

at all organizational levels by linking all the factors, are knowledge and technology. So, according to these variables, it is recommended that a Road Map is developed for change in financial system and change management is done by it.

Keywords: Accounting, Accounts Payable and Receivable, Financial Audit, Financial Management.

**Determining challenges-implementation of accrual accounting in
Kerman university of medical sciences**

A Thesis Presented to The Graduate Studies

By

Mozhgan Emami

In Partial Fulfillment of the Requirements for the Degree Master of Arts in:

Health Services Mangement

Kerman University of Medical Sciences

March ٢٠١٣