



8. FAKTOR PENENTU KEJAYAAN



**KOMITMEN 100%
DALAM PELAKSANAAN**

PERUNTUKAN MENCUKUPI

**SUMBER MANUSIA
YANG KOMPETEN**

REKOD LENGKAP





**Dato' Rosini Abd Samad,
Timbalan Akauntan Negara (Korporat)**

“As a result of the initial lack of awareness in accrual accounting with its attendant benefits and costs, policies and standards, we need to BUILD CAPACITY for staff in the Accountant General’s Department as well as in the respective Ministries and agencies.”

**National Public Sector
Accountants Conference
(NAPSAC 2011)**



**Koshy Thomas, Head of Project Team,
OBB Project Team, Ministry of Finance**

“Accrual accounting provides the data and information that will enable it to generate costing information for programme evaluation.”

**National Public Sector
Accountants Conference
(NAPSAC 2011)**



**Prof. Dr. Andreas Bergmann,
Chairman, International Public Sector
Accounting Standards Board**

“In Malaysia, with its strong accounting profession, human resources are less of an issue than elsewhere. I think completeness of assets and liabilities registers in all entities is the key challenge here.”

**National Public Sector
Accountants Conference
(NAPSAC 2011)**