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**Factors Associated with the Acceptability of the Electronic New Government  
Accounting System (eNGAS) Among State Universities  
and Colleges in Iloilo**

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## Abstract

The acceptance of Electronic New Government Accounting System (eNGAS) for state universities and colleges is the key to harmonizing financial transactions and reporting. However, only 25% (one out of four) in Iloilo, Philippines, have fully utilized this system despite the fact that the system is freely available and is prescribed to all government agencies by a circular from the Commission on Audit. This paper investigates the factors associated with the acceptability of the Electronic New Government Accounting System (eNGAS) among State Universities and Colleges in Iloilo. It utilized a descriptive-correlational research design. The respondents were the 59 personnel of the 3 State Universities and Colleges in Iloilo who were directly involved in the implementation of eNGAS. Results showed that respondents perceived eNGAS to be easy to use. Further, the adoption of the same was highly favored and highly accepted. Respondents also perceived the eNGAS to be very useful in all aspects in terms of information quality with slight variations in responses in terms of system quality and accuracy of the output specifically for personnel who are the would - be users of the eNGAS. This includes accountants, budget officers, cashiers, and disbursement staff. It appears that there seems to be no actual impediment to the adoption and implementation of eNGAS in terms of employees' perception and attitude. However, the management of these state universities and colleges may want to look at some other variables apart from perception that prevent them from implementing the said system. **Keywords:** acceptability, electronic New Government Accounting System (eNGAS), State Universities and Colleges in Iloilo.