The Introduction of Accrual-Based Accounting into the Jordanian Public Sector: A Qualitative Analysis of Management Perspectives

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Abstract

This paper has attempted to provide a qualitative analysis of the views and perceptions of senior management of public sector ministries and departments about the introduction of accrual-based accounting. It is an attempt to draw together a range of potential benefits and obstacles to the introduction of accrual-based accounting into the Jordanian public sector. Semi-structured interviews with 22 key officers in the senior management of the Jordanian public sector were used to gain deeper managerial perspectives from policy makers regarding the feasibility of implementing accrual-based accounting into the Jordanian public sector.

The findings have revealed a support in principle for the introduction of accrual-based accounting. Overall, while the interviews revealed mixed perceptions and experiences towards the implementation of accrual-based accounting, many of the interviewees recognised the importance of such reform regardless of the difficulties it faces. They held the view that regardless of the cost incurred, the benefits in the long run would exceed these costs and the implementation of accrual-based accounting would facilitate the provision of useful information for decision-making.

Key words: Jordanian public sector, Accrual-based accounting, Qualitative research method, Semi-structured interviews

Introduction

This paper focuses on the assessment of the accounting system and the need for accounting and budgeting reform. It is an attempt to draw together a range of potential benefits and obstacles to the introduction of accrual-based accounting into the Jordanian public sector and to examine its relevance and
applicability to government expenditure, revenue, budgeting and capital assets.

It has been noted in recent years that a shift from fiscal compliance of budget appropriations to the idea of performance evaluation of public sector entities has been witnessed in many governments around the world. The accountability issue has been raised in many studies and government accounting reform proposals in that government departments should be accountable for the resources under their control, the liabilities they incur and the efficiency and effectiveness in the achievement of government objectives, i.e. the cost of government services and the recovery of cost (Pallot, 1990; Treasury, 1995; Guthrie, 1998; Jones and Pendlebury, 2000).

The introduction of the accrual basis of accounting, the relationship between resources received by government entities and the focus on outputs and outcome rather than on inputs have been widely researched. For example, Mellett (1997) and Likierman (2000) studied the introduction of resource accounting and budgeting which have taken place within the central government in the UK; Mellett and Williams (1996) the NHS Trust accounting regime; Hillier (1997) the Canadian experience; and Pallot (1994, 2001) the New Zealand experience.

The issue of introducing capital accounting and charges within government departments, in general, and in health services organisations, in particular, has gained some attention in the last two decades (Lapsley, 1981; 1986a; Mellett, 1990; Shaoul, 1998; Heald and Dowdall 1999). The objectives of introducing a capital accounting system were to achieve a more efficient use of physical assets and to make the public sector entities comparative to those in the private sector in providing services.

**Importance of the Study**

Some researchers have focused on examining the views of practising accountants toward the implementation of depreciation accounting into public sector entities. For example, (Patton, 1976; Cheng, 1977; Engstrom, 1979) wrote on the introduction of depreciation accounting in US Municipalities; Lapsley (1986b) studied depreciation accounting in UK Non-Trading Organisations (NTOs); Marriott and Mellett (1994) surveyed the financial awareness of health service managers in the NHS Trust; and Jones and Puglisi (1997) researched the adoption of accrual financial reporting in Australian government department. Such research has been conducted in developed countries and there is a shortage of systematic studies in other environments such as developing countries where culture differences and environmental practices may be of particular importance.

This paper has attempted to understand how top management thinks and feels about the topics of concern to this research using qualitative methods. Hopwood (1983) strongly advocates the qualitative methods in accounting
research. Semi-structured interviews with 22 key personalities in the senior management of the Jordanian public sector are used to gain deeper managerial perspectives from policy makers regarding the feasibility of implementing accrual-based accounting into the Jordanian public sector. The main purpose of the semi-structured interviews has been to formulate an idea about the pros and cons of accrual-based accounting as seen by those interviewed. Furthermore, to collect data about policy formulation and the implementation of accrual-based accounting within the Jordanian public sector. Interviews were recognised by many researchers as one of the important sources of information (Yin, 1984). Most importantly, the present researcher has attempted to gather information about the interviewees’ opinions regarding accrual-based accounting and the difficulties that hamper its implementation.

Problem of the Study

Some critical issues in financial reporting for economic analysis underlie the need for both clarity and transparency. The accounting methods used by entities in the public sector must take into account macroeconomic policy-makers’ needs as these may differ substantially from management needs (Points and Bruce, 1979). Public entity managements need information to evaluate the financial position of the entity, but macroeconomic policy-makers need information that can be consolidated into one data set to assist in evaluating the public sector's performance within a macroeconomic context.

The goals of public finance in a developing economy are those of economic policy as a whole (viz. economic growth, the attainment of an appropriate distribution of income and wealth, and internal and external stability). Taxation and expenditure are by no means the only ways of achieving national objectives, but since the budget is one of the most pervasive instruments of government policy, the effects of budgetary policy on the public policy objectives of growth, distribution and stability must be taken into account in formulating tax and expenditure policies which are usually announced in the budget. A government's budget is one of its most important policy statements. Although relationships are not always direct and consistent, the fiscal policy as a whole affects the level and composition of the aggregated demand, the national savings rate, the balance of payments, the exchange rate and the growth of monetary aggregates and inflation. Through these inter-relationships, the fiscal policy is indeed the most important determinant of economic growth, employment and the standard of living for the entire community (AAA, 1972).

For the purpose of economic policy formulation, it is essential that policy formulators have reliable information on which to base their decisions. Furthermore, it is just as important for policy-makers that the accounting methods used to provide feedback about the policy decisions (Guthrie, 1998)
enable these policy-makers to make adjustments to policy decisions in an effort to reach short- and/or long-term objectives (Parker and Guthrie, 1993).

**Previous Research**

Public sector officials derive their authority and power from the public in a democratic society; they have an obligation to report to the public on the way resources have been utilised. The existence of a non-voluntary relationship between the providers and users of finance in the public sector makes accountability even more important (Pallot, 1992). In addition to financial accountability, public sector executives and legislators have a responsibility to report to the public on the compliance with legal requirements and the results of operation in terms of their economy, efficiency and effectiveness. Economy occurs when the task is performed at a lower cost. Efficiency is measured by the ratio of outputs to inputs with efficiency rising as ratios rise. Effectiveness refers to success in accomplishing the organisation’s objectives. In the public sector, measuring the economy and efficiency of operations may be possible to some extent, but measuring the effectiveness of the whole public sector performance is conceptually impossible (AAA, 1972).

Pallot (1992) points out that the underlying principle of democratic control over the use of funds plays an important role in developing public sector accounting to date and government ability to raise finance through taxation. By contrast, in non-democratic societies, authority is not derived from the public. Jordan’s democratic experience is still in its early stages and has not yet reached a point comparable to that of most developed countries.

With regard to accounting, there are also differences between public and private sector accounting. Governments perform a range of functions including influencing economic activity and providing public services (i.e., health care in hospitals, education in schools, public safety and other services in their respective units). In addition, governments are responsible for the redistribution of wealth for a variety of social and economic purposes. A government’s success is measured by how many services it provides with the resources available, but it is difficult to measure the quantity of services provided in most non-for-profit organisations (Guthrie, 1998).

While business enterprises aim to maximise their profit and economic net worth, governments, too, would sometimes opt for projects and programmes through organisations that operate as business enterprises, with the exception that the relationship between the revenues and costs in a given period is not the same for governments as it is for businesses. Because most government revenues come from taxes, taxpayers are considered a major involuntary resource provider. However, there is no exchange relation between resources received and the services delivered (IFAC, 1991). Mellett and Williams (1996) state that the traditional approach of public sector accounting relied mostly on verifying that cash has been spent in accordance
with the purpose for which it has been given and that spending has been properly authorised.

The performance of the private sector organisations would be measured by focusing on the difference between cost and revenue, which will be evaluated by the bottom line of its profit and loss account (Mellett and Williams, 1996). Any decision taken by the private sector organisation will be evaluated based on its impact on the profitability. In addition, a profit figure is used to compare the performance of units. The performance of public sector agencies is measured by the net cost of providing goods and services and the efficiency and effectiveness of programme delivery (Guthrie, 1998). Another dimension that could be emphasised to illustrate the differences between private and public organisations is the separation of ownership and management. Business-like organisations have a feature of separating ownership (shareholders) from management (board of directors). Shareholders represent the providers of capital, while boards of directors are responsible for investing the funds provided and are held accountable to the owners for how productive they have used them (Mellett and Williams, 1996). The management is also responsible for publishing financial statements to inform interested parties of the results of operations.

Commercial accrual-based accounting practices have been developed over the past two hundred or so years to suit the needs of industry. They are based on the commercial realities of the private business environment – the need to earn sufficient profit to survive, full cost recovery from customers, the need to raise sufficient capital from investors to fund purchase of assets and working capital, and the need to maintain a sound financial position. However, many of these conditions do not apply to government operations because the basic role and mode of public sector activities differ fundamentally from those of private profit-seeking firms in the following aspects (Barton, 1999):

1. The bulk of public goods and services is provided to citizens on a free or heavily subsidised basis rather than a full user pay basis for social and community welfare reasons.
2. Decisions are made by governments on a collective basis concerning the provision of public goods and services and are funded primarily from taxation revenue rather than an individual consumer’s sovereignty basis.
3. Governments do not depend on capital contributions from investors to fund their asset purchases but rather rely on the power to tax and to inherit natural capital assets.

None of the above characteristics applies to the private sector. In addition, although these considerations have significant implications for accounting information systems, they are often ignored in the present number of public sector accounting standards. Unless the standards are adapted to suit the unique requirements of the public sector, they cannot measure and report
Budgeting is one of the effective mechanisms that governments utilise to accomplish their national goals. For any government, a budget is the tool by which it can mobilise its potential resources for the purpose of funding development projects. For the budget to be most effective, it is necessary that it be conceptualised within the framework of that country’s socio-economic make-up. The accounting system links the budget with financial reports of actual results, which necessitate that the budget and reporting of actual results be prepared on the same basis or reconciled to allow for comparisons between budget and financial reports of actual results (IFAC, 1991).

In most countries (e.g. The United Kingdom and Australia), a government’s funds and resources are usually distributed to its ‘budget sector’ including entities and transactions that are funded wholly by the authorised allocation of public funds and ‘non-budget sector’ which includes all entities and activities that are self-funded or partially funded by the government (AAA, 1972). A huge debate about the format and content of the government and non-profit organisation financial reports has ensued, and several professional organisations (e.g. Governmental Accounting Standard Board; International Federation of Accountants) have influenced the format of the statements and the large variety of purposes for which they are used (King and Baron, 1974). Various organisations have provided guidelines for governmental and non-profit financial reports although these guidelines are not always observed (Ingram and Robbins 1991). According to Jones (1995), for the financial reports to be more effective in delivering the necessary information to users, they must reflect qualitative characteristics of reliability, relevance, clarity, consistency and comparability.

Public sector accounting practices have undergone radical changes in the last two decades. A related change has been replacing the traditional cash-based accounting with accrual-based accounting which involves publishing financial statements like those produced by private sector corporations.

The most significant differences between the use of accrual-based and cash-based accounting can be illustrated in two areas: Firstly, revenues are recognised as they are earned and expenses as they are incurred in the operating statement, which means that accrual-based accounting provides a measure of the economic goods and services consumed, transformed and earned, while cash-based accounting provides measures of cash inflow and outflows (Jones and Pendlebury, 2000, p. 171). Secondly, accrual-based accounting operates a system of depreciation on fixed assets (Mellett, 1997). Three major issues associated with capital accounting have been identified in the literature (i.e., the definition, valuation and depreciation of assets).

Rabinovitch, (1996) is of the view that accrual accounting as a management and financial tool can be successful in helping managers to
better understand the role and contribution of capital assets in terms of both cost and benefits in achieving a programme result. However, managers should receive the proper training and education to be able to deal with accrual reports and figures. In order to produce appropriate financial statements, other issues have to be resolved. The organisation not only needs to know what assets are under its ownership but also the value of these assets. Pallot (1994) argues that the existence of a mixture of valuation bases, which cannot be added together in a meaningful way, is also a problem in the private sector. In the private sector, if there is no register to record the value of assets owned on the date of acquisition, the task becomes enormously difficult. Taking an inventory of all fixed assets and valuing them is a hard and expensive process.

These same issues exist with a higher degree of seriousness in the public sector, especially in the case of public sector organisations where profit is not a measure of performance except for public enterprises where a business-like accounting practice is being used. The performance of public sector organisations is judged according to the net cost of providing goods and services and the efficiency and effectiveness of programme delivery. Because the public sector has been applying cash-based accounting, maintaining capital in the balance sheet has not been a major concern to the accountants in the past.

From a cash flow viewpoint, Mautz (1988) argues that the accounts of non-profit organisations such as government should distinguish between assets (which generate positive cash flows) and facilities (which, whilst fundamental to the service delivery objectives of organisations, generate negative cash flows). He examines public sector assets and argues that regardless of the great value of heritage assets (e.g., national monuments), the entity in charge of upkeeping them has a negative value. Mellett (1997, p. 162) attributes this to the fact that ‘the ownership of such assets brings with it nothing but expense, and the present value of an indefinite negative income stream must itself be negative’.

In the UK, the Resource Accounting and Budgeting (RAB) incorporates that accrual-based accounting will be implemented in the majority of government departments by 1998. In 1994 the Green-consultation-Paper announced that the introduction of RAB into government departments had led to the use of depreciation accounting in the public sector (HM Government, 1994). It incorporates significant changes in the treatment of inputs: the shift from using the present cash-based to accrual-based accounting and improvement of the treatment of capital assets by introducing a cost of capital charge (Likierman, 2000). One year later, a White-government policy- Paper was issued to confirm that the proposed change will bring with it all the benefits to improve the way government has been managing its resources, which will lead to a ‘better management of public
Mellett (1997) examines the impact of accounting change envisaged in the White Paper from theoretical and policy aspects with respect to depreciation accounting. He concludes that whether introducing accrual-based accounting as envisaged by the White Paper will improve the allocation process of resources within government departments is still debatable based on some technical accounting problems such as valuation and depreciation of public sector assets.

In the UK, the adoption of a more business-like approach has a rise in the National Health Service (Mellett, 1997). A quasi-market was established in providing health care using the full cost, including depreciation, of the procedures traded (viz., the creation of NHS Trusts and Executive Agencies) (Department of Health, 1989, p. 12). The White Paper, ‘Working For Patients’ (Department of Health, 1989) claims that the introduction of capital accounting will ‘encourage health units’ managers to make the most efficient use of their physical resources by ceasing to treat capital assets as ‘free goods’ of which the possession and consumption bear no periodic charges, and enable comparisons of cost and performance between different parts of public health units and the private sector’ (para. 2.23). Perrin (1989) reviews the White Paper and concludes that ‘regardless of any key reservations one may have regarding some of the key measures, the proposed form of capital assets accounting appears conceptually sound and intellectually in advance of fixed assets accounting in many other types of organisation, including private sector’ (p. 50). As any new system put in place, it requires more input resources and skilled staff, Perrin noted that before we place any judgement on this new system we shall wait until trial period is completed ‘to observe how far management and other decision makers create benefits from the new information in excess of the expense of its provision’ (p. 50). Mellett (1990) examines some of the key reservations including the issues of valuation, depreciation and interest charges and reviews the extent to which this proposal is likely to achieve its stated objectives. He concludes that ‘there are fundamental objections to the use of allocations in the accounting context on the grounds that they are arbitrary’ (p. 281).

The literature identifies different views regarding the application of depreciation accounting within the public sector. On the one hand, it was apparent that those who are in support of assets accounting in the public sector argue that it provides the following advantages: First, better accounting of the cost of government because charging the full cost of an asset in one year, rather than over its useful life, overstates the annual cost of government, second, better decision-making because there would be less incentive to defer necessary capital outlays because of restraints of annual expenditures, and, finally, better accountability since fixed assets would no longer be a free good after the year of acquisition.
On the other hand, the other argument is not in favour of using depreciation accounting in the public sector for many reasons. First, many of the assets used for public purposes are natural capital assets inherited by governments at no cost; these assets are managed for public use by the government effectively as a trustee manager. Second, many public sector assets are environmental and heritage assets which need to be preserved in good condition for the use of future generations. They are not to be used up in a productive process like most private sector assets. The third reason is that many public sector assets are by law open for use by all citizens; their consumption is non-rivalrous and non-excludable, and they confer no private property rights to users unlike private goods. Finally, the benefits of many public sector assets, such as community assets and public roads, flow directly to the public (as users) and not to the government (as owner/manager). The review of previous studies reveals that implementing private sector accounting techniques into the public sector may not only be inappropriate but may also face many obstacles.

Methodology

The interview is considered a unique instrument for gathering data accurately. Czaja and Blair (1990) claim that this method is better used to gather data than other forms of survey. The interviewer is able to verify any ambiguity in the subject's answers and answer any questions the subject may have. In addition, the interviewer will have more control over the order in which respondents answer questions than in the case of the questionnaire. Face-to-face interviews ensure that subjects' responses are free from an outside influence and allow them to fully answer the questions asked. The qualitative semi-structured elite interviews with the highest level of management within the Jordanian Government were suitable to investigate and supplement the available data. Peil et al., (1982, p. 97) maintain that 'interviews of well-qualified informants are used to supplement information available from records [...] and are particularly useful in providing up-to-date information on policy-related issues'. This method allows respondents to express themselves more freely than fully structured quantitative measures.

However, the high cost of interviews is one of the limitations associated with this method, especially if interviews cover large geographic areas. Groves and Kahn (1979) claim that personal interviews cost more than telephone interviews of equivalent length especially when the interviews cover large geographic areas. Another potential limitation is that the interviewer's personal characteristics (e.g. race and gender) may influence the subjects' responses. Personal interviews were found to have a greater interviewer's effect than telephone interviews (Dillman, 1978) and, thus, respondents may give socially desirable answers to suit the interviewer's expectations.
Semi-Structured Interviews

Interview data is a major source of information for many qualitative studies. Different types of interviews are used to solicit respondents’ attitudes, feelings, perceptions, and understandings that one cannot see or observe in other ways (Carson et al., 2001). Interviews allow the researcher to collect a lot of data and allow him/her immediate follow-up questions for clarification (Marshall and Rossman, 1989). In semi-structured interviews, respondents are expected to express their respective viewpoints in a relatively openly-designed situation rather than in a standardised interview or questionnaire (Flick, 2002).

Given that the unique advantage of in-depth or semi-structured interviews is to collect rich contextual data on individuals rather than problems, each interview was initially treated as a unique situation in which a story was created for each informant by allowing him/her the opportunity to talk freely about his/her perceptions regarding the introduction of accrual-based accounting into the Jordanian public sector. All 22 interviewees have been involved with the policy formulation of the Jordanian governmental accounting system. The interviews were conducted using the open-ended question format for the purpose of allowing the respondents the freedom to provide useful information concerning the questions of this research. However, the semi-structured format of these interviews kept the discussion on track by focusing attention on the relevant issues and restricting the interviewees’ insights to the issues at hand.

The interviews used as the empirical work of this research for the purpose of exploring and gathering the relevant information to assessing the respondents’ views and opinions regarding specific issues involved in the adoption of accrual-based accounting. These issues are summarised as follows:

a. Accounting and Budgeting for recurrent revenue;
b. Expenditure;
c. Budgeting;
d. Accounting for capital assets;
e. Political influences; and
f. Internal and external influences.

Classifications of Interviewees

The 22 interviewees were men and women holding different positions in different government ministries and departments. The present researchers had originally planned to conduct a total of 28 interviews of which only 22 were actually conducted. Due to a number of obstacles, 6 interviews were not possible although the researchers had done his very best to ensure conducting the largest possible number of interviews.
Most of the conducted interviews were through contacts and friends who helped the researchers to set up each interview with the informants. Employees interviewed were secretary generals, former secretary-generals, auditor generals, former auditors generals, director generals and other employees who hold/held senior positions in Jordanian public sector departments as well as private sector organisations. The choice of interviewees was based on their ability to provide meaningful information which would aid in answering the research question. Their ability to do so was assessed in terms of the current or past position(s) they hold/held as well as to their involvement in policy formulation in the Jordanian governmental accounting system. Therefore, the interviews covered all these ranks in order to establish more knowledge about management perspectives toward the implementation of accrual-based accounting system into the public sector in Jordan. Appendix 1 presents the positions of those interviewed during the months of July, August and September 2002. Names were withheld to maintain the anonymity of the interviewees.

**Interview Procedures**

Most of the interviews were conducted in the respondents’ offices in the capital Amman. However, a few were conducted in public places as some of the interviewees were retired. The fact that all interviewees were located in Amman not only facilitated the researchers’ task but also saved them a good amount of time and money. The cost and effort would have been much higher if the subjects had been located in different geographical areas. The researchers were confronted sometimes with obstacles and delays. For example, when one of the researchers arrived at the interviewee office hoping the interview would take place as planned, suddenly, the interview had to be postponed because something urgent came up and a different date and time would be given for a new interview.

Interviewees were given a choice as to the language of the interview. As most preferred their native tongue, the interviews were conducted in Arabic and subsequently translated to English with the help of an experienced interpreter. The duration of the interviews ranged between one and two hours. The subjects’ permission was given to tape-record the interviews and assurances were made of the anonymity and confidentiality of the information provided during these interviews. This is in accordance with the view expressed by Peil et al., (1982) that those who co-operated in the research should not suffer any ill effects for it. However, even with all the assurance given to the respondents that the information provided would remain confidential, only six of the respondents allowed their interviews to be tape-recorded with the option to stop the tape-recording upon their request. This could be because of the cultural and political situation in Jordan as the interviewees were cautious about having their words being tape-recorded as they thought it might be used against them in any way in the
future. During the unrecorded interviews, the researchers took notes which they reproduced into minutes upon the conclusion of each interview to maintain accuracy in reporting respondents’ statements and try to ensure that no important issue was misinterpreted.

**Results and Discussion**

Little is known about the senior management’s views and perceptions of the government’s initiative to introduce accrual-based accounting into Jordanian public sector ministries and departments. This section presents the qualitative findings generated from the interviews with the previous or current senior management in several government ministries and departments in order to gain deeper perspectives regarding the government’s initiative of introducing accrual-based accounting into the Jordanian public sector. The interviewees were not just in-service officials but included retired ones as well. They were interviewed to explore their insights and perceptions regarding the implementation of accrual-based accounting. The interviews covered various issues, starting with the core issue regarding their perceptions about the implementation of accrual-based accounting and, then, moving to issues pertaining to how the new system is expected to be beneficial to the treatment of revenues, expenditure, budgeting and capital assets. In addition, the respondents’ perceptions regarding the difficulties that may hamper the implementation process are reported.

The discussion of findings and analysis is grounded on the government initiative of introducing accrual-based accounting into the Jordanian public sector. As such, the interviews in this part signal the importance given to the introduction of accrual-based accounting and its effect on the government’s treatment of its revenues, current and capital expenditure and the formulation of its budget. In addition, the interviews concentrate on the benefits that accrual-based accounting would provide in regards to the treatment of capital assets as well as the problems that will arise from adopting the system. Some of the excerpts used are literal translations of the respondents’ comments as taken from the transcripts of the recorded interviews, while others are cited based on the researchers’ notes taken during the unrecorded interviews. Findings, expected and not expected, are presented and discussed.

**Accounting and Budgeting for Recurrent Revenue**

This section aims at examining the drawbacks of using cash-based accounting in recognising the government receipts and the extent to which accrual-based accounting would help in the recognition of government revenues from the viewpoints of top-level officials. The majority of the interviewees have agreed that the difficulty of recognising government receipts is the major drawback of using cash-based accounting. According to some respondents, cash-based accounting fails to recognise receipts until cash is received, which has an adverse effect on planning and budgeting decisions.
An interviewee from the Ministry of Planning told one of the researchers

"using cash-based accounting is causing a big problem for planning the budget for future periods, because the government is still estimating its receipts based on the figures from the previous year which is neither complete nor adequate"

This excerpt suggests that cash based accounting is not adequate to provide the correct figures for government receipts in order to be able to prepare the General Budget. Similarly, one informant from the Ministry of Finance stated that:

"although in theory cash accounting recognises revenue when collected but in practice some elements of accrual accounting are already adopted. For example, the revenues due to the government are noted and the uncollected ones are followed up for payment”.

The only difference, he claims, is that:

“these revenues are not reported in the statement of accounts. Where the revenue officer is of the view that the arrears are not collectable, section 102 of the 1978 regulation requires that such arrears be reported and the authority of the Commissioner for Finance be sought and given before the arrears could be abandoned”.

This informant provides an interesting note to the discussion that modified cash basis is in existence by law but it is not enforced. As the excerpt suggests, the arrears should be reported in the books by the revenue officer to enable the government to seek collection of such arrears.

A number of the interviewees expressed the view that the government should be able to make a demand on the people for payment as well as be in the position to identify non-payment rather than rely on self-assessment methods. The collection of tax revenues is made by self-assessment methods whereby people assess their own income and pay their taxes. People who require government services are required to present a Tax Clearance Certificate prior to the provision of any services. In practice, an interviewee from the Income Tax Department noted that:

"this system only operates on people who require specific government services for which the provision of a Tax Clearance Certificate is demanded”.

The establishment of a comprehensive computerised data bank system would constitute a step forward to determine the year’s tax receivable for recognition in the books and a follow-up of payment. This interviewee from the Income Tax Department maintained that the implementation of accrual-based accounting would be very helpful in this respect.
Another interviewee from the Division of General Revenue at the Ministry of Finance (MOF) expressed concern that a major setback inhibiting the introduction of accrual-based accounting in Jordan is the possibility of determining earned revenue. He observed that there is no data bank on which to rely for determining the year’s payable taxes for recognition in the records and for treating uncollected tax as debt. He asserted the need for tremendous improvements in data collection and collection capabilities so that good records may assist in the smooth implementation of accrual-based accounting.

In summary, the information gathered from the interviews suggests that there is a problem in recognizing government receipts using cash-based accounting. Revenue information provided by the cash-based accounting is grossly restricted for revenue planning and execution where revenue estimation for the next year budget is using the previous year’s figures as a guide. It was also noted from the interviews that elements of accrual-based accounting are being set in the financial regulations but these regulations are not enforced where uncollected revenues are not being recorded to allow for follow-up actions to be taken. Many informants expressed the view that there is a need to have a complete record of revenue receivable and to make demand for them in order to present an accurate picture of the government’s financial position. Others suggested there is a need to computerize the revenue system, especially the tax system, in order to determine the earned revenue, amounts payable and the uncollected revenue.

Expenditure

The respondents discussed above suggested that accrual-based accounting is less beneficial to recognizing governments’ revenues. However, the majority of the interviewees were found to believe that accrual-based accounting is more relevant to the public sector expenditures (Albeit reservations exist as to its adoption in the public sector). Some of those who support accrual-based accounting observe that the current practice allows a lot of expenditure commitments to be made while payments take a longer time to be made. In connection with this, it is agreed that accrual-based accounting may be useful. An informant from the Ministry of Finance states,

"Payments in respect to government expenditure take too long to effect. Consequently, this delay in payment has brought untold suffering and hardship on government contractors who then tend to inflate subsequent contract prices in order to accommodate the risk of non-payment. At the end of the day, the government does not get value for the money spent.”

An interviewee from the Ministry of Planning notes that:

"at a point in time, the government owed over one hundred million Jordanian Dinars to contractors on work already done. If accrual-based
accounting had been in operation, the government would have recognised the commitment and been in a position to effect payment promptly”.

Another point mentioned by interviewees is that government expenditure votes are usually over committed resulting in much debt as the votes lapse at the end of the financial year. He explained that although provisions are made for the payment of outstanding debt, this is usually on an omnibus vote which is unable to accommodate all the debts. He suggested that the vote for Outstanding Debt should be decentralised so that each Ministry/Department should be allowed to settle its outstanding debt from its votes.

In connection with this issue, some interviewees agreed that accrual-based accounting would be useful in recognising the commitment and payments of government expenditure. Other interviewees advocated continuing to use cash-based accounting. In an interview with the Secretary General of the Cabinet, he claimed that an additional fund is always available for projects which need more than one financial year to be completed, and that any government unit with long term projects could use this fund for payment with the authorisation from the Minister of Finance. The Secretary General of the Cabinet saw no need for reform but rather for some improvement to the cash-based accounting to suit management and budgeting decision needs.

Budgeting

In the government’s appropriation accounts, no distinction between recurrent and capital expenditure is made. Some votes are for capital items (e.g., expenditure on new buildings) while others are for recurrent items (e.g., staff salaries). Each is accounted for in the same way: budgeted expenditure is compared with actual spending, budgeted revenue with actual revenue, and any net under-or-over spending on the vote as a whole is paid to, or collected from, the consolidated fund. This fund simply puts together all the appropriations of expenditure made by the Parliament and is financed broadly by taxation and borrowing in proportions which bear little or no relationship to the underlying ‘capital’ and ‘recurrent’ spending.

The government's capital funds are raised from different sources. External and internal loans and grants from other governments and international agencies are the major source for capital receipts. The formulation of the Jordanian budget is still based on a centralised system where the Ministry of Finance has the full authority to allocate funds for each government unit and department. This system lacks the flexibility of giving some authority to the departments themselves to manage their own activities, which would result in deficiencies in supporting budget requirements and the achievement of the government’s objectives. In addition, in the treatment of government debt, the accounting system lacks the ability to identify the
Informants were of the view that there are weaknesses in budget formulation with the absence of stated objectives. In addition, cash-based accounting is inadequate to support the formulation of government budget and control the spending of ministries and departments. An interviewee from the Budget Department told a researcher that:

"the organisational structure in ministries and departments is deficient for supporting budget requirements. There are technical inadequacies in the existing accounting system which makes it difficult to support high quality budget control".

He mentioned that there are problems in the budget where the objectives of the government cannot be made clearly available for budgeting purposes. This informant warned that researcher should not take things for granted and assume that the politicians provide objectives which the budget is set to achieve. The Jordanian experience shows that governments change often and that subsequent governments lack long-term objectives. He referred to 1999 when King Hussein died and King Abdullah II succeeded him to the Throne. He maintained that five governments have come to power since, the first lasting for six months, the second lasted almost a year and a half, the third lased for two years while the forth almost one year and the fifth is still in power although some changes have been made to its members. He also stated that 'none of these governments was able to provide a clear set of objectives after taking office'. He further emphasised that 'government budgeting would be a lot easier if the objectives are explicitly stated to focus on'.

This interviewee also emphasised that the adoption of Performance and Program Budgeting (henceforth, PPB) in 1998 was a step forward in reforming the Jordanian financial and budgeting system. The introduction of PPB constitutes a step towards better analysis of the objectives of each programme and evaluation of the impact of government decisions on the country.

A member of the Economic and Consultative Council told one of the researchers how accrual-based accounting would be a good choice to present an accurate picture of debtors and creditors on a yearly basis, which would help the preparation of the government annual budget. He stated that:

"accrual accounting is useful for improving government accountability through (i) increasing the consistency and credibility of budget information by using Generally Accepted Accounting Standards and (ii) improving consistency between ex-ante (budget) and ex-post (financial statement) information".

An interviewee from the Control and Inspection Bureau told a researcher that:
“Over the coming years, we will be further developing the government’s role as ‘owner’ of the public sector agencies providing services. Management of the equity of these agencies relies on the information provided by the budgeted financial statements prepared as part of the accrual budgeting cycle”.

It was noted that capital receipts are made up of funds transferred from Consolidated Revenue Accounts in the investment budget, where money raised through loans, (local or foreign) development loan stock and grants from foreign governments and international agencies. On capital receipts, an informant from the General Revenue Division stated that:

“figures are not available to enable one to determine the extent to which the government has borrowed, but ideally the government should not spend more than 30% of its internally generated revenue for the servicing of its debt”.

Hence, this view might be popular among managers who understand the system and recognise the importance of useful and accurate financial information to formulate the government budget for better managing the Public Debt. An interviewee from the Control and Inspection Bureau emphasised that the Jordanian accounting system as currently operated in the country has been inadequate for the public Debt Management. He also stated that:

“Jordan needs a sound accounting system which will be able to reveal total borrowing of government and the cost of servicing it, total government guarantees and the cost implications in case of government default or other liability”.

He cited some inadequacies in the records of the nation’s investment and loans which include the following: In 1990 government financial statements failed to record loans totalling JD20 million to three corporations and exclusion of 5 items of “Other Loans and Investments” totalling JD50 million from subsequent statements after they had appeared in the year 1987-88. According to him, accrual-based accounting will produce accurate figures of debtors and creditors on a yearly basis that will be a guide in the preparation of a realistic annual budget.

Many of the respondents were concerned about the status quo of management and finance areas which is generally not well prepared for the new financial management reform initiative. General observations included the following: the financial responsibilities of managers were narrowly defined, leading to the provision of limited information. This is maybe because of the centralized financial authority still dominated by the Ministry of Finance over all governments’ departments where a little role and freedom is given to units managers. For example, a department may not be allowed to
sell assets and keep the proceeds. Little evidence was found of managers using available financial information, including accrual-based data, for daily operations, strategic planning or performance management. Finance areas were not generally well prepared for their new role of assisting managers to analyse and interpret financial information. Therefore, more training is required to assist managers to understand how to use accrual-based information to support the cost-effective achievement of outcomes.

The above mentioned issues are consistent with Briston’s (1978) view that accounting needs to fit the particular circumstances of the country in which it is employed such that the social, economic and political environment present in the country should be reflected by the accounting system adopted. The type of information required by the economic system and the information generated by the accounting system should match. Briston argues that, although the specific nature and the quality of information needs vary among countries, the environment and the accounting system adopted should match.

Conventional governmental accounting systems have been a useful source of providing information on appropriations, expenditures, revenue and debt for policy purposes, and accountability to the legislature within the framework of appropriation and financial compliance (Briston, 1978). However, new demands on the public sector call for a review of the orientation and the basis of government accounting system in order to produce adequate information that decisions on policy options will open to government for management of government programmes and activities and for result assessment.

The former Secretary General of the Ministry of Planning expressed concern about the effort and cost needed to having the budget formulated according to the financial information provided by accrual-based accounting. He was also concerned about the fact that accrual budgeting requires strong financial management skills it requires from public sector managers. He told the researcher

“Perhaps, the biggest challenge for public service managers and accountants is to understand and then to use accrual-based information, including financial reporting data, for better programme management”.

This respondent stressed how important it is for managers and accountants to understand the information produced by accrual-based accounting for better decision-making. As with the move to accrual accounting, the concern centres on a potential misuse of information if it comes in a form that will lead to misinterpretation of a situation and, thus, to poor decision making (Likierman, 2000).

Whether there are enough trained personnel to manage the transition, provide information and interpret it to other managers who do not have
accounting background is another matter of concern (Likierman, 2000). A
member of the Economic and Consultative Council noted a range of
outstanding issues that limited the usefulness of budget-related information,
which includes the level of expertise in accrual accounting, the level of
resources devoted to the budgeting function, and the level of support and
guidance available to agencies. Furthermore, he noted that the full benefit of
the new framework would take some time to realise and emphasised the
importance of establishing the integrity of accrual-based information before
using it to make judgements about performance. A similar conclusion by
Likierman (2000, p.257) suggests, ‘it would be rash to predict the outcome of
any incomplete change process’.

As to whether the construction of a government accrual budget would
compromise accountability, an interviewee from the Auditor-General office
defined accountability as ‘the process whereby public sector agencies and the
individuals within them are responsible for their decisions and actions and
submit themselves to appropriate external scrutiny’.

A question was raised as to whether accrual budgeting diminishes the
capacity of external bodies to exercise such scrutiny (e.g. through the
Parliament Budget Review process). The Chairperson of the Parliament
Committee of Financial Affairs argued that appropriation by high-level
outcomes may have a systemic potential to permit payment for executive
actions that could be hidden from Parliament. He stated that:

“many of the Parliament members are not experts in accrual-based
accounting and budgeting, which may lead to a confusion when the budget is
discussed”.

He further maintained that:

“Cash-based accounting is good for budgeting and management. It is
easy to prepare and to understand, but the problem lies in the lack of proper
information on liabilities”.

Considering these two views, one could establish a dichotomy between
the current perceptions. In the first instance, there are those who believe that
introducing accrual-based accounting would provide accurate financial
information about the cost of programmes and activities and accurate figures
of debtors and creditors on a yearly basis that will guide in the preparation of
a realistic annual budget. However, in the second case, there are those who
are concerned about the loss of accountability due to their belief that the
change to accrual-based accounting would diminish the ability of the
Parliament to scrutinise appropriations because several of its members would
lack the necessary expertise in accrual-based accounting.
Accounting for Capital Assets

The main benefit of accrual-based accounting is that it operates a system of depreciation on fixed assets by charging the full cost of an asset over its useful life rather than in one year. Hence, fixed assets would no longer be free goods after the year of acquisition. In the Jordanian public sector, capital acquisitions are recorded on a cash basis, rather than depreciated over their economic life. Capital assets are treated as ordinary expenditure having the entire cost charged against the year of acquisition in the account books.

Interviewees suggested different views regarding the introduction of accrual-based accounting and how it would be useful in the treatment of capital assets in the public sector. A few interviewees were not overly optimistic because of the vast number of assets owned by different government departments. Their concern was about the difficulty of the process of identifying such a large number of assets, on the one hand, and their respective cost and benefit, on the other. An interviewee from the General Revenue Division told the researcher that:

“it worries me how the government would be able to make the resources (money and personnel) available to perform such a huge and difficult task”.

A similar perception was revealed when a former Auditor General expressed his worries by stating that:

“the capital assets and personnel resources required to monitor the accumulation of cost of capital expenditure over the span life of each project would be a lot. I doubt if any government would be willing to make such an expectedly large sum of money available”.

A former Secretary General expressed the same view. He expressed concern about the difficulty of the valuation of capital assets, how costly this process would be and whether the government would reap all the benefits from it with the absence of market prices for such assets. He gave heritage assets, public roads and parks as examples for assets that do not have a market price. In his words,

“the historical cost of many government-owned assets is unknown and, thus, the government’s capital assets will be revalued using different valuation bases. For example, land would be valued on current cost while buildings and equipment would be valued using current replacement cost”.

However, using current cost may have some disadvantages; some objectivity is lost unless the market price of the identical asset is known and the present value of the benefits provided by the assets may not represent the amount equal to the current cost of the asset in case of technological advancements.

Mr. Former Secretary General also emphasised that using different valuation bases would distort the financial statements produced. He insisted
that:

"the figures would not be serving much of a useful purpose but instead amounting to a distortion of useful information".

In these excerpts, it is evident how the management is aware of the disadvantages of the new system when valuing capital assets using different bases to allocate the depreciation charges and how the resulting figures would distort the information provided under these different bases- not to mention the cost associated with the process of capital assets valuation. The member of the Parliament Committee of Financial Affairs is of the view that the valuation of assets would be too expensive and burdensome on the government. He told the researcher that:

"what makes the valuation process of fixed assets difficult is the lack of a clear valuation policy for government departments to follow".

He further questioned the use of the valuation of assets if there is no market for them. He suggested that depreciation could only be recommended for assets that are disposable in the market.

An interviewee from the Ministry of Industry and Commerce suggested that the valuation of fixed assets would be difficult, since depreciation of assets is based on trading, usage, replacement value and residual value involving a competitive comparison with other traders. It is worth noting that none of these is available in respect to government assets. An informant from the Auditor General Office expressed the view that the nature of on-going capital projects lasting for years would militate against the recognition of expenditure when commitment had been made in the view of the fact that funds could not be tied down on a project that would stall for years when, in fact, other projects are in need of the same funds.

One of the more interesting observations from the respondents' stories is the negative association which apparently exists between the implementation of accrual-based accounting and the cost and benefits of such implementation, especially with regard to using different valuation bases and depreciation methods in the treatment of government capital assets. Respondents emphasised the relationship between the huge amount of resources needed (i.e. human and financial) to perform the valuation process of all capital assets held by public sector departments on the one hand and the usefulness of such information for decision-making processes.

However, contrary to the general view, an informant from the Ministry of Finance noted that the current value of assets is both important and relevant to the utilisation of capital assets. He observed that this relevance must be judged in terms of time, legal bases, value for money and efficiency. He also stated that:
the government is in need for information about assets, liabilities and depreciation of fixed assets to be used for the management of resources and future planning. In my opinion, the current replacement value is suitable for capital assets valuation”.

He further maintained that:

“Accrual-based accounting would be a step forward regardless of the cost incurred and the burden put on government as a result of introducing it. One could compare the benefits that would be derived from such a system especially in the long run when all the fixed assets held by government units and department are valued and recognised with their depreciation value in the books. The benefits would for sure exceed the cost incurred”.

When viewing the stories about the usefulness of introducing accrual-based accounting into the Jordanian public sector, the perceived benefits of this reform, as expressed by the Jordanian senior public sector officials, relates to the additional information that is provided over cash-based accounting and its link to improved accountability and management of resources. Another interviewee from the Ministry of Finance claimed that:

“The implementation of accrual accounting brings with it the ability to account for the real costs of government programmes by providing managers with a more comprehensive picture of financial operations as well as better information for decision-making and reporting on results”.

He also emphasised the fact that financial data produced using cash-based accounting is either irrelevant to the management decision at hand, or it is produced rather too late to have a meaningful effect. Similarly, one informant from the Ministry of Planning maintained that:

“This reform would facilitate the making of sound allocative choices in view of the country’s strategic goals and its limited financial resources through full transparency with respect to the cost of public programmes and services”.

He further stated that ‘this reform has hastened the introduction of accrual-based accounting within the Jordanian public sector which would provide a better picture of government financial position and to enhance accountability since fixed assets would no longer be a free good after the year of acquisition’.

It seems that the two respondents above are attempting to illustrate the government motives for the introduction of accrual-based accounting in its public sector. They hold the view that the move to using accrual-based accounting would provide useful information to facilitate decision-making and reporting results through full transparency of the cost of public programmes.
The shift to accruals had its challenges and there were many lessons learnt. In answer to the researcher’s inquiry about some of these challenges and lessons, an informant from the Ministry of Finance said that:

"one is that new accounting policies must be defined, promulgated early and promoted widely; we also need to continue to actively anticipate potential issues that may need proactive treatment. A well planned and communication strategy remains critical to success and further effort is needed to fine-tune and thoroughly establish the system“.

He eloquently elaborated on the difficulty to observe the results of implementing such a new system within a short time span. He maintained that:

“this is not a one-year project. It was always going to take five to ten years to fully implement the change. Perhaps, the most important lesson is that changing the systems and the numbers does not automatically change the way people think and manage. The move to an accrual budget placed the spotlight on the need for the Ministry of Finance to further enhance its accountancy skills“.

**Political Influences**

Political influences affect accounting and budgeting in the Jordanian public sector in the aspects of capital recurrent expenditure and budgeting. In the first instance, due to the short-lived governments, the Jordanian political environment is relatively unstable. Each change in the government is accompanied by new policies which are often times contradictory to the ones being replaced. In some cases, completed and uncompleted capital projects are discontinued as a result of political changes regardless of the amount of fund committed or already spent on such projects. Accordingly, the operating policies of the incoming government do affect the institutional set-up and administration of governmental accounting and budgeting. Abrupt changes are most likely to have damaging effects. As noted earlier, the respondent from the Budget Department discussed how the aims, objectives and goals of the government may not be made available for budgeting purposes because of the apparent effect of political instability.

**External and Internal Influence**

In an interview, the former Secretary General of the Ministry of Planning informed the researcher that the changes like the one at hand came from without. Changes to the accounting system had to be made as a condition to obtaining foreign financial assistant. Mr. Former Secretary General recalled that when a grant was made to the government from the International Monetary Fund and other international organisations (e.g., the World Bank) to finance the 1993-1997 Economic and Social Development Plan, part of this grant was to be invested in reforming public sector resource
and financial management and to build capacity for management of Jordan’s integration into the global economy. Similarly, an interviewee from the Chamber of Commerce claimed that through their participations in committees for the reform of the investment climate and the growth of the economy, private sector officials have pushed this transition hoping that the transfer process would introduce better information about the government financial position and more transparency about the government policy orientation as a means to positively affect the investment climate and growth of the economy.

Along the same lines, an interviewee from the Central Bank of Jordan informed the researcher that since the Central Bank is an independent financial institution overseen by external auditors, it has to succumb to the pressures exerted by these auditors to transfer into accrual-based accounting in order for the bank’s financial reporting to comply with the Generally Accepted Accounting Principles (GAAP). She also claimed that the transition in the bank was the result of an internal initiative prompted by the bank’s movement toward computerizing its accounting system.

She claimed that in their attempt to replace the previously used manual accounting system by a computerized system, top bank officials had stipulated that since they were about to engage in innovation, why not adopt a more comprehensive innovation process and acquire software geared toward accrual-based accounting. Similarly, an interviewee from the General Budget Department claimed that the initiative was prompted by his department due to the government transition from Line Item Budgeting into Programme and Performance Budgeting, which would place additional demands on the government to disclose information about the cost of different programmes and activities handled by its various ministries and departments and to demonstrate the links between the requested budgeting funds and the intended outputs in the provision of public services, both of which are better suited for accrual-based accounting.

A comprehensive analysis of the above stories suggests that the respondents expressed different views with respect to the degree of the usefulness and the superiority of accrual- over cash-based accounting. The majority of the interviewees were found to support the use of accrual-based accounting. One interviewee said:

“it was about time for the government to start using a new accounting system to be able to produce financial information relevant for management decisions in a timely fashion”.

On the other hand, other interviewees had some reservations because of the difficulties and the huge additional resources needed for implementing accrual-based accounting. Few interviewees were in support of the continuous use of cash-based accounting with a partial adoption of accrual-based accounting.
It is apparent that some respondents who were involved in the formulation of accounting policies and the change to accrual-based accounting are not in agreement with the government's move to it. The Ministry of Finance, as the Jordanian central financial authority, and the Ministry of Planning were the most zealous advocates of this reform. This initiative should be carried out through an interdepartmental group of officials from all the ministries and departments. However, experience has shown that problems arise in implementing general principles for two main reasons. One is the unfamiliarity with accrual-based accounting concepts and procedures, while the other is that the interests of particular departments and those of the Ministry of Finance, acting on behalf of government as a whole, do not always coincide. To sum up, the majority of the respondents were found to support the introduction of accrual-based accounting albeit with reservations. This idea is clear from the words of the Secretary General of the Ministry of Finance:

“as with all change of this magnitude, the shift to accruals had its challenges and there were many lessons learnt”.

Conclusion

This paper has attempted to provide an overview of the views and perceptions of senior management of public sector ministries and departments toward the introduction of accrual-based accounting adopting qualitative methodology.

Overall, the major purpose of the transition from cash-based to accrual-based accounting was the potential improvement of the financial reporting system leading to an enhancement of the Jordanian public sector financial management and decision-making process. Furthermore, the rationale behind the government initiative was to encourage managers to make the most efficient use of capital assets under their control. The inability of cash-based accounting to produce adequate financial information for more informed decision-making was recognised by few government officials at the senior management. In conclusion, the outcomes of this study for the governmental accounting reform in Jordan and the perceptions of government senior managers are as follows:

First, two views have emerged: firstly, the majority of the respondents were in support of the implementation of an accrual accounting system especially those officials from the Ministry of Finance and the Ministry of Planning. However, they expressed some reservations on the grounds that difficulties will hamper the implementation process such as the valuation of capital assets. Secondly, few of the respondents do not believe that accrual-based accounting is superior to cash-based accounting. They preferred to continue using cash-based accounting because of their familiarity with the system and its ability to offer good control over cash spending.
Second, the majority of the informants have agreed that there are many difficulties facing the implementation of accrual-based accounting. The difficulty and the cost to value all assets held by government units and departments with the absence of a market price and a clear valuation policy to implement this system are the major problems facing the successful implementation of accrual-based accounting. It is very difficult to keep track of each fixed asset owned by the government because of the diversity of these assets.

Third, the implementation of accrual budgeting would represent a substantial challenge for public sector agencies. In conjunction with other public sector management reforms, this challenge is intensified, highlighting the need for strong financial management skills.

Fourth, accountability is a key component of Jordanian fairly recent experience of democracy. The consequences of accrual budgeting for the quality of accountability are not yet clear. However, the significance of this issue means that continuing attention is essential.

Fifth, the problem with recognising government revenue and expenditure in the books without implementing a proper computerized system to follow up the collection of revenue and to determine a year’s payables to affect payments was also evident, and

Finally, the need for more financial resources and trained accountants puts a huge burden on the government to successfully implement the system. Luder (1992, p. 118) stated that ‘the lack of certain general skills in the accounting field may create implementation barriers which cannot be eliminated in the short term and which may in certain circumstances mean that attempts to introduce more informative accounting will fail’.

Overall, while the interviews revealed mixed perceptions and experiences towards the implementation of accrual-based accounting, many of the interviewees recognised the importance of such a reform regardless of the difficulties it faces. They held the view that regardless of the cost incurred, the benefits in the long run would exceed these costs and the implementation of accrual-based accounting would facilitate the provision of useful information for decision-making.
تطبيق أسس الاستحقاق المحاسبي في وحدات القطاع العام الأردنية: دراسة نوعية للأنظمة الإدارية

جمال بدور، محمود قاقيش و منذر الومي، قسم المحاسبة، كلية الاقتصاد والعلوم الإدارية، جامعة اليرموك، أردن.

ملخص
حاولت هذه الدراسة التعرف إلى إمكانية تطبيق أسس الاستحقاق في الوزارات والدوائر الحكومية الأردنية من خلال تقصي وجهات نظر موظفي الإدارة العليا في وحدات القطاع العام الأردنية، وذلك من خلال بحث الفوائد والصعوبات المحتملة لتطبيق أسس المحاسبة. وقد اعتمدت هذه الدراسة النهج النوعي من خلال إجراء عدة مقابلات مع اثنين وعشرين موظفًا من الإدارة العليا في عدد من الوزارات والمؤسسات الحكومية الأردنية.

وقد أظهرت نتائج الدراسة إلى وجود دعم كبير من حيث المبدأ تطبيق أسس الاستحقاق، إلا أن هناك اختلافات في وجهة النظر من حيث إمكانية تطبيق هذا الأساس في وحدات القطاع العام الأردنية. فالرغم من أشارة المستجيبين إلى وجود الكثير من العقبات والصعوبات المتوقعة أثناء التطبيق، إلا أنهم أكدوا على أهمية البدء في عملية التحول إلى استخدام هذا الأساس. فقد أشار معظم المستجيبين وبالرغم من الصعوبات والكفاءة الفنية التي سوف تصاحب عملية التطبيق، إلا أن الفوائد التي سوف تجلبها الحكومة على المدى البعيد ستكون كبيرة: فتطبيق أسس الاستحقاق سوف يسهل عملية تزويد الإدارة الحكومية بالمعلومات الضريبية اللازمة لاتخاذ القرارات الإدارية الصالحة.

الكلمات المفتاحية: القطاع العام الأردني، أسس الاستحقاق، أسلوب البحث النوعي، مقابلة شبه المفتوحة
References


Appendix 1: Table of Interviews

Persons Interviewed for the Study

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