

The Performance of New Accrual Accounting Plan in Tehran University of Medical Sciences from Financial Staff Perspective: A Cross-sectional Analysis

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Abstract

Background and objectives: Accrual Accounting System was developed to determine the actual cost of organizational performance. This type of accounting approach is adopted as a main control lever for development and implementation of operational budget within public organizations. Since medical universities play a significant role in society's health and the major part of the country's budget is devoted to it, the study was accomplished to study the main findings of Iranian New Financial Plan in a governmental medical university. Study will provide better insight on how the plan could meet supposed objectives.

Material and Methods: In this cross-sectional study, 46 accounting staffs of Tehran University of Medical Sciences (TUMS) were selected by accidental sampling and studied by using a 22-item questionnaire. Respondents were asked to answer the questions about how the plan was performed in their departments and whether it was a success or a failure. We used T-Test and Analysis of Variance for mean comparison. Data were analyzed using SPSS16 software.

Results: Most of the respondents were male (52.2%) and graduated with bachelor degree in accounting and 65% of the respondents had at least a little knowledge of accrual accounting fundamentals. The study results showed that most of the respondents implied that the outcomes of the implemented plan were satisfying. Respondents who were graduated in financial majors had higher satisfaction rate than others.

Conclusion: The role of a comprehensive information system as an underlying and challenging necessity should be emphasized in accrual accounting system. Performance based budgeting system as a frequently focused program in Iranian socio-economic public organizations and Iran's Ministry of Health and Medical Education should be fitted with the settlement of new financial plan.

Key Words: Accrual Accounting, Efficiency, Cost Management, Performance Based Budgeting

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