

# Factors affecting the use of accrual accounting in education Gilan Province

Seyed Mahdi Masomkhah\*,

**Abstract** The implementation of accrual accounting in executive organizations of public section has begun early 2015 based on delivered standards of public section accounting. The present research aims to investigate implementation issues of accrual accounting in department of education of Gilan province with the purpose of identification and prioritization of barriers. This study is descriptive research which is conducted by survey method. The statistical population of the study comprises all experts of finance affairs domain of department of education of Gilan province in 2016 which are 202 individuals. 152 individuals were ed as sample and being studied. The research data was collected through questionnaire confirmed by experts and the reliability of the data was confirmed through Cronbach's Alpha and was 0.70. Then the data were analyzed using SPSS based on T-test at two levels of descriptive and inferential. The research results revealed that the triple barriers of structural, environmental, and behavioral were effective on implementation of accrual accounting in department of education of Gilan and the most important effective items at the structural section is the lack of presence of physical facilities and at the behavioral section it is unreasonable expectations of sub-managers. Also the results indicate that, based on the property of educational field and organizational position, there are meaningful disagreements and different viewpoints. This research aims to help managers and employees of financial section of executive organizations through identification and introduction of barriers of implementing accrual accounting.

**Keywords :** Keywords: Structural Barriers, Behavioral Barriers, Environmental Barriers, Implementation of Accrual Accounting in Public Section

[Islamic Azad University, Rasht Branch - Thesis Database](#)  
[دانشگاه آزاد اسلامی، واحد رشت - سامانه بانک اطلاعات پایان نامه ها](#)