

The Impact of the Accounting Transition from Cash Basis to Accrual Basis in the Healthcare Sector: A Case Study on Asir Central Hospital

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Abstract: Traditionally, governments have relied on input-based budgeting systems and cash-based accounting systems. However, these systems do not provide the necessary information for the government to operate efficiently and effectively. The transition from cash basis to accrual basis accounting contributes to enhancing transparency and accountability, and improving management capabilities in the public sector through an integrated financial system, supporting decision-making with more accurate and comprehensive information. This research aims to understand the impact of the accounting transition in the healthcare sector through a field study in the financial management of Asir Central Hospital in Saudi Arabia. The study is divided into three main themes: the situation before the implementation of the accounting transition, during its implementation, and after its application. To achieve the study's objectives, a descriptive method using a survey approach was adopted, collecting data from the study sample through questionnaires distributed electronically to the hospital's financial management staff. A total of 20 complete responses were obtained from 40 employees in the study population. The SPSS program was used for data analysis. The study concluded that the financial management of Asir Central Hospital is prepared for the accounting transition in terms of human resources, technical and accounting systems, supported by several factors such as: proficient employee training, quality of the accounting and technical system, enhanced governance and overall performance, and employee expertise. Thus, the research highlights the importance of comprehensive readiness for the accounting transition in improving financial and administrative performance in the healthcare sector.

Keywords: Accounting Transition, Healthcare Sector, Accrual



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1. Introduction

Since the launch of Saudi Vision 2030 in 2016, the Kingdom of Saudi Arabia has witnessed a transformation across all its sectors to achieve its strategic objectives. Among the projects launched by the state to achieve this vision was the transition project from **cash basis**¹ to **accrual**

¹ Cash basis accounting is a method where revenues and expenses are recorded at the time when cash is actually received or paid. This means that revenues are recorded when collected, and expenses are recorded when paid, regardless of the date of their accrual. It is characterized by its simplicity and efficiency in preparing financial reports and fulfilling financial control requirements. Despite its low cost and the simplicity of its accounting requirements compared to the accrual basis, it is criticized for not providing accurate information about the financial position of each fiscal year separately, complicating the evaluation of management efficiency and annual comparisons [1].

basis², which involved adopting the International Public Sector Accounting Standards (IPSAS) in the public sector. This project aligns with the experiences of advanced countries like New Zealand, one of the early adopters of this approach, as well as other nations such as Australia and the United Kingdom, and also some Arab countries like Qatar and Jordan. This project is a part of the National Transformation Program and aims to improve financial reporting and increase its accuracy and reliability in the government sector, including providing comprehensive financial information about the financial position, the results of operations, and cash flows. It also aims to enhance control over revenues, expenses, assets, and liabilities, and improve financial management in government entities.

The significance of this research lies in highlighting the impact of the accounting transition in the healthcare sector in Saudi Arabia, a sector that is among the most crucial in the country. The study focuses on Asir Central Hospital as a case study to understand the challenges and difficulties encountered in this project within the healthcare sector. The problem of the research emerges from the lack of sufficient studies on the implementation of accounting transition in the public sector in Saudi Arabia. Hence, the importance of this research is in filling this gap and understanding how the accounting transition affects governmental entities and the shift to accrual basis.

A descriptive survey methodology was used in this research, where data and information were collected through a questionnaire and analyzed using the SPSS statistical program. The research aims to provide detailed insights into the experience of the accounting transition in the healthcare sector and its contribution to achieving the objectives of Saudi Vision 2030.

2. Literature Review

Previous studies have highlighted the importance of accrual basis in public accounting and its positive impact on transparency and financial accountability [2,3]. In (Jabi, 2017) study titled "The Importance of Public Accounting Reform through the Transition to Accrual Basis: A Study of the Experiences of New Zealand and the United Kingdom", the multiple dimensions of public accounting reform were discussed, emphasizing that transitioning to the accrual basis is not just an option but a necessity for presenting an accurate and realistic financial picture. The study distinguished itself by confirming that this transition contributes to achieving high transparency and enhances the accountability of administrations. It also leads to improved decision-making processes by providing timely and accurate financial information. Among the key lessons drawn from the study was the feasibility of transition, the vital role of accounting in generating information necessary for decision-makers, the effectiveness of the new accounting system in achieving transparency, and the importance of training and technology in this transition process [4].

In the second part of her study, Jabi examined the experience of Ramallah Municipality, which fully adopted the accrual basis, highlighting that this experience underscored the urgent need for increased transparency and accountability in public sector financial management. The study concludes the necessity of a gradual transition from cash basis to accrual accounting and the importance of leveraging global expertise in this field, considering Ramallah Municipality as a model for this transition. Meanwhile, Al-Janabi (2017) investigated the role of accrual basis in preparing planning budgets, emphasizing its importance in the preparation of planning budgets by local governments, with an applied study in Al-Qadisiyah Governorate. The main objective was to shed light on the planning budget and provide a deep understanding of its fundamentals and preparation methods. The study delved into the practical reality analysis of budgets prepared on an accrual basis, focusing on identifying the problems that may hinder the implementation of these budgets and recommending solutions to overcome them. The study also explored the strengths and weaknesses of the

² Accrual basis accounting is characterized by recording revenues and expenses as they occur, regardless of the actual time of collection or payment, focusing on the date of service provision or goods delivery, and distinguishing between current and capital expenditures. This basis faces challenges in governments due to the vast scale of financial operations. However, it is known for its effectiveness in monitoring financial activities and facilitating year-to-year comparisons, thereby enhancing transparency and financial oversight. (Al-Huwaymil, p. 35).

adopted system, particularly in relation to the capacity of accrual-based planning budgets to predict incoming and outgoing cash flows [5].

Building on this, the study emphasized the importance of governments preparing long-term capital budgets to effectively control capital expenditures, explaining that the accrual basis allows for the recognition of financial and in-kind resources pertaining to the fiscal year regardless of cash collection. This accurately reflects the financial situation of local governments and is considered a modern direction in public accounting reform. Bou Khalifi and Houari Maaraj (2017) stressed the necessity of applying it to improve the performance evaluation capabilities of governmental units [6]. Al-Kharabsheh et al. (2020) also emphasized the application of the accrual basis to final accounts, noting its importance in increasing transparency and enhancing the ability to evaluate performance. They highlighted the ongoing need to develop the government accounting system, along with establishing coherent accounting policies and a clear, detailed action plan to support the efficient and effective implementation of accrual basis accounting [7].

Hajjo and Al-Ashi (2021) examined the feasibility of applying International Public Sector Accounting Standards, pointing out the need for developing knowledge and expertise in the Ministry of Finance staff [8]. Al-Subaie, N. M. (2022) studied the readiness of financial departments in Saudi universities, specifically at Umm Al-Qura University, for transitioning to accrual basis accounting according to international standards [9]. The study used a descriptive survey methodology to assess the readiness of human resources, accounting, and technical systems, identifying the main challenges that government entities might face during the accrual basis application. The study's findings showed that the financial management at Umm Al-Qura University has a clear and ready plan for the transition project and recommended more educational courses, encouraging finance department staff in ways to reduce resistance to change, and employing specialized accounting firms for asset valuation, along with emphasizing the importance of information technology quality in financial reporting.

Regarding the prerequisites for successful implementation, Hepworth, N. (2010) discussed that the shift towards accrual accounting should not be seen as an end in itself but as part of a comprehensive improvement of the accounting system. The study argued that this transition will not solve the fundamental issues related to the inefficiency in existing cash-based accounting systems, nor will it enhance control or management levels if these processes were initially inadequate. Furthermore, the study clarified that applying accrual accounting would not improve the quality of external audits or parliamentary control over the executive if these improvements are not introduced as part of a comprehensive reform. To ensure the successful application of accrual accounting, the study presented a set of necessary prerequisites: cash-based accounting must be strong and effective to form a solid foundation for the transition, and complete internal control must be secured for a smooth system transition. Additionally, effective external auditing and the legislative body's ability to hold the executive accountable are pivotal elements for the successful application of the accrual basis and to fully benefit from its advantages [10].

The transition from cash basis to accrual basis is associated with numerous challenges. Hladika, M. (2012) provided a comprehensive analysis of the significant advantages and challenges associated with implementing accrual accounting in the government sector. The study focused on the positive impact that accrual basis accounting can have in improving decision-making processes, enhancing effective management, increasing accountability of public managers, achieving transparency in financial statements, and enhancing control and transparency in the use of public funds. It also discussed the improvement in performance measurement and cost control, and providing a solid background for pricing services. The study shows that transitioning to accrual basis accounting is not without challenges, indicating that successful implementation requires significant improvements in human resources, financial resources, and information technology. It emphasizes that the duration and complexity of the implementation process require radical and well-thought-out changes in the physical and organizational structure of the state. The study points out that applying accrual basis government accounting requires a profound shift in accounting approaches and coordination across various administrative and organizational levels [11].

The transition from cash basis to accrual basis accounting affects transparency and accountability in the public sector. To improve government accounting systems and enhance transparency and accountability, Ofoegbu, G. N. (2014) conducted an in-depth analysis of New Public Management and accrual basis accounting in the Nigerian public sector, affirming that this basis represents the optimal approach for achieving transparency and accountability. The study reflects diverse financial reforms adopted in response to the need to eliminate wastage and improve the quality of public services [12].

Additionally, Yusof, N. S., & Jaafar, H. (2018) explored the opportunities and challenges related to implementing accrual basis accounting in the Malaysian public sector, clarifying that this transition enhances the quality of financial management and strengthens public accountability within the framework of economic reform initiatives [13].

On the other hand, Edwards, J. R. (2021) discussed the notable shift in government accounting for public expenditure in the British central government, pointing to the progress made and the Treasury's resistance to adopting contemporary accounting methods and the urgent need to transition towards an accounting system that accurately and effectively reflects the cost of resources [14].

Ismaili et al. (2021) highlight the importance and challenges associated with implementing accrual basis International Public Sector Accounting Standards in Kosovo, confirming that adopting these standards significantly contributes to improving decision-making processes and the efficient use of public funds, and enhances accountability and transparency [15].

These studies reveal a research gap, particularly regarding the impact of the accounting transition in the healthcare sector, indicating a need for further research in this area to explore how the use of accrual basis impacts outcomes differently compared to the previous cash basis. The current study aims to fill this gap by assessing the impact of the accounting transition in the healthcare sector, focusing on measuring organizational and administrative culture, motivations, and direct engagement with auditors, to provide a comprehensive view of the effects of this transition.

Interventionary studies involving animals or humans, and other studies that require ethical approval, must list the authority that provided approval and the corresponding ethical approval code.

3. Methodology

The study was based on a descriptive survey method; this approach is distinguished by its ability to collect, study, and analyze data in a manner that allows for quantitative and qualitative conclusions regarding the research problem. A questionnaire was adopted as a tool for gathering information from the study sample due to its effectiveness in obtaining information in an organized and rapid manner, covering all sample members while ensuring freedom of response. The sample included all employees in the financial department, comprising financial managers, accountants, the supply department, and inventory control at Asir Central Hospital in Saudi Arabia, totaling 40 employees, with 20 complete responses obtained. The questionnaire encompassed three main axes: the first addressing the motivations behind implementing the accrual basis, the second relating to the accounting transition process itself, while the third axis focuses on the post-implementation period. A five-point Likert scale was used to measure participants' agreement with the sub-statements related to each axis. The results were analyzed using the SPSS statistical analysis program, relying on a range of statistical measures such as mean, standard deviation, Pearson correlation coefficient, Cronbach's alpha equation, and percentages and frequencies to analyze the data. Regarding the description of the research sample, it was analyzed according to several criteria including age, gender, educational qualification, job experience, specialization, and job title. This diversity in sample analysis contributes to providing a comprehensive and in-depth view of the expected impact of the accounting transition and allows for a deeper understanding of how different categories interact with this transition.

3. Results

The data presented in this section form the basis of the research aimed at investigating the impact of the accounting transition from cash basis to accrual basis in the context of the healthcare sector. The results highlight the significant importance of this data in assessing the impact of the accounting transition from cash basis to accrual basis at Asir Central Hospital. The data in Table (1) shed light on the positive evaluation of the motivations behind implementing the accrual basis, indicating a consensus among the sample about its benefits in enhancing transparency and financial oversight. Meanwhile, Table (2) reflects the high level of readiness of the hospital for this transition, through the preparedness of human resources, accounting systems, technical systems, and financial policies. Finally, Table (3) highlights the clear positive impacts of the accounting transition on governance, performance, and transparency. This enhances support for strategic decision-making and contributes to achieving sustainable improvements in the financial and administrative performance of the hospital, detailed as follows:

Table (1) presents the arithmetic means, standard deviations, and rankings for the responses of the study sample on the aspect of the most important motivations for implementing accrual basis accounting.

Table 1. Accrual Basis Accounting

Rank	Statement	Means	Standards Deviations
1	Size of Expenditures and Financial Liabilities	4.35	.59
2	Lack of Accuracy, Efficiency, Control, and Accountability in Financial Information	3.85	.93
3	Inability to Make Decisions, Plan, and Identify Financial Risks	3.85	1.09
1	Overall Average for the Dimension	4.02	.67

Table (1) indicates that the dimension of the most important motivations for implementing accrual basis accounting is rated highly. The mean response of the sample for the statements in this dimension is (4.02) with a standard deviation of (0.67). The statement "Size of Expenditures and Financial Liabilities" ranked first with a high level, where the arithmetic mean for the statement is (4.35) and the standard deviation is (0.59). In the last position, the statement "Inability to Make Decisions, Plan, and Identify Financial Risks" also scored high, with an arithmetic mean of (3.85) and a standard deviation of (1.09). This analysis aims to highlight the main drivers and challenges associated with this accounting transition, focusing on identifying the supporting factors for its success in achieving transparency, accountability, and enhancing the financial and administrative performance within the hospital.

Table (2) presents the arithmetic means, standard deviations, and rankings for the responses of the study sample on the aspect of the period during the implementation of the accounting transition.

Table 2. The Period during the Implementation of the Accounting Transition

Rank	Statement	Means	Standards Deviations
1	The Human Resources are Fully Prepared for the Accounting Transition.	4.20	.70
2	The Accounting and Technical System is Fully Equipped and Prepared for the Accounting Transition.	4.00	.73
3	The Financial Policies, Procedures, and Accounts are Fully Prepared for the Accounting Transition.	3.90	.79
1	The Human Resources are Fully Prepared for the Accounting Transition.	4.03	.64
	Overall Average for the Dimension	4.20	.70

The data extracted from Table (2) reflect the level of preparedness of the financial management at Asir Central Hospital for the accounting transition. With arithmetic means ranging between (3.90) and (4.20) and relatively low standard deviations, the figures indicate a positive evaluation of the readiness of human resources, the accounting and technical system, and the financial policies and procedures. This data highlights the hospital's readiness in various aspects to adopt the accrual basis accounting.

Table (3) presents the arithmetic means, standard deviations, and rankings for the responses of the study sample on the aspect of the post-implementation period of the accounting transition.

Table 3. The Post-Implementation Period of the Accounting Transition

Rank	Statement	Means	Standards Deviations
1	The impact of the accounting transition on governance and performance to enhance transparency, accountability, and control.	4.35	.67
2	Support for strategic decision-making and improvement of the quality of financial information.	4.30	.66
3	The ability to compare financial performance and financial statements with previous years.	4.30	.80
4	The quality of accounting records, financial reports, and the chart of accounts.	4.20	.89

5	The impact of the accounting transition on scientific practices after the transition.	4.10	.72
6	The impact of the accounting transition on accounting awareness.	4.05	.83
7	The impact of the accounting transition on working hours and performance.	4.00	.79
Overall Average for the Dimension		4.20	.70

The data extracted from Table (3) indicates that the post-accounting transition dimension scored at a high level, with the average response of the study sample to the axis statements being (4.19) with a relatively low standard deviation of (0.57). The statement "The impact of the accounting transition on governance and performance to enhance transparency, accountability, and control" ranked first with a high level, with an average score of (4.35) and a standard deviation of (0.67). On the other hand, the statement "The impact of the accounting transition on working hours and performance" ranked last with a high level, with an average score of (4.0) and a standard deviation of (0.79).

3.1. Result of the Participants' Responses

The results of the study on the accounting transition to the accrual basis demonstrate a deep understanding of the challenges and benefits associated with the transition. The analyzed responses from the study sample highlight several key points, including the motivations behind the transition, the readiness of institutions for this fundamental step, and the impact of the transition on various accounting and managerial aspects. The results indicate that 95% of respondents consider the size of expenses and financial responsibilities to be a major motivation for adopting the accrual basis. However, opinions regarding the lack of accuracy, efficiency, control, and accountability in financial information were mixed, with an equal percentage (35%) for rejection, neutrality, and agreement. On the other hand, a significant percentage (70%) indicates that the inability to make decisions, plan, and identify financial risks is considered a fundamental problem. These findings provide valuable insights into the dynamics of accounting transition and shed light on the complex factors that influence decision-making in this regard.

The results of the study related to the accounting transition to the accrual basis reveal a deep understanding of the challenges and advantages associated with this transition. The responses analyzed from the study's sample shed light on several key points, including the motivations behind the transition, the institution's readiness for this fundamental step, and the impact of the transition on various accounting and administrative aspects.

It is evident that 95% of the respondents view the size of expenses and financial responsibilities as a major driving force for implementing the accrual basis. However, opinions on the accuracy, efficiency, control, and accountability in financial information were mixed, with an equal distribution of respondents who either disagreed, remained neutral, or agreed. On the other hand, a substantial 70% of respondents consider the inability to make financial decisions, plan effectively, and identify financial risks as a fundamental problem.

In terms of institutional readiness during the implementation of the accounting transition, the results indicate a high level of consensus. A significant 85% of respondents agree that human resources are fully prepared for the transition. Additionally, 75% believe that both the accounting and technical systems are fully equipped for the transition, along with the financial policies, procedures, and accounts.

Moreover, the analysis of post-implementation results demonstrates a notable positive impact of the transition on various aspects. For instance, 80% of respondents perceive a positive influence

on scientific practices. Furthermore, 75% report improved working hours and performance. The transition is seen to have enhanced accounting awareness by 80%. Additionally, there is a notable improvement in the quality of accounting records, financial reports, and the chart of accounts, as reported by 80% of respondents. Transparency, accountability, and control are substantially strengthened, with 90% of respondents acknowledging these positive effects. Lastly, the transition is found to support strategic decision-making and enhance the quality of financial information, as agreed upon by 90% of respondents, while 80% note an improved ability to compare financial performance and financial statements with previous years.

In conclusion, these results not only signify a high level of preparedness and readiness for the accounting transition but also highlight the multifaceted positive impacts of this transition on various accounting and administrative processes. They underline the importance of preparedness and meticulous planning by financial departments to ensure that the maximum benefits of the accounting transition are realized.

4. Discussion and Conclusion

This research examines the impact of transitioning from cash-basis to accrual accounting in government entities in the Kingdom of Saudi Arabia, with a specific focus on the healthcare sector and, in particular, the financial management of Asir Central Hospital. The research concludes that the hospital's financial management is prepared for this transition, supported by several factors, including:

1. Employees receiving sufficient training on preparing financial statements and reports in accordance with accrual accounting principles.
2. The quality of the accounting and technological system adopted by the hospital, contributing to improving the quality of accounting records and financial reports, enhancing the management's ability to make future decisions, and improving the quality of available information.
3. Enhancing governance and overall performance, providing the ability to compare financial performance with previous years.
4. The presence of extensive experience among employees, with 65% of them having more than ten years of experience in financial management, and 30% having an accounting background, while 40% of employees hold a bachelor's degree as their academic qualification.

5. Recommendations

This research highlights a set of key recommendations aimed at enhancing and developing the accounting transition process towards the accrual basis in the healthcare sector:

1. **Capacity Building Through Training:** It is essential to provide intensive and targeted training courses for financial management staff. This approach will contribute to improving their efficiency and overall performance by providing a deeper and more comprehensive understanding of the new accounting principles.
2. **Development of Accounting and Technological Systems:** Healthcare institutions must pay special attention to updating and improving accounting and technological systems. This is of paramount importance in the context of accounting transition, as it ensures the provision of efficient and reliable systems for financial control and accurate and efficient financial reporting.
3. **Leveraging External Expertise:** Collaboration and leveraging the expertise of private hospitals, particularly in areas such as asset assessment and financial expenditure control, are recommended. This collaboration can facilitate the exchange of knowledge and experience, contributing to the development and enhancement of financial and managerial efficiency.

Through the implementation of these recommendations, the study aims to support and enhance the capabilities of financial management in the healthcare sector and facilitate the accounting transition process to ensure high levels of success and effectiveness.

The research underscores the importance of comprehensive preparedness for the accounting transition in enhancing financial and administrative performance in the healthcare sector. Despite

the good preparations, the financial management of Asir Central Hospital faced several challenges during the transition from cash-basis to accrual accounting, which the hospital's management attempted to mitigate and improve. These challenges include:

1. **Shortage of Qualified Staff:** Accrual accounting requires specialized and competent staff, and the hospital faced a shortage of such staff, which effectively hindered the process in its early stages.
2. **Financial Expenditure and Liability Management:** The study indicated a high consensus that managing the size of financial expenditures and liabilities was challenging for the financial management to control effectively.
3. **Weakness in Accuracy, Efficiency, and Financial Control:** There was a challenge related to the weakness of the accounting and technological system, including the lack of an effective system to protect electronic accounting transactions, which has been addressed.
4. **Financial Policies and Procedures:** Another challenge was related to the incomplete readiness of financial policies and procedures for the transition, with evaluations ranging from neutral to disagreeing, reflecting their lack of full readiness for this transformation.

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