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Emmanuel Osei-Dwomoh
Institute of Chartered Accountant-Ghana
Hope Amenyah
Ministry of Local Government, Chieftaincy and Religious Affairs
Gabriel Osei Forkuo
gabriel.forkuo@unitbv.ro

Transilvania University of Brasov

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Emmanuel Osei-Dwomoh[1], Hope Amenyah[2], Gabriel Osei Forkuo[3, *]

[1]Controller and Accountant General's Department, Institute of Chartered Accountant-Ghana, Accra, Ghana; https://orcid.org/0009-0001-3886-3958 (E.O-D).

[2]Ministry of Local Government, Chieftaincy and Religious Affairs, Kumasi, Ghana; https://orcid.org/0009-0002-2987-4150 (H.A.)

[3]Department of Forest Engineering, Forest Management Planning and Terrestrial Measurements/Resource Economics, Transilvania University of Brasov, Brasov, Romania; https://orcid.org/0000-0001-8478-8066 (G.O.F).

*** Corresponding author:** gabriel.forkuo@unitbv.ro

ABSTRACT

The adoption of International Public Sector Accounting Standards (IPSAS) is a central component of Public Financial Management (PFM) reform agendas across sub-Saharan Africa. While Ghana has invested significantly in PFM infrastructure, empirical evidence on practitioner-level implementation experiences remains limited. This study examines the awareness, perceived benefits, implementation challenges, and long-term outlook of IPSAS adoption among public sector practitioners in Ghana. A structured online questionnaire was administered to a nationwide sample of 400 professionals across five organisation types, including central ministries, audit institutions, local governments, regulatory bodies, and public corporations. Quantitative data were analysed using Python v3.12 with pandas, NumPy, scipy, seaborn, and matplotlib libraries. Descriptive statistics, one-way analysis of variance (ANOVA), and Pearson correlation were computed for all survey items. Results indicate strong awareness of IPSAS (mean = 4.24) and near-universal endorsement of PFM reform necessity (mean = 4.70). Approximately 72.5% of respondents reported full or partial IPSAS implementation within their organisations. Key perceived benefits include enhanced financial statement comparability (mean = 4.52) and reliability (mean = 4.28). However, significant systemic barriers persist, notably capacity and training deficits (mean = 4.00), financial system incompatibility (mean = 3.56), and legal misalignment (mean = 3.51). ANOVA revealed no statistically significant differences in perceptions across organisation types ($p > 0.10$), suggesting a broad professional consensus. The findings suggest that Ghanaian practitioners hold highly favourable views toward IPSAS, with implementation gaps driven by structural and systemic constraints rather than individual resistance. These results carry important implications for policymakers and international development partners seeking to accelerate the transition to accrual-basis accounting in low- and middle-income country contexts.

Keywords: accountability; accrual accounting; public sector practitioners; implementation outcomes; policymakers; transparency

JEL Classification: H83, M41, M48, O55, O19

1. INTRODUCTION

Public financial management (PFM) reform has emerged as a cornerstone of governance improvement programmes across sub-Saharan Africa (Andrews, 2010; Jayasinghe et al., 2020). Effective PFM systems are widely recognised as a precondition for sustainable development, fiscal discipline, and the equitable delivery of public services (Allen et al., 2013; Flynn et al., 2016). At the core of contemporary PFM reform frameworks is the adoption of International Public Sector Accounting Standards (IPSAS)—a set of accrual-based financial reporting standards developed by the International Public Sector Accounting Standards Board (IPSASB) designed to improve accountability, transparency, and comparability in public sector financial reporting (IPSASB, 2014; Schmidthuber et al., 2020). Since their introduction in the late 1990s, IPSAS have become the de facto global benchmark for public sector financial reporting quality, with adoption encouraged or mandated by the International Monetary Fund, the World Bank, and bilateral development partners as a condition of budgetary support in many low- and middle-income countries (Brusca et al., 2016; Fahmid et al., 2020; Masoud, 2024).

The global expansion of IPSAS is not a uniform phenomenon. Polzer et al. (2021) document significant variation in the pace, depth, and quality of adoption across Europe, Asia, and Africa, reflecting differences in institutional capacity, political will, and the strength of domestic accountability constituencies. In sub-Saharan Africa, IPSAS adoption has been shaped decisively by the intersection of external donor pressure, domestic reform aspirations, and deeply entrenched institutional constraints (Ben Slama & Jandoubi, 2024; Jayasinghe et al., 2020). The literature records a persistent gap between formal policy commitment to IPSAS—expressed in national PFM strategies, donor agreements, and audit legislation—and actual entity-level implementation, which typically lags by years or decades (Adhikari & Jayasinghe, 2022; Muacassange et al., 2025). Understanding the drivers of this implementation gap requires moving beyond macro-level institutional analysis to the perceptions, experiences, and assessments of those who navigate IPSAS in practice: the accountants, auditors, directors, and finance officers working within public entities.

Ghana represents one of the more ambitious PFM reform environments in West Africa, and one of the most instructive cases for studying IPSAS adoption dynamics in a lower-middle-income country context. The country has a comparatively long history of donor-supported PFM reform stretching back to the late 1990s, including the introduction of the Ghana Integrated Financial Management Information System (GIFMIS), successive budget reforms, a revised Public Financial Management Act (Act 921, 2016), and formal commitments to IPSAS accrual adoption as part of national medium-term development plans (Aidoo-Buameh, 2014; Owusu-Akomeah et al., 2022; Tetteh et al., 2021). Ghana has also developed a relatively robust audit infrastructure, including the Audit Service, the Internal Audit Agency, and the Public Accounts Committee of Parliament—institutions that in principle provide the accountability ecosystem needed for IPSAS to deliver its promised benefits (Alawattage & Azure, 2019; Krah & Mertens, 2023). The Institute of Chartered Accountants—Ghana (ICAG) plays a central role in developing the professional competence of public sector accountants, with its examination syllabi and continuing professional development (CPD) programmes directly shaping the human capital available for IPSAS implementation (Afegbua & Ejalonibu, 2015).

Notwithstanding these institutional investments, the trajectory of IPSAS implementation in Ghana remains uneven. Attefah et al. (2025), in a study of Ghanaian local government compliance, document wide variation in accrual accounting adoption rates across districts, attributing differences to local institutional capacity and leadership quality. Agyemang and Yensu (2018) identified legal and capacity barriers as primary obstacles in an earlier survey, findings that remain largely unremediated. More recent evidence from Saeed (2024) confirms that challenges persist across multiple dimensions simultaneously—training gaps, system incompatibilities, and regulatory misalignment—complicating any single-lever reform strategy. Tetteh et al. (2021), drawing on institutional theory, argue that the Ghanaian PFM reform story is characterised by isomorphic adoption: public entities mimic the form of IPSAS compliance without necessarily internalising the substance, a pattern driven by coercive pressure from the Ministry of Finance and donor conditionality rather than by genuine organisational learning.

The literature on IPSAS adoption in developing countries identifies a recurring and interconnected set of challenges that transcend individual country contexts: inadequate technical capacity among accounting professionals, financial management systems not configured for accrual reporting, fragmented legal and regulatory frameworks, insufficient and inconsistent political commitment, and the high costs of transition (Mnif Sellami & Gafsi, 2019; Polzer et al., 2021; Saleh et al., 2021; Scannell & Tawiah, 2024). These challenges are well-documented at the aggregate, institutional level; what remains less understood is how they manifest in the lived experience of practitioners—the frontline professionals tasked with interpreting IPSAS requirements, maintaining IPSAS-compatible records, preparing IPSAS-based financial statements, and overseeing IPSAS compliance within their organisations. In Ghana, this practitioner perspective has been largely absent from the quantitative empirical literature. The majority of existing Ghanaian studies are qualitative, case-study-based, or draw on small purposive samples confined to single institutions or districts (Agyemang & Yensu, 2018; Attefah et al., 2025; Doe-Dartey & Valand, 2024). A large-scale, nationally representative, multi-sector quantitative study remains a clear gap.

Beyond the country-specific gap, this study also addresses a broader theoretical lacuna. Most IPSAS adoption studies conceptualise the practitioner as a passive subject of institutional pressures—exposed to coercive mandates from finance ministries, normative pressure from professional bodies, and mimetic pressures from peer organisations (DiMaggio & Powell, 1983; Polzer et al., 2021). Far less attention has been paid to practitioners as active interpreters of IPSAS requirements, as evaluators of reform progress, and as possessors of frontline knowledge that could inform more effective implementation strategy. This study positions practitioners not as respondents to institutional pressures but as knowledge holders whose aggregate perceptions constitute a form of distributed evaluation evidence—a practitioner audit, so to speak, of where Ghana stands in its IPSAS journey (cf. Bawole & Adjei-Bamfo, 2019). The findings are therefore relevant not only to academic audiences but to the Ministry of Finance, the IPSASB, development partners, and ICAG as they chart the next phase of Ghana's reform trajectory.

This study reports findings from a nationwide survey of 400 public sector practitioners spanning five organisation types across Ghana, conducted in November–December 2025. It provides the first large-scale, multi-sector practitioner survey on IPSAS perceptions, implementation stage, challenges, and outlook in Ghana, contributing to a growing body of work on IPSAS adoption in sub-Saharan Africa (Adhikari & Jayasinghe, 2022; Attefah et al., 2025; Lassou & Hopper, 2015) and to the broader empirical debate on PFM reform effectiveness in low- and middle-income country contexts (Flynn et al., 2016; Muacassange et al., 2025; Masoud, 2024). A companion paper (Article 2) analyses the open-text survey responses to construct a thematic framework of implementation barriers and practitioner-recommended solutions, and examines whether perceptions vary across professional role, education, gender, and experience.

1.1 Research aim and objectives

This study aimed to provide the first large-scale, nationwide empirical assessment of IPSAS implementation perceptions, challenges, and outcomes among public sector practitioners in Ghana, thereby generating practitioner-centred evidence to inform policy, professional development, and reform strategy.

In pursuit of this aim, the study addressed four interrelated objectives:

- To assess the level of IPSAS awareness and knowledge among Ghanaian public sector practitioners across different organisation types;
- To evaluate practitioners' perceptions of the PFM reform context, the perceived benefits of IPSAS adoption, and implementation outcomes at the entity level;
- To identify the principal challenges to IPSAS implementation and determine whether these vary significantly across organisation types and levels of professional experience;

- ❖ To document practitioners' outlook regarding the long-term contribution of IPSAS to Ghana's public sector governance, fiscal discipline, and international accountability standards alignment.

2. LITERATURE REVIEW

2.1 The IPSAS framework and its global trajectory

IPSAS are accrual-basis accounting standards modelled closely on International Financial Reporting Standards (IFRS), adapted for the public sector context. They cover a wide range of reporting issues—including revenue recognition, property, plant and equipment, financial instruments, employee benefits, and consolidated financial statements—with the overarching aim of enabling comparable, reliable, and transparent public sector financial reporting (Schmidthuber et al., 2020; Rompotis & Balios, 2023). A cash-basis IPSAS was also developed to facilitate transitional adoption, particularly for low-income countries (Adhikari & Kuruppu, 2016; Adhikari, 2015).

Globally, the adoption of IPSAS has accelerated since the early 2000s, driven by multilateral pressure from the IMF, World Bank, and donor community, as well as by domestic governance reform agendas (Brusca et al., 2016; Polzer et al., 2021). Tawiah (2022) finds that IPSAS adoption is positively associated with improved governance quality in both developing and developed countries. Similarly, Castañeda-Rodríguez (2022) demonstrates a significant relationship between IPSAS implementation and enhanced fiscal transparency. However, the relationship is nuanced and context-dependent; Bakre et al. (2023) argue that IPSAS, when introduced in patronage-based political economies, can become a technology of neoliberal governance rather than a genuine accountability mechanism.

2.2 IPSAS adoption in sub-Saharan Africa and Ghana

Sub-Saharan African countries have adopted IPSAS at varying speeds and to varying degrees. Nigeria formally adopted IPSAS in 2014, with subsequent studies documenting mixed implementation experiences (Bakre et al., 2021; Beredugo, 2021; Ijeoma, 2014). East African countries including Tanzania, Kenya, and Uganda have adopted cash-basis IPSAS as transitional steps, with accrual adoption ongoing (Matekele & Komba, 2020; Mbelwa et al., 2019). In West Africa, Ghana's experience reflects broader regional patterns: reform momentum co-exists with persistent institutional constraints.

Aidoo-Buameh (2014) documents the political economy of PFM reform in Ghana, noting that while political will exists in rhetorical terms, institutional follow-through remains inconsistent. Tetteh et al. (2021) provide an institutional theory perspective on PFM reforms in Ghana, highlighting that isomorphic pressures from international organisations coexist with mimetic adoption and ceremonial compliance. Agyemang and Yensu (2018) identify legal frameworks and capacity deficits as the primary challenges to accrual IPSAS adoption in Ghana. More recently, Attefah et al. (2025) have examined compliance drivers in Ghanaian local government, while Nyamuame et al. (2026) explore the role of digital technologies in supporting quality financial reporting in Ghana's public sector.

2.3 Implementation challenges

A consistent finding across the IPSAS adoption literature is that implementation challenges cluster around five categories: (1) human resource capacity and training; (2) technological infrastructure and system compatibility; (3) legal and regulatory alignment; (4) financial costs; and (5) change management and organisational culture (Abu Haija et al., 2020; Ahmad & Nasseredine, 2019; Saleh et al., 2021; Scannell & Tawiah, 2024). In Ghana specifically, GIFMIS—the integrated financial management information system—was designed partly to facilitate IPSAS migration, yet concerns about its IPSAS-readiness persist (Tetteh et al., 2022; Yaokumah & Biney, 2020).

Chilingwe and Kabwe (2025) and Saeed (2024) underscore that the complexity of accrual IPSAS standards creates significant capacity demands, particularly in contexts where accountants have traditionally operated under cash-basis or modified accrual systems. Ismaili et al. (2021) find that even where IPSAS is formally adopted, implementation quality varies substantially, with legal framework readiness as a key moderating variable.

2.4 Accountability, transparency, and prospects

The ultimate objective of IPSAS adoption is improved public accountability and transparency. Krah and Mertens (2023) demonstrate that financial transparency in Ghanaian local governments enhances citizens' willingness to engage and pay taxes. Atuilik and Salia (2019), in a Ghana-focused study, find that IPSAS adoption has improved transparency in the management of public funds. Globally, Tawiah and Soobaroyen (2022) confirm that IPSAS adoption is positively correlated with improved financial reporting quality, while Maali and Morshed (2025) provide comparative evidence from Southern Europe on IPSAS's role in reducing corruption. The long-term outlook for IPSAS in Ghana is thus broadly positive, even if the road to full implementation remains challenging.

3. RESEARCH METHODOLOGY

3.1 Research design

This study adopted a quantitative, cross-sectional survey design. Survey research is well-established in public sector accounting research for eliciting practitioner perceptions on implementation experiences and reform outcomes (Polzer et al., 2021; Saeed, 2024; Saleh et al., 2021). A structured questionnaire was developed building on validated instruments from prior IPSAS implementation studies (Agyemang & Yensu, 2018; Attefah et al., 2025; Scannell & Tawiah, 2024), adapted to the Ghanaian context.

3.2 Sampling and data collection

The survey was administered online to public sector practitioners across Ghana during November–December 2025. Purposive sampling was employed to ensure representation across five key public sector organisation types: central government ministries, audit institutions, local government assemblies, regulatory bodies/authorities, and public corporations/state-owned enterprises. Participants were invited through professional networks affiliated with the Institute of Chartered Accountants—Ghana (ICAG), the Internal Audit Agency (IAA), and local government finance officer associations. A total of 400 valid questionnaire responses were obtained ($N = 400$).

Ethical considerations were upheld throughout the study. Participation was voluntary; all respondents provided informed consent. No personally identifiable information was collected. Data were stored securely and used solely for research purposes.

3.3 Instrument and measures

The questionnaire comprised four sections: (i) demographic and background information (six items); (ii) IPSAS awareness and knowledge (four Likert items); (iii) perceptions of PFM reform context, IPSAS benefits, implementation stage, and implementation outcomes (14 Likert items); and (iv) implementation challenges and outlook (seven Likert items). An open-text section elicited qualitative responses on challenges and recommendations (not analysed in this paper). Likert (Likert, 1932) items were scored on a five-point scale (1 = Strongly Disagree to 5 = Strongly Agree).

3.4 Data analysis

Quantitative data were analysed using Python (v3.12) with the pandas, NumPy, scipy, seaborn, and matplotlib libraries. Descriptive statistics including means (M), standard deviations (SD), and frequency distributions were computed for all survey items. Thematic indices were constructed by averaging related Likert items across six domains: IPSAS Awareness, PFM Reform Context, IPSAS Benefits, Implementation Outcomes, Implementation Challenges, and Outlook. One-way analysis of variance (ANOVA) was used to test whether thematic index scores differed significantly across organisation types. Pearson correlation analysis examined inter-domain relationships. All statistical tests were conducted at the conventional $\alpha = 0.05$ significance level.

4. RESULTS

4.1 Sociodemographic profile of respondents

Table 1 presents the sociodemographic profile of survey respondents. The sample comprised 400 public sector practitioners: 307 males (76.8%) and 93 females (23.3%). This gender distribution is broadly consistent with the male-dominated profile of senior public finance roles in Ghana (Tetteh et al., 2021). The majority of respondents (57.0%) were aged 40–49 years, with 30.0% in the 30–39 age bracket, reflecting a predominantly mid-career professional sample well-placed to evaluate implementation experiences. All five target organisation types were equally represented, with between 75 and 85 respondents per sector. Professional roles were also balanced: accountants/senior accountants (29.0%), directors/chief directors (25.3%), internal/external auditors (24.0%), and finance directors (21.8%). In terms of experience, 37.3% had more than 15 years in the public sector, 32.8% had 6–10 years, and 30.0% had 3–5 years—indicating a sample with substantial institutional knowledge.

Table 1. Sociodemographic characteristics of survey respondents ($N = 400$)

Characteristic	Category	*n*	%
Gender	Male	307	76.8
	Female	93	23.3
Age Range	30–39 years	120	30.0
	40–49 years	228	57.0
	50 years and above	52	13.0
Highest Education	Master's Degree	73	18.3
	Bachelor's Degree	65	16.3
	Professional Qualification	58	14.5
	Bachelor's + Professional	70	17.5
	Master's + Professional	72	18.0
	Master's + Bachelor's	60	15.0
	Other	2	0.5

Characteristic	Category	*n*	%
Organisation Type	Central Government Ministry	85	21.3
	Audit Institution	84	21.0
	Local Government	79	19.8
	Regulatory Body / Authority	75	18.8
	Public Corporation / SOE	75	18.8
Professional Role	Accountant / Senior Accountant	116	29.0
	Chief Director / Director	101	25.3
	Internal / External Auditor	96	24.0
	Head of Finance / Director	87	21.8
Work Experience	3–5 years	120	30.0
	6–10 years	131	32.8
	More than 15 years	149	37.3

Note. SOE = State-Owned Enterprise.

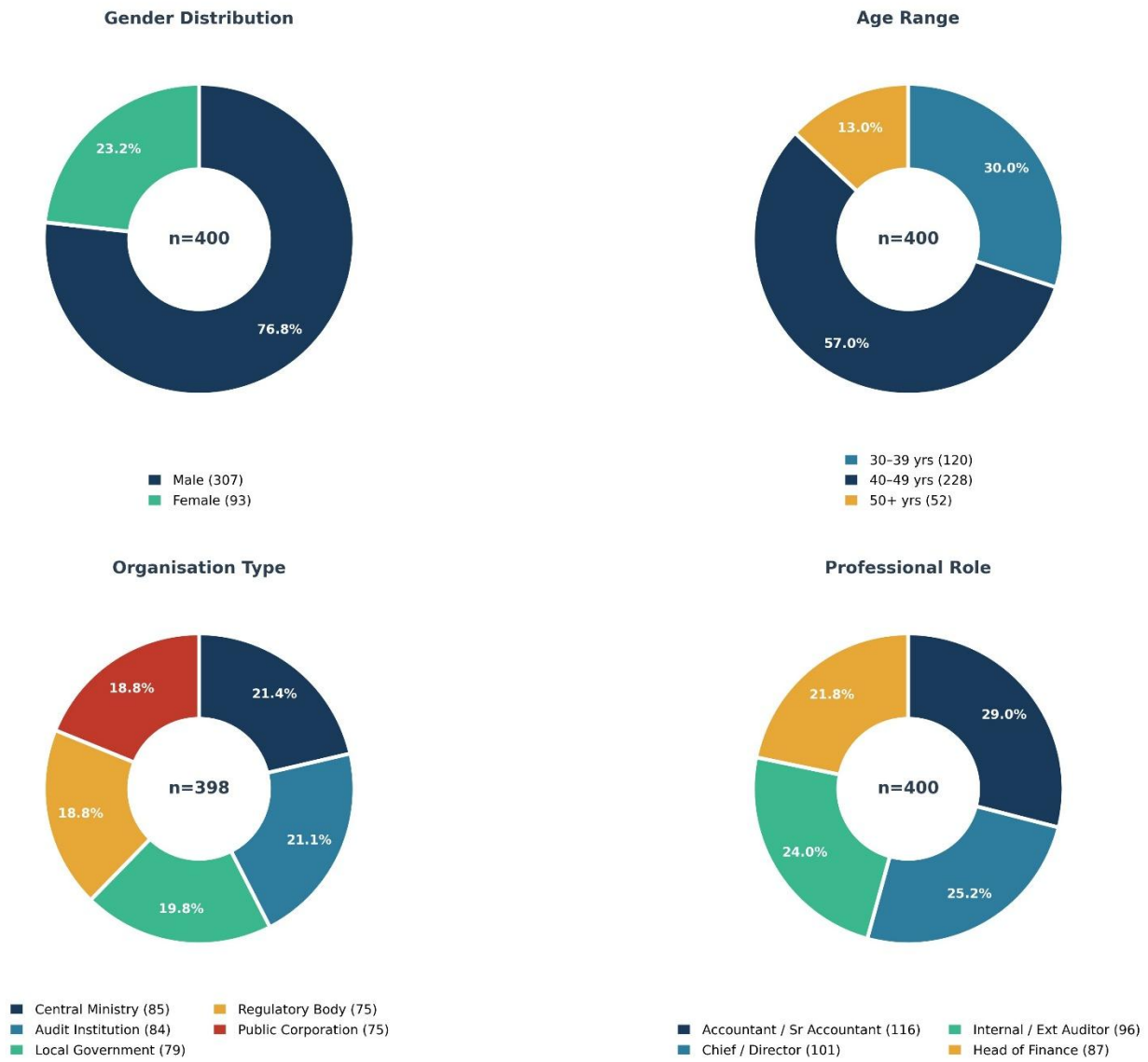


Figure 1. Socio-demographic profile of survey respondents ($N = 400$)

4.2 IPSAS awareness and knowledge

Respondents demonstrated strong IPSAS awareness and knowledge (**Figure 2**; **Table 2**). Familiarity with the IPSAS concept ($M = 4.24$, $SD = 0.83$) and understanding of IPSAS objectives ($M = 4.15$, $SD = 0.83$) were high across all groups. Having received formal IPSAS training ($M = 4.01$, $SD = 1.13$) was also endorsed by the majority, though with higher variance—indicating that some respondents have had limited exposure to structured capacity development. Notably, the item on organisational dissemination of IPSAS guidelines ($M = 3.54$, $SD = 1.39$) registered the lowest score in this domain and the widest variance, suggesting uneven institutional communication across organisations.

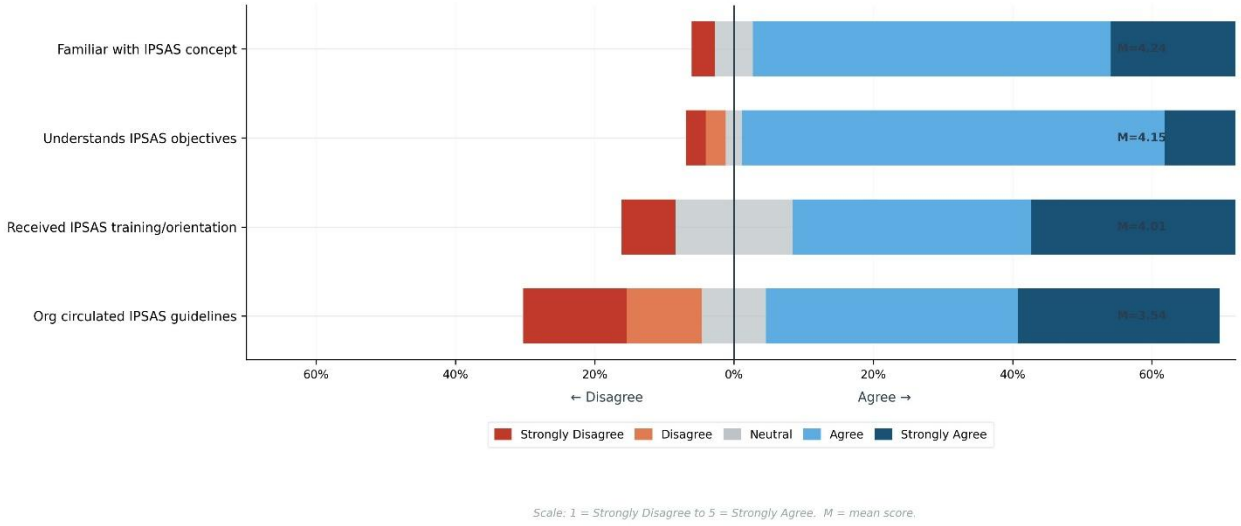


Figure 2. IPSAS awareness and knowledge among public sector practitioners

4.3 Perceptions of PFM Reform Context and Institutional Readiness

Figure 3 illustrates practitioners' views on the PFM reform context. There was near-universal consensus that PFM reforms are necessary for improving accountability (M = 4.70, SD = 0.46; 98.0% Agree/Strongly Agree), reflecting strong normative commitment to reform among Ghana's public finance professionals. The government's efforts to strengthen PFM infrastructure, including GIFMIS and budget reforms, were broadly affirmed (M = 4.14, SD = 0.93). Leadership and political commitment to PFM was rated positively on balance (M = 3.92, SD = 0.71), though with notable neutral responses (11.5%). Significantly, staff capacity adequacy received the most cautious assessment (M = 3.56, SD = 1.00), with 21.0% of respondents disagreeing—consistent with the broader literature on capacity constraints in African PFM reforms (Jayasinghe et al., 2020; Andrews, 2010). IPSAS was strongly endorsed as a key component of Ghana's PFM reform agenda (M = 4.48, SD = 0.56), with 92.3% agreeing or strongly agreeing.

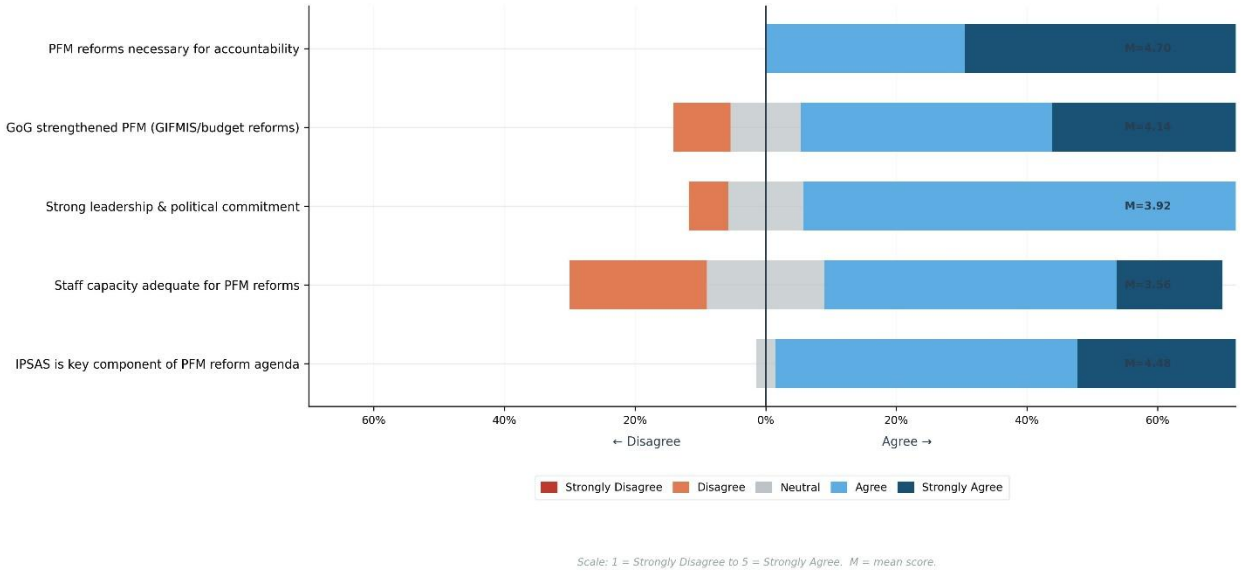


Figure 3. Perceptions of PFM reform context and institutional readiness

4.4 Perceived Benefits of IPSAS

Across all three benefit dimensions, respondents expressed strongly positive views (Figure 4). The highest endorsement was for IPSAS's role in enhancing comparability of financial statements across public entities (M = 4.52, SD = 0.61; 90.3% Agree/Strongly Agree). This aligns with the core rationale of IPSAS standards—the production of comparable, high-quality public sector financial information. IPSAS's contribution to donor confidence and credibility of public finances (M = 4.32, SD = 0.73) and to reliability and accuracy of financial statements (M = 4.28, SD = 0.72) were similarly affirmed. These findings echo Tawiah (2022), Atuilik and Salia (2019), and Castañeda-Rodríguez (2022) in documenting positive practitioner evaluations of IPSAS's transparency-enhancing properties.

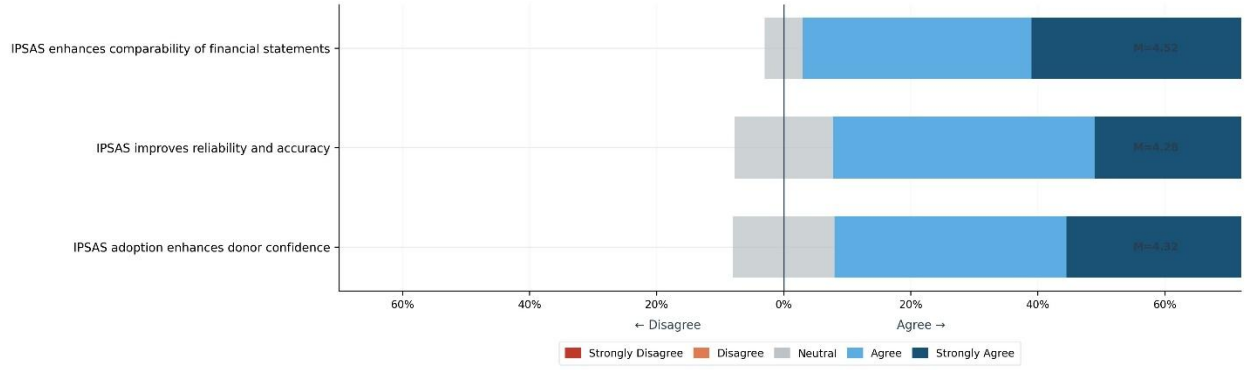


Figure 4. Perceived benefits of IPSAS adoption

4.5 Stage of IPSAS Implementation

Figure 5 presents the self-reported stage of IPSAS implementation in respondents' organisations. Notably, 34.0% (n = 136) reported full implementation (IPSAS-compliant financial statements are prepared), while 38.5% (n = 154) reported partial implementation (some IPSAS-based practices in place). Fourteen percent (n = 56) were at the planning stage, 9.0% (n = 36) had not yet started, and 4.5% (n = 18) were uncertain. In aggregate, 72.5% of respondents were in organisations with at least partial IPSAS implementation—a finding that contrasts with the widespread perception that IPSAS adoption in Ghana is nascent, suggesting more advanced progress at the entity level than commonly acknowledged in policy discourse.

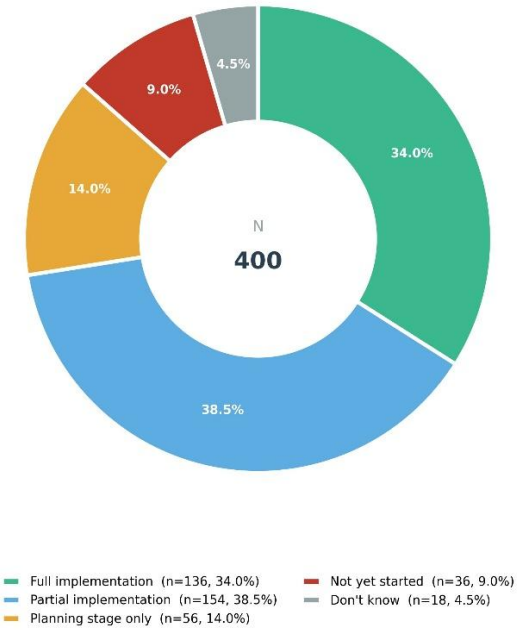


Figure 5. Stage of IPSAS implementation in respondents' organisations

4.6 Implementation Outcomes

With respect to implementation outcomes, the existence of a dedicated IPSAS team or unit received the lowest rating (M = 3.32, SD = 1.15), with considerable disagreement (20.3%), indicating that governance structures for IPSAS implementation remain underdeveloped in many entities. GIFMIS configuration adequacy received a moderate score (M = 3.60, SD = 1.09), reflecting ongoing system readiness concerns. Where IPSAS practices have been adopted, practitioners reported tangible improvements: financial information quality (M = 3.98, SD = 0.93) and internal controls/audit processes (M = 3.78, SD = 0.90) were rated positively, reinforcing the practical value of IPSAS adoption even in partial implementation settings.

4.7 Implementation Challenges

Figure 6 presents the four principal implementation challenges assessed. Training and capacity inadequacy emerged as the most critical challenge (M = 4.00, SD = 0.82; 75.3% Agree/Strongly Agree), consistent with Scannell and Tawiah (2024), Saleh et al. (2021), and Chilingwe and Kabwe (2025). Financial system incompatibility received an above-neutral rating (M = 3.56, SD = 0.71), with over 61.3% agreeing that GIFMIS and other systems are not fully aligned with IPSAS requirements—a finding with direct implications for the ongoing GIFMIS modernisation programme. Legal and regulatory misalignment was also identified as a challenge (M = 3.51, SD = 0.96; 54.3% Agree), echoing concerns raised by Agyemang and Yensu (2018) about the Public Financial Management Act and related regulations not being fully calibrated to IPSAS requirements. Standards complexity (M = 3.39, SD = 0.82) was the least-cited challenge, suggesting practitioners do not find the technical complexity of IPSAS itself to be the binding constraint—it is rather the systemic and institutional enablers that are lacking.

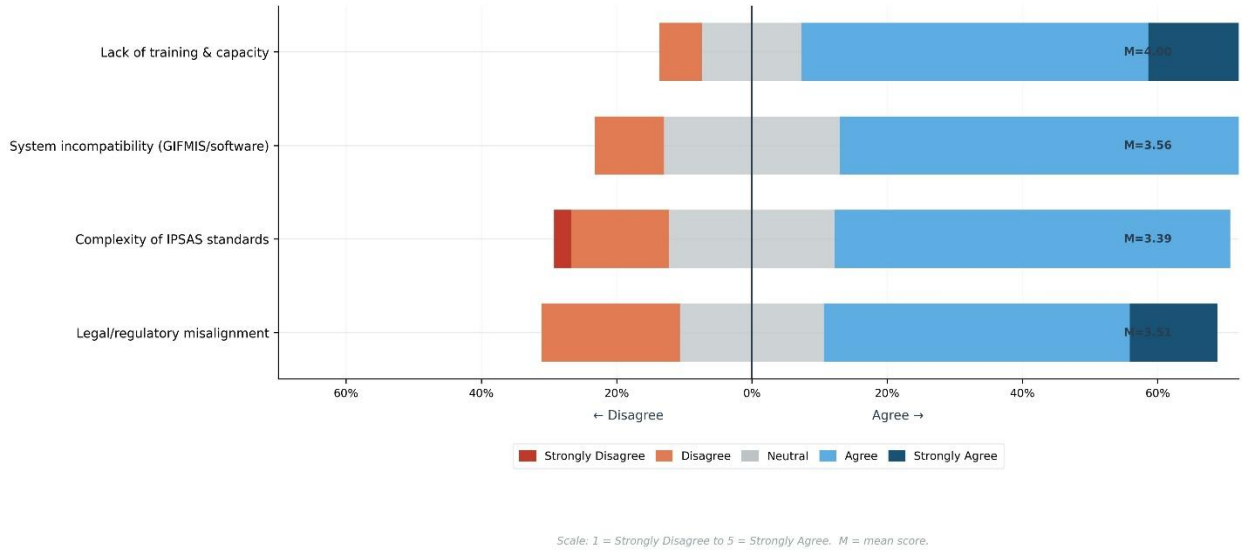


Figure 6. Perceived challenges to IPSAS implementation

Figure 7 presents a radar profile of all eleven IPSAS implementation dimensions simultaneously, offering a composite visual of the full survey landscape. The profile reveals a pronounced asymmetry across the three conceptual domains. The Outlook segment — spanning International Best Practice alignment (M = 4.50), Fiscal Discipline (M = 4.36), and Long-term Benefits Outweighing Costs (M = 4.11) — consistently breaches or closely approaches the Agree threshold of 4.0, producing the widest arc of the radar polygon and confirming the strongly forward-looking orientation of practitioners documented in Section 4.8. By contrast, the Implementation Outcomes segment — anchored by the Dedicated IPSAS Team item (M = 3.32) and GIFMIS Compatibility (M = 3.60) — occupies the innermost positions on the chart, indicating that current structural enablers of IPSAS implementation remain the weakest dimension of the reform landscape. The Implementation Challenges segment occupies an intermediate position: Training and Capacity Gap (M = 4.00) precisely meets the Agree threshold, while the remaining challenge items (System Incompatibility, M = 3.56; Legal/Regulatory Misalignment, M = 3.51; Standards Complexity, M = 3.39) sit below it. Taken together, Figure 6 encapsulates the central paradox of IPSAS reform in Ghana: practitioners are strongly convinced of where the reform should go and what it will deliver, yet the institutional infrastructure currently in place — teams, systems, and legal frameworks — falls measurably short of what implementation demands. The distance between the outer edge of the Future Outlook arc and the inner edge of the Implementation Outcomes arc is, in effect, a visual representation of Ghana's IPSAS implementation gap.

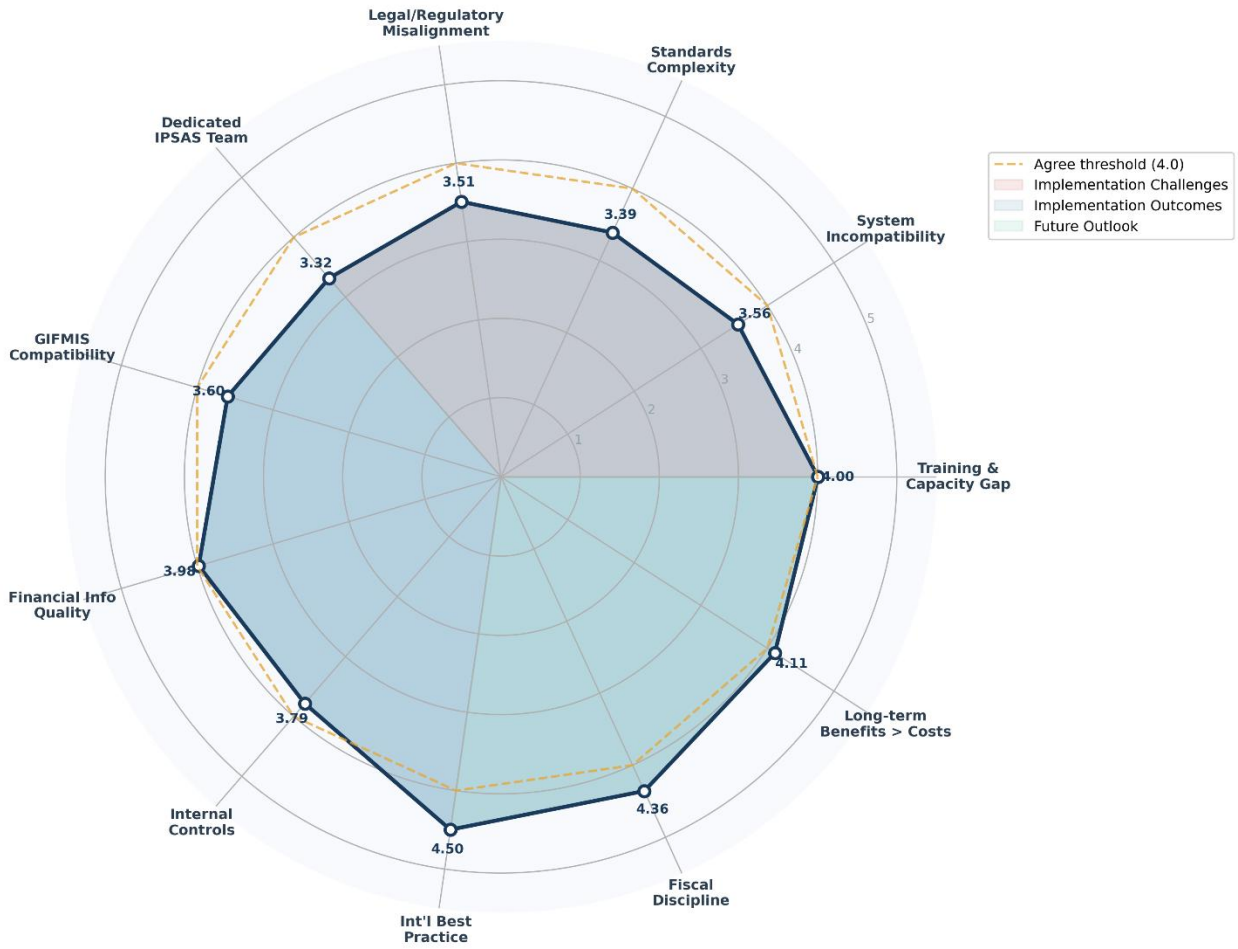


Figure 7. Radar profile of IPSAS implementation dimensions (mean Likert scores)

4.8 Outlook

Practitioners' views on the long-term prospects of IPSAS were highly positive (**Figure 8**). IPSAS's contribution to Ghana's alignment with international best practices attracted near-universal endorsement (M = 4.50, SD = 0.66; 88.1% Agree/Strongly Agree). Fiscal discipline (M = 4.36, SD = 0.66; 87.8%) and the net long-term benefit of IPSAS adoption (M = 4.11, SD = 0.79; 80.1%) were similarly affirmed. These findings suggest that, notwithstanding current implementation challenges, practitioners retain strong confidence in the reform's ultimate utility—consistent with Tawiah and Soobaroyen (2022) and Nakpodia et al. (2024).

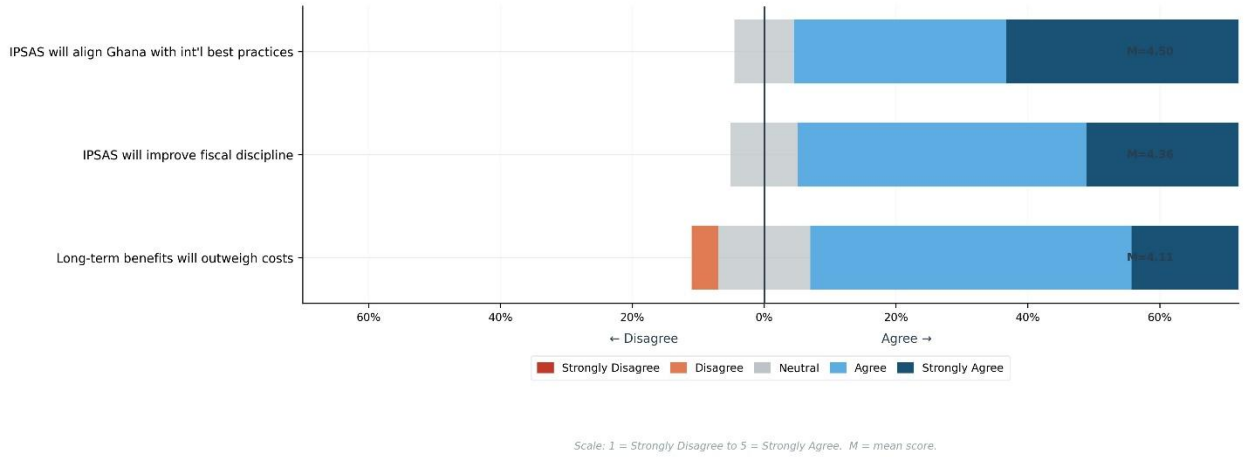


Figure 8. Outlook: long-term potential of IPSAS adoption

4.9 Descriptive Statistics for All Survey Items

Table 2. Descriptive statistics for all Likert survey items ($N = 400$)

Category	Survey Item	SD%	D%	N%	A%	SA%	Mean	*SD*
IPSAS Awareness & Knowledge	Familiar with IPSAS concept	2.8	11.6	5.2	48.7	31.7	**4.24**	**0.83**
	Understands main IPSAS objectives	2.8	2.8	2.3	58.3	33.8	**4.15**	**0.83**
	Received IPSAS training/orientation	7.5	--	16.5	33.5	40.3	**4.01**	**1.13**
	Organisation circulated IPSAS guidelines	14.5	10.5	9.0	35.3	28.3	**3.54**	**1.39**
PFM Reform Context	PFM reforms necessary for accountability	0.0	0.0	0.0	28.5	69.5	**4.70**	**0.46**
	GoG has strengthened PFM (GIFMIS/budget reforms)	8.8	8.8	10.8	35.5	42.0	**4.14**	**0.93**
	Strong leadership & political commitment to PFM	0.0	6.0	11.5	62.0	15.8	**3.92**	**0.71**
	Staff capacity adequate for PFM reforms	0.0	21.0	18.0	40.8	16.3	**3.56**	**1.00**
	IPSAS is a key component of PFM reform agenda	0.0	0.0	3.0	41.5	50.8	**4.48**	**0.56**

Category	Survey Item	SD%	D%	N%	A%	SA%	Mean	*SD*
IPSAS Perceived Benefits	IPSAS enhances comparability of financial statements	0.0	0.0	6.0	36.0	54.3	**4.52**	**0.61**
	IPSAS improves reliability and accuracy	0.0	0.0	15.5	41.3	41.3	**4.28**	**0.72**
	IPSAS adoption enhances donor confidence	0.0	0.0	16.0	32.5	47.5	**4.32**	**0.73**
Implementation Outcomes	Dedicated IPSAS implementation team exists	10.5	9.8	31.3	31.0	14.0	**3.32**	**1.15**
	GIFMIS adequately configured to support IPSAS	5.8	7.3	22.8	41.5	20.0	**3.60**	**1.09**
	IPSAS improved quality of financial information	3.8	0.0	21.3	41.0	30.5	**3.98**	**0.93**
	IPSAS improved internal controls and audit processes	2.5	7.5	12.5	57.5	16.8	**3.78**	**0.90**
Implementation Challenges	Training and capacity gap is a major challenge	0.0	6.3	14.8	47.5	27.8	**4.00**	**0.82**
	Financial systems not fully compatible with IPSAS	0.0	10.3	26.0	56.3	5.0	**3.56**	**0.71**
	Complexity of IPSAS standards is a barrier	2.5	14.5	24.5	58.5	0.0	**3.39**	**0.82**
	Legal/regulatory frameworks not aligned with IPSAS	0.0	20.5	21.3	41.3	13.0	**3.51**	**0.96**
Outlook	IPSAS will align Ghana with int'l best practices	0.0	0.0	9.0	32.3	55.8	**4.50**	**0.66**
	IPSAS will contribute to fiscal discipline	0.0	0.0	10.3	41.8	46.0	**4.36**	**0.66**
	Long-term benefits of IPSAS will outweigh costs	0.0	4.0	14.0	48.8	31.3	**4.11**	**0.79**

Note. SD = Strongly Disagree; D = Disagree; N = Neutral; A = Agree; SA = Strongly Agree. Mean and standard deviation (SD) are reported on a 1–5 scale.

4.10 Variation by Organisation Type (ANOVA)

Table 3 presents one-way ANOVA results for thematic index scores across the five organisation types. No statistically significant differences were found for any thematic domain (all $p > 0.10$). The highest F-statistic was for the Outlook domain ($F = 1.72$, $p = 0.145$), with local government practitioners registering marginally higher scores ($M = 4.41$), possibly reflecting heightened aspirations for fiscal discipline improvements at the decentralised level. The absence of significant between-group differences suggests broad consensus on IPSAS perceptions irrespective of organisation type—an important finding that underscores the systemic, rather than sector-specific, nature of implementation challenges.

Table 3. Mean thematic index scores by organisation type (one-way ANOVA)

Thematic Domain	Central Ministry	Audit Institution	Local Govt	Regulatory Body	Public Corp	*F*	*p*
IPSAS Awareness	3.94 (0.58)	4.01 (0.53)	3.91 (0.71)	3.97 (0.63)	4.02 (0.53)	0.48	0.749
PFM Reform Context	4.19 (0.32)	4.16 (0.30)	4.19 (0.36)	4.12 (0.34)	4.13 (0.37)	0.87	0.482
IPSAS Benefits	4.38 (0.38)	4.41 (0.37)	4.33 (0.47)	4.40 (0.38)	4.37 (0.47)	0.42	0.794
Implementation Outcomes	3.69 (0.51)	3.67 (0.46)	3.74 (0.55)	3.70 (0.53)	3.55 (0.54)	1.57	0.181
Challenges	3.69 (0.44)	3.59 (0.37)	3.66 (0.45)	3.59 (0.38)	3.54 (0.41)	1.63	0.165
Outlook	4.32 (0.45)	4.32 (0.42)	4.41 (0.41)	4.34 (0.46)	4.24 (0.39)	1.72	0.145

Note. Values are Mean (SD). F and p from one-way ANOVA. No comparisons reached statistical significance (p > 0.05).

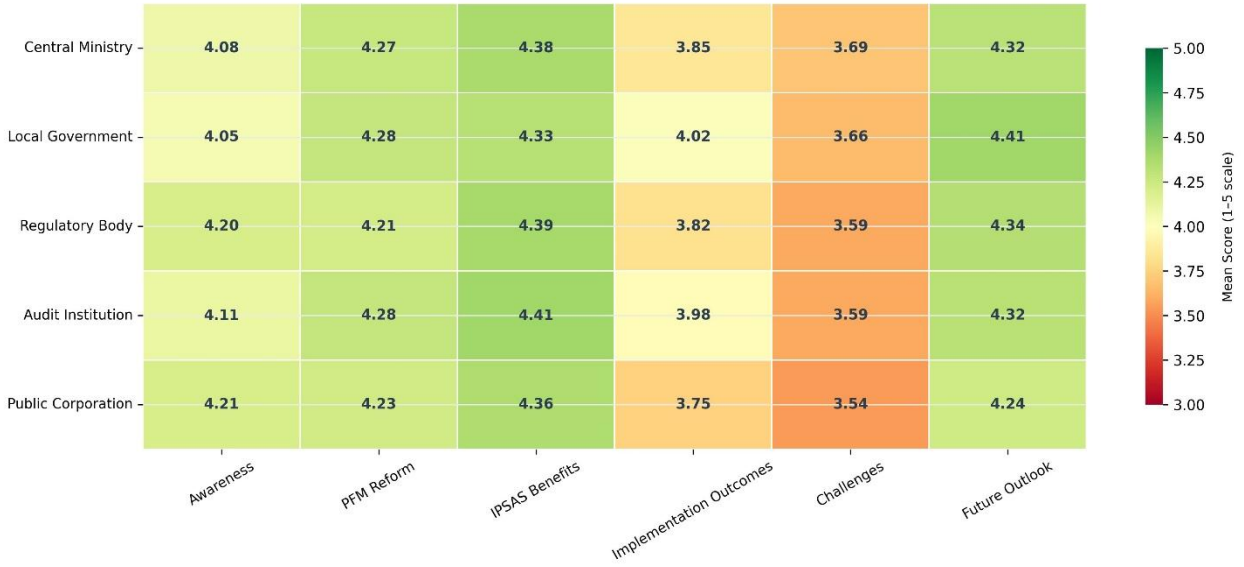


Figure 9. Mean Likert scores by organisation type and thematic domain

4.11 Inter-Domain Correlations

Table 4 presents Pearson correlation coefficients between the six thematic indices. IPSAS Awareness was positively and significantly correlated with Implementation Outcomes ($r = 0.10$, $p < 0.05$) and Outlook ($r = 0.12$, $p < 0.05$), suggesting that better-informed practitioners are more attuned to implementation progress and reform prospects. PFM Reform Context was significantly correlated with Implementation Outcomes ($r = 0.15$, $p < 0.01$), confirming that positive institutional reform environments are associated with better implementation results. IPSAS Benefits were correlated with Outlook ($r = 0.12$, $p < 0.05$). The Implementation Challenges domain was not significantly correlated with any other domain, suggesting that challenge perceptions operate somewhat independently of broader reform sentiments.

Table 4. Pearson correlation matrix of thematic index scores

Theme	1	2	3	4	5	6
1. IPSAS Awareness	—					
2. PFM Reform Context	0.094	—				
3. IPSAS Benefits	0.067	0.045	—			
4. Impl. Outcomes	0.100*	0.152**	0.080	—		
5. Challenges	0.045	-0.044	0.036	0.054	—	
6. Outlook	0.122*	0.023	0.117*	0.059	0.063	—

*Note. * $p < .05$; ** $p < .01$; *** $p < .001$. Lower triangle reported; upper triangle left blank to avoid redundancy.*

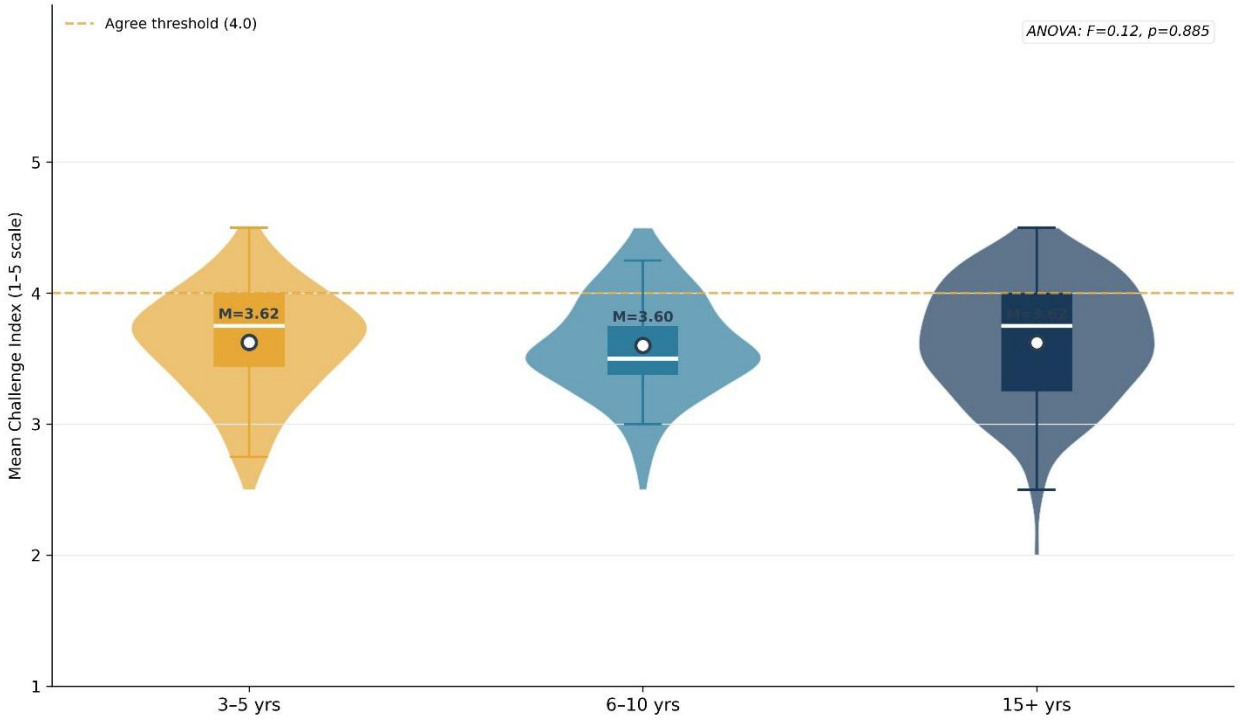


Figure 10. Distribution of IPSAS implementation challenge scores by years of experience

5. DISCUSSION

5.1 Strong Foundational Awareness and Reform Ownership

A principal finding of this study is the high level of IPSAS awareness and endorsement of PFM reforms among Ghanaian public sector practitioners. This challenges the oft-cited narrative that resistance or indifference among frontline staff is a primary barrier to reform (cf. Polzer et al., 2021). On the contrary, practitioners in this sample are reform-minded and well-versed in IPSAS principles, with 91.0% agreeing that IPSAS adoption is a key component of Ghana's PFM reform agenda. This aligns with findings from Tetteh et al. (2021) on institutional reform endorsement and from Aidoo-Buameh (2014) on political willingness in Ghana.

Notably, the near-universal endorsement of PFM reform necessity ($M = 4.70$) stands in contrast to the more qualified perceptions of staff capacity adequacy ($M = 3.56$). This reform–capacity gap is a well-documented phenomenon in the IPSAS literature (Andrews, 2010; Scannell & Tawiah, 2024) and in Ghana's broader public sector reform experience (Owusu-Akomeah et al., 2022). It suggests that the constraint is not in practitioners' commitment to reform, but in the systemic infrastructure needed to operationalise it.

5.2 Implementation Progress and Its Determinants

The finding that 72.5% of respondents reported at least partial IPSAS implementation represents a more optimistic picture than suggested by prior qualitative and case-study evidence. This may reflect sample characteristics—the survey reached practitioners in professional roles at senior levels—but may also indicate genuine incremental progress in Ghana's IPSAS journey. Attefah et al. (2025) similarly identify rising compliance rates in Ghanaian local governments, and Nyamuame et al. (2026) document the emerging role of digital financial management tools in supporting higher-quality reporting.

The relatively low score for the existence of a dedicated IPSAS implementation team ($M = 3.32$) is noteworthy. Dedicated implementation structures are identified in the IPSAS literature as a key success factor (Abu Haija et al., 2020; Lassou & Hopper, 2015). Their absence in many Ghanaian entities may explain the persistence of partial rather than full implementation, as well as the uneven quality of implementation progress across organisations.

5.3 Challenges: Systemic Rather Than Attitudinal

The challenge profile uncovered in this study is instructive. Training and capacity deficits ($M = 4.00$) represent the most acute barrier—consistent with findings across the IPSAS literature in sub-Saharan Africa (Matekele & Komba, 2020; Mbelwa et al., 2019; Saeed, 2024) and in comparable developing country contexts (Saleh et al., 2021; Ahmad & Nasseredine, 2019). The relatively lower (though still above-neutral) ratings for system incompatibility and legal misalignment suggest that these constraints are real but not perceived as categorically more limiting than capacity issues.

The perceived inadequacy of GIFMIS for IPSAS support ($M = 3.60$) is particularly significant given the scale of investment in this system. Tetteh et al. (2022) and Yaokumah and Biney (2020) note that GIFMIS was designed primarily for cash-based or commitment-based accounting and has required substantial customisation to support accrual reporting. The World Bank-supported GIFMIS enhancement project, which has been ongoing, represents a direct response to these concerns, but this study suggests that practitioners have yet to experience the full benefits of these upgrades.

Importantly, the absence of significant ANOVA differences across organisation types implies that these challenges are systemic and not concentrated in any particular sector. This calls for whole-of-

government solutions—coordinated capacity development, regulatory reform, and systems upgrade—rather than sector-specific interventions.

5.4 Outlook: Optimism Grounded in Structural Logic

The strongly positive outlook ($M = 4.50$ for international alignment; $M = 4.36$ for fiscal discipline) is perhaps the most practically important finding for policymakers. It signals that the constituency for IPSAS full adoption is already present within Ghana's public sector workforce. Tawiah and Soobaroyen (2022), Maali and Morshed (2025), and Masoud (2024) all confirm that IPSAS adoption generates long-run dividends in transparency, governance quality, and reduced corruption—the outcomes that practitioners in this study most eagerly anticipate.

5.5 Theoretical Implications

This study contributes to the institutional theory literature on IPSAS adoption (Polzer et al., 2021; Tetteh et al., 2021) by providing practitioner-level quantitative evidence from a West African context. The lack of significant cross-organisation variation suggests that coercive and normative isomorphic pressures operate at the system level rather than differentially across organisation types—a finding that complements Bakre et al.'s (2023) critical perspective on the standardising impulses embedded in IPSAS. The correlation between PFM Reform Context and Implementation Outcomes ($r = 0.15$, $p < 0.01$) supports the proposition that institutional enabling environments are necessary conditions for effective implementation, consistent with contingency-theoretic accounts (Christiaens et al., 2015; Mnif & Gafsi, 2023).

6. CONCLUSIONS

This study has provided the first large-scale nationwide survey of IPSAS implementation experiences among Ghanaian public sector practitioners. Drawing on responses from 400 professionals across five organisation types, it documents strong awareness, high perceived benefits, significant progress towards implementation, and a consistently positive long-term outlook—alongside persistent challenges in capacity, system compatibility, and regulatory alignment. The key policy message is clear: the people tasked with implementing IPSAS in Ghana believe in its value and want it to succeed. The barriers they face are systemic, not attitudinal. This calls for targeted investment in four areas: (1) accelerated capacity building and IPSAS-specific training through ICAG, IAA, and public sector training institutions; (2) GIFMIS enhancement to ensure full accrual accounting functionality; (3) legislative reforms to align the Public Financial Management Act and subsidiary regulations with IPSAS requirements; and (4) establishment of dedicated IPSAS implementation teams in all public entities. This study has several limitations. The sample, while broad, was drawn via professional networks, which may over-represent practitioners who are more engaged with reform processes. The cross-sectional design precludes causal inference. The online administration may have excluded practitioners without reliable internet access, particularly at the district level. Future research should employ longitudinal designs and include qualitative data to explore the mechanisms underlying observed patterns. A second paper analysing the open-text responses to examine practitioner-recommended policy reforms is forthcoming.

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Declarations:

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Human subjects: Consent was obtained or waived by all participants in this study. Ethical approval was secured from the Ethics Committee of Christian Service University College, Kumasi.

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Table 5. Table of abbreviations and acronyms

Abbreviation/Acronym	Full Meaning
Institutional & Sectoral	
CPD	Continuing Professional Development
GIFMIS	Ghana Integrated Financial Management Information System
IAA	Internal Audit Agency (Ghana)
ICAG	Institute of Chartered Accountants—Ghana
IMF	International Monetary Fund
IPSAS	International Public Sector Accounting Standards
IPSASB	International Public Sector Accounting Standards Board
PFM	Public Financial Management
SOE	State-Owned Enterprise
Statistical & Methodological	
ANOVA	Analysis of Variance
F	F-statistic (or F-ratio); the ratio of variance between groups to variance within groups, used to determine if group means are significantly different
M	Mean (Arithmetic Average)
N / n	Sample Size / Sub-sample Size
p	Probability value (Statistical significance)
r	Pearson Correlation Coefficient
SD	Standard Deviation
Likert Scale Keys	
SD%	Strongly Disagree percentage
D%	Disagree percentage
N%	Neutral percentage
A%	Agree percentage
SA%	Strongly Agree percentage

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