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DO INSTITUTIONAL PRESSURES MATTER IN DEVELOPMENT? A CASE OF INTRODUCTION OF ACCRUAL ACCOUNTING PRACTICES TO THE PUBLIC SECTOR IN SRI LANKA

Abstract

The public sector in Sri Lanka, in the recent past, has taken steps to transform its accounting practices from cash to accrual. This paper tries to answer whether the institutional pressures: Coercive, normative and mimetic had any bearing on such developments in introducing the accrual accounting practices to the public sector in the island. As a result, authors, adopting Institutional Theory as theoretical lens and using semi-structured interviews, attempt to explain how and in what manner the institutional pressures count the development. The study found that the normative pressure was the fundamental and mimetic pressure became the descendant in initiating the accrual accounting practices to the public sector. Further the study found that the coercive pressure lacks in implementing the accrual accounting practices in the public entities.

Key words: Accrual Accounting Practices, Mimetic Pressure, Normative Pressure, Coercive Pressure, Sri Lanka.

Introduction

The government of Sri Lanka has been following the Financial Regulations (FR) as the governing rule for management and accounting of finance in the country for long time. However, the introduction of the new public management nearly three decades back to the world and the resultant recognition and acceptance of the private sector accrual accounting principles to the public financial management attracted the Institute of Chartered Accountants of Sri Lanka (ICASL) in introducing the accrual accounting practices to the public sector. As a result, the public sector was expected to transform from the rule based accounting practices (i.e., FR) to the principle based accounting system (i.e., Generally Accepted Accounting Principles-GAAPs).

This paper does not focus on whether the transformation from one system to another is suitable in Sri Lankan context rather it focuses on whether the transformation is backed by any institutional pressure. Further, this study presumes that transition of the public sector from cash to accrual is the development initiative that is contemporarily taking place in the Island. As a result, the present study takes the transformation as the case to explain whether the institutional pressure matter the development.

Purpose of the study

The important aspect that contributes to the development of Public Sector Accounting and Financial Reporting Practices (PSAFRPs) is the minimization of the contest between the responsible organizations (Ryan, 1999). The said contest between accounting profession regulators (e.g. ICASL) and the public sector institutional regulators (e.g. Ministry of Finance and General Treasury) is apparent in Sri Lanka. The Association of Public Finance Accountants of Sri Lanka (APFASL) which is the public sector wing of the ICASL is highly interested in development of PSAFRPs; nonetheless it does not have the authority to set the Sri Lanka Public Sector Accounting Standards (SLPSASs). The ICASL which in turn sets the SLPSASs does not have the power to enforce the application in the public sector. The Ministry of Finance and the General Treasury who are responsible for regularization of PSAFRPs in the country do not set the SLPSASs. Therefore, the development pattern of PSAFRPs seems logically mismatched and lost its logical enforceability. As a result, accounting and financial reporting for the public sector has become a major issue for both discussion and action. Thus, recent developments in PSAFRPs have become the organizational field for many studies in the world. Accordingly, this study questions whether recent developments in the PSAFRPs in Sri Lanka are due to mimetic or normative or regulatory practices.

As the consequence, the present study attempts to understand and explain the effect of institutional pressures on recent developments in the PSAFRPs in Sri Lanka. For similar types of studies the institutional theory has been conveniently and appropriately employed (Oulasvirta, 2014; Jacobs, 2012). Accordingly, the concept of organizational field and isomorphism

(discussed under theoretical background) are used in the present study to explain whether the institutional pressures count for PSAFRPs development in Sri Lanka.

The rest of the paper deals with the theoretical background, methods, results and discussion, and conclusions. The theoretical background focuses on institutional theory, institutional pressures, isomorphism, legitimacy and organizational field. The methods section reveals the data collection method and analysis. Under results and discussion section the findings of this study are highlighted and finally the study states its conclusions.

Theoretical background

Institutional theory focuses on the deeper and more resilient aspects of social structure. The institutional pressures: Cognitive, normative and regulative are the mechanisms of the institutional isomorphism which develop the structures such as schemes, rules, norms, and routines that establishes an authoritative guideline for social behavior (Scott, 2014). The, isomorphism could be defined as “a constraining process that forces one unit in a population to resemble other units that face the same set of environmental conditions” (DiMaggio & Powell, 1983). *Coercive Isomorphism*: This results from both formal and informal pressures exerted on organizations by other organizations upon which they are dependent and by cultural expectations in the society within which organizations function (DiMaggio & Powell, 1983). *Mimetic Isomorphism*: Uncertainty is also a powerful force that encourages imitation. When organizational technologies are poorly understood when goals are ambiguous or when the environment creates symbolic uncertainty, organizations may model themselves on other organizations (DiMaggio & Powell, 1983). *Normative Isomorphism*: This is professionalization as the collective struggle of members of an occupation to define the conditions and methods of their work, to control “the production of producers”, and to establish a cognitive base and legitimization for their occupational autonomy (DiMaggio & Powell, 1983). The emergence of homogeneity is the result of structuration of the organizational field. An organizational field, according to Di Maggio and Powel (1983), constitutes a set of organizations that, in the aggregate, forms a recognized area of institutional life comprising key suppliers, resource and product consumers, and other organizations that produce similar services and regulatory

agencies. The structuration is largely effected by legitimacy and thus becomes a fundamental accompaniment of isomorphism. *Legitimacy* is the process of institutionalizing a social reality binding in a social domain. Thus, Institutional Theory is supported by three pillars: regulatory, normative and cultural-cognitive. All three pillars of institutions lead to the legitimacy of a social reality albeit on different bases: legally sanctioned, morally governed and culturally supported (Scott, 2014). Therefore, legitimacy constitutes a generalized perception or supposition that actions of reform are desired and accepted *per se* or as a suitable component within a particular social domain (Suchman, 1995). Hence, it is argued that legitimacy plays a role as a fundamental accompaniment to isomorphic conditioning of a social reality in a social domain.

Methods

The present study tracks the recent developments in PSAFRPs wearing the lens of institutional theory in Sri Lanka. Thus, the present study is not confined to the historical analysis of the development of PSAFRPs in Sri Lanka. Since it was related to recent developments in PSAFRPs, it was presumed that the top level financial management in the public sector is empowered to take such developmental decisions. As a result, the data requirement for the study was assumed to be rich at top-level management and therefore purposive sampling was selected. The sample comprised three types of agencies; one was the initiating agencies (InA): The ICASL and the APFASL, the implementing agency (IA): Eastern Provincial Council (EPC) and the controlling agency (T): The Treasury. Further, a typical case to ensure the quality of the study was selected *viz* the divorce voice (DV): Chartered Institute of Management Accountants (CIMA) (Appendix 1). Data for this study was gathered through 27 semi-structured interviews. Chartered Accountants, Public Sector Accountants and CIMA Accountants were interviewed. The interview lasted 45 minutes on average. The questions were framed based on institutional pressures that might have had influenced the recent developments in PSAFRPs. The field data was coded using NVivo and then thematic analysis was carried out. Themes were found by familiarizing ourselves with the data set, transcribing verbatim, generating initial codes, searching for themes, reviewing the themes, and defining and naming the themes.

Results and Discussion

Sri Lanka is used to copy the best what exist in the world. This was claimed by IA/01 as,

“Good thing we can anything any ahh (smiles) it is better to follow the good things from borrowed or something. It is better no. (smiles)...”

Since accounting is one of the global professions bench marking the international best accounting practices is inevitable. InA/01 noted this as,

“Accounting professions it is not localized one. It is globalized. Globalized profession”.

Amidst that, bench marking the best practices materializes not only in the subject of accounting but also in other disciplines as well. IA/08 recorded this as,

“If you take the Law it is based on decided cases [internationally]”.

Further, the initiating agency upheld that until the locally developed own set of accounting practices are available it is better to bench mark what is already available in the world. This was claimed by InA/01 as,

“Even if we are going for own standards, I don’t know how it is worth full because we have good product right? We have good car from japan. If you can make a good car with [same] technical sound car from Sri Lanka, that is good. Until we do it, what to do? So we have to accept the reality”.

Accordingly ICASL bench marks the International Financial Reporting Standards (IFRSs) to develop Sri Lanka accounting standards (SLASs) and International Public Sector Accounting Standards (IPSASs) to develop Sri Lanka Public Sector Accounting Standards (SLPSAS). IPSAS Board (IPSASB) bench marks IFRSs to develop the IPSASs. As a result, IFRSs become the basic root cause for promulgation of SLASs and SLPSASs. Further, the initiating agency observed that though the ‘accounting framework’ for SLPSASs is not available at present, most likely, the ‘accounting framework’ which the IPSAB at present endeavored to develop would be copied in the future. This was observed by InA/03 as,

“But if you look at the source for IPSAS it is nothing but IFRS. And if you look at SLAS the source is also the same. So whether it is IPSAS or SLAS the source is IFRS and therefore there is no conflict. So it is almost on the same footing. Financial reporting, accounting principle are the same. Of course, the IPSAS board is trying to have a

separate [accounting] framework [for public sector]. But if you ultimately look at the framework that also will be identical [with IFRS accounting framework]”.

Treasury agreed that SLPSASs are based on IPSASs. Treasury pointed out that the SLPSASs are more or less same as IPSASs but due consideration has been given to suit to the Sri Lankan public sector accounting environment. T maintained this as,

“Same wording [and] same standards”.

Moreover, since the IPSASs; which are particularly designed to suit the public sector requirements, are already available and most of the developed and developing countries have already adopted the accrual accounting practices in the public sector it is argued that it is better to import them for the development of the country’s Public Sector Accounting and Financial Reporting (PSAFR). IA/ 02 claimed this as,

“Already international public sector IPSAS is there. With that and there are some countries, this say for the example, New Zealand they follow this accounting standard and accrual base. With that only this idea imported from those countries well practiced countries”

As a result, it is argued that the ultimate objective of the bench marking is therefore, to prepare the identical General Purpose Financial Statements (GPFSS) aligning to the private sector. The countries world over had accepted IFRSs and IPSASs as internationally accepted best accounting practices for private and public sector respectively since they are approved and recommended by International Federation of Accountants (IFAC). This is recorded by InA/04 as,

“So they follow the international developments in their countries also. So therefore, best practice, what we have to see is, what is being recommended by the Federation of Accountants (IFAC) - International Federation of Accountants”

Further, bench marking the best accounting practices is not a new thing to the country and it has been done for many years all most from the inception of professional accounting in Sri Lanka (ICASL, 2010). Basically all the accounting standards had been based on British accounting principles from the inception and of course, with modifications necessary to suit Sri Lankan context. This was claimed by InA/04 as,

“So what we adopt is the system which is already been issued and announced by the UK based authorities. So we just with some modifications adapt to Sri Lankan accounting environment. That’s all”.

IA/07 put this as,

“We earlier followed the ancient UK model now we follow the UK modern model”.

They argued that it was partly due to colonization experience. IA/07 claimed this as,

“Britain was also here [colonized Sri Lanka] before 48 no? Therefore we followed lot of styles from UK. As such we follow the accounting styles also”.

And partly it was due to the easiest way to have the change. IA/10 put this as,

“It is easy to copy what already exists rather than creating on our own”.

And further partly it was due to professionalization of government accountants. IA/20 noted this as,

“Since the Sri Lanka Accountants’ Service must tally with the international accounting standards they have followed them”.

Moreover it was partly due to the urgent need for coping up with the PSAFR reforms taking place in the rest of the world. This was claimed by IA/04 as,

“All the foreign countries are now following accrual basis. Now Sri Lankan public sector only remains on cash basis”

In addition, it was partly due to the non-availability of sufficient resources and ability to develop the own set of accounting practices for the public sector. IA/19 claimed this as,

“It is borrowed one. I think we do not have resources and ability to do it on our own in the public sector”.

Moreover, one mistake that the country made in the past was that the PSAFR was not given prominent place in accounting education. IA/04 observed this as,

“When we were doing the exam also we never considered the public sector and you always go for the private sector”.

Thus, it was argued that the entire accounting profession whether it is public or private sector should have one set of accounting practices and it should fall in line with the international best accounting practices. This was claimed by InA/03 as,

“The entire ahh whether it is public sector or private sector should have one set of standards that is the IFRS”

In consequence, most of the accounting institutions all over the world became the members of the IFAC and accordingly, they have adopted the accounting practices recommended by them. This is claimed by InA/03 as,

“If you look at even the professional bodies all over the world they are not doing their own research and development. They are all picking up the international best practices because they are also part of it no?”

Divorce voice observed that the main problem that significantly affected the Sri Lankan public sector was that the rest of the world have already moved towards international best accounting practices and therefore, Sri Lanka was under pressure to adopt them. DV/02 recorded this as,

“The world over there this trend was public sector accounting standards. So if you want to keep up the best with the rest of the world then you have to introduce it”.

IFAC is the global organization for the accountancy profession which was founded in 1977. It has 175 members and associates in 130 countries. IFAC, through its independent standard-setting boards, establishes international standards on accounting, ethics, auditing and assurance, accounting education, and public sector accounting. ICASL, Association of Accounting Technicians of Sri Lanka and Institute of Certified Management Accountants of Sri Lanka are the member and the associate members of the IFAC respectively.

Therefore, Sri Lanka as a country does not have any direct relationship with the IFAC and does not face any pressure. However, since the ICASL; which is legally recognized as the sole accounting regulating body in Sri Lanka, is the member of the IFAC it is always bound to follow

the recommended practices: Private and the public sector, by the IFAC. As a result, the initiating agency maintained that Sri Lanka's public sector also must have to follow what is recommended by the IFAC since they are the world professional accounting body. InA/04 put this as,

“We have to just follow what is recommended by them [IFAC] because they are the professional people in this matter”.

InA/03 claimed this as,

“One thing is we [ICASL] being the member of IFAC we [ICASL] are obliged to adopt the standards. Other than that there was no any pressure. As a member we are obliged”.

InA/01 put this as,

“Now all these [accounting] institutes like chartered institute and other institute in other countries, they are members of this IFAC. So they have obligation to follow the IFAC guide lines and directions as the members of the IFAC. So IFAC has two sets, or rather sectors. Basically they cater for the private sector. At the present trend, they are catering for the public sector also”.

The implementing agency also believed the existence of the pressure from the world body of accountants and as a result, they argued that ICASL was compelled to pressurize the Sri Lankan public sector also to follow what the world body has promulgated.

IA/03 explained this as,

“But anyway that the background is from the all over the accounting bodies in worldwide but in Si Lankan, say “Chartered Accountancy body”.

IA/17 claimed this as,

“CASL is a sub organization of the world chartered institute or they are the followers of the policies of that world body”.

Further, implementing agency argued that when there is a revision in the international accounting standards ICASL is used to immediately revise the local standards in line with them. IA/17 explained this as,

“Why I say is ICASL is in charge for all these things [standards settings]. They are national body and member of world body. Therefore, when there is a revision [in international accounting standards] our chartered institute also revises the SLAS. Therefore, our standards also might have been bench marked from there. It is not developed [particularly] for public sector only”.

Though IFAC’s focus was on private sector it turned its eyes recently towards the public sector worldwide. Accordingly it established the sub board called IPSASB which is responsible for formulating IPSASs. As the result, ICASL is also obliged to implement whatever the pronouncements made by the IPSASB. InA/02 put this as,

“Yes. There are. There are seven membership obligations. [It is called] statements of the membership obligations. No 5 is [about] applying the public sector accounting standards [in respective countries]. We have an obligation. According to the IFAC all the member countries are required to follow those seven obligations. Fifth obligation is the public sector improvement. That’s, so we have obligations towards IFAC”.

Controlling agency observed that they never had any pressure to implement the accrual accounting practices in the PEs in Sri Lanka. T noted this as,

“No. We do not have any pressures. But only thing is we have to improve our reporting and reporting standards”.

Divorce voice also confirmed that the IFAC is the world general body which set the accounting standards and as a result, all the standards are derived from them. DV/01 put this as,

“The all accounting standards are derived from the IFAC activities no? That is the general body of control all these members of the IFAC”.

The entire public sector financial management comes under the purview of Ministry of Finance and the Treasury. Initiating agency pointed out that the initiation taken by the government to incorporate the accrual accounting practices was poor. It was claimed by InA/01 as,

“The backing from the top level, the government should go or if government did not go as a policy for accrual basis this won’t be successful. Government should take firm decision [to] go for accrual basis”.

IA/03 claimed this as,

“The supreme body in Sri Lanka is general treasury. They have to rule or they have to circulate [the matters related to the PSAFRPs]”.

Further, it is observed that the Treasury has not issued the guide lines to adopt the accrual accounting practices including the SLPSASs in the PEs. InA/02 put this as,

“So, for that [implementation] the government has to provide the necessary facilities such as the circular instructions and how to do it and those things they have to guide which should come from the Treasury”.

IA/11 explained this as,

“We did not receive any circular. If we want to implement anything we need to receive circular from general treasury”.

However the Treasury observed that though treasury is responsible for issuing circulars and guidelines to the ministries and departments it needs the authority from the government to incorporate the accrual accounting practices in the PEs. Further, Treasury recorded that unfortunately so far the government has not taken the policy decision to adopt the accrual accounting practices in the PEs. T recorded this as,

“Ya, government, I mean it is a policy decision that you [government] have to take a policy decision on your [PEs] reporting; whether we [PEs] are reporting on cash basis or accrual basis. That policy decision should be taken by this [Finance] Ministry”.

Divorce voice also confirmed that that the government has not so far made the accrual accounting practices a must to the PEs. This was claimed by DV/02 as,

“By issuing a circular make it [accrual accounting practice] compulsory”.

This compelled ICASL to increase its members from the public sector to make them bound to follow the SLPSASs and as a result, they absorbed Institute of Public Finance and Development Accountancy (IPFDA) as their public sector wing renaming them as APFASL. But APFASL also does not have the power and the authority to implement the PSAFR reforms in Sri Lanka. InA/04 claimed this as,

“Now Sri Lanka Public Sector Accounting Institute [APFASL] was opened few years before and hope that most of the public sector accountants are members for that institute. But thing is, it is not mandatory no? It is not made as mandatory to for follow the changes”.

Implementing agency argued that the reason for slow adoption of the accrual accounting practices is due to low involvement of the Government in the implementation process. This was claimed by IA/12 as,

“Now there are pressure that is exerted by ICASL and APFASL. But the pressure that is exerted by the government is less”.

Another point is that even though APFASL is the public sector wing of ICASL the members are not legally bound to follow the SLPSASs. IA/15 claimed this as,

“If and only if treasury says we will do. Why I say is our appointment duty is to them no”?

IA/05 put this as,

“As a member we cannot follow it (accrual accounting practices). We need to get the treasury instruction”.

IA/05 recorded this as,

“Even though I am assumed to be a chartered accountant without the permission from the government I cannot implement it [the reforms]. I need full permission from them”.

Though most of the officers under the Treasury are members of the APFASL it does not mean that they have the absolute membership obligation as far the public sector accounting pronouncements are concerned. T recorded this as,

“Whatever even if I am a Chartered Accountant, even I am supposed to follow SLFRS and IPSAS if the institution I belong to have not taken a policy decision to follow you cannot”.

Divorce voice argued that though ICASL recognized the APFASL as the public sector wing, not a single public sector accountant was recognized as the full member of the ICASL, rather they were recognized as the intermediate qualified chartered accountants. As result, divorce voice argued they public sector accountants are not legally bound to follow the SLPSASs. This is claimed by DV/02 as,

“They gave their certificates and made all of us licentiates”.

So it is very clear that the country is well exposed to mimicking the best accounting practices and of course with slight changes to suit the Sri Lankan context. This was claimed by DV/01 as,

“It is a kind of mirror. So [it is] your image. You take as it is. Do whatever minimum modification to and apply as it is. It is coming actually imported from UK”.

The discussion so far has been tabulated in the Table 1 below.

Table 1: Institutional pressure status

Institutional pressure	To ICASL	To the country
Normative	High	None
Mimetic	High	Slight
Coercive	None	None

Source: Interview data

Conclusion

Therefore, this research identifies first, that the accounting profession (i.e., both public and the private sector) in Sri Lanka is used to mimic the international best accounting practices from its inception, second, though the ICASL is compelled to abide by the IFAC pronouncements (normative pressure) the Treasury and the PEs are not (coercive pressure), third, though the public sector accountants are the members of APFASL they are not legally bound to adopt the pronouncements made by the ICASL (normative pressure), forth, the chartered accountants attached to the public sector as well need not to abide by the pronouncements made by the ICASL unless otherwise they are officially instructed by the Treasury (normative and coercive pressure). Thus, it was found that the development initiatives taken by the ICASL to introduce the accrual accounting practices is backed by normative and mimetic pressures but not by coercive pressure. Further, the findings of this research alert the public sector higher officials and other public sector stakeholders to make correct policy decisions with regard to PSAFRPs reforms.

Further, the same phenomenon could be looked at through some other relevant theories such as Actor Network Theory to check whether the actors' interplay in developing the PSAFRPs supports the isomorphism results under Institutional Theory. Some researches could focus on incorporation of liberal ideas in the country and their impact on national identity.

The coding and thematic analysis required the authors to interpret the data in explaining the institutional pressures in PSAFRPs developments in Sri Lanka. Thus, the incorporation of authors' esoteric knowledge (Braun & Clarke, 2013) became important element of the findings. As such, the generalization is not the intention of this study. Hence, the findings are confined to the Sri Lanka and PSAFRPs reforms context. The information gathered from top management is highly sensitive. Thus, some respondents reserved their opinion. This is claimed by InA/02 as follows:

“Ya, ya, ya. Now off the record I will tell (Omitted)”

Thus, the findings are subject to those reservations and omissions.

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Appendix 1: Sample

Name of the Respondant	Source
Initiating agency	
Chartered Accountant	Internals/ InA 01
Chartered Accountant	Internals/ InA 02
Chartered Accountant	Internals/InA 04
Chartered Accountant	Internals/InA 03

Implementing Agency	
Sri Lanka Accountants Service	Internals/ IA 08
Sri Lanka Accountants Service	Internals/ IA 09
Sri Lanka Accountants Service	Internals/ IA 10
Sri Lanka Accountants Service	Internals/ IA 20
Sri Lanka Accountants Service	Internals/ IA 04
Sri Lanka Accountants Service	Internals/ IA 11
Sri Lanka Accountants Service	Internals/ IA 12
Sri Lanka Accountants Service	Internals/IA 13
Sri Lanka Accountants Service	Internals/IA 14
Sri Lanka Accountants Service	Internals/IA 03
Sri Lanka Accountants Service	Internals/IA 15
Sri Lanka Accountants Service	Internals/IA 05
Sri Lanka Accountants Service	Internals/IA 16
Sri Lanka Accountants Service	Internals/IA 17
Sri Lanka Accountants Service	Internals/IA 06
Sri Lanka Accountants Service	Internals/IA 18
Sri Lanka Accountants Service	Internals/IA 07
Sri Lanka Accountants Service	Internals/IA 19
Sri Lanka Accountants Service	Internals/IA 01
Sri Lanka Accountants Service	Internals/IA 02
Controlling Agency	
Sri Lanka Accountants Service	Internals/T 01
Divorce Voice	
CIMA-Accountant	Internals/ DV 01
CIMA-Accountant	Internals/ DV 02

Note: Names of the respondents are maintained private and personal to the research.

