

UNIVERSITI TEKNOLOGI MARA (UTM)

PREPAREDNESS OF PUBLIC SECTOR  
ACCOUNTING EMPLOYEES IN IMPLEMENTING  
OF ACCRUAL ACCOUNTING.

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## Abstract

Announcement of implementation of accrual accounting was in 2013 and plan to be implementing it in 2015. However accrual accounting has been delayed and reschedule for Malaysian federal government ministries and department. Whilst in Sabah state level accrual accounting basis was plan to implement a year after federal government implementation. Therefore preparedness of accounting employees in succession of the implementation is needed. In addition time to prepared for state level to implement it too short. Therefore the objective of this study is to determine preparedness of public sector accounting employees in implementing of accrual accounting. Sabah State Treasury Department was chosen as population for this study. Therefore accounting employees in Treasury Department was selected as respondent. There were 67 public sector accounting employees has been selected as respondent. This study was using qualitative study and interview as method of study. Findings of this study show that public sector accounting employees in Sabah State Treasury Department are prepare for implementing accrual accounting in term of 47 of respondent are qualified accounting employees, all respondents have been attended training on accrual accounting, 62 of respondents were competent with accounting standard knowledge and all respondents are prepared on Information Technology (IT) knowledge eventhough there is challenges that need to faced by accounting employees and state government.

Keywords:

*Public sector, accrual accounting, public sector accounting employees, state government and implementing.*

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