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Investigating the Factors Influencing Users' Resistance towards Accrual Accounting

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Abstract

Accrual accounting is expected to be fully implemented in Malaysia by year 2015. However, there are many factors that are not yet solved which lead to the implementation resistant by certain groups. Due of that, this study will investigate the level of users' resistance, particularly among the government servants of Malaysia Accountant General Department (AGD) and the factors that influence users' resistance in the migration of accrual accounting. Those factors consist of (i) top management (organisation), (ii) technologies and system, (iii) colleague opinion, (iv) self-efficacy, and (v) external issues. 600 questionnaires were distribute the Malaysia Accountant General Department in headquarter and its branches in Johor, Pahang, Terengganu and Kelantan (five locations). The results show that technologies and system and colleague opinion are able to influence users' resistance in the implementation of accrual accounting. This result is important for the government to reduce the resistance of government servant in AGD in order to raise users' awareness in migrating to the accrual accounting.

Keywords: Accrual accounting; Users' resistance; Top management; Technologies and system; Colleague opinion; Self-efficacy; External issues

1. Introduction

Accrual accounting is one of accounting basis under which transactions are recognized as the underlying event occurred, regardless of the timing of the cash receipts and payments to be made (Khan & Mayes, 2009). By referring to Accountants Today (2011), Malaysia intends to migrate its cash based International Public Sector Accounting System (IPSAS) to the accrual accounting by 2015. This initiative is in line with the current global development,

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which expects the government to provide greater accountability and transparency for government finances while optimizing the decision making. However, the Malaysian government's plan to switch from a cash accounting system to an accrual accounting system has been delayed and will only be implemented after certain laws are passed. Initially, the proposed plan was for the public sector to make the switch on Jan 1, 2016 (TheEdge, 2015).

To implement accrual accounting, there are the risks are not being taken seriously by the government as occurred in the government in New Zealand (Champoux, 2006). The problems faced by the New Zealand government in implementing accrual accounting include the commitment given by the government servants themselves. This problem resulted from the lack of commitment given through the knowledge gained on the accrual accounting because the government servants were not aware of the importance of accrual accounting. This issue is also supported by IFAC (2013) which stated that, if the staffs do not have enough competency, then they might resist the new accounting system. The International Public Sector Accounting Standards Board (IPSASB, 2013) also highlighted that Malaysia has an estimated 65,000 to 70,000 personnel who need to be trained as most are with little or no accounting knowledge with regard to the accrual accounting.

Therefore, this study will investigate the level of users' resistance among the government servants of Malaysia Accountant General Department. Besides that, this study will examine five possible factors that may influence users' resistance in migrating to the accrual accounting which include: (i) top management (organisation), (ii) technologies and system, (iii) colleague opinion, (iv) self-efficacy, and (v) external issues in attempt to Accountant General Department (AGD).

2. Literature review

Accrual accounting is an accounting method that measures the financial performance and financial position of an entity by recognizing the effects of a transaction or event as it occurs regardless the time of cash payment made. According to Champoux (2006), the migration to accrual accounting in international public sector has been included in the standard for the last two decades. Besides that, the migration to accrual accounting is a part of the transformation which required all entities to prepare financial statements using the Generally Accepted Accounting Practice (GAAP).

2.1. Accrual accounting in Malaysia's Public Sector

The government of Malaysia had approved the implementation of accrual accounting during the Strategic Reform Initiative – Professional and Financial Regulation (SRI-PER) in steering the committee meeting on 11th May 2011. In should be noted that other developed countries, for example, Australia and Finland, took up to 10 years to implement accrual accounting. However, Malaysia will be fully implementing accrual accounting in less than four years, starting from year 2015 (Sidek, 2011). This migration is an integral part of the overall fiscal reforms and the wider public sector governance reforms.

Due to this migration, there will be evolutions on the accounting practice at the federal, state and local (government and statutory bodies) level in Malaysia's public sector as shown in Table 1.

Table 1: Evolution on Accounting Practice at Federal, State and Local Level

Level	Elements	Before	Current	Future
Federal	Accounting basis	Modified cash accounting	Modified cash accounting	Accrual accounting
	System	Branch accounting system	GFMAS	1 GFMAS
	Accounting standard	IPSAS cash	IPSAS cash	IPSAS accrual
State	Accounting basis	Modified cash accounting	Modified cash accounting	Accrual accounting
	System	Manual	SPEKS	SPEKS (Accrual)
	Accounting standard	IPSAS cash	IPSAS cash	IPSAS accrual
Local	Accounting basis	Modified accrual basis	Accrual accounting	Accrual accounting
	System	Manual, SAGA	SAGA	SAGA
	Accounting standard	IFRS, PERS,PKPA1/2007	IFRS, PERS,PKPA1/2011	IPSAS accrual

Source: Jabatan Akauntan Negara, Current Status of Public Sector Accounting in Malaysian and the way forward (2012)

There are many benefits in the implementation of accrual accounting. The Performance Management and Delivery Unit (PEMANDU, 2010) stated that accrual accounting has future economic benefits in Malaysia's public

sector. It helps in government's savings since the costing data enables more effective evaluation of alternatives to achieve any uncertain outcomes. Other than that, by implementing accrual accounting, the government of Malaysia will generate the revenue by unlocking the values of information on assets, which leads to better maintenance of assets.

Besides that, accrual accounting also is able to enhance the financial accountability by capturing the interest of both public and private sector organisations throughout the world. In terms of efficiency and effectiveness, accrual accounting is able to complement the results of the Outcome Based Budgeting (OBB) and the costing of outputs measured against the outcome. Moreover, accrual accounting will also help promote greater integrity by curbing the teeming and lading of expenditure in order to promote better transparency. Figure 1 below shows the benefits of accrual accounting implementation as highlighted by PEMANDU (2010).

Fig. 1: Benefits of Implementation of Accrual Accounting

2.2 Users' resistance

Kim and Kankanhailli (2009) explained that users' resistance occurs when the user faces difficulties during the implementation of a new system. Rivard and Lapointe (2010) added that it occurs when users feel threatened by the system being implemented or by its effects on their working environment. Resistance materializes in a variety of behaviors; such as being passively uncooperative or being overt such as attacking the credibility of the implementers (voluntarily committing errors when using the systems). Resistance behavior can be identified in four categories which are: (i) lack of interest towards the system being implemented, (ii) passive resistance, (iii) active resistance, and lastly, (iv) aggressive resistance.

In the Information Technology (IT) research, resistance is identified by many as a key concern during new IT implementation. Rivard and Lapointe (2010) explain user resistance as user centric in nature, in that they include antecedents that are closely related to the immediate user environment either the users themselves or their immediate work system. Resistance to change appears in action such as verbal criticism, nit-picking details, failure to adopt, missed meetings, failed commitments and lack of support verbally. Resistance to change can intensify if employees feel that they have been involved in a series of changes that have had insufficient support to gain the anticipated results.

2.3 Factors influencing users' resistance
Based on the previous literature, this study identified five possible factors that might influence users' resistance which are: (i) top management (organisation), (ii) technologies and system, (iii) colleagues' opinion, (iv) self-efficacy for change, and (v) external issues.

2.3.1 Top management (organisation) and users' resistance

Top management (organisation) is referred to the upper level of employees that will monitor the work of the lower level employees. All the organisations whether in public sector or private sector have a management structure that has specific functions, roles and power to carry out the defined tasks. According to Hirchheim and Newman (1988), the top management is able to reduce the possibility of users' resistance. As the level of support from the top management increases, the users may respond less negatively and develop less resistance to the implementation of a

new system. Martins and Kellermanns (2004) supported that the top management has the responsibility to enhance the awareness of their employees specifically when the new system is to be introduced. This initiative will help users to adopt the new system by accumulating their knowledge and experiences effectively.

Therefore, the study proposes the following hypothesis:
H1: Top management (organisation) has a significant negative relationship that influences users' resistance in the implementation of accrual accounting.

2.3.2 Technologies and system and users' resistance

Technology is referred to the tools and machines used to help the employee doing their work efficiently and effectively. System is referred to computerized system that connects the computer which shares a central storage. According to Rauf, Yusoff, Yatim, Poobalan, Saleh and Othman (2008), there are different technologies and system being used in the federal government department, state department and the statutory bodies. This system is used to ensure that supply expenditure, emoluments and receipts are spent according to the budget. According to Nah, Tan and The (2004), by migrating to accrual accounting, users might decide whether to adopt or resist the new system based on the difficulty of the new system. Jiang, Muhanna and Klein (2000) stated that majority of users will resist the new system if the technology and system have problem on the data, and users have to depend much on the human judgement and experience to be familiar with the new system.

Therefore the study proposes the following hypothesis:
H2: Technologies and systems have a significant positive relationship that influences users' resistance in the implementation of accrual accounting

2.3.3 Colleagues' opinion and users' resistance

Colleagues' opinion referred to the colleagues' perception on the changes related to a new system. Colleagues' opinion will influence the way of communication and development skills among the co-workers. Barrett (1996) agreed that colleagues' opinion is able to influence others in the framing of objectives and strategies to implement the accrual accounting. A colleague is able to influence others in making the decision to implement a/the new system. Besides that, colleagues will motivate each other by giving a good cooperation, attending to the ideas, and bringing out any disputed issues regarding to the task assigned to them, all of which, directly reduce the possibility of users' resistance (Hauschildt, 2006).

Therefore the study proposes the following hypothesis:
H3: Colleagues' opinion has a significant negative relationship that influences users' resistance in the implementation of accrual accounting

2.3.4 Self-efficacy and users' resistance

Self-efficacy for change is defined as the individual's confidence on his own ability to adapt to the new system. In self efficacy, the personal believe is able to influence user's perception and the way of their thinking and motivate themselves to succeed. Tay (2011) proved that having the self-efficacy will motivate individual to get the necessary resources to support the migration to accrual accounting. Enough resources will help users to understand the new system and indirectly reduce the possibility of users' resistance since they have better perceptions on accrual accounting.

Therefore the study proposes the following hypothesis:

H4: Self-efficacy has a significant negative relationship that influences users' resistance in the implementation of accrual accounting.

2.3.5 External issues and users' resistance

External issues are outside events and factors surrounding an organisation that influence a user's action and behaviour. In this research, the external issues refer to the influences of external auditors, consultants and external environment to the users' resistance to implement accrual accounting. If the external parties have the positive perception on the accrual accounting, they will be able to influence the perception of the government servants on accrual accounting. Besides that, the professional bodies also play an integral role through the migration process. Thus, they should have a proactive role in promoting and addressing the issues to the users in order to reduce users' resistance (Gomes, 2013).

Therefore the study proposes the following hypothesis:
H5: External issues have a significant negative relationship that influence users' resistance in the implementation of accrual accounting

2.4 Users' Resistance Theory

Resistance manifests itself as a result of shifting power relationships. Well-designed systems might be resisted by those who fear the reduction of their power or social stature in the organisation. Under this users' resistance theory, the users' resistance arises during the implementation of the new system in the organisation. Besides that, this resistance maybe resulted in different outcomes and different responses by the same group of users (Heathfield, 2011). The adoption of new ideas and techniques does not occur naturally but results from hard work, trial and error (Heathfield, 2011).
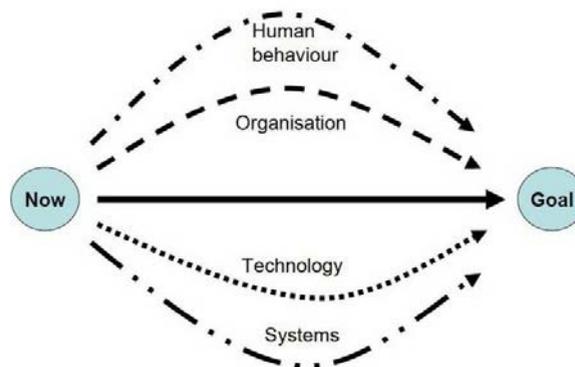

Fig. 2: Proposed Perspectives of Change based on the Implement Model and Preliminary Work by Isaksson & Taylor (2009).

Ljungblom and Isaksson (2011) highlighted the factors that affect users' resistance as shown in Figure 2. The impact can be in the positive way and negative way to the new system. If the results show in positive way, it indicates that the user accepts the implementation of a new system. If the result shows in negative way to the new system, the user needs to improve how they want to achieve the goal. In this research, the goal is to successfully implement accrual accounting. To achieve this goal, human behavior, organisation, technology and systems are important to help user in this implementation.

3. Methodology

As shown in Figure 3, the dependent variable for this study is users' resistance (UR) of the implementation of accrual accounting and the independent variables are top management (organisation) (TM), technologies and system (TS), colleagues' opinion (CO), self-efficacy for change (SE) and external issues (EI).
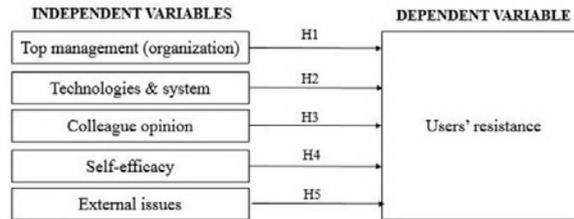

Fig. 3: Theoretical framework

3.1 Sample selection

The respondents for this research are government servants in Accountant General's Department at five states in Malaysia. The reasons why this research chooses AGD as the sample is due to the primary role of AGD in tracking all the revenues and expenditures of the country. AGD also involves in managing and providing innovative financial and accounting solutions to the public sector. Through these roles, AGD teams closely work with the other public agencies to deliver good quality services to the public. Table 2 shows the final sample of the respondents for this research.

Table 2: Number of Respondents (Government Servants)

State	Population	No. of Respondents	Completed Questionnaire	Percentage (%)
Terengganu	90	73	67	91.8
Pahang	112	92	61	66.3
Kelantan	100	80	41	51.0
Putrajaya	800	260	65	25.0
Johor	127	95	76	80.0
TOTAL	1229	600	310	51.7

Convenience sampling was used in this study. 600 questionnaires were distributed face to face to the respondents to ensure that they directly can answer any questions regarding the questionnaire if they do not understand. However, only 310 questionnaires (51.7%) were completed by the respondents.

3.2 The questionnaire: construction and pilot study

This questionnaire was adopted from Stamatiadis (2009). Prior to the survey, the questionnaire was tested in a pilot study. Twenty questionnaires were distributed among the public servants in the Headquarter of Accountant General Department, Putrajaya. A feedback was obtained from all the pilot test respondents which revealed that the questionnaire is clear and the language is easily understandable. It also showed high percentage of relevance and it was generally not time consuming.

The questionnaire used in this research consists of three parts. The first part covers four questions on Demography (D), or personal information of the respondents. The second part of the questionnaire comprises of five general questions to test users' resistance of accrual accounting. The third part of the questionnaire is on the factors influencing the users' resistance. There are 33 questions in this part. For the second and third part, the respondents

need to choose the extent of their agreement or disagreement using a six-point Likert scale, ranging from 6 for "strongly agree" to 1 for "strongly disagree."

Table 3 below summarises the measurements of all variables.

Table 3: List of Empirical Variables

Variables	Measures
Dependent variable	
Users' resistance	Not comply, not fully cooperate, do not agree with the migration, oppose the migration, not participate in any appropriate training
Independent variables	
Top management (organisation)	Top management support, communication, background, training programs and development opportunities
Technologies and system	GFMAS system, accounting software, software configuration, skills
Colleagues' opinion	Colleagues support, peer support, influence of peer, environment support, colleagues' 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. Result and Findings
4.1 Frequency Distribution of Demographic Variables

Table 4: Respondents' Demographic Information

	PROFILE	FREQUENCY	PERCENTAGE	CUMMULATIVE PERCENTAGE
Age	21-30	112	36.1	36.2
	31-40	123	39.7	76.1
	41-50	43	13.9	90
	51-60	30	9.7	99.7
	61 and above	2	0.6	100
Gender	Male	67	21.6	21.6
	Female	243	78.4	100
Highest Education Qualification	Master's Degree in Accounting	11	3.5	3.5
	Master's Degree in other field	9	2.9	6.4
	Degree in Accounting	57	18.4	24.9
	Degree in other field	15	4.8	29.8
	Diploma in Accounting	90	29	59
	Diploma in other field	39	12.6	71.7
	Certificate/STPM/SPM/PMR	89	28.7	100
Year of services with the Government	0 - 4	90	29	29
	5 - 9	114	36.8	65.8
	10 - 14	34	11	76.8
	15 - 19	22	7.1	83.9
	20 - 24	6	1.9	85.8
	25 and above	44	14.2	100

From Table 4's result, it shows that a total of 123 respondents (39.7%) are at the age of 31-40. Majority of the respondents are females (243 respondents or 78.4%). Besides that, 90 respondents (29%) have diploma in Accounting as their highest education qualification. In terms of year of service, 114 respondents (36.8%) have served the government from five to nine years.

4.2 Reliability test

Reliability and validity testing is established on the contents and wording of the modified questionnaire. In this research, the reliability analysis is carried out to check the consistency and stability of the questionnaires. The reliability range that is more than 0.5 is acceptable (Abu Samah, 2012). The closer the Cronbach's alpha to 1, the higher the internal consistency reliability will be (Sekaran & Bougie, 2009). The result in Table 5 below indicates that the Cronbach's alpha coefficient is above 0.880, which means that the reliability of the questionnaire is attained.

Table 5: Reliability Test

Variable	Cronbach's Alpha	Number of items
All variables	0.924	34
User resistance	0.966	5
Top management (organisation)	0.897	7
Technologies and system	0.880	9
Colleagues' opinion	0.886	5
Self-efficacy	0.915	7
External issues	0.895	5

4.3 Descriptive Statistics

The descriptive statistics of the users' resistance (dependent variable) and the five factors as the independent variables used in this research are presented in Table 5.

Table 6: Descriptive Statistics for Dependent and Independent Variables

	Minimum	Maximum	Mean	Std. Deviation	Skewness		Kurtosis	
	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error
MeanUR	1.00	6.00	1.8164	1.00387	1.555	.140	2.249	.278
MeanTM	2.57	6.00	4.6102	.72523	-.436	.139	.195	.278
MeanTS	2.00	6.00	4.4543	.71589	-.289	.140	.417	.279
MeanCO	2.00	6.00	4.6763	.74264	-.292	.140	.209	.279
MeanSE	1.00	6.00	4.3354	.82656	-.499	.140	1.112	.280
MeanEI	3.00	6.00	4.8888	.69956	-.314	.140	-.101	.279

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

From the results in Table 5, on average, the respondents do not resist to migrate to accrual accounting. It is because 1.8 mid-point was achieved for the users' resistance variable. It shows that the public servants in AGD agree with this accrual accounting. For the independent variables, it shows that the variables are at the agree scale since it achieved four mid-point values. This result shows that the Accountants' General Department has appointed a good top management, uses appropriate technologies and system, has positive interaction and high self-efficacy among colleagues, as well as having a good influence from the external issues.

The normality test is used to determine the correct type of statistical analysis to be employed in further examining the relationship of the variables. Samah (2012) as well as George and Marley (2005) indicated that skewness, which is ranged between -2 and +2, is considered normal. Therefore, from Table 5, all variables are normally distributed and this study will use the Pearson's Correlation matrix to test the relationship.

4.3 Pearson's Correlation Matrix

Table 7 presents the finding on the Pearson Correlations or all variables. The result shows that users' resistance as the dependent variable has a significant negative relationship with four independent variables (top management (organisation), colleagues' opinion, self-efficacy for change and external issues). Besides that, from Table 7, there is no multicollinearity's problem since all r value is less than 0.9. Since Jensen (2005) states that, if the correlation coefficients of two variables are equal to or greater than 0.9, one of the variables needs to be eliminated. Therefore, no variable was eliminated from this research.

Table 7: Descriptive Statistics for Dependent and Independent Variables

	MeanUR	MeanTM	MeanTS	MeanCO	MeanSE	MeanEI
MeanUR	1					
MeanTM	-.154**	1				
MeanTS	-.043	.540**	1			
MeanCO	-.245**	.515**	.511**	1		
MeanSE	-.123*	.476**	.577**	.621**	1	
MeanEI	-.175**	.350**	.356**	.474**	.374**	1

** Correlation is significant at the 0.001 level (2-tailed), *Correlation is significant at the 0.05 level (2-tailed).

In order to find stronger evidence on the relationship between users' resistance and the five possible factors, the multiple regression analysis is undertaken.

4.3.3 Regression analysis and interpretation

Table 8 provides the result of regression analysis. It shows that the model is significant with f (4, 306) = 5.162 and p-value 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 users' resistance and the five factors influencing the users' resistance. The adjusted r-squared for this model is 0.066, which indicates that 6.6% of the variation in users' resistance is explained by the variation in the factor of top management (organisation), technologies and system, colleagues' opinion and self-efficacy for change as well as external issues.

There are only two independent variables which are technologies and system and colleagues' opinion that are significant with the users' resistance. Specifically, top management have a significant positive relationship on the users' resistance at t-value = 2.082 and p-value is 0.038 (p <0.05). Therefore, H2 is accepted. For external issues, there is a significant negative relationship on the users' resistance at t-value=-3.222 and p-value is 0.001 (p < 0.001). Therefore, H3 is accepted. However, the regression analysis shows that there is no significant influence on top management (organisation), self-efficacy for change and external issues to the users' resistance. Therefore, H1, H4 and H5 are not supported.

Table 8: Regression Results

$$UR= \alpha + \beta_1 TM + \beta_2 TS + \beta_3 CO + \beta_4 SE + \beta_5 EI + \varepsilon_{it}$$

	Coeff.	t-ratio	Sig.
Constant		7.227	.000
MTM	-.107	-1.087	.278
MTS	.216	2.082	.038**
MCO	-.351	-3.222	.001*
MSE	.019	.197	.844
MEI	-.119	-1.295	.196
R Square	0.081		
Adjusted R-Square	0.066		
F-Value (Sig. value)	5.162* (0.000)		
N	310		

**Significance at 0.05 level using a two-tailed test.
* Significance at 0.001 level using a two-tailed test.
Where: UR is users' resistance, TM is top management (organisation), TS is technologies and system, CO is colleagues' opinion, SE is self-efficacy for change and EI is external issues.

5.0 Discussion and Conclusion

This research investigated the level of users' resistance on the implementation of accrual accounting in Malaysia. The results reveal that the respondents do not resist the change to this new accounting basis. They agree that they will comply and give full cooperation with the migration of accrual accounting. Besides that, this study examined the relationship between the five identified factors associated with users' resistance towards the implementation of accrual accounting in Malaysia's public sector. The result shows that technologies and system factor has significant positive relationship with users' resistance. This is probably because the respondents are reluctant to learn new system in addition to the accrual accounting. When there is additional system needs to be learned by the user, there is a possibility that the user will think of it as the additional burden, and many face difficulty including in terms of the limitation of data provided. Besides that, Gonçalves and Sapateiro (2008) added that during the transition process, it is not easy for users to change in order to adopt the new system because they will keep being familiar with the previous system. Users are not aware and not interested to adopt a new system because they have lack of knowledge on a new system, no clarity on dissemination of new system and the system designation is not fit to the organizational culture and social environment

Besides that, this study also found that colleagues' opinion has a negative significant relationship with users' resistance. Taylor (2004) proved that the colleagues' opinion which includes the communication between colleagues and others is able to influence the decision making, action and behaviour of the people. This is because all forms of

communication between colleagues and others may reflect the understanding in the accrual accounting.

As a conclusion, to implement accrual accounting, the technologies and system used need to be user friendly. In other words, it must be easy to be used by the user to ensure that the government servants do not resist the implementation of accrual accounting. In addition, government servants need to have better communications with their colleagues by sharing the opinion and good perception on the accrual accounting. Further, by improving the better technologies and system and changing the colleagues' opinion, it will help the government to reduce the resistance of government servant in AGD in order to raise users' awareness in migrating to the accrual accounting. Perhaps, with all the efforts, it will help Malaysia in achieving the aim to have greater transparency, accountability and sustainability in financial statement in order to support the National Thrust and Key Results Areas (KRAs).

This research has a few limitations. The sample was selected only from five AGDs in Malaysia. More samples from other AGDs and other government agencies should be considered in future studies in order to obtain an overall perception of the accountants in Malaysia regarding accrual accounting. Another limitation is that, only the questionnaire method was used to collect the data. Interviews can also be used to collect the data from the respondents regarding their perceptions on accrual accounting. This is because interviews may add an inner perspective towards the questions asked and could clarify any doubt.

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