordanian General Budget Department using simple random sampling. The data were analyzed using Partial Least Squares-Structural Equation Modeling (PLS-SEM) to verify the relationships between the variables. The results found significant positive relationships between human resource, organizational commitment, information technology and financial employees' readiness for accrual accounting adoption. In addition, social relationship in the workplace could not moderate the relationship between human resource and financial employees' readiness for accrual accounting adoption. Job satisfaction positively and negatively moderates the relationship between human resource, organizational commitment and financial employees' readiness for accrual accounting adoption respectively. This study not only contributes in expanding the literature concerning accrual accounting adoption in Jordanian context, it's also provides meaningful guideline to the government of Jordan for accrual accounting adoption, as well as providing insights on the critical success factors to ensure successful adoption process. Finally, some limitations and suggestions for future research were considered in this study.

الملخص

في الآونة الأخيرة ، اتبعت الحكومة الأردنية الاتجاه العالمي في تطبيق المعايير المحاسبية الدولية للقطاع العام. وفي عام ٢٠١٤ ، تم اتخاذ القرار لبدء عملية التنفيذ. وبعد ذلك ، أعلنت وزارة المالية الأردنية في عام ٢٠١٥ أن الوزارة قد نجحت في تنفيذ المعايير المحاسبية الدولية للقطاع العام على الأساس النقدي وأعلنت عزمها على الانتقال إلى أساس الاستحقاق. على اية حال ، قد لا يكون تنفيذ نظام محاسبة جديد قابلاً للتنفيذ بسهولة ؛ توجد فجوة كبيرة بسبب صعوبة تغيير ممارسات المحاسبة الحالية إلى ممارسات محاسبية جديدة تمامًا. يحتاج أساس الاستحقاق إلى خلق الاستعداد بين الموظفين الماليين في القطاعات العامة لضمان النجاح في تبني نظام المحاسبة الجديد. على هذا النحو ، تعتم هذه الأطروحة دراسة العوامل المؤثرة على استعداد الموظفين الماليين نحو تبني أساس الاستحقاق في القطاع العام الأردني. حددت الدراسة الحالية عدة عوامل مهمة تؤثر على الاستعداد لتبني أساس الاستحقاق وهي: الموارد البشرية والالتزام التنظيمي وتكنولوجيا المعلومات. وعلاوة على ذلك ، تناولت هذه الدراسة اثنين من المتغيرات المعدلة (العلاقات الاجتماعية في مكان العمل والرضا الوظيفي). إتمدت هذه الدراسة على عدة نظريات مثل نظرية لوين ، نظرية التبادل الاجتماعي ونظرية ماسلوا للحاجات. تم استخدام النهج الكمي من خلال توزيع الاستبيانات على ٣٧٥ مستجيباً مسجلين بإدارة الموازنة العامة الأردنية باستخدام طريقة العينات العشوائية. تم تحليل البيانات باستخدام برنامج PLS-SEM للتحقق من العلاقات بين المتغيرات. أظهرت النتائج وجود علاقات إيجابية هامة بين الموارد البشرية ، الالتزام التنظيمي وتكنولوجيا المعلومات من جهة واستعداد الموظفين الماليين لتبني أساس الاستحقاق من جهة أخرى. وبالإضافة إلى ذلك ، وجدت الدراسة بأنه لا يمكن لمتغير العلاقات الاجتماعية في مكان العمل أن يعدل العلاقة بين الموارد البشرية واستعداد الموظفين الماليين لتبني أساس الاستحقاق. ووجدت الدراسة أيضاً بأن متغير الرضا الوظيفي يعدل العلاقة إيجاباً وسلباً بين الموارد البشرية والالتزام التنظيمي واستعداد الموظفين الماليين لتبني أساس الاستحقاق على التوالي. تسهم هذه الدراسة ليس فقط في توسيع نطاق الأدبيات المتعلقة بتبني محاسبة الاستحقاق في السياق الأردني ، بل إنها توفر أيضاً دليلاً مفيداً للحكومة الأردنية لتبني المحاسبة على أساس الاستحقاق ، فضلاً عن تقديم رؤى حول عوامل النجاح الحاسمة لضمان نجاح عملية التبني. وأخيراً ، توصلت الدراسة الى بعض القيود والمقترحات للبحوث المستقبلية.

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LIST OF ABBREVIATIONS

PS	Public Sector
PSA	Public Sector Accounting
AA	Accrual Accounting
CA	Cash Accounting
NPM	New Public Management
IFAC	International Federation of Accountants
IPSASB	International Public Sector Accounting Standards Board
IPSASs	International Public Sector Accounting Standards
IFRS	International Financial Reporting Standards
IASB	International Accounting Standards Board
JMOF	Jordanian Ministry Of Finance
IASCA	International Arab Society of Certified Accountants
USAID	the United States Agency for International Development
CIGAR	Comparative International Governmental Accounting Research
GAAP	General Accepting Accounting Principles
GGAS	Greek Governmental Accounting Standards
IMF	International Monetary Fund
WB	World Bank
UN	United Nation
OECD	Organization for Economic Co-operation and Development
DBP	Doing Business Project
PEFA	Performance European Financial Assessment
PFM	Performance Financial Management
GCC	Gulf Cooperation Council
ODA	Official Development Aid
MENA	Middle East and North Africa
FERAA	Financial Employees' Readiness For Accrual Accounting Adoption
HR	Human Resource
OC	Organizational Commitment
IT	Information Technology
SRW	Social Relationship in the Workplace

JS	Job Satisfaction
CVI	Content Validity Index
AVE	Average Variance Extracted

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