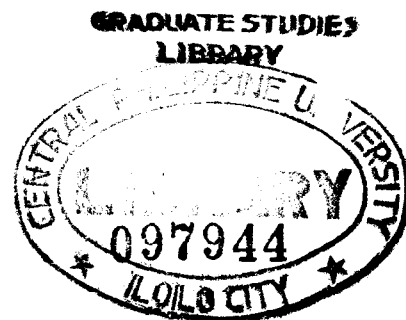


**A STUDY OF THE ACCEPTANCE OF THE NEW GOVERNMENT  
ACCOUNTING SYSTEM AMONG AUDITORS OF THE  
PROVINCE OF ILOILO**

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**ABSTRACT**

This is a study of the acceptance among auditors of the Province of Iloilo of the new government accounting system (NGAS). The study attempted to analyze the extent of acceptance of the new government accounting system (NGAS) according to age, sex, civil status, educational attainment, auditor's status, length of service and position. Since acceptance is behavioral in nature, job satisfaction is an intervening variable in this study. The extent of acceptance factors includes comfort, objectivity, and understandability. Comfort is determined whether NGAS makes work comfortable or uncomfortable for the respondents. Objectivity pertains to given the factual presentation of the system and uninfluenced by personal prejudices of the respondent, NGAS would make his/her work whether objective or not objective. Understandability pertains to the respondent's comprehension of the NGAS whether it is easy or difficult to understand.

Local Commission on Audit (COA) executives can benefit from the study in dealing with the attitudes of their subordinates. However, this study is limited to COA auditors of the Province of Iloilo and since there are only 30 of them, it has been made possible to take all as respondents.

This is a survey type of research and a descriptive approach was employed in the conduct of the study. Data collection was done through self-administered questionnaires and the Statistical Program for Social Sciences (SPSS) was used to complete data processing and analysis.