

# **The Effect of New Financial System on Transparency of Reporting, Promoting Accountability and Responsibility guilan University of Medical Sciences and Health Services**

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**Abstract** With the change in the attitudes of the public sector, governments and, consequently, organizations are bound to make changes to achieve their long-term goals and policies. Changing accounting principles can be one of those changes that would lead governments to provide transparent financial reporting and acceptance of promoting responsibility and accountability to the people or their legal representative. The purpose of this study is to investigate the effect of the new financial system on the transparency of reporting and accountability of Guilan University of Medical Sciences. This research is a descriptive study done by conducting a survey. The statistical population of the study consisted of accounting experts and accountants of Guilan Province University of Medical Sciences in 1396, with a total population of 400 and a sample of 196 people. The data were collected through a questionnaire whose validity was determined by expert professors and its reliability through the Cronbach's alpha of 0.98, and was analyzed by SPSS software at two levels of descriptive and inferential statistics. The results of the research show that there is a significant relationship between the implementation of the new financial system and the transparency of reporting and promotion of accountability, and the implementation of the new financial system will increase the transparency of reporting and enhance accountability of the university. **keywords: New Financial System, Transparency of Reporting, Responsibility Responsiveness**

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