

Accountants' acceptance of accrual accounting systems in the public sector and its influence on motivation, satisfaction and performance

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ABSTRACT

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This study examines the acceptance level of Accrual Accounting System (AAS) among the accountants in the public sector. Subsequently, this study examines whether the accountants' acceptance level of AAS influences their motivation, job satisfaction and job performance. Using a cross sectional study via a questionnaire survey on 166 public sector accountants in the public sector, the study shows that the accountants accepted AAS. The study also shows that the acceptance of AAS among the accountants significantly influences their motivation, job satisfaction and job performance. Further analyses show that the accountants' motivation to accept AAS significantly influences their job satisfaction and subsequently, job performance. The findings of this study indicates that acceptance of a technology could lead to positive attitude and ultimately, ensuring AAS implementation success in the public sector.

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1. Introduction

In September 2010, the Malaysian government has formulated the Economic Transformation Program as one of country's National Transformation Program (Pemandu, 2015). This program represents the economic sector and is expected to give huge contributions to the country's gross national income and becomes a focal element in increasing the competitiveness of the country through its Six Strategic Reform Initiatives. The Public Finance Reform strategic is part of the SRIs with the objective to strengthen the government's finances in promoting sustainability and stability. Under this strategic plan, the government has listed 21 initiatives to be carried out from year to year. One of the initiatives is to adopt Accrual Accounting System (AAS) for prudent fiscal management. In January 2001, the Malaysian government has decided to adopt AAS to replace the cash based accounting in the public sector (Azhari, 2013). However, it was not until May 2011 that the government made an announcement and placed AAS as one of the national agendas to overcome the weaknesses in its fiscal management. The implementation

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of AAS seems necessarily to change the strategy, structure and organisational operating system in the public sector as a whole particularly in recording and reporting system (Atan & Yahya, 2015). The transition process from cash based accounting to AAS however, has its challenges. Many countries that have implemented AAS indicated that the transition process from cash based accounting to AAS was a long-lasting, much more complex and involved a wide range of material and human factors (Hladika et al., 2012). According to Mohamed et al. (2013), the key factors involved in AAS implementation are strategy, technologies, process and people such as the accountants. The accountants must be prepared to learn AAS by attending training for developing and enhancing knowledge on AAS. Since the Malaysian government has decided to implement AAS in the public sector, the accountants need to be ready and accept AAS. Previous studies have also suggested that the accountants in the public sector who had experienced AAS when working in the private sector would have positive attitude towards AAS compared to those who have only working experience in using cash basis accounting (Blidisel & Tudor, 2007). Accountants in the public sector departments that have used and understood AAS often have a positive attitude towards AAS (Jones & Puglisi, 1997). In other words, if the accountants have a positive attitude towards change, accepting the change and are ready for the implementation of AAS, then their acceptance of AAS would have a positive influence on their motivation, job satisfaction and job performance.

This study aims to examine the acceptance level of AAS among the accountants in the public sector from the AAS implementation date until current. Subsequently, this study examines whether their acceptance level of AAS influences their motivation, job satisfaction and job performance. The findings of this study provides useful insights for the Malaysian public sector, professional bodies and top management in enhancing the accountants' motivation, job satisfaction and job performance upon implementing AAS. This study believes that the factors contributing to positive attitude towards accepting AAS influences the accountants' motivation, job satisfaction and job performance. The factors may include training programs, effective communication and top management's support. The accountants accepting AAS indicate that they are motivated to participate, have high job satisfaction and more productive to ensure AAS implementation success. Motivation is vital to change the behaviour and attitude of employees primarily in increasing their job satisfaction and job performance. Often when employees are satisfied, they would work and put extra effort to complete their work and hence, increase organisational performance. There are many theories of motivation that can be used to describe the attitude and behaviour of the employees (Rowley, 1996; Weaver, 1988). Motivation is a process of needs-satisfying or it can be said that a person needs to be satisfied in order to perform well and achieve organisational goals (Robbins, 2001).

Motivation can be described as what the person is trying to achieve and perform better. Different people would have various attributes to become motivated (Ahmed et al., 2010). For example: some people may be motivated by achieving higher position or responsibility whilst others may be motivated with having good working environment or working schedule. Some people may also be motivated when they manage to achieve some accomplishment. Among the earliest motivation theories is motivation theory introduced by Homans (1950). He identified three key elements; namely, activities, interactions and sentiments as the controlling factors for a group of workers. Activities refer to the task that have been performed. Interactions refer to the relationship among workers and sentiments refer to the collective attitudes of one person and the group of workers. Homans believed that these three elements are independent of each other because change in one element could influence the two elements as well. Another theory is by Maslow (1954) that developed need-hierarchy theory in which he assumed that people's needs are arranged based on hierarchical concepts. He believed that the basic needs to be satisfied first before other needs such as esteem and self-actualization. This theory has been widely used by many researchers to examine motivation factors. This study relies on another motivation theory developed by Herzberg (1966). Herzberg's motivation-hygiene theory is also known as the two-factor theory. Herzberg's theory has been widely used by many researchers to examine the factors that could motivate employees (Teck-Hong & Waheed, 2011). Herzberg et al. (1959) distinguished between negative and positive aspects of job satisfaction. They stated that positive aspect (Satisfaction) is because of having good experiences and

it might be due to ‘motivators’ comprising of work recognition, responsibility, advancement and achievement. On the other hand the negative aspect (dissatisfaction) could be because of having bad experiences which relates to ‘hygiene’ factors such as workers, company policy, personal life and supervisor. Smerek and Peterson (2006) used Herzberg’s motivation and hygiene elements to study on the impact of these factors towards job satisfaction of the administrative employees at a university. They concluded that the higher predictor of the job satisfaction is the work itself. Herzberg categorised motivational and hygiene elements into two different dimensions that affect job satisfaction. Hygiene factors do not increase satisfaction but prevent people from dissatisfaction. This indicates that hygiene factors do not increase job satisfaction but only to avoid bad feelings during work. Herzberg’s motivator factors however, contribute to employees’ job satisfaction. This study uses Herzberg’s motivation factors theory elements (intrinsic factors) such as recognition, achievement, advancement, work itself, and professional growth in examining the acceptance level among the public sector accounting personnel and its effect on motivational. Therefore, the first hypothesis is developed:

H₁: AAS acceptance level among the accountants in the public sector significantly influences their motivation.

Employees’ job satisfaction is a major concern among top management in many organisations since job satisfaction affects overall performance of an organisation. If the employees are not satisfied with their working environment, current job, position, achievement or salary, the employees would have negative attitude towards their work and in turn, impair the organisational performance. Job satisfaction is the attitude of the employees towards the aspects of job, facets and work-related condition (Wiener, 1982). It is a physical, mental and environmental pleasure that employees derived from their job. In other words, these are employees’ cognitive and affective behaviours on their aspects of work (Locke, 1969; Pool & Pool, 2007). Job satisfaction can also be the employee’s affective reactions towards the job based on comparison between the actual outcome and desired outcome (Cranny et al., 1992). Few researchers have argued that job satisfaction is interconnected with how people feel, think and observe their related job. Based on the organisational perspective, job satisfaction is one of the important elements in an organisation (Ahmed et al., 2010) because satisfied employees would lead to overall development and success of the whole organisation (Feinstein & Vondrasek, 2001) and improve effectiveness, efficiency and growth, and also reduce employees’ job turnover (Mosadeghard, 2000). Schultz and Schultz (1998) described job satisfaction to include positive and negative attitudes and feelings of the employees on their jobs. All these positive and negative attitudes and feelings depend on the aspects of work-related characteristics and personal characteristics such as gender, age, social and health relationships; personal aspirations and motivations and their work satisfaction. It has been argued that productivity of the employees are increased when their job satisfaction increase (Shikdar & Das, 2003; Wright & Cropanzano, 1997). Therefore, it is important for an organisation to ensure that their employees maintain high levels of job satisfaction in order to maintain the employees’ productivity. Following this, this study develops the following hypothesis:

H₂: AAS acceptance level among the accountants in the public sector significantly influences their job satisfaction.

Employees’ performance is important and serves as a cornerstone in developing effectiveness and efficiency of an organisation. Job performance can be described as the ability of the employees to perform job at a particular time and at a particular situation. Performance can be defined as an individual’s function ability, effort and skill (Porter & Lawler, 1974). Job performance refers to the way employees demonstrate and execute their work and often being determined through job performance review (Javed et al., 2014). Performance is often measured in terms of quality and quantity by comparing the work produced by the employees and the work expected to be produced (Khan et al., 2011). Job performance can also be referred as an appraisal of job-related performance of employees in terms of attitude and outcome and comparing their performance with other colleagues. Job performance is often measured in

terms of the employee's level of contribution and proficiency in order to achieve organisational goals (Campbell et al., 1990). The main interest of an organisation is often the employees' job performance because they play a major role in ensuring high productivity (Hunter & Hunter, 1984) and increasing overall performance of an organisation. Therefore, this study develops the third hypothesis.

H₃: AAS acceptance level among the accountants in the public sector significantly influences their job performance.

Motivation can be used to explain the attitude and behaviour of employees. It also can be used to develop and increase the employees' effort to produce good and excellent performance and to influence the behaviour or attitude the employees in doing their job if they are satisfied with the working condition (Bangun et al., 2018). When behaviour and attitude of the employees have changed and become demotivated due to mandatory change in the organisation systems (that is adopting accrual accounting), then the organisation should study the motivating factors that could increase employees' motivation. Previous studies have generally found that job satisfaction and job performance are associated with factors such as rewards, salary, personal growth, occupational stress, recognition, empowerment, achievements and relationship with others and overall working condition (Bangun et al., 2018). Schulz and Steyn (2003) noted that top level management must be aware on the concept of motives and needs in order to understand the behaviour of their employees. Such awareness would assist their employees to work effectively and efficiently. Motivation is a needs-satisfying process that provides the notion that satisfied employees would lead to exert superior effort toward achieving organisational goals (Robbins & Judge, 2013). This study believes that motivation influences the accountants' job satisfaction. Therefore, the following research hypothesis are developed:

H₄: The accountants' motivation towards AAS significantly influences their job satisfaction.

Many studies have supported the views that performance causes satisfaction and satisfaction causes job performance and motivation factors influence both job satisfaction and job performance (Schwab & Cummings, 1970). All motivational factors are crucial and therefore, it is important for the top management to motivate their employees. This can be done by providing them feedbacks on their job performance and continuously giving motivation by way of recognition, dignity and respect that enhance the employees' self-esteem and provide them encouragement to continuously do their work effectively and efficiently (Cong & Van, 2013). Following this argument. This study develops the following research hypothesis:

H₅: The accountants' motivation towards AAS significantly influences their job performance.

Many studies have examined employees' job performance and job satisfaction in different disciplines, areas and by different lines of inquiry (Shmailan, 2016). Javed et al. (2014) found that job satisfaction impacts job performance. It has been argued that the outcome of better performance is attributed to the level of job satisfaction (Judge & Bono, 2001). Nanda and Browne (1977) examined factors influencing employees' performance at the hiring stage. They found that level of job satisfaction and motivation impact employee's productivity. A group of studies have also found that employees' commitment is adversely influenced by the low level of employees' satisfaction (Meyer, 2002; Shmailan, 2016). In other words, when the employees have a low level of satisfaction, this would result to the decline of employees' commitment (individual performance) and in turn affects the organisational overall performance. In addition, job satisfaction could lead to higher employees' productivity, as it has been found that high level of job satisfaction leads to better performance of the employees (Sousa-Poza & Sousa-Poza, 2000). Therefore, this study develops the following research hypothesis:

H₆: The accountants' job satisfaction significantly influences their job performance upon AAS acceptance.

2. Method

The accountants in the Accountant General Department (AGD) of Malaysia are selected as the sample study. The accountants are selected because they are involved in the AAS implementation in the public sector. The accountants who participated in this study are approached to indicate the level from the implementation date of AAS until the current use of AAS. The respondents are from four different levels of grades namely, the assistant accountant I, assistant accountant II, accountant and senior accountant. The senior accountant grade is the highest position of an accountant in the department whereas the assistant accountant I is the lowest position of an accountant in the department. This study uses questionnaire survey to address the research objectives and to test the research hypotheses. The questionnaire is constructed and designed by referring to previous studies such as Atan and Yahya (2015), Sidikova (2011), Shin and Jung (2014) with some modifications to suit the context of this study. The questionnaire is divided into 5 sections. Section 1 consists of the respondent's demographic information such as age, gender, marital status, education level, professional qualification, job position and year(s) of working experience. The respondents are requested to complete the demographic section using categorical scale.

Section 2 requests the respondents to identify their acceptance level of AAS. The aim of this section is to determine the AAS acceptance level among the public sector accounting personnel. Among the questions asked in this section are *'I feel very positive about the change from cash accounting system to accrual accounting system'*, *'The accrual accounting implementation will affect my work unit's structure'*, *'I have been encouraged to develop new and better way of performing tasks when the accrual accounting system is implemented'*, *'The communication flow during change from cash accounting system to accrual accounting system is excellent'* and *'I get very good support from my superior to understand and learn the accrual accounting system'*. The respondents are requested to complete this section using a 5 point scale ranging from '1' as strongly disagree to '5' as strongly agree.

Section 3 requests the respondents to complete questions related to job satisfaction. Among the questions asked in this section are *'My basic salary is sufficiently paid according to my daily working hours and work load even after the AAS is used later'*, *'I have freedom to choose my own method of work even after the AAS is implemented later'*, *'I feel good with the amount of responsibility that would be given even after the AAS introduced'* and *'Accrual accounting implementation will give me the opportunity to use my abilities'*. The respondents are requested to complete this section using a 5 point scale ranging from '1' as very dissatisfied to '5' as very satisfied.

Section 4 requests the respondents to complete questions related to job performance. The respondents are requested to complete questions such as *'I clearly will understand on a daily basis what I need to carry on my job when AAS is implemented'*, *'I will understand my work goals and requirements when AAS is implemented'*, *'I clearly understand the steps, procedures, and methods required to carry out the job when AAS is implemented'*, *'I am able to complete quality of work on time compared with my colleagues with similar qualification when AAS is implemented'* and *'My performance is better than my colleagues with similar qualification even after the AAS is implemented'*. The respondents are requested to complete this section using a 5 point scale ranging from '1' as very low to '5' as very high. The final section, Section 5 requests the respondents to complete the questions related to their motivation and its effect of job satisfaction and job performance. This section consists of 14 questions that seek to examine the influence of motivation towards employees' job satisfaction and job performance based on Herzberg's theory. This theory comprises of 5 factors namely, recognition, achievement, opportunity for advancement, the work itself and professional growth. This section uses 5 point scale ranging from 1 as "strongly agree" to 5 as "strongly disagree" in measuring the influence of motivation to job satisfaction and job performance upon AAS acceptance. Before the data collection, the researchers had contacted the head of department in AGD to obtain permission for distributing the questionnaires to his employees. The questionnaires were distributed over a course of 6 months. After obtaining the permission, the questionnaires along with a cover letter were distributed to the respondents. The purpose of the cover letter

was to introduce the study objectives and to provide assurance that the respondents would remain anonymous and any disclosure made was for research purposes only. A total of 250 of questionnaires were distributed to the AGD department in Malaysia. Out of the 250 questionnaires distributed, only 202 were returned. Out of the 202 returned questionnaires, 36 questionnaires were not useable due to incomplete answers. Thus, a total of 166 of answered questionnaires were usable for analysis. This represents 67% of the total data collection rate that could be analysed for this study. The data in this study was then keyed-in and analysed using the Statistical Package for Social Sciences (SPSS version 22.0). The data in this study was analysed using the Statistical Package for Social Sciences (SPSS version 22.0). In this study, six data analyses were performed namely, the descriptive statistics, reliability test, normality test, factor analysis, correlation coefficients analysis and simple linear regression analysis. The purpose of the descriptive statistics test is to determine the mean score and standard deviation for each variable. The reliability test was conducted to examine each variable measurement internal consistency whilst the normality test was performed in order to test normal distribution of data. The main investigation used in this study is the correlational and regression analyses. A correlation coefficient is used to measure the relationship between two variables. This study examines AAS acceptance level among the public sector accounting personnel and its influence on their motivation, job satisfaction and job performance. The simple linear regression is used since this study has only one independent variable. Regression analysis is carried out in order to test the 6 hypotheses that were developed in this study.

3. Results and discussion

Prior to the actual data collection, a pilot study was conducted to ensure that the instrument used in questionnaire is valid and reliable. A pilot study is a small scale preliminary study that is important to conduct prior to perform the full scale study. The aim is to evaluate the feasibility, cost, time, any adverse event and effect size (Statistical variability) with the objective to predict an appropriate sample size and to improve the study design. According to Van Teijlingen and Hundley (2001), conducting pilot test is important to serve multi purposes such as testing and developing adequacy of research instruments, assessing feasibility of the study and establishing a sample frame to assist the researcher to identify the reliability of the measurement scale that can be used in the study. In short, pilot test can be related to the validity and reliability of the questionnaire. Since this study used a quantitative research method, the tests for validity and reliability were performed using SPSS software through the Cronbach's alpha value. Most studies have set the reliability of the variable measurement at an acceptable level if the Cronbach's alpha value is at least 0.7. For a study that used survey instrument, it is important to conduct the Cronbach's alpha test in order to ensure that all factors in the questionnaire measures the variables in a consistent manner. Table 1 shows the validity and reliability test result for the pilot test. From Table 1, the results show that each of the sections indicates a value above 0.7. Such results indicate that the questionnaire and all the factors are acceptable for this study. Based on the Cronbach's alpha interpretation in Field (2009), Cronbach's alpha value around 0.8 is considered good and a value up to 0.9 is considered excellent. Therefore, the Cronbach's alpha value for each of the variables shown in Table 1 is considered good and excellent in providing consistent measurement of variables.

Table 1
Validity and Reliability Tests

No.	Sections	Items	Cronbach's Alpha value
1	Acceptance level of an AAS among public sector accounting personnel	7	0.847
2	AAS and its influence to job satisfaction	8	0.881
3	AAS and its influence to job performance	8	0.918
4	The influence of motivation in introduction of AAS on job satisfaction and performance	14	0.955
Overall		37	0.965

In this study, the factor analysis was performed to summarize the structure of a set of variables. According to Field (2009), factor analysis is used to summarise the data into more manageable size while maintaining the original information. It also reduces a large number of items to a small set of underlying

factors. Based on factor analysis, the result in Table 2 shows that the KMO measure of sampling adequacy is 0.845. The results indicate that the variables used in measuring the independent variable in this study are acceptable as the minimum acceptable value for KMO is 0.5. Meanwhile, the Bartlett's Test of Sphericity indicates a significant value exists (Approx. Chi-Square = 753.392, $p < .001$). Thus, the factorability of the correlation matrix for this variable is appropriate and supported. The factor analysis for this variable yields one component with the total variance explains 77.957%. The factor is labelled as 'acceptance of accrual accounting system'. Meanwhile, the individual measure of Sampling Adequacy (MSA) is ranged from 0.6 to 0.8. The results indicate that all 7 items of this component have a loading values greater than 0.3. Therefore, all the items in this dimension are suitable to be used as AAS measurement.

Table 2
Factor Analysis for AAS

Factor (component)	1
AAS1	.778
AAS2	.844
AAS3	.718
AAS4	.680
AAS5	.881
AAS6	.775
AAS7	.807
Kaiser-Meyer-Olkin (KMO)	.845
Bartlett's Test of Sphericity: Approx. Chi-Square 753.392 Df 21 Sig. = 0.000	
Total variance (%)	77.957

As shown in Table 3, the results of KMO measure of sample adequacy for the dependent variables of job satisfaction and job performance scale are 0.889 and 0.907, respectively. These can be assumed that both dependent variables used in this study are acceptable. The Bartlett's Test of Sphericity shows a significant value for job satisfaction (Approx. Chi-Square=917.089, $p < .001$) and job performance (Approx. Chi-Square=1314.239, $p < .001$). The results indicate that the correlation matrix for the variables is significance and suitable for factor analysis.

Table 3
Factor Analysis of Job Performance and Job Satisfaction

Factor (component)	Job satisfaction	Job performance
JS1	.621	
JS2	.798	
JS3	.862	
JS4	.732	
JS5	.882	
JS6	.838	
JS7	.807	
JS8	.876	
JP1		.888
JP2		.900
JP3		.866
JP4		.877
JP6		.790
JP7		.801
JP8		.836
Kaiser-Meyer-Olkin	.889	.907
Bartlett's Test of Sphericity: Approx. Chi-Square 917.089 Df = 28 Sig. = 0.000		
Total of Variance (%)	64.990	73.402

Moreover, the results indicate that the factor of job satisfaction explains 64.990% of total variance. On the other hand, the factor of job performance explained 73.402% of total variance. The individual MSA values ranges from 0.621 to 0.882 for job satisfaction factor and MSA values for job performance factor

is ranged from 0.790 to 0.900. Such results indicate that the overall items in factor analysis in this dimension are suitable to be used as measurement for job satisfaction and job performance. Table 4 presents the result of the KMO measure of sample adequacy for variable employee's motivation is 0.931 which is acceptable to be used in this study. While the Bartlett's Test of Sphericity indicates having a significant value (Approx. Chi-Square = 2657.726, $p < .001$). Such results indicate that the correlation matrix is significance and suitable for factor analysis. The overall component explains 76.854% of total variance. The MSA ranged value for this component is from 0.624 to 0.912, an indication that all 14 items have a loading value greater than 0.3. The results show that this dimension is suitable to be used as measurement of employee's motivation.

Table 4
Factor Analysis of Employees' Motivation

Factor (Component)	1
MV1	.750
MV2	.816
MV3	.759
MV4	.836
MV5	.881
MV6	.869
MV7	.624
MV8	.782
MV9	.837
MV10	.872
MV11	.870
MV12	.889
MV13	.912
MV14	.887
Kaiser-Meyer-Olkin (KMO)	.931
Bartlett's Test of Sphericity:	
Approx. Chi-Square 2657.726 Df = 91 Sig. = 0.000	
Total variance (%)	76.854

Table 5 shows the public sector accounting personnel's grade and job position. One hundred and sixty six respondents have participated in the questionnaire survey in this study. Based on the job position, the majority of the respondents are assistant accountants I representing 47.6% from the total respondents, followed by assistant accountants II 24.1%, 16.9% are accountants in the grade ranged between accountant and senior accountants and only 11.4% senior accountants participated in this survey.

Table 5
Respondent's Grade and Job Position

No.	Grade Job	Job Position	Frequency	Percentage (%)
1	W17-W26	Assistant Accountant I	79	47.6
2	W27-W36	Assistant Accountant II	40	24.1
3	W41-W44	Accountant	28	16.9
4	W44 Above	Senior Accountant	19	11.4
Total			166	100

Table 6 presents the AAS acceptance level among public sector accounting personnel. Based on the results shown in Table 6, the mean scores for AAS2 '*the accrual accounting implementation will affect my work unit's structure*' (M = 4.2108, SD = 0.71189); AAS3 '*accrual accounting implementation will change my working environment*' (M = 4.1807, SD = 0.68126); and AAS4 '*accrual accounting implementation will change my job responsibility*' (M = 4.0301, SD = 0.81222) indicate that most respondents responded between agree and strongly agree for these three statements. This indicates that most respondents are well informed about the needs and effects of the new systems to them and that the implementation of AAS would change their work unit's structure, working environment and job responsibility. The results also show that most respondents agree with the four statements, '*I feel very positive about the*

change from cash accounting system to accrual accounting system' ($M = 4.1807$, $SD = 0.68126$); 'I have been encouraged to develop new and better way of performing tasks when the accrual accounting system is implemented' ($M = 4.1687$, $SD = 0.75187$); 'The communication flow during changes from cash accounting to accrual accounting system is excellent' ($M = 3.9759$, $SD = 0.77030$); and 'I get very good support from my superior to understand and learn the accrual accounting system' ($M = 4.1024$, $SD = 0.75982$).

Table 6
Descriptive Statistics for AAS Acceptance Level

Item	Mean	Std. Deviation
AAS1	4.1807	.68126
AAS2	4.2108	.71189
AAS3	4.1807	.68126
AAS4	4.0301	.81222
AAS5	4.1687	.75187
AAS6	3.9759	.77030
AAS7	4.1024	.75982
Total average score (N=166)	4.1213	.7384

Overall, the average mean score and standard deviation for this section are 4.1213 and 0.7384, respectively. The overall results indicate that most respondents agree with all the questions in this section. It shows that the public sector accounting personnel have high acceptance level on AAS and they are ready for AAS implementation. The results are consistent with the findings in Azhari (2013), Atan and Yahya (2015), and Azmi and Mohamed (2014) that show public sector accounting staff accept and ready for AAS implementation. Table 7 presents the details of descriptive statistics for job satisfaction. The respondents were required to answer 8 questions related to job satisfaction ranged from 1 as very unsatisfied to 5 as very satisfied. Table 4 shows that the mean scores are ranged from 3.5000 to 3.8600. For question 'I feel good at work even after the accrual accounting system is implemented later' ($M = 3.8313$, $SD = 0.68436$); question 'I feel good with the amount of responsibility that would be given even after the accrual accounting system' ($M = 3.8133$, $SD = 0.73530$); question 'Accrual accounting implementation will give me the opportunity to use my abilities' ($M = 3.8434$, $SD = 0.74642$); question 'The work I do is appreciated by my superior' ($M = 3.8554$; $SD = 0.70724$); and question 'Overall, what is your perception on your job satisfaction level when accrual accounting system is implemented?' ($M = 3.8193$, $SD = 0.66323$), the results indicate that most respondents are between satisfied and mixed feelings (neutral) as the mean scores for the 5 questions are above 3.8000.

Table 7
Descriptive Statistics for Job Satisfaction

Item	Mean	Std. Deviation
JS1	3.6386	.86799
JS2	3.6807	.80181
JS3	3.8313	.68436
JS4	3.5482	.73491
JS5	3.8133	.73530
JS6	3.8434	.74642
JS7	3.8554	.70724
JS8	3.8193	.66323
Total average score (N=166)	3.7538	.7427

The lowest mean score ($M = 3.5482$, $SD = 0.73491$) for this section is question number 4. This indicates that many respondents selected a score of neither satisfied nor unsatisfied on the statement of 'I have freedom to choose my own method of work even after the accrual accounting system is implemented later'. Meanwhile, for question 'My basic salary is sufficiently paid according to my daily working hours and work load even after the accrual accounting system is used later' ($M = 3.6386$, $SD = 0.86799$); and 'I would be more satisfied with my job even after the accrual accounting system is implemented later'

($M = 3.6807$, $SD = 0.80181$), the results show the mean scores for both questions are in the range of above 3.6000, an indication that many respondents answering neither satisfied nor unsatisfied. Overall, the mean score for AAS acceptance level and its influence on their job satisfaction is 3.7538 and standard deviation is 0.7427, respectively. Such results indicate that most respondents are between satisfied and neither satisfied nor unsatisfied. Table 8 shows the descriptive statistics for job performance. The results show that there are four questions have mean scores above 3.9000. The questions include '*I clearly will understand on a daily basis what I need to carry on my job when accrual accounting system is implemented*' ($M = 3.9337$, $SD = 0.77174$); '*I will understand my work goals and requirements when accrual accounting system is implemented*' ($M = 3.9759$, $SD = 0.72990$); '*I am will be familiar with the skills required on the job to perform effectively when accrual accounting system is implemented*' ($M = 3.9518$, $SD = 0.71187$); and '*I am able to complete quality work on time when accrual accounting system is implemented*' ($M = 3.9398$, $SD = 0.71094$). The mean scores for these four questions indicate that most respondents selected to answer 'high' regarding their job performance because the mean scores for these four questions are almost 4.000. The mean score for question 4 ($M = 3.8675$, $SD = 0.79804$) indicates that most respondents answered between high and mix feeling (neutral) for the statement of '*I clearly understand the steps, procedures, and methods required to carry out the job when accrual accounting system is implemented*'. The mean score for three questions, which are '*My performance is better than my colleagues with similar qualification even after the accrual accounting system is implemented*' ($M = 3.7169$, $SD = 0.78506$); '*I am able to complete quality of work on time as compare than my colleagues with similar qualification when accrual accounting system is implemented*' ($M = 3.7169$, $SD = 0.79274$); and '*Overall, what is your perception on your work performance level when the accrual accounting system is implemented?*' ($M = 3.7952$, $SD = 0.74279$) were above 3.7000. These results indicate most respondents are between high and mix feeling (neutral) for all three statements.

Table 8
Descriptive Statistics for Job Performance

Item	Mean	Std. Deviation
JP1	3.9337	.77174
JP2	3.9759	.72990
JP3	3.9518	.71187
JP4	3.8675	.79804
JP5	3.9398	.71094
JS6	3.7169	.78506
JS7	3.7169	.79274
JS8	3.7952	.74279
Total average score (N=166)	3.8622	.7554

In sum, the results show that most respondents have high and neither high nor low acceptance level of AAS and its influence on their job performance with the total average mean score and total average standard deviation score of 3.8622 and 0.7554, respectively. Table 9 presents the descriptive statistics for employees' motivation among the public sector accounting personnel in AGD. Out of the 5 variables of employees' motivation, professional growth is the highest factor that is agreed by the respondents. Whereby, question 14 '*My job allows me to improve my experience, skills and performance*' ($M = 4.1145$, $SD = 0.66435$); question 13 '*My job allows me to grow and develop as a person*' ($M = 4.0964$, $SD = 0.69830$); and question 12 '*I am proud to work with my department because I feel I have grown as a person*' ($M = 4.0663$, $SD = 0.65260$) are all above 4.000. The results show that most respondents responded between 'agree' and 'strongly agree'. Such results indicate that the respondents agree that professional growth is very important to them to remain motivated in their jobs. The second highest of employees' motivation chosen by the respondents is work itself. There are two questions that have mean score of above 4.000 which are question 11 ($M = 4.000$, $SD = 0.71351$) and question 9 ($M = 4.0482$, $SD = 0.74514$). The results show that most respondents agree with the two statements of '*My job is challenging and exciting*' and '*my work is thrilling and I have a lot of variety in tasks that I do*'. While, for question 10 ($M = 3.9699$, $SD = 0.71710$), the mean score is slightly lower than those two questions under

the measurement of work itself. However, most respondents agree for statement of *'I am empowered enough to do my job'*.

Table 9
Descriptive Statistics for Motivation

Measurement	Item	Mean	Std. Deviation
Recognition	MV1	4.0843	.72538
	MV2	3.9337	.70613
	MV3	3.8012	.74035
Achievement	MV4	3.8735	.70644
	MV5	4.0120	.69621
	MV6	4.0904	.68598
	MV7	3.7470	.85057
Advancement	MV8	4.1024	.71883
	MV9	4.0482	.74514
The work itself	MV10	3.9699	.71710
	MV11	4.0000	.71351
	MV12	4.0663	.65260
Professional Growth	MV13	4.0964	.69830
	MV14	4.1145	.66435
Total average score (N=166)		3.9957	.71578

For achievement, question 4 *'I am proud to work in AGD because it recognizes my achievements'* (M = 3.8735, SD = 0.70644), the respondents answered between the ranged of 'agree' and 'neither agree nor disagree'. While for question 5 *'I feel satisfied with my job because it gives me feeling of accomplishment'* (M = 4.0120, SD = 0.69621) and question 6 *'I feel I have contributed towards my organisation in a positive manner'* (M = 4.0904, SD = 0.68598), the mean score for both questions show that most respondents agree with both statements by choosing the scale rate of above 4.0000. For advancement, there are only two questions, which are question 7 and question 8. For question 7 *'I will choose career advancement rather than monetary incentives'* (M = 3.7470, SD = 0.85057), the results indicate that most respondents answered between agree and mix feeling. Meanwhile, question 8 *'my job allows me to learn new skills for career advancement'* (M = 4.1024, SD = 0.71883), indicates most of the respondents agree for this statement. While for the result of the recognition, only one question has a mean score of above 4.0000, which is question number 1 *'I feel appreciated when I achieve or complete a task'* (M = 4.0843, SD = 0.72538). The results indicate that the statement is being agreed by most respondents. For question 2 *'My superior always thanks me for a job well done'* (M = 3.9337, SD = 0.70613) even though the mean score was below 4.0000, but it is still within the agreed ranged of most respondents. For the last question, which is question number 3 *'I receive adequate recognition for doing my job well'* (M = 3.8012, SD = 0.74035), the results show that most respondents answered the question between agree and mix feeling.

Based on the descriptive statistics for respondents' perception regarding the motivation factors that may influence their behaviour towards job satisfaction and performance upon AAS acceptance, the overall mean score (M = 3.9957, SD = 0.71578) show that most respondents agree on most questions in which they believe that all motivation factors provide positive influence on their job satisfaction and job performance. On top of that, the highest motivation that is being agreed by most respondents is professional growth, followed by work itself, achievement, advancement and recognition. Hypothesis 1 states that *"AAS acceptance level among the public sector accounting personnel significantly influences their motivation"*. Table 10 shows the results of the simple regression summary for AAS acceptance level and employees' motivation. A significant regression equation is found (F (1,164) = 7.684, P < .000), with R² = .348. Since B = .602, P = .000 < 0.05. The results indicate that there is sufficient evidence that AAS acceptance level significantly influences the employees' motivation. Therefore, hypothesis H₁ that states *"AAS acceptance level among the public sector accounting personnel significantly influences their motivation"* is accepted. Hypothesis 2 states that *"AAS acceptance level among the public sector accounting personnel significantly influences their job satisfaction"*. From the results shown in Table 11, the results

indicate that there is a significant regression equation ($F(1,164) = 61.536, P < .000$), with $R^2 = .273$. Since $B = .535, P = .000 < 0.05$. Therefore, it can be concluded that there is an evidence that AAS acceptance level significantly influence job satisfaction. Therefore, hypothesis H₂ that states “*AAS acceptance level among the public sector accounting personnel significantly influences their job satisfaction*” is accepted.

Table 10
Regression Analysis for AAS Acceptance and Motivation

Variables	Coefficient	T-statistics	P-Value
(Constant)	1.514	5.658	.000
AAAS	.602**	9.364	.000
R ²	.348		
F-Statistics (sig.)	87.684 (.000)		
Df	165		
N	166		

** Significant at 0.01 level

Table 11
Regression Analysis for AAS and Job Satisfaction

Variables	Coefficient	T-statistics	P-Value
(Constant)	1.548	5.451	.000
AAAS	.535	7.846	.000
R ²	.273		
F-Statistics (sig.)	61.563 (.000)		
Df	165		
N	166		

Hypothesis 3 states that “*AAS acceptance level among the public sector accounting personnel significantly influences their job performance*”. Table 12 shows the regression analysis result for AAS acceptance level and job performance by using a simple regression model. The $R^2 = .432$, indicates that 43.2% of the variance on the Job performance can be explained by AAS acceptance level. The result in Table 12 shows a significant regression equation ($F(1,164) = 124.498, P < .000$). Since $B = .734, P = .000 < 0.05$, this indicates that the AAS acceptance level significantly influence job performance. Thus, hypothesis H₃ that states “*AAS acceptance level among the public sector accounting personnel significantly influences their job satisfaction*” is accepted.

Table 12
Regression Analysis for AAS and Job Performance

Variables	Coefficient	T-statistics	P-Value
(Constant)	.837	3.059	.003
Acceptance of accrual accounting system	.734	11.158	.000
R ²	.432		
F-Statistics (sig.)	124.498 (.000)		
Df	165		
N	166		

Hypothesis 4 states that “*The public sector accounting personnel’s motivation significantly influences their job satisfaction upon AAS acceptance*”. Table 13 shows the results of the simple regression summary for the employee’s motivation and job satisfaction. A significant regression equation is found ($F(1,164) = 128.118, P < .000$), with $R^2 = .439$. The results indicate that 43.9% of the employees’ motivation can explain the job satisfaction. Since $B = .665, P = .000 < 0.05$, there is a sufficient evidence that employees’ motivation has significant influence on job satisfaction. Therefore, the hypothesis 4 that states “*The public sector accounting personnel’s motivation significantly influences their job satisfaction upon AAS acceptance*” is accepted.

Table 13
Regression Analysis for Motivation and Job Satisfaction

Variables	Coefficient	T-statistics	P-Value
(Constant)	1.096	4.618	.000
Employee's motivation factors	.665	11.319	.000
R ²	.439		
F-Statistics (sig.)	128.118 (.000)		
Df	165		
N	166		

Hypothesis 5 states that “*The public sector accounting personnel's motivation significantly influences their job performance upon AAS acceptance*”. Table 14 shows the results of the simple regression summary for employees' motivation and job performance. A significant regression equation is found ($F(1,164) = 178.041$, $P < .000$), with $R^2 = .521$. This study indicates that 52.1% of the employees' motivation can explain the dependent variable of job performance. Since $B = .790$, $P = .000 < 0.05$, there is a sufficient evidence that employees' motivation has significant influence on job performance. Therefore, hypothesis H₅ that states “*The public sector accounting personnel's motivation significantly influences their job performance upon AAS acceptance*” is accepted.

Table 14
Regression Analysis for Motivation and Job Performance

Variables	Coefficient	T-statistics	P-Value
(Constant)	.705	2.948	.004
Employee's motivation factors	.790	13.343	.000
R ²	.521		
F-Statistics (sig.)	178.041 (.000)		
Df	165		
N	166		

Hypothesis 6 states that “*job satisfaction significantly influences job performance upon AAS acceptance*”. Table 15 shows the results of the simple regression summary for job satisfaction and job performance. A significant regression equation is found ($F(1,164) = 178.392$, $P < .000$), with $R^2 = .521$. Such results indicate that 52.1% of job satisfaction can explain on job performance. Since $B = .787$, $P = .000 < 0.05$, there is a sufficient evidence that job satisfaction has significant influence on job performance. Therefore, hypothesis 6 that “*job satisfaction significantly influences job performance upon AAS acceptance*” is accepted.

Table 15
Regression Analysis for Job Satisfaction and Job Performance

Variables	Coefficient	T-statistics	P-Value
(Constant)	.908	4.054	.000
Job satisfaction	.787	13.356	.000
R ²	.521		
F-Statistics (sig.)	178.392 (.000)		
Df	165		
N	166		

The first objective of this study is to examine the acceptance level of AAS among the public sector accounting personnel. The descriptive statistic was carried out to determine the level of acceptance among respondents. The result shows that AAS is highly accepted by most public sector accounting personnel in AGD of Malaysia. The results are consistent with the findings in Azahari (2013); Atan and Yahya (2015); Azmi and Mohamed (2014) who found most public sector accounting staff accept the idea of the public sector moving towards AAS. The results also indicate that they are ready for AAS implementation as they believed that the new system is beneficial to their department and the government as a whole. Based on the descriptive statistic results, it shows that most respondents agree that AAS would

change their work unit's structure, working environment and job responsibility. It shows that most of the respondents understand and are well informed about the needs and effect of the AAS to them. They do not also mind if AAS change their working environment since they have a positive attitude and feeling towards the change from cash basis accounting to AAS since they know the benefits of AAS. Such findings are supported by Elias (2009) and Dunham et al. (1989); that show employees' attitude are positive towards accepting change if they perceived the change would bring benefits to them. Therefore, when the public sector accounting personnel believe that the new systems could bring benefits to them and their department, automatically their mind set will be positive towards accepting the new systems. In addition, most of the respondents also agree the communication flow during the process of change from cash basis accounting to AAS was excellent. Excellent communication indicates that all employees throughout the organisation understand what the changes are, the need for change, how it affects the organisation and each employee's work (Husain, 2013). This finding provides some evidence that comprehensive disclosure and well informed on the purpose and the benefits of AAS open the mind sets of the public sector accounting personnel to accept AAS. This is because through effective communication, the trust and awareness can be created among employees regarding the benefits of the new systems.

The success of adaptation and dissemination of the change depends highly on the top management of an organisation (Elving & Hansma, 2008). The encouragement and good support from top management to understand and learn AAS also contribute to the high acceptance level of AAS among the employees. It can be argued that, if the employees gain good support from their top management to learn and understand AAS by attending training programs (Azahari, 2013), their knowledge regarding AAS would increase and when they have comprehensive understanding on AAS, the government can easily overcome the behaviour of the employees who refuse to accept the new systems. As a result, the implementation of AAS can become successful. The extension of the AAS implementation period from 2015 to 2017 is also one of the factors that contribute to the high acceptance level of AAS among the accounting employees. This is because the extension gives ample time for them to receive guideline on the new system and attending sufficient training programmes which would enhance their skill and knowledge on how to used AAS. As a consequence, they have sufficient time be ready and well prepared for the accrual accounting implementation. The second objective of this study is to examine the influence of AAS acceptance level on employees' motivation, job satisfaction and job performance. To meet the second objectives, three research hypotheses were developed namely, hypotheses H_1 , H_2 and H_3 . Each of these three hypotheses was tested with simple linear regression and the results show all the three hypotheses were accepted. The first hypothesis (H_1) states that AAS acceptance level among the employees significantly influences their motivation. Meanwhile, the second (H_2) hypothesis states that AAS acceptance level among the employees significantly influences their job satisfaction and the third (H_3) hypothesis states AAS acceptance level among the employees significantly influences their job performance.

During the process of implementing change in an organisation, the attitude and behaviour of the employees towards change defines their motivation, job satisfaction and job performance. Often, employees would either react positively or negatively towards the change that is happening in the organisation. The attitude of employee towards change would be positive if they believe that the change could bring benefits to them. In contrast, their attitude would be negative if they perceive that the change is a threat and harmful to them (Elias, 2009). If the change process is properly managed, then it can increase the employees' motivation to participate in change, increase job satisfaction and be more productive towards achieving organisational goals. As explained earlier, the level of acceptance of AAS among public sector accounting personnel is high due to the excellent communication flow during the change process from cash basis accounting to AAS. In addition, well informed and understanding on the purpose and benefits of the new systems, support from top management to learn AAS and attend training programs increase their knowledge on AAS. The extension of implementation time and all these factors contribute to the positive attitude among public sector accounting personnel towards accepting the new systems. Attending training programs would make the government accounting employees to be well-prepared and more motivated as they understood AAS (Azahari, 2013). The more employees understood, the more positive

their attitude would be towards accepting change (Gambrell & Stevens, 1992) and this condition would increase their motivation, job satisfaction and become more productive in the work place. Excellent communication flow during the training session (Khan & Mayes, 2009) and the employees acknowledging the benefits and reasons of change contribute to positive attitude and motivate the employees to participate in change and accept the new responsibilities (Husain, 2013; Sidikova, 2011). Effective communication that exist between the top management and employees could also reduce uncertainty feelings (DiFonzo et al., 1994) as well as solving insecure feelings (Hartley et al., 1991) among the employees. This is because uncertainty and insecurity have negative effects towards job satisfaction and job performance. Thus, effective communication could contribute to positive attitude of the employees to accept the new systems which in turn will significantly influence their motivation, job satisfaction and job performance. Besides, strong support from top management, professional bodies and academics bodies could increase the employees' motivation to participate with the new systems because these three bodies would be able to provide them understanding on AAS (Chan, 1994). Support from top management also could enhance the awareness among employees (Young & Jordan, 2008). It has been proven that top management is not only a key success factor, but is also considered as the most important factor to ensure success ASS implementation in the public sector (Mohamed et al., 2013). The support that the employees get from the top management leads to positive outcome for both organisation and employees because when employees received support from their organisation, they will produce positive job attitudes and job satisfaction (Cullen et al., 2014). It can be said that receiving strong support from top management influence the employees to accept AAS and this acceptance influences the employees' motivation, job satisfaction and job performance and hence, contributing to success implementation of AAS.

According to Dunham et al. (1989), employees' attitude would be positive if they notice the change could bring benefits to them and at the same time, they understand and have knowledge on the new systems. Based on Tudor and Blidisel (2007), the public accountants who have experience with AAS in the private sector often have a positive attitude towards changing AAS in the public sector. In addition, the finance and account officers who work under the public sector that have used and understand AAS also have a positive attitude towards implementing AAS. Jones and Puglisi (1997) mentioned that finance and account officers in the public sector that have used and understand ASS would have a positive attitude towards ASS implementation. In other words, the public sector accounting personal that have working experience using AAS have positive attitude towards accepting AAS which in turn would influence their motivation, job satisfaction and job performance. Based on the findings of demographic factors of the public sector accounting personnel in the public sector in Malaysia, regardless of their length of service and job position, the results show that they are ready for AAS implementation and also have positive behaviour towards change. When the employees accept changes, the implementation of changes become successful. Such findings are consistent with Atan and Yahya (2015). The third objective of this study is to examine the influence of employee's motivation on job satisfaction and job performance upon AAS acceptance. In order to examine the influence of employee's motivation, this study developed two research hypotheses: hypothesis H₄ and hypothesis H₅. In this study, motivation plays a role as a mediating variable. In hypothesis H₁, it shows that there is a significant influence on ASS acceptance level on employees' motivation. While for H₄ and H₅, the employees' motivation significantly influences job satisfaction and job performance upon AAS acceptance respectively. The regression test results have shown that both H₄ and H₅ were accepted. Based on the descriptive statistics, the results show that the higher predictor of motivation agreed by most respondents in this study is professional growth. This is followed by work itself. However, all 5 Herzberg's motivation (Intrinsic) factors of professional growth, work itself, achievement, advancement and recognition are agreed by many respondents as factors that could increase their motivation and be able to give positive influence to their job satisfaction and job performance. The regression results also show the motivation significantly influences their job satisfaction and job performance. This finding is consistent with Herzberg et al. (1959) who found motivating factors such as recognition, achievement, advancement, professional growth and the work itself contribute positive aspect to employee's job satisfaction. Smerek and Peterson (2006) depended on Herzberg's motivation and hygiene element to study on motivation factors that impacts job satisfaction. They found

work itself is the higher predictor for job satisfaction. Employees that are satisfied with motivation are top performers (Herzberg, 1966). Addressing motivating factors in the work place can develop job enrichment for employees which would result to improvement in employees' performance and increase job satisfaction (Schulz & Steyn, 2003). As an extension to research objective 3, the researcher examines the influence of job satisfaction on job performance. Hypothesis 6 was developed in order to assess the influence of job satisfaction to job performance. Based on the results, job satisfaction has a significant influence towards job performance. Thus, hypothesis H_6 is accepted consistent with previous studies that found job satisfaction impacts job performance (Javed et al., 2014), higher level of job satisfaction leads to better performance of the workforce (Sousa-Poza, 2000) and the outcome of the better performance is due to the level of job satisfaction (Judge & Bono, 2001). It can be concluded that when employees have positive attitude towards accepting the new system, then they would be satisfied with their working environment, satisfied with the change management process due to well informed regarding the new system, received adequate training, being support and encouragement from the top management and they are ready for the new responsibilities. When they are satisfied with their work-related condition, their job performance improve. Therefore, job satisfaction has a significant influence on job performance.

4. Conclusion

This study has contributed to the existing literature that is related to attitude and behaviour of the public sector accounting personnel on AAS acceptance and its effect on their job motivation, job satisfaction and job performance. The findings in this study are useful for other potential researchers in future who are interested in studying other issues related to AAS in the public sector. In addition, this study also contributes to the existing literature related to employees' motivation, job satisfaction and job performance during the organisation change that might be useful for other potential research in the future. The implication of this study is the public sector accounting personnel in AGD of Malaysia have a positive attitude towards AAS and they are ready to accept new responsibilities. This is evidenced by the results showing high acceptance level of AAS among them. It is also evidenced by the results showing significant influence of AAS acceptance on their motivation, job satisfaction and job performance. The findings of this study indicate that the top management of AGD have successfully led their accounting employees to accept the new AAS and therefore, they must continue such effort for AAS can be successfully implemented. Generally, human resource department assesses the behaviour and attitude of the employees as a mean to overcome the implementation barriers during the process of changing new system. The implication of this study is that if the public sector accounting employees have positive attitude towards change, then it would positively influence their motivation, job satisfaction and job performance. This study provides evidence that good communication flow during change process, top management's support and encouragement, training program, employees' acknowledge on the benefits of the new system contribute to positive attitude of the employees to accept the new system. This, in turn, provides positive influence on the employees' motivation, job satisfaction and job performance. Thus, the human resource department must ensure all these factors that can contribute to positive attitude of the employee should be taken into consideration in order to maintain the employees' commitment to perform well for the organisation.

This study is not without limitations. First, the data collection was conducted in the AGD of Malaysia. The acceptance level of the public sector accounting personnel from other departments has not been taken into consideration. Secondly, this study focused only on the public sector accounting personnel which consists of assistant accountants, accountants and senior accountants, while other non-accounting staff which are part of the team in preparing the financial reporting of the government were not included in this study. Future studies may be conducted on other departments as the employees in other departments may have different perceptions and opinions. In sum, the findings in this study are useful to other potential researchers in future who are interested to study other issues related to AAS in the public sector.

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