

# Identifying and Ranking the Barriers to Deployment of Accrual Accounting System in Kashan University of Medical Sciences

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**ABSTRACT:** Background and purpose: Since the implementation of accrual accounting is an important contribution in promoting accountability and the realization of the objectives of financial reporting, so in this study, identifying barriers to the establishment of the accounting system and offering strategies for removing barriers are discussed. Materials and methods: This study is a descriptive survey that was in 2013. Community research is Esfahan university of Medical Sciences. According to the environment research activities, Kashan Medical University is selected as the sample. For data collection, the structured questionnaire with Likert rating is used. In this study to analyze findings, the single-sample t test parameters and ANOVA were used. Results: The mean scores obtained on the scale of management is (3.1), process (3.3), human resources (2.8), technical (3.2), regulations (3) 3 and Accounting (2.9). Conclusions: The study showed that the main obstacles to the effective implementation of accrual accounting system can be noted factors related to human resources, regulations and accounting factors related to the management. However, meanwhile management index, process and technology have been relatively good.

**Keywords:** Accrual Accounting System, Kashan University of Medical Sciences and Health Services, Barriers to Deployment.

## INTRODUCTION

The progress in today's world is based on the greater access to information and technology. Right thinking, insight and information on the current status and the ability create development and necessary changes of the factors that management will assist in achieving the organization's goals (Abolhalaj, 2010). In today's world even small business cannot run without the correct information and updates. Previously, proper and timely information on various companies to obtain costly and difficult it was to the Science Management and Accounting with the mechanization of the system could be close to their organization's objectives. The best it can be noted that financial reforms in the public sector the move towards accrual accounting Accrual accounting from this perspective, to improve accountability, transparency and citizen participation as symbols of the new rule is to improve citizens' trust in government is supported (Rahmani & Rezai, 2011).

Despite the growing acceptance of the accounting system in the world, its adoption in different countries varied. These countries have been on the verge of structural reform, but the reform and the interaction between the factors influencing this process is a serious challenge and the need to develop a theoretical framework that can explain the reform process and describe the surrounding environment and also be used to predict, is irrefutable (Vakili fard & Nazari, 2011). It seems that the introduction of accrual accounting, especially in developing countries is associated with more problems. Implementation of modified accrual accounting

management approach and management performance evaluation system is essential. Management as a driver of a small unit or a large unit like the government plays an important role in the implementation of accrual accounting (Iranshahi & Kurdistani, 2009). Most of the design and implementation based on organizational needs, a situation in which the system is located and feedback ideas do users. In the health sector, on the one hand because at the present time, increasing health care costs and reduce the economic growth rate hospitals, as one of the main consumers of the health system, creating health concerns for executives, policy makers have and with regard to the limitation of valuable resources in health sector, requires the possession of information that must be provided and be subject to the decision makers (Sadeghi & Zare, 2009). So based on the above and also because the Ministry of Health, treatment and Medical Education in line with Article 20 of the Fifth Development Plan and Article 16 of the Law on civil service management, to determine cost of services and activities and get its price, decided to change its accounting method from cash accounting to accrual accounting and medical universities is fully raised, researchers want to study, given the importance of information and information systems, the factors affecting successful implementation of accounting information systems pay in Medical Education and provide the necessary solutions to overcome barriers.

### ***Theoretical Foundations of research***

The establishment and implementation of accrual accounting in the public sector calls for change Resulting in additional costs. In spite of accrual accounting rather than cash accounting, as well as concerns about the difficulties of implementing it is in action. Some of the barriers and costs of accrual accounting in the public sector are:

1. Changes in the old system: To establish and implement accrual accounting system, there should be changes in the cash accounting system created and modify it. In other words, hardware, software and even internal monitoring procedures review the previous system. In addition, the use of accrual basis requires a new set of accounts and records of the specific objectives foreseen in it.
2. Staff training and development of accounting procedures: Studies in various countries show that the number of qualified accountants working in the public sector, compared to the existing needs in this sector is very low. Therefore, in order to meet the new needs of the workforce, new investment is needed in education and accounting. Of course, we must bear in mind that such training is necessary for all public sector employees at different levels.
3. The cost of information: for politicians and other people who are somehow involved in the process of establishment and implementation of the new system effective appropriate information about the benefits of the new system and the benefits of using it to is required to apply. Reduce resistance to change is awareness. Such resistance, usually, traditional thinking among advocates who wish to continue their old habits and have no interest in implementing new procedures or those of the new system will have a negative impact on their career, can be seen.
4. The time allocated by the administrator: The establishment of accrual accounting in the public sector requires culture among public sector managers to managers through the use of the new system will provide additional information to learn and also learn about the potential benefits of using the new accrual accounting system to accept it.
5. Determine and assess the cost of an asset: One of the consequences of using sensitive system in the public sector cashes thee, identification and evaluation of assets is careless. In the system, the assets in the period in which they made cash payments related to education, the cost to be taken into account. For this reason, incentive to identify and evaluate assets of the public sector does not exist. Under accrual accounting, acquisition of assets from capital expenditure is and the cost of it, over the expected useful life of the asset in question is prorated. This means inevitable that identify and evaluate assets in accrual accounting system and of course, bear the related expenses.
6. Difficult and high cost of establishing and running: Development and deployment of information systems, there is often a high cost; for the conversion of cash to accrual accounting, a number of the new process is needed. The cost of staff training should not be ignored. Also, different countries rather than recording systems known in profit, accounting systems have to build their own computer so that the support of their cash accounting system. It is natural that such systems are costly to change. However, while independent of the accounting basis used in the public sector, management accounting system should be experienced and competent accountants are up to they also have a lot of expenses (Babajani, 2006).
7. Less objective and more difficult to understand accrual accounting: Some experts believe that the objectivity of accrual accounting than cash. They argue that the cash accounting system, the fact that there are already funds in a bank account, there is no doubt. On the other hand, critics of this theory also claim that the decision-makers, policy makers, media and the public always try the full content of the financial statements has been prepared based on the accrual accounting ether learn and get more familiar about it (Babajani, 2006).

Design and implementation of a strategic system requires the allocation of resources at the macro level to the system. It usually takes between 3 to 5 years. Indeed. This process is very similar to a strategic allocation of

resources to other activities, such as development, production, real estate development, market research and production technology. Most of the design and implementation based on organizational needs is located in a situation in which the system who do ideas and feedback. Steves and colleagues point of view, the life cycle of information systems six steps are as follows:

- First step: Decisions and acceptance of information systems;
- second step: Education information system;
- Third step: Implementation of information systems;
- Fourth Step: Implementation and maintenance of information systems;
- Fifth Step: The gradual improvement of information systems;
- Sixth Step: Withdrawal

The third stage is one of the most important and most costly stages of the information system life cycle are known. Several studies focusing on various aspects of the successful implementation of accounting information systems are effective inside and outside the country has been done. These studies were the three factors in the successful implementation of accounting information systems are effective.

1. Human resources include:

- Employee participation
- Members resistance to change
- Knowledge and understanding of the users the accounting information systems
- Previous experience of staff in the successful implementation of accounting information systems

2. The technical specifications of accounting information systems include:

- Flexible system of organizational needs
- Appropriate hardware infrastructure

3. The management strategies include:

- Commitment in the management of dozens of successful messages accounting information systems
- The funding of organizations in dozens of successful messages of accounting information systems
- Project Management
- The quality of training (Khajoo, 2010)

### ***Research Background***

1. Vakilifard and Nazari in research (2012) entitled as "Factors affecting the implementation of accrual accounting in institutions affiliated to the Ministry of Health and Medical Education" to examine the advantages and disadvantages of implementing accrual accounting and the factors influencing them. The results of this study indicate that factors management, human resources specialists, rules and regulations, the theoretical framework and a culture of accountability and answers on the application of accrual accounting in the public sector will affect. Among these factors, the management of the highest and lowest, impact on the theoretical framework.

2. In the study entitled as "The process of transition from a cash basis to an accrual for a contingency model of public accounting" to provide a theoretical framework to explain and predict the government accounting reforms. The findings show that accounting Iranian government on the threshold of fundamental change and the transition from cash basis to accrual located this development is driven by increasing demand for more information and to follow the proposed reforms in the public sector's management, including the legal requirements of the operating budget.

3. Khajavi and Etemadi study (2010) entitled as "Factors affecting the successful implementation of information systems, accounting companies listed in Tehran Stock Exchange." The results showed that all factors considered in this study, as factors influencing the successful implementation of accounting information systems, and in the meantime, human resource management strategies and technical specifications of accounting information systems are the most effective respectively. Minor factors raised through the knowledge and understanding of the users of accounting information systems, personnel, previous experience, user participation, commitment management, project management, user resistance to change, the quality of education, time budget, flexible system with the needs of the organization and infrastructure of hardware, respectively, the highest effect of accounting information systems were successful.

4. In Arotis research in Greece entitled as "Evaluation of accrual accounting in the public hospitals in Greece» the empirical evidence related to the adoption of accrual accounting standards in the health sector in Greece as well as a range of factors may potentially impact the success of the hospital using accrual accounting changes and the fee is paid. The findings showed that the adoption of accrual accounting, cost accounting, especially in public hospitals the quality of information technology, training, education and support of accounting staff related consulting.

5. Peterson research in Norway entitled as "Modifications accounting system: a study on the application of accrual accounting in hospitals in Norway » the change in the accounting system as early reform between 2000 and 2009 deals. The findings of the study states that the accrual accounting data can be the big problems of

management control point. He also notes that the owners of hospitals to solve these problems over the years have not done a certain action.

### *The hypothesis of the study*

To examine this hypothesis is formulated and tested

1. The management of a barrier in the system is accrual accounting at the University of Medical Sciences.
2. The process of a barrier in the system is accrual accounting at the University of Medical Sciences.
3. Factors related to human resources as a barrier to the deployment of the system is accrual accounting at the University of Medical Sciences.
4. Technical factors as an obstacle in the establishment of the system is accrual accounting at the University of Medical Sciences.
5. Factors related to laws and regulations as an obstacle in the establishment of the system is accrual accounting at the University of Medical Sciences.
6. Factors related to management accounting as a hedge of the system is accrual accounting at the University of Medical Sciences.
7. Among the factors and variables underlying accrual accounting system, there is no significant difference.

## **METHODOLOGY**

Research based on the results of the application is a descriptive study and in 2014 was cross-sectional. Given that this research should be done in an environment that in which accrual accounting is running, Kashan University of Medical Sciences as a research environment is considered. The population of this research, financial management and accounting experts are Kashan University of Medical Sciences that number is 176. The sample size was calculated using the formula Cochran and to select a sample, stratified random sampling method is used. Taking into account the size of each class of the society, the significance level of 95% and a sampling error of 5% have been estimated that a sample size of 121 is obtained.

In order to examine the factors contributing to the successful implementation of accounting information systems and evaluate each and priorities the questionnaire was used, which factors in the form of six hypotheses "administrative barriers", "facilitate", "Human barrier", "accounting information systems technical specifications" and "obstacles Management Accounting" and "laws and regulations" have been classified. To confirm the validity of the judgment of a number of university professors and experts in finance, University and can be used. To assess the reliability the Cronbach's alpha is used.

Data in this study is a library and athletics. In a research library, a study and analysis about the theoretical, research and study literature and websites have been investigated. In the field of data by sending a questionnaire for financial managers and experts in accounting, University of Medical Sciences was collected. The questionnaire included questions are general and specific. General questions involving work history, documents, e-business and field of study and the specific questions that are 30 questions, respondents about the effect of each of the relevant factors, know the theory associated with the accrual accounting system with a score of 1 to 5 (according to the Likert scale) the question is to determine the effectiveness of the agent (Score of less than 3 weak 3 the average fine was introduced more than 3).

SPSS software was used for data analysis tools. The study findings were evaluated in two randomized descriptive statistics. Diagrams and tables in the descriptive statistics and t parametric test sample and ANOVA to determine significant differences between variables will be used.

## **RESULTS**

### *A) Descriptive statistics*

It is based on the data of this study the highest number of participants with a bachelor's degree (50 percent) and lowest in MA (2.7 percent). The highest number of graduate accounting subjects (79.7%) and the rest (20.3 percent) were graduates of other disciplines. Serving the largest number of participants in university medical centers (43.2 percent) and the rest of the training centers (36.5 percent) university staff units (20.3 percent). The highest number of participants with a history is over 18 years (40%) and lowest in 12-18 years is (13.5 percent).

Table 1. Demographic data of the population studied.

Variable	Topic	Percentage	Frequency
Level of education	Diploma	17.6	13
	Upper Diploma	29.7	22
	Bachelor	50	37
	Master	2.7	2
Field of Study	Accounting	79.7	59
	Non-Accounting	20.3	15
Service location	University Staff	20.3	15
	Vice Chancellor of the University	36.5	27
	University Hospitals	43.2	32
Work experience	Up to 6 years	18.9	14
	6-12	27.1	20
	12-18	13.5	10
	More than 18	40.5	20

### Descriptive statistics of variables

**1. Administrative barriers:** According to Table 2, most of the management factors related to options "Delegation of senior management officials in order to facilitate the collection of finance" and "senior management support, on implementation" with a score of 3.31. This means that almost half of the participants (48.6%) have the option to moderate score. The lowest score achieved by the options 'managers' knowledge of the role and capabilities of accrual accounting systems in financial decision "and "dedicated to the timely and adequate funding for the establishment of accrual accounting system" with (48.6%) respectively.

**2. The process barriers:** According to Table 2, the highest score management factors related to the "taking into account the needs of different parts of the organization" with 3.58 is the result of more than half of the participants in this study (59.1%), the options have average to high. The lowest score achieved by the option to "define the activities and processes" and "the existence of indicators for measuring the performance and improve the system" is a 3:09.

**3. Barriers related to human resources:** According to Table 2, the highest score management factors related to the "adequate level of participation and commitment of personnel" is at 3:58. This means that nearly half of those who participated in this study (56.7%) on average to above have this option. The lowest score achieved by the option to "supply the required manpower" with a score of 2.26.

**4. Technical factors related barriers:** According to Table 2; the highest score of the technical barriers to the "accrual accounting requirements to record accounting software" is at 3:39. As a result, more than half of the participants in this study (93.2%) on average to above have this option. The lowest score of the options acquired "sufficient trust managers and employees to data from the accrual accounting system" with a score of 3.12.

**5. barriers regulation:** According to Table 2, the highest score of the barriers to the laws and regulations related to the "transparency rules and regulations" with 3/15 is the result of more than half of the participants in this study of 59 patients (79.7%) of these options Also, the lowest score average to above have acquired the option "rules and regulations inconsistent with the accrual accounting system" is 2.8.

**6. obstacles Management Accounting:** According to Table 2, the highest score of the management of the "report of the internal system of accrual accounting for managers and employees" with a score of 3.08 is the result of the majority of participants in this study of 54 patients (73%) to Also have the option to moderate the lowest score of the options acquired "the managers of the internal reporting system of accrual accounting in their decisions" with a score of 2.8.

Table 2. Descriptive statistics variables In order to implement the accrual accounting system.

	Options	Good (Percentage)	Moderate (Percentage)	Weak (Percentage)	Standard deviation	Average
Administrative barriers	Supporting senior managers	40.6%	48.6%	10.8%	0.76	3.30
	Senior managers of sub-delegation to authorities	43.2%	44.6%	12.2%	0.71	3.31
	Managers' awareness of the role and capabilities of the system.	31.1%	48.6%	20.3%	0.80	3.07
	Timely and appropriate allocation of funding	29.4%	48.6%	23%	0.80	3.7
	Despite the organizational plan for implementation	27%	58.1%	14.9%	0.6	3.16
Barriers of process	The exact definition of the activities and processes	27%	54.1%	18.9%	0.66	3.09
	There are indicators to measure performance	28.4%	55.4%	16.2%	0.69	3.09
	Coordination between the different units of the University	32.4%	55.4%	12.2%	0.61	3.22
	Taking into account the different educational needs	59.1%	32.4%	9.5%	0.63	3.58
Human Resources	The right quality of staff training	56.8%	32.4%	10.8%	0.68	3.57
	Adequate level of participation and commitment of staff	10.8%	45.9%	43.3%	0.65	3.58
	Provide the manpower needed	13.5%	23%	63.5%	0.96	2.26
	Motivated staff	25.7%	41.9%	32.4%	1.11	2.92
	There is a system of reward and punishment in accordance with activities	12.2%	29.7%	68.1%	0.97	2.38
Technical Barrier	Sufficient training and expertise of personnel	28.4%	43.2%	28.4%	0.90	3
	There is infrastructure software	34.5%	48.6%	18.9%	0.68	3.2
	There are hardware infrastructure	40.6%	45.9%	13.5%	0.60	3.32
	Software for accounting entry facilities	40.5%	52.7%	6.8%	0.48	3.39
	Confidence to Information Systems	29.85	48.6%	21.6%	0.79	3.12
	Fix bugs and bugs early and update accounting software programmer	43.3%	45.95	10.8%	0.50	3.35
Regulation	The facilitator of the organization's rules and regulations	23%	50%	27%	0.67	2.96
	Transparency of laws and regulations	28.3%	51.4%	20.3%	0.67	3.15
	Flexible rules and financial regulations	23%	54%	23%	0.54	3.03
	Cooperation policy and supervisory agencies	25.7%	52.7%	21.6%	0.67	3.11
Management accounting	The absence of laws and regulations contrary to the system	21.6%	41.9%	36.5%	0.71	2.80
	Internal reporting system	32.5%	40.5%	27%	0.76	3.08
	Financial analysis reports, internal	32%	40%	28%	0.85	3.07
	The internal management reporting system being	32%	37%	31%	1.04	2.97

specified in sections in writing					
Managers the internal reporting system	21.5%	40.5%	38%	0.93	2.80
Comparison reports internal reporting system with other universities	23%	39%	38%	1.03	2.81

**Descriptive statistics variables according to University separation**

According to Table 3, the highest score in subjects related to the variables of the University with a score of 3.38. Educational units of all barriers (administrative, procedural, human resources, technology, laws and regulations and accounting management) than were higher-rated university medical centers and headquarter units. University medical centers in the process barriers, technical regulations and headquarter units had the lowest rating of the administrative barriers, Human resources and accounting management had the lowest rating. In total, the lowest score in subjects variables related to medical centers is the University with a score of 2.90. In general, according to Table 3, the highest score in test variables related to the "process factor" is 3.3 points. Because the total score less than 3 weak staff, average score 3 more than 3 well known, as a result, participants in the study were given the option average. The lowest score achieved by the option to "human resource" is 2.8; the participants in the study have the option weak score.

Table 3. Mean and standard deviation of the separation of variables and variables.

Score Place	Total score		Management accounting		Regulation		Technical factors		Human resources		Process		Management	
	SD	M	SD	M	SD	M	SD	M	SD	M	SD	M	SD	M
0.11	2.98	0.7	2.58	0.15	3.05	0.1	Staff units	3.37	0.34	2.6	0.29	3.22	0.25	3.02
0.42	3.38	0.8	3.31	0.31	3.39	0.46	Educational Centers	3.63	0.77	3.09	0.44	3.48	0.62	3.37
0.13	2.90	0.53	2.80	0.25	2.66	0.21	Health centers	2.93	0.2	2.7	0.33	3.20	0.32	3.09
0.27	3.09	0.73	2.9	0.36	3	0.38	Total	3.2	0.47	2.8	0.37	3.3	0.43	3.1

**B) test the hypotheses:** The single-sample t test hypotheses using the data in the error level of 5 percent, compared with the average scores were based on a hypothetical 3, approval or rejection of the hypothesis of the research is as follows:

- Management of process, human and technical resources as a barrier accrual accounting system is not in Kashan University of Medical Sciences (P value <0.05)
- Factors related to laws and regulations and accounting management as an obstacle in the establishment of the system is accrual accounting at the University of Medical Sciences (P value > 0.05).

Table 4. Inferential statistics variables in subjects.

Variables	Statistics	
	P value	T
Management factors	0.020	2.376
Process agents	0.000	4.360
Factors related to human resources	0.039	2.102
Technical factors	0.000	3.884
Factors related to laws and regulations	0.908	0.116
Factors related to management accounting	0.590	0.542

Also using ANOVA, the significant difference between the 5% error level of accrual accounting system and underlying variables were analyzed and it was determined that the accrual accounting system barriers:

- There is no significant difference in the various units of the University (P value: 0.405).
- There is a significant difference in terms of experience of respondents (P value: 0.055).
- There is a significant difference in terms of the level of education of the respondents (P value: 0.124).
- There is a significant difference in terms of field of study respondents (P value: 0.79).

Table 5. Inferential statistics variables in the underlying variable.

	SS	df	MS	F	Sig.
Different University Branches	26.895	44	0.611	1.904	0.405
	16.200	29	0.559		
	43.095	73			
Work experience	2.077	3	0.692	2.650	0.055
	18.286	70	0.261		
	20.363	73			
Level of education	1.597	3	0.532	1.986	0.124
	18.766	70	0.268		
	20.363	73			
Field of Study	0.020	1	0.20	0.072	0.790
	20.343	72	0.283		
	20.363	73			

### DISCUSSION AND CONCLUSION

**The first sub hypothesis: Management factors as an obstacle in the establishment of the system is accrual accounting at the University of Medical Sciences:** The results of testing the hypothesis that support senior management in implementing accrual accounting system, entrusting them to the authorities in order to facilitate the collection of finance, managers' awareness of the role and capabilities of accrual accounting systems in financial decision to allocate the necessary funds for timely and appropriate accrual accounting system and to implement appropriate organizational design and implementation of accrual accounting system of accrual accounting system has been effective management is; the management of a barrier in the accrual accounting system is not in Kashan University of Medical Sciences (P-value: 0.02). The results of research and and Clark (1995), the management of the important factors affecting the implementation of accrual accounting know.

**Second sub hypothesis: As an obstacle in the process of establishing the system is accrual accounting at the University of Medical Sciences:** The results of the test showed that the hypothesis the exact definition of the activities and processes for the establishment of accrual accounting system, the indicators for measuring the performance and improve the accrual accounting system, adequate coordination between the different units of the accrual accounting system, considering the different educational needs of quality education in the field of accrual accounting and accrual accounting staff in the field of process factors affecting the deployment of the system is accrual accounting; it means as an obstacle in the process of accrual accounting system is not in Kashan University of Medical Sciences (P-value: 0.000).

**Third sub-hypothesis: Factors related to human resources as a barrier to the deployment of the system is accrual accounting at the University of Medical Sciences:** The results of the test showed that the hypothesis the participation and commitment of personnel working on the introduction of accrual accounting system and education and professional personnel in implementing accrual accounting system of the factors related to human resources in the system is accrual accounting and lack of adequate supply of human resources required for the implementation of accrual accounting system based on detailed organization, lack of motivation to staff in implementing accrual accounting system is not (P-value: 0.039). In the results of research and theoretical lawyer and Tudor and Mateo (2005), the human resources of the major factors affecting the implementation of accrual accounting know. Also among the study subjects, educational centers and university hospitals with an average of 3.09 compared to the headquarters of the factors related to human resources are in a better position.

**Fourth sub-hypothesis: Technical factors as an obstacle in the establishment of the system are accrual accounting at the University of Medical Sciences:** The results of the test showed that the hypothesis programmer and also to update technical factors affecting the deployment of the system is accrual accounting the technical factors as an obstacle in the establishment of accrual accounting system is not in Kashan University of Medical Sciences (P-value: 0.000). Also among the study subjects, educational centers and university hospitals with an average of 3.63 to headquarter units are in a better condition to technical factors.

**Fifth Sub hypotheses: Rules and regulations as an obstacle in the establishment of the system is accrual accounting at the University of Medical Sciences:** The results of the test showed that the hypothesis transparency and flexibility of financial regulations in the implementation of accrual accounting system and cooperation policy and supervisory bodies of the factors related to regulations on accrual accounting system is and facilitating the lack of rules and regulations for the implementation of accrual accounting system and the presence of laws and regulations inconsistent with the implementation of accrual accounting system as an

obstacle in the establishment of the system is accrual accounting at the University of Medical Sciences. But on the whole it can be said that factors related to laws and regulations as an obstacle in the establishment of the system is accrual accounting at the University of Medical Sciences (P-value: 0.908). In the results of Vakilifard and Nazari research (2012) and Tudor and Mateo (2005) rules and regulations of the important factors and affecting the implementation of accrual accounting know. Also among the study subjects, educational centers with an average of 3.39 to headquarter units' university medical centers better in factors related to laws and regulations.

**Sixth Sub hypotheses: Factors related to management accounting as a hedge accrual accounting system is in Kashan University of Medical Sciences:** The results of the test showed that the hypothesis Internal reports accrual accounting system for managers and employees and analysis of factors related to the management accounting system is accrual accounting and internal reporting system of accrual accounting in certain sections written for managers to decide reports of internal accrual accounting system and compare the results with indicators and standards and reports from other universities effective barrier for management accounting is the accrual accounting system. But on the whole it can be said that factors related to management accounting as an obstacle in the establishment of the system is accrual accounting at the University of Medical Sciences (P-value: 0.59). Among the study subjects, training centers and university hospitals with an average of 3.31 compared to the headquarters of the factors accounting management are better.

In this study, six factors, including factors management, process factors, factors related to human resources, technical factors, factors related to laws and regulations and accounting management

As barriers to effective implementation of accrual accounting system have been studied every six factors have been identified as factors. Given the fact that all the indicators are lower than the average level of the most important obstacles the application of accrual accounting in college, Showed that the most effective barriers accrual accounting system in Kashan University of Medical Sciences, respectively, can be factors related to human resources, factors and factors related to management accounting rules noted. In the meantime, management of process and technology mean more the average has been relatively good.

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