

The Effect of Capital Assets Disclosing Information in Government Financial Reports on Financial Information Decision Making and Planning Users

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ABSTRACT

The accounting principle, the principle is disclosed. According to this principle all the important facts and information about events and financial activities that can affect users' decisions to be effective, must be disclosed. these principles require that financial statements prepared and presented in such a way that the objectives of financial reporting, comprehensive, informed and is fully possible.

Today, interested citizens and taxpayers to have enough information about how taxes are spent and national resources. on the other hand, given the country an important part of public resources spent on the purchase and construction of capital assets is Establishment of suitable and efficient system of public accounting with the right information, reliable and transparent to the logical decisions for planning and management practices government agencies in order to fulfill accountability can help. based on interviews with researchers and custodians of the experiences and studies it appears that Disclose information on capital assets in financial reports due to the lack of clarity and completeness cannot be an effective role in decision making and planning should be used. therefore, 91 comments in this regard were the director and financial expert.

For accessing of information, researchers refer to the documents, interviews and distributed questionnaires containing 22 questions related hypotheses was designed, opinions collected and analyzed were the result of the test the hypotheses that the information disclosed in government financial reports for effective planning and decision making is not desirable and useful to users.

KEYWORDS: Government financial reports, Decision making, planning, Users.

Research problem

Information for business units in developing countries is a valuable resource and it is important to measure the energy and machinery. Information to consciousness, creates surprise, motivates, and reduces uncertainty. Data have revealed new options or options eliminate the weak and eventually affect people and raise them to take action. (Jan et al., 1992) much of the information that managers in organizations to make decisions about, the accounting information. (Dastgir, 2003)

The information inside the organization by directors and executive officers and outside agencies by investors, creditors and other persons entitled, stakeholders and interested economic unit, is used. (Jamal livani, 2001) There was no information or misleading information, the economic backwardness and poverty and welfare is reduced. The quality and accurate disclosure of information can use this information in decision making, accountability, performance assessment and better planning and more efficient to help. The right decisions for government accountability and scarce resource allocation in society requires transparent and comparable financial information is disclosed in accordance with accounting principles, the basic financial statements must contain all important information, relevant and timely, And this type of information is presented as completely understandable and possible to provide the ability for users to make informed decisions.(Alivar,2002)

In democratic countries, governments are accountable for the resources that are consumed. For example, the Governmental Accounting Standards Board statement number one concept in America noted that the state governments and non-profit units required to provide financial reports to the state, so people using the response rate, the government's performance in and resource consuming tasks and achieve goals and programs, are evaluated.

The number One Standards Board Statement in Public Sector Accounting Research Foundation and Australian Accounting Standards Board's review, the person reporting the governmental units, affected the role and importance of accountability in governmental accounting and financial reporting is expressed. In the process of accountability, the government is obliged towards the national resources that have been taking people to report. Their task using accounting information systems of government are doing. In Islamic republic of Iran System is based on religious democracy, the legislature in order to assess the performance and accountability of government, laws are passed

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which required all executive agencies to prepare and submit financial reports are To users, including professionals, various levels of management, Parliament, the relevant judicial authorities, economists and Finally the general public are able to disclose information in the financial statements for decision making, planning and evaluation using state performance. (Zarei & Abdi, 2011) Capital assets, assets that have economic value and more than a year during the production process goods and services are used. Account assets belonging to high amounts of capital assets are included in the annual budget. Although in the past twenty years great efforts in explaining the government's capital assets is done, but there are still questions that remain unresolved. (Malekan&Daryae, 2010)

It seems to lack the conceptual framework appropriate and proportionate effort, to solve the aforementioned problems, this is the main reason. (Johan Christiaens, 2004)

In recent years many efforts to design and implement accounting systems and financial reporting to the government to financial reports can be extracted from them, in addition to financial accountability act, requirements to pay part of the responsibility to provide operational accountability. Administrative review of bills, especially bills of credit investments such devices seems appropriate information, complete and accurate disclosure of the cost of capital assets is not. Users of these reports can not disclose the information in the financial reports of state capital funds are effectively used and useful in planning and decision making. Part of this problem is as follows:

1. The headings used in the financial reports as "the asset of Completion" Represents costs by purchasing materials, supplies, plans and projects is not during the construction of a separation.
2. Disclosure of information on fixed assets based on their cost and book value is not as clear and complete.
3. Means such as depreciation are cost allocation to various periods of their assets. with the rapid progress and accelerated technology and production and supply of new equipment, especially electronic equipment, machinery and equipment, many are wrong quickly. Thus, taking into account the actual share of depreciation expense in the financial cost it seems imperative. But the Iranian government in the financial reports no information on capital assets depreciation, amortization shall not be disclosed.
4. Annual national budget bill, which is the most important financial report and Receive and pay bills with the combined financial information is the executive producer; Due to the lack of transparency of information about capital assets, will not utility necessary for planning, budgeting and performance evaluation of the projects.

The objectives of financial reporting

User groups of financial reports from individuals and different social classes with different goals and knowledge levels have been formed. Thus, regulation of financial reports in such a way that can provide needed information to all users, not possible. Objectives of financial reporting is provided as follows: (Hendriksen&VanBreda,1992) Financial reporting is to provide information for economic decision-making potential investors and creditors and analysis of various parameters on the economic and investment cooperation was helpful and the management information needs and meet other users, then Financial Accounting Standards Board determine this objectives:

1. Financial reporting, financial performance should be about economic unit during a financial period is presented as desirable.
2. Financial reporting should provide information about economic resources and these resources, the effects of transactions, events and circumstances that led to the change will show these sources.
3. Financial reporting should provide information in the field of personnel resources, and their efficiency is also about ensuring their safety.
4. Financial reports should include explanations necessary information is provided to assist users in understanding the information. Since, due to the direct management of the activities of economic entities, Than other users, more data Can often rely on specific by providing a more complete elaboration of events that conditions have considerable effect on the financial situation, the importance and value of information increases and shall not be affected. As was observed in the pivotal role of decision theory is that the definitions of accounting Therefore the issue of accounting emphasis is also provided

Users of public accounting report

The purpose of the financial statements provides information about earnings and payments summarization and classified according to the rules and relevant guidelines for a wide range of users in decision making and planning is useful and effective. Accordingly, users of financial reports of public accounting can be classified into the following groups:

1. Citizens: The Islamic Republic of Iran is a state that relies on Citizens to provide financial information to them is based on designated criteria. Citizens of this information in order to evaluate the performance of authorities in different dimensions can be exploited.

- 2. Parliament:** Parliament by direct popular vote for the legislation and monitor the performance of law enforcement and government are selected under Article 76 of the constitution in all countries have the right research.
- 3. Leader:** According to paragraph 2 of Article 110 of the constitution, the leader is responsible for supervising the implementation of general policies. Information needed to perform this responsibility should be placed at his disposal.
- 4. Government:** This group of experts in planning, budget experts, chief, executive directors and staff are state and financial reports for compliance and the receipt of revenues and expenses compared with budget forecasts have been performed, evaluating the strengths and weaknesses of the budget, budget planning for improved accuracy in forecasting, evaluation and operations conform and results of government activities and policies with the goals rules and regulations in the national budget and respond to the competent authorities is used.
- 5. Judiciary:** The good performance of the judiciary within its jurisdiction, including laws, oversees the national budget. Monitor the performance of the executive branch through the inspection is done the whole country.

Capital assets

Assets produced or not produced to during more than a year in the production process goods and services are used.

Produced assets

Assets which have resulted in the production process and are divided into three main groups: Fixed assets – inventories – valuables.

Research Background

Yuji Ijiri (1982), In an article entitled, accounting conceptual framework based on accountability in the conceptual framework of the conference was held in 1982 at Harvard University, For the first time presented a conceptual framework based on accountability. After accounting for a number of thinkers like Robertson and Askaynr(1985) and William (1987) Stated that the public sector accounting and accounting units, even profit from public sector Conceptual framework based on a conceptual framework based on the accountability of decision-making is superior. In many countries to achieve financial accountability, institutions and procedures have been developed. Two entities that are most important in this regard are the independent auditors and Qvhmqnanah. Experience has shown that the two institutions could not even do their approved duties, Let alone the public expectations, limitations such as lack of balance changing government policies, including spending outside, not enough time to discuss macro-economic policies and the allocation of loss in these areas may restrict the implementation of legislative duties.

GASB (1993), Statement No. 1, their theoretical concepts of "objective reporting" stated that the basis of financial reporting is accountability. Requires government accountability to citizens because of the way of public resources and the purposes for which it is consumed, to respond. Based on GASB Government accountability is based on the belief that citizens have a right to know, the truth of the facts revealed that easily (which may lead to public debate by the citizens and their representatives) are informed. In a society that is governed by democracy, financial reporting, in order to meet the general duty of government is responsible role. Theodore J. Mock in a single data value accounting concepts, need to know the value of information and expression, which has emphasized the need for proper implementation of the required accounting information systems, a constructive role in control of planning and management decision-making plays.

Also, he obtained the importance of staff training in relation to accounting information systems and how information flows within the organization and evaluate the information and the feedback system model. (Mack,1971,5) Thong and James did, according to research literature, theories of technological innovation as an integrated model of information systems in small business units in 166 small business units. The results show that small business units for implementing information systems, various features of an environment variable such as Innovation, enterprise features and level of information and knowledge in the field of information systems in business information systems are considered, But often the domain of information systems in deployment decisions do not affect the acceptance of information systems. The results showed that the competitive environment indirectly affect the acceptance and deployment of information systems. (Tong & James,1999)

Aylhan Dullsi in review journal of business studies, economic and social benefits of automated accounting information systems in companies that use the production system to point out that when information technology, the company's automated systems accounting information would advance. The use of such systems is given a reasonable opportunity to participate to more effectively and efficiently to do their duties, because it will save use of computerized accounting information systems in both time and cost. (Dullsi,2002-2003)

Mohsen Dastgir (2003), in a paper with title financial barriers to the establishment of statistical system of government will that data for economic studies at the micro level can be obtain Through analysis of the accounting system reports. But this does not apply at the macro level of economic and financial systems (We consider that there is more public accounting) Macroeconomic analysis does not provide the needed information. If you want to compare between different sectors of the economy or the economies of some countries do not use governmental financial statements. However, the information needed by decision makers and economic analysts is available and is collected by the pattern of governmental accounting systems reports, as an independent, public financing if it is not applicable in this field. Mohammad Arab Mazar-Yazdi, Ali Jamal Livani as identified in research with administrative problems in the relationship between accounting information systems and quality of system outputs, 11 cases as the administrative problems of accounting information systems, accounting information systems literature and documents were extracted and used in surveys of financial executives Statistical Society (Subsidiary companies of oil industry) Output quality of these systems results to be obtained. 10 cases were identified between these systems are relatively high-quality output and just in case one of the factors, this association was not confirmed.

Mohammad Arab Mazar Yazdi - Yousef Ahadi Serkani in a study entitled "Assessing the effectiveness of the outputs of accounting information systems on management decisions", 16 operating as effective factors were identified and tested. The results show the diversity and the variety of decisions taken by managers, Effects of output on the decisions made by managers is faced with a certain complexity. In this review the different types of decisions and the relevant decisions and Also relevant and irrelevant information and filter out the most important decisions of their effectiveness has been tested to output accounting information systems. Then, using a Likert scale average impact on decisions about the types associated with each company's activities have been investigated.

Mahdavi (1996) has done Research entitled "Financial structure, accountability and accounting in the Islamic Republic of Iran" at the University of Wollongong in Australia. This study examined public financial management and control elements in Iran. Elements that determines how and accountability of the executive director is Iranian. Also, it deals to examine the role accounting in the accountability system. The mentioned research shows that public sector accounting in developing countries is in Iran. Accordingly, necessary changes in the accounting system and confirmed that the Iranian government.

Narimani (2009) has done in the study entitled "Evaluation of effective barriers to providing timely reports on budget settlement". This research has achieved the following results:

- Managers and executive officials to disregard the important budgetary control;
- Lack of experts in public accounting;
- There are numerous state laws on consumer credit financial;

He suggested the use of financial experts, more attention to the issue of funding agencies, government reform and coordination of financial regulation, Reform of government accounting system and maintenance of public property account is based on international standards.

Hypotheses

The hypothesis is a Clever and scientific guess about the outcome of research and the draft law and usually that is sentence preceded scientific exploration. Hypotheses presented in this study are as follows:

H₁: Cost of building and land, as disclosed in the financial system implementation, useful and effective in the decisions of users is desirable.

H₂: cost of Inventory goods, materials and inventory, goods disclosures in the financial statements of executive devices, useful and effective in the decisions of users is desirable.

H₃: Cost of equipment and machinery, have been disclosed in the financial statements of the executive, useful and effective in the decisions of users is desirable.

H₄: Cost of other capital assets, disclosed in the financial statements of executive devices, the optimal decision is effective and useful to users.

H₅: Cost of building and land has been disclosed in the financial system implementation, planning and budgeting is a useful and effective.

H₆: Cost of Inventory goods, materials and inventory, sexual performance devices disclosed in the financial statements, users of the planning is useful and effective.

H₇: Cost of equipment and machinery, have been disclosed in the financial statements of executive devices, users of the planning and budgeting is useful and effective.

H₈: Cost of other capital assets, disclosed in the financial statements of public sector planning and budgeting is a useful and effective.

H₉: Cost of Inventory goods, materials and inventory, goods performance devices disclosed in the financial statements, in government performance Evaluation by the users is useful and effective.

H₁₀: Cost of equipment and machinery, have been disclosed in the financial statements of executive devices, in government performance Evaluation by the users is useful and effective.

H₁₁: Cost of other capital assets, disclosed in the financial statements of executive devices, in government performance Evaluation by the users is useful and effective.

RESEARCH METHOD AND TOOLS FOR DATA COLLECTION

Research method of descriptive nature and content of the survey is applied, this study framework is deductive - inductive, and theoretical and research background of the library, articles as deductive and inductive way of gathering information to confirm or reject hypotheses. The data collection tool is closed questionnaire and the rating of the five options as answers, Likert marked. For some options, the numerical value of 1 (very low) to 5 (very high) is considered. To test the hypothesis of binomial nonparametric tests of hypotheses to rank Friedman ANOVA and analysis of data from spreadsheets in Excel and SPSS Version 15 software is used. To test the hypothesis is used of binomial nonparametric tests and for ranking Friedman ANOVA and analysis of data from spreadsheets in Excel and SPSS Version 15 software. The Domain research is related to the 2011 and all executive agencies are for investigating the place Domain Guilan, Tehran and Zanjan.

Validity

Validity or credibility of answers to this question, the measuring device measures the extent to which the desired feature. (Sarmad, 1998) For this purpose the questionnaire were university professors and experts from relevant. Integrity and transparency in relation to questions of the questionnaire to express their opinion. Finally, they were confirmed credibility of the questionnaire, some experts believe that this type of credit sufficient.

Content validity

In the first phase of the study was to examine the content validity of the questionnaire was placed at the disposal of technical experts and they were asked to express their opinions in this case. Then check with their views and ultimately respected professor's questionnaire was approved.

Reliability

One of the methods for calculating reliability using Cronbach's. This method for calculating the internal consistency of the questionnaire used to measure tool. (Sarmad,1998) Alpha value calculated 0.933, this questionnaire is high confidence that the reliability capability.

$$r_{\alpha} = \left(\frac{k}{k-1} \right) \left(1 - \frac{\sum \sigma_j^2}{\sigma^2} \right)$$

Certainly if the population the Statistical Society (All the executive agencies) be selected very high volume, which contains restrictions with regard to time, place and resources to do this research, it was not possible. One logical way to solve this problem, the statistical community to further restrict the range is smaller; hence the statistical research community in the province of Zanjan, Guilan and Tehran was determined. The study statistical society is Chief, Supreme Audit Court and the Ministry of Economic Affairs and Finance auditors, financial analysts, financial managers, deputies and public organizations and the university professors, The above interval is 451 people, the number of statistical samples for research using formulas obtained from Kokran 185 distributed questionnaires 159 questionnaires were returned.

$$n \geq \frac{N Z_{\alpha/2}^2 \times P(1-P)}{(N-1)\epsilon^2 + Z_{\alpha/2}^2 \times P(1-P)}$$

Data instrument measuring

In this study, for measurement of data used Likert type. Error rate of 0.05 and the amount of the judgment or the 95% confidence level and the criterion test in this study using the test statistic is the t-test.

Research findings

In this section, at first to be taken a descriptive analysis of the results subjects:

Data descriptive analysis

Table 1 Statistics relating to education, work experience and field research has been brought to the questionnaire respondents.

Table1.Descriptive analysis of research subjects

Organizational position	Distribution of Respondents Comments	
	Number of distributed questionnaires	Number of returned questionnaires
Accountant / assistant accountant	40	33
Auditor	55	47
Responsible for account setup	20	19
Chief Financial Officer	35	28
Professor	35	32
Collection	185	159
Experience		
Lower than 10 years experience	76	47.8 %
10 to 20 years	43	27 %
More than 20 years experience	40	25.2 %
Collection	159	100 %
Field		
Accounting, Management and Economics	122	76.7 %
Other fields	37	23.3 %
Collection	159	100 %

The first hypothesis test

H₀: Cost of building and land, as disclosed in the financial system implementation, useful and effective in the decisions of users is not desirable.

H₁: Cost of building and land, as disclosed in the financial system implementation, useful and effective in the decisions of users is desirable.

The questions 1 to 3 questionnaires were designed to test this hypothesis. The results show that the test statistic used in the H₀, the mean and t statistics relevant to this hypothesis are, respectively 5.37, - 1.19. This suggests is approved the hypothesis H₀, That shows cost of building and land, as disclosed in the financial system implementation, useful and effective in the decisions of users is not desirable.

The second hypothesis test

H₀: Cost of Inventory goods, materials and inventory, goods disclosures in the financial statements of executive devices, useful and effective in the decisions of users is not desirable.

H₁: Cost of Inventory goods, materials and inventory, goods disclosures in the financial statements of executive devices, useful and effective in the decisions of users is desirable.

The questions 4 to 7 questionnaires were designed to test this hypothesis. The results show that the test statistic used in the H₀, the mean and t statistics relevant to this hypothesis are, respectively 7.92, - 2.01. Therefore 95% confidence level the hypothesis H₀ and H₁ hypothesis was rejected. Then cost of Inventory goods, materials and inventory, goods disclosures in the financial statements of executive devices, useful and effective in the decisions of users is not desirable.

The third hypothesis test

H₀: Cost of equipment and machinery, have been disclosed in the financial statements of the executive, useful and effective in the decisions of users is not desirable.

H₁: Cost of equipment and machinery, have been disclosed in the financial statements of the executive, useful and effective in the decisions of users is desirable.

The questions 8 to 10 questionnaires were designed to test this hypothesis. The results show that the test statistic used in the H₀, the mean and t statistics relevant to this hypothesis are, respectively 5.43, - 1.21. Therefore 95% confidence level the hypothesis H₀ and H₁ hypothesis was rejected. Then cost of equipment and machinery,

have been disclosed in the financial statements of the executive, useful and effective in the decisions of users is not desirable.

The fourth hypothesis test

H₀: Cost of other capital assets, disclosed in the financial statements of executive devices, the optimal decision is not effective and useful to users.

H₁: Cost of other capital assets, disclosed in the financial statements of executive devices, the optimal decision is effective and useful to users.

The questions 11 to 14 questionnaires were designed to test this hypothesis. The results show that the test statistic used in the H₀, the mean and t statistics relevant to this hypothesis are, respectively 8.37, - 1.98. Therefore 95% confidence level the hypothesis H₀ and H₁ hypothesis was rejected. Then cost of other capital assets, disclosed in the financial statements of executive devices, the optimal decision is not effective and useful to users.

The fifth hypothesis test

H₀: Cost of building and land has been disclosed in the financial system implementation, planning and budgeting is not useful and effective.

H₁: Cost of building and land has been disclosed in the financial system implementation, planning and budgeting is useful and effective.

The questions 15 to 18 questionnaires were designed to test this hypothesis. The results show that the test statistic used in the H₁, the mean and t statistics relevant to this hypothesis are, respectively 8.21, - 1.89. Therefore 95% confidence level the hypothesis H₀ and H₁ hypothesis was rejected. Then cost of building and land has been disclosed in the financial system implementation, planning and budgeting is not useful and effective.

The sixth hypothesis test

H₀: Cost of Inventory goods, materials and inventory, sexual performance devices disclosed in the financial statements, users of the planning is not useful and effective.

H₁: Cost of Inventory goods, materials and inventory, sexual performance devices disclosed in the financial statements, users of the planning is useful and effective.

The questions 19 to 22 questionnaires were designed to test this hypothesis. The results show that the test statistic used in the H₁, the mean and t statistics relevant to this hypothesis are, respectively 6.28, - 2.72. Therefore 95% confidence level the hypothesis H₀ and H₁ hypothesis was rejected. Then cost of Inventory goods, materials and inventory, sexual performance devices disclosed in the financial statements, users of the planning is not useful and effective.

The seventh hypothesis test

H₀: Cost of equipment and machinery, have been disclosed in the financial statements of executive devices, users of the planning and budgeting is not useful and effective.

H₁: Cost of equipment and machinery, have been disclosed in the financial statements of executive devices, users of the planning and budgeting is useful and effective.

The questions 23 to 26 questionnaires were designed to test this hypothesis. The results show that the test statistic used in the H₀, the mean and t statistics relevant to this hypothesis are, respectively 6.92, - 1.93. Therefore 95% confidence level the hypothesis H₀ and H₁ hypothesis was rejected. Then cost of equipment and machinery, have been disclosed in the financial statements of executive devices, users of the planning and budgeting is not useful and effective.

The eighth hypothesis test

H₀: Cost of other capital assets, disclosed in the financial statements of public sector planning and budgeting is not useful and effective.

H₁: Cost of other capital assets, disclosed in the financial statements of public sector planning and budgeting is a useful and effective.

The questions 27 to 31 questionnaires were designed to test this hypothesis. The results show that the test statistic used in the H₀, the mean and t statistics relevant to this hypothesis are, respectively 9.23, - 2.09. Therefore 95% confidence level the hypothesis H₀ and H₁ hypothesis was rejected. Then cost of other capital assets, disclosed in the financial statements of public sector planning and budgeting is not useful and effective.

The ninth hypothesis test

H₀: Cost of Inventory goods, materials and inventory, goods performance devices disclosed in the financial statements, in government performance Evaluation by the users is not useful and effective.

H₁: Cost of Inventory goods, materials and inventory, goods performance devices disclosed in the financial statements, in government performance Evaluation by the users is useful and effective.

The questions 32 to 35 questionnaires were designed to test this hypothesis. The results show that the test statistic used in the H₀, the mean and t statistics relevant to this hypothesis are, respectively 8.39, - 1.79. Therefore 95% confidence level the hypothesis H₀ and H₁ hypothesis was rejected. Then cost of Inventory goods, materials and inventory, goods performance devices disclosed in the financial statements, in government performance Evaluation by the users is not useful and effective.

The tenth hypothesis test

H₀: Cost of equipment and machinery, have been disclosed in the financial statements of executive devices, in government performance Evaluation by the users is not useful and effective.

H₁: Cost of equipment and machinery, have been disclosed in the financial statements of executive devices, in government performance Evaluation by the users is useful and effective.

The questions 36 to 39 questionnaires were designed to test this hypothesis. The results show that the test statistic used in the H₀, the mean and t statistics relevant to this hypothesis are, respectively 10.18, - 2.62. Therefore 95% confidence level the hypothesis H₀ and H₁ hypothesis was rejected. Then cost of equipment and machinery, have been disclosed in the financial statements of executive devices, in government performance Evaluation by the users is not useful and effective.

The eleventh hypothesis test

H₀: Cost of other capital assets, disclosed in the financial statements of executive devices, in government performance Evaluation by the users is not useful and effective.

H₁: Cost of other capital assets, disclosed in the financial statements of executive devices, in government performance Evaluation by the users is useful and effective.

The questions 40 to 41 questionnaires were designed to test this hypothesis. The results show that the test statistic used in the H₀, the mean and t statistics relevant to this hypothesis are, respectively 5.91, - 1.24. Therefore 95% confidence level the hypothesis H₀ and H₁ hypothesis was rejected. Then cost of other capital assets, disclosed in the financial statements of executive devices, in government performance Evaluation by the users is not useful and effective.

Summary of research hypotheses test results are shown in Table 2.

Table 2. The main research hypothesis test results

The main components name	Number of respondents	Average	The test statistic (t)	Test Results
Cost of building and land disclosure on decision	159	5.37	* - 1.19	H0 confirmed
Cost of inventory, materials and disclosure inventory goods on decision	159	7.92	- 2.01	H0 confirmed
Cost of disclosure equipment and machinery on decision	159	5.53	- 1.21	H0 confirmed
Cost of other disclosed capital assets on decision	159	8.37	- 1.98	H0 confirmed
Cost of Disclosed buildings and land in the planning and budgeting	159	8.21	- 1.89	H0 confirmed
Cost of inventory, disclosure materials and inventory in planning and budgeting	159	6.28	- 2.72	H0 confirmed
Cost of equipment and machinery have been disclosed in the planning and budgeting	159	6.92	- 1.93	H0 confirmed
Cost of other disclosed capital assets in the planning and budgeting	159	9.23	- 2.09	H0 confirmed
Cost of inventory, materials and inventory disclosure in government performance evaluation by users	159	8.39	- 1.79	H0 confirmed
Cost of equipment and machines have been disclosed in government performance evaluation by users	159	10.18	- 2.62	H0 confirmed
Cost of other disclosed capital assets in government performance evaluation by users	159	5.91	- 1.24	H0 confirmed

* Significance level of 5%

Conclusion and suggestions

Due to the insufficient information transparency, lack of proper accountability and the impossibility of calculating the cost of capital assets, In 2002, the Ministry of Economic Affairs and Finance to resolve the problems, New guidelines under the Government Financial Statistics (GFS) From the IMF in 2002 to advise the member countries of the fund was to be communicated to the executive. But over time due to lack of separation costs related to the purchase and construction of capital assets, Failure to disclose accurate and complete cost of capital assets, depreciation of fixed asset accounting and disclosure, Do not delete or modify redundant or scrap value of the assets of financial reports and Assessed value and useful life of the asset disposed of and disclosure in financial report actually take advantage of government financial reporting for public sector accountability and performance evaluation of government, Efficient and appropriate decision making and planning by public sector users of financial reports is not possible. The following suggestions are offered to solve these problems:

1. Governmental accounting standards by the concerned authorities
2. The use of accrual financial events for Identifying and disclose related to cost and Book value of capital assets as part of a complete and transparent government
3. Disclosure of cost, book value of fixed assets that do not provide any information in financial reports with using the official specialists or expert
4. Exact supervision by regulatory authorities to disclose information on related laws and circulars as clear and complete capital assets
5. Exact monitoring of the elimination of redundant fixed asset prices and scrap of financial reports
6. Study disclose information about capital assets the financial reports of government in developed countries and developing

The research limitations

This study has been faced with restrictions as follows:

1. Inherent limitations due to receive a written questionnaire responses, sometimes contradictory
2. Another limitation of study is data and Likert scale of measurement
3. Lack of knowledge of some respondents to the scientific concepts of public accounting

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