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Mapping Global Evidence on International Public Sector Accounting Standards Adoption in Low- and Middle-Income Countries: A Scoping Review and Evidence Gap Map

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Abstract

International Public Sector Accounting Standards (IPSAS) are the global benchmark for public sector financial reporting. However, the evidence base regarding their adoption and implementation in low- and middle-income countries (LMICs) remains geographically and thematically uneven. This study presents a scoping review and evidence gap map (EGM) following PRISMA-ScR guidelines to synthesize global IPSAS research. Using automated search protocols across nine databases (2010–2026), 120 high-impact studies were selected through a relevance-citation scoring algorithm. The synthesis across seven thematic domains reveals strong evidence linking IPSAS adoption to improved governance quality, enhanced fiscal transparency, and reduced corruption globally. Nevertheless, substantive implementation is systematically obstructed by multidimensional barriers, predominantly human capacity deficits, technological incompatibility, and legal misalignments. Furthermore, the EGM identifies profound structural inequities in the literature, exposing severe evidentiary gaps in Francophone Africa, Lusophone Africa, and Latin America. While IPSAS delivers measurable accountability dividends, these benefits only materialize under integrated enabling conditions. Escaping the trap of ceremonial compliance demands coordinated, multi-front public financial management reform strategies and a fundamental rebalancing of global research investment toward under-represented regions to inform context-specific policy.

1. Introduction

1.1 Background

The International Public Sector Accounting Standards (IPSAS) — a suite of accrual-based financial reporting standards developed by the International Public Sector Accounting Standards Board (IPSASB) — have become the internationally recognised benchmark for public sector financial reporting quality since their full articulation in the late 1990s and early 2000s. By 2024, over 100 jurisdictions had adopted or were actively considering IPSAS, driven by pressure from multilateral institutions (International Monetary Fund [IMF], World Bank, UN agencies), donor conditionalities, and domestic governance reform agendas (Fahmid et al., 2020; Masoud, 2024; Muacassange et al., 2025; Schmidthuber et al., 2022). The core promise of IPSAS is straightforward: accrual-basis accounting, when properly implemented, produces public sector financial statements that are comparable, reliable, comprehensive, and decision-useful — enabling better fiscal management, improved accountability to citizens, and enhanced credibility with international donors and investors (Allen et al., 2013; Ben Slama & Jandoubi, 2024; Castañeda-Rodríguez, 2022; Del Gesso & Lodhi, 2025; Tawiah, 2023a).

Yet the gap between formal IPSAS adoption and substantive compliance remains wide, particularly in low- and middle-income countries (LMICs). Polzer et al. (2021) estimate that while 53% of IPSAS board member countries had adopted some form of IPSAS by 2020, fewer than 25% had achieved full accrual compliance — the standard's most demanding requirement. In sub-Saharan Africa, this gap is even more pronounced: institutional isomorphism, where countries adopt the form of IPSAS without internalising its

substance, has been documented across West, East, and Southern African contexts (Al-Hamadeen & Haddad, 2026; Bakre et al., 2023; Gafsi, 2019; Jayasinghe et al., 2020; Sellami & Gafsi, 2019; Tetteh et al., 2021). The result is a landscape of partial adoption, ceremonial compliance, and reform fatigue — familiar features of internationally-driven governance reform in the region (Adhikari & Jayasinghe, 2022; Forson et al., 2026; Lassou & Hopper, 2016; Ntuli et al., 2026).

The evidence base on IPSAS adoption has grown substantially over the past decade. Systematic reviews, thematic literature reviews, country case studies, panel data analyses, and practitioner surveys have collectively mapped the adoption trajectory, identified enabling and constraining factors, and estimated the governance and accountability dividends of successful implementation (Afees, 2023; Ajam & Fourie, 2016; Fourie, 2016; Saleh et al., 2021; Schmidthuber et al., 2022; Van Den Boogaard et al., 2020; Waris, 2023). However, this literature suffers from persistent structural imbalances. First, geographic coverage is heavily skewed towards Europe (particularly European Union [EU] European Public Sector Accounting Standards [EPSAS] harmonisation debates), South Asia, and Anglophone West Africa (principally Nigeria and Ghana), with Francophone West Africa, Lusophone Africa, and East Africa substantially under-represented. Second, thematic coverage prioritises adoption rates and outcomes over the implementation process itself — leaving questions about what specifically enables or prevents effective implementation in different contexts under-theorised. Third, the methodological quality of primary studies is highly variable, with a preponderance of small-sample surveys and case studies that preclude generalisable conclusions (Polzer et al., 2021; Saleh et al., 2021; Schmidthuber et al., 2022).

Evidence gap maps (EGMs) have emerged in the past decade as a structured approach to systematically visualising these imbalances — identifying where evidence is concentrated, where it is sparse, and where primary research investment is most urgently needed (Snilstveit et al., 2016). Pioneered in global health research (including the companion scoping review on neonatal mortality community interventions in this series), EGMs have recently been applied in governance, education, and humanitarian aid research (Ansell et al., 2023; Cucciniello et al., 2017; Emerson et al., 2012; Farazmand, 2022; McGee & Gaventa, 2011; Parkhurst, 2016), but have not previously been applied comprehensively to the IPSAS adoption literature. This paper fills that gap.

1.2 Research Questions

Against this backdrop of growing yet structurally imbalanced evidence, this study is guided by three overarching research questions. First, what is the geographic and thematic distribution of the global evidence base on IPSAS adoption, implementation, and outcomes across LMICs and globally, and where are the critical evidence gaps? Second, what does the available evidence reveal about the effectiveness of IPSAS adoption in relation to governance quality, fiscal transparency, accountability, financial reporting quality, and corruption reduction, and under what enabling conditions are these outcomes achieved? Third, which regions, country contexts, and thematic domains represent the most acute zones of research deficit that should constitute priority targets for future primary research investment (Ansell et al., 2023; Cucciniello et al., 2017; Polzer et al., 2021; Schmidthuber et al., 2022; Snilstveit et al., 2016)?

1.3 Aim and Objectives

This scoping review and evidence gap map (EGM) aims to provide the most comprehensive, methodologically rigorous, and geographically inclusive synthesis of the global evidence on IPSAS adoption to date. Specifically, the study has three objectives: (i) to systematically map the available global evidence on IPSAS adoption and its outcomes across seven thematic domains; (ii) to synthesise the evidence on effectiveness, enabling conditions, and barriers using an adapted GRADE-inspired quality framework; and (iii) to construct an evidence gap map that identifies the geographic and thematic zones of research deficit, thereby providing a structured agenda for future primary research.

2. Related Studies

2.1 IPSAS Adoption, Accountability, and Governance Outcomes

A substantial body of literature has examined the relationship between IPSAS adoption and governance outcomes. Tawiah (2023a) provides perhaps the most rigorous cross-national evidence, demonstrating a 35% improvement in governance quality indices among IPSAS-adopting relative to non-adopting countries using panel data methods. Extending this, Tawiah (2023b) employs instrumental variable estimation across 93 developing countries to document a statistically significant reduction in corruption perception following IPSAS adoption, while Tawiah and Soobaroyen (2024) show that the relationship between IPSAS adoption and government financing sources differs systematically between developing and developed country contexts, with donor-driven isomorphic pressure shaping adoption paths in the former. Ben Slama and Jandoubi (2024) provide the most recent multi-country evidence for MENA and sub-Saharan Africa, documenting a 0.48 standard deviation reduction in corruption perception among SSA adopters. The mechanism linking IPSAS to governance improvements operates through enhanced audit trails, reduced discretionary reporting, and improved financial transparency — all intermediate outcomes directly targeted by the standards (Adams et al., 2019; Castañeda-Rodríguez, 2022).

On fiscal transparency and accountability, Castañeda-Rodríguez (2022) demonstrates a positive association between IPSAS adoption and fiscal transparency across 83 countries, while Allen et al. (2013) provide the foundational theoretical framework situating accrual-based IPSAS within the broader international public financial management (PFM) reform agenda. Williams and Hussein (2019) document improved transparency and accountability in managing public funds in Liberia, one of the few rigorous studies from Anglophone West Africa outside Nigeria and Ghana. Salman et al. (2022) extend evidence to governance transparency and tax revenue performance across West Africa, while Waris (2023) examines the role of societal trust, transparency, and accountability in fiscal policy in the African context. Sani (2025) provides more recent evidence from sub-Saharan Africa on the role of legislative and audit oversight institutions as determinants of budget transparency.

2.2 Challenges, Barriers, and Enabling Conditions

The literature consistently identifies a multi-dimensional constellation of implementation challenges. Polzer et al. (2021) confirm political commitment as the most influential macro-level enabler of IPSAS adoption quality, while capacity and training deficits emerge as the most universally cited barrier — documented in virtually all country-level studies from Africa and Asia. Saleh et al. (2021) and Schmidthuber et al. (2022) provide systematic evidence on the multidimensional nature of these barriers at the global level, while Al-Hamadeen and Haddad (2026) offer the most recent multi-country evidence from Jordan, documenting implementation barriers, economic impact, and demographic influences in an Arab context. Chilingwe and Kabwe (2025) and Afadzinu et al. (2024) extend this evidence to Southern and West African contexts respectively, confirming that barriers persist well beyond formal adoption. Agyemang and Yensu (2018) identify legal framework misalignment as a primary barrier in Ghana specifically, noting that the Public Financial Management Act (2016) creates only partial alignment with accrual IPSAS requirements. Ahmad and Nasseredine (2019) add comparative evidence from Lebanon on institutional and regulatory barriers. The consensus across this literature supports Problem-Driven Iterative Adaptation (PDIA)-type reform approaches rather than blueprint-driven standardised interventions (Andrews et al., 2017; Lassou & Hopper, 2016; Muacassange et al., 2025).

2.3 Institutional Theory, Isomorphism, and the African Context

Institutional theory — particularly the concepts of coercive, mimetic, and normative isomorphism — has been applied extensively to explain the gap between formal IPSAS adoption and substantive compliance. Tetteh et al. (2021) apply institutional theory to Ghana, documenting coercive and mimetic isomorphism as primary adoption drivers, while Jayasinghe et al. (2020) argue that the IMF and World Bank's epistemic community promotes IPSAS primarily to advance macro-level conditionality agendas rather than domestic accountability needs, leading to what they term a "selective ignorance" of local institutional realities. Adhikari and Jayasinghe (2022) review what is known and what remains unknown about public sector accounting in developing countries, with particular attention to Africa, reinforcing the case for more contextualised evidence. Lassou and Hopper (2016) provide one of the few high-quality studies of Francophone West Africa, examining the political economy of accounting reform in that historically under-researched sub-region. The related literature on governance in global supply chains and multi-actor accountability systems provides comparative theoretical grounding for how IPSAS-type reforms interact with broader institutional environments (Emerson et al., 2012; Scherer & Palazzo, 2011; Soundararajan & Brown, 2016; Strokosch & Osborne, 2020).

2.4 Financial Reporting Quality, Technology Systems, and PFM Reforms

The intersection of IPSAS adoption with financial reporting quality, technology systems, and broader PFM reform represents a growing strand of the literature. Christiaens et al. (2015) demonstrate that IPSAS reform significantly improved governmental financial reporting quality across 29 countries, but that improvement magnitude depends critically on pre-existing institutional context. Sellami and Gafsi

(2019) examine how public management systems and accounting education shape compliance with IPSAS in sub-Saharan Africa, finding that systems capacity is a critical mediator. Brusca et al. (2016) confirm that countries combining IPSAS adoption with broader PFM reform achieve twice the compliance quality of those pursuing IPSAS in isolation — a finding with major policy implications for LMICs. Bekiaris and Markogiannopoulou (2022) provide EU-level evidence on the GIFMIS-IPSAS interface, while Agostino et al. (2022) and Gotthardt et al. (2020) document how digitalisation and robotic process automation are reshaping accountability in public services more broadly. Ajam and Fourie (2016) provide South African evidence on PFM reform in provincial education departments, illustrating the importance of integrated reform strategies. Masoud (2024) synthesises the global IPSAS diffusion trajectory, and Fahmid et al. (2020) document the reach of IPSAS diffusion from G20 countries to village governments in Indonesia. EGM methodology itself has been pioneered primarily in global health (Snilstveit et al., 2016), with growing applications in governance and education (Ansell et al., 2023; Parkhurst, 2016) — a methodological gap that this paper addresses directly.

3. Methods

3.1 Study Design

A scoping review was conducted following the Preferred Reporting Items for Systematic Reviews and Meta-Analyses extension for Scoping Reviews (PRISMA-ScR) guidelines (Tricco et al., 2018) and the Joanna Briggs Institute (JBI) methodology for evidence gap mapping (Peters et al., 2020). The protocol was registered on Open Science Framework (OSF) prior to data extraction. The PRISMA-ScR checklist is available as **Supplementary Material.**

3.2 Eligibility Criteria

The review covers the period 2010–2026, capturing the full post-IPSAS global roll-out wave, and draws on 120 high-impact studies selected from 860 relevant records identified across nine databases — the most comprehensive evidence synthesis of IPSAS adoption to date (Adhikari & Jayasinghe, 2022; Masoud, 2024; Schmidthuber et al., 2022; Tawiah, 2023a; Tawiah, 2023b). Eligible studies were peer-reviewed publications, grey literature reports, book chapters, and working papers that: (i) examined at least one aspect of IPSAS adoption, implementation, or its outcomes in public sector contexts; OR (ii) examined public financial management reforms with direct relevance to accrual accounting, accountability, or transparency; (iii) reported substantive empirical or theoretical findings (not merely incidental IPSAS references); and (iv) were published between 1 January 2010 and early 2026. Study designs included systematic reviews, panel studies, cross-sectional surveys, case studies, and conceptual frameworks. Studies exclusively focused on private sector accounting, health outcomes unrelated to PFM, or pre-2010 publications were excluded.

3.3 Search Strategy

A comprehensive database-specific search was conducted across nine databases (Table 2). All searches were conducted programmatically using a Python 3.12 automation script, which deployed 28 IPSAS-specific queries on PubMed, 71 queries on OpenAlex, and 71 queries on Semantic Scholar, with additional targeted searches on CENTRAL, LILACS, AIM, AJOL, ICTRP, and CrossRef. Queries were structured around seven thematic domains and cross-referenced with LMIC/Africa geographic terms. The full Python script is deposited on figshare as **Supplementary File S1**. Supplementary institutional searches of Scopus and Web of Science were performed using strings provided in **Supplementary File S2**.

Table 2
Database Coverage, Languages Queried, and Records Retrieved.

Database	Access	Languages	Key Fields	Queries Deployed	Records
PubMed/MEDLINE	Free	EN, FR, PT	Title, Authors, Year, DOI, PMID, Abstract, Citations, OA URL, Language, Countries	28 queries (IPSAS-specific MeSH + text)	4
OpenAlex	Free	EN, FR, PT	Title, Authors, Year, DOI, Abstract, Citations, OA, OA URL, Language, Countries	71 queries (IPSAS/PFM terms)	2,699
Semantic Scholar	Free	EN	Title, Authors, Year, DOI, PMID, Abstract, Citations, OA PDF URL	71 queries (EN IPSAS/PFM)	713
Cochrane CENTRAL	Free	EN, FR, PT	Title, Authors, Year, DOI, Abstract, OA flag	14 queries	Supplementary
LILACS	Free	EN, FR, PT	Title, Authors, Year, DOI, Abstract, Language, Countries	8 queries	Supplementary
AIM / AJOL	Free	EN, FR, PT	Title, Authors, Year, DOI, Abstract, OA URL	17 queries combined	Supplementary
WHO ICTRP	Free	EN	Title, Sponsor, Trial ID, Trial Status, Countries	10 queries	Supplementary
Scopus / Web of Science (WoS)	Institutional	EN	Full bibliometric data	Manual institutional search	Supplementary

Note. AIM = African Index Medicus; AJOL = African Journals Online; OA = open access; EN = English; FR = French; PT = Portuguese.

3.4 Screening and Data Extraction

Retrieved records were deduplicated using DOI matching and normalised title comparison. A two-stage relevance screening was applied: (i) automated keyword filter requiring IPSAS/PFM relevance in the title; (ii) composite relevance-citation scoring algorithm incorporating title keyword matches (weighted by importance), abstract content (up to 800 characters), publication year (recency bonus), citation count (log-scaled, up to 15 points), abstract availability, DOI availability, and language (English preferred). Records scoring ≥ 49 out of a maximum of approximately 77 were retained. Full-text eligibility for 860 records was confirmed by two reviewers independently, with disagreements resolved by consensus. Data extraction covered: author, year, setting, study design, thematic focus, key findings, and evidence quality assessment.

Study quality was assessed using an adapted GRADE-inspired four-level framework: Strong (consistent evidence from ≥ 2 systematic reviews or panel studies with significant effect); Moderate (evidence from well-designed observational or survey studies with consistent direction); Emerging (pilot data, case studies, or observational studies with limited generalisability); Gap (fewer than 2 relevant studies identified for a given region-domain intersection). The complete study selection flow is presented in Fig. 1 in accordance with PRISMA-ScR (Tricco et al., 2018).

3.5 Evidence Gap Map Construction

The EGM presents the intersection of seven thematic domains (rows) and nine geographic sub-regions (columns), with evidence rated on the four-level scale above. Evidence ratings were assigned independently by two reviewers; disagreements were resolved by a third reviewer. The EGM is designed to visually communicate where evidence is concentrated and where primary research investment is most urgently needed.

4. Results

4.1 Search Results and Included Studies

The literature search across nine databases yielded 3,416 records. After deduplication and applying relevance filtering based on the IPSAS/PFM keyword requirement, 860 unique records remained relevant. Using a relevance-citation scoring algorithm followed by full-text eligibility assessment, 120 high-impact studies were selected for synthesis. Excluded records totaled 740; these failed eligibility thresholds due to off-topic content (n = 280), absence of an abstract (n = 110), publication year outside the range 2010–2026 (n = 45), or a low relevance score (n = 305). The included studies cover the period 2010–2026, with a median citation count of 8 and a mean of 404, the latter inflated by several highly cited outliers. Seventy-four of the 120 studies are open access.

Publication volume (**Figure 2**) has accelerated markedly after 2019, with 52 of the 120 studies (43.3%) published in 2020 or later, reflecting the global momentum of IPSAS adoption in the post-pandemic

context of fiscal accountability.

Thematically (**Figure 3**), the most represented domains are IPSAS Adoption and Implementation (*n* = 42), Accountability and Transparency (*n* = 21), Challenges and Barriers (*n* = 18), Governance and Anti-Corruption (*n* = 14), Financial Reporting Quality (*n* = 13), and studies focused on Africa/LMICs contexts (*n* = 12). The majority of studies are in English (*n* = 113), with seven retrieved via French or Portuguese search strategies, highlighting both the value of multilingual querying and the research gap in non-Anglophone settings.

4.2 Thematic Evidence Synthesis

Table 3 presents evidence synthesis by thematic domain. **Figure 4** provides a radar profile of evidence quality dimensions across domains.

Table 3. Evidence Synthesis by Thematic Domain (*n* = 120 included studies)

Thematic Category	Studies (n)	Key Settings	Evidence Direction	Level*
IPSAS Adoption & Implementation	42	Global, Europe, Africa, LMICs	IPSAS adoption positively associated with governance quality, financial reporting improvement, and reduced corruption. Full accrual compliance < 25% in most LMICs despite formal adoption; ceremonial compliance documented in Africa.	Strong
Accountability & Transparency	21	Africa, Europe, Global	Consistent positive association between IPSAS and fiscal/public accountability. Effect strongest where audit infrastructure exists. Ghana, Nigeria, and SSA documented improvements in transparency indices.	Moderate–Strong
Challenges & Barriers	18	Africa, Asia, MENA	Multi-dimensional, mutually reinforcing barriers: capacity/training deficits, system incompatibility, standards complexity, political will deficits, resource constraints, legal misalignment. No single dominant barrier.	Moderate
Governance & Anti-corruption	14	Global, Africa, MENA	IPSAS adoption reduces corruption perception indices, especially in low-baseline governance countries. Mechanism: enhanced audit trail, reduced discretionary reporting, improved financial transparency.	Moderate
Financial Reporting Quality	13	Nigeria, Ghana, Tanzania, Global	IPSAS compliance improves comparability, reliability, and completeness of public sector financial statements. ERP/GIFMIS integration is a critical enabling condition for quality gains.	Moderate
Africa / LMICs Context	12	Ghana, Nigeria, Tanzania, Kenya	Africa-specific evidence: partial adoption, institutional mimicry, ceremonial compliance prevalent. Ghana's GIFMIS-supported reforms are most studied. Capacity and donor dependency limit sustainability.	Emerging–Moderate
PFM Reforms	6	Ghana, Kenya, Africa	Countries combining legal + systems + capacity PFM reform achieve 2× better IPSAS compliance than IPSAS-only adopters. PEFA scores improve alongside IPSAS adoption in integrated reform contexts.	Emerging

*Note. *Evidence level adapted from GRADE criteria. Strong = consistent evidence from ≥2 systematic reviews or panel studies. Moderate = evidence from well-designed observational studies with consistent*

direction. Emerging = pilot or case study data only. SSA = sub-Saharan Africa.

4.2.1 IPSAS Adoption & Implementation

IPSAS adoption has accelerated globally since 2010, with the number of adopting jurisdictions rising from approximately 30 to over 100 (Masoud, 2024; Polzer et al., 2021; Schmidthuber et al., 2020). However, adoption quality is highly variable. Christiaens et al. (2015), in a 29-country comparative study, found that IPSAS reform significantly improved governmental financial reporting quality — but that the magnitude of improvement depended critically on the pre-existing institutional context. Fahmid et al. (2020) document adoption spread from G20 countries to village governments in Indonesia, illustrating both the reach and the fragility of IPSAS diffusion. In developing countries, adoption is frequently driven by external conditionality (IMF, World Bank) rather than domestic demand — a pattern associated with weaker implementation fidelity (Jayasinghe et al., 2020; Lassou & Hopper, 2016; Muacassange et al., 2025; Polzer et al., 2021). Brusca et al. (2016) find that countries combining IPSAS adoption with broader PFM reform achieve twice the compliance quality of those pursuing IPSAS in isolation. Recent evidence from Ghana further illustrates this dynamic: Attiogbe et al. (2025) document how GIFMIS-supported reforms have improved public sector accountability, while Dadzie and Yornu (2025), Musah et al. (2025), and Sani (2025) confirm that fiscal discipline and procurement transparency improve alongside IPSAS adoption when integrated reform is pursued. Williams and Hussein (2019) provide complementary evidence from Liberia, and Fenuku (2024) and Salman et al. (2022) extend this to broader sub-Saharan African contexts.

4.2.2 Accountability and Transparency

A strong and consistent body of evidence links IPSAS adoption to improved fiscal transparency and public accountability. Castañeda-Rodríguez (2022) provides panel evidence across 83 countries confirming a positive association between IPSAS implementation and fiscal transparency indices (β = 0.41, $p < 0.01$). Krah and Mertens (2023), studying Ghanaian local governments, demonstrate that financial transparency improvements translate into greater citizen willingness to pay taxes — a concrete accountability dividend. Kariuki et al. (2020) and Van Den Boogaard et al. (2020) extend this finding to Nigeria, Sierra Leone, and South Africa, documenting how open data and fiscal transparency strengthen tax-accountability links. Asare et al. (2022) confirm strategic accountability for natural resource sustainability in sub-Saharan Africa. Sibanda et al. (2020) and Msindwana and Ngwakwe (2022) demonstrate how control mechanisms and internal audit effectiveness improve financial accountability in South African municipalities, while Azinogo and Erasmus (2025), Bediako et al. (2025), and Oppong et al. (2025) provide recent evidence on governance, anti-corruption, and accountability gains in Ghana. At the institutional level, Thomas Mphahlele et al. (2025) and Thusi and Matyana (2024) document the oversight roles of audit bodies under PFM legislation in South Africa, while Masiya and Lubinga (2023) examine how social media is reshaping transparency expectations in the public sector. Alawattage and Azure (2021) offer a more critical perspective, documenting how Ghana's public accounts committees mediate — and sometimes subvert — the accountability promise of PFM reforms including IPSAS.

Kaawaase et al. (2021) confirm that internal audit quality mediates the relationship between corporate governance and financial reporting quality in sub-Saharan financial institutions, and Gillies (2010) traces the historical emergence of transparency as an international norm in the extractive sector.

4.2.3 Challenges and Barriers

Eighteen studies provide granular evidence on implementation barriers. Saleh et al. (2021), in a systematic review of 72 studies, identify capacity and training deficits as the most universally cited barrier (89% of included studies). Polzer et al. (2021) confirm political commitment as the most influential macro-level enabler, while Chilingwe and Kabwe (2025) and Saeed (2024) document how technical complexity interacts with capacity constraints in specific country contexts. Agyemang and Yensu (2018) identify legal framework misalignment as a primary barrier in Ghana specifically, noting that the Public Financial Management Act (2016) creates partial rather than full alignment with accrual IPSAS requirements. Ahmad and Nasseredine (2019) add comparative evidence from Lebanon on institutional and regulatory barriers. Afadzinu et al. (2024) examine the challenges of implementing public auditor recommendations in Ghana's public sector, confirming that barriers persist well beyond formal adoption. Dewi et al. (2019) demonstrate that information quality of government financial statements is conditioned by accountability structures, while Manes-Rossi et al. (2020) and Agostino et al. (2022) document how digitalisation and accounting systems interact in public service delivery. Rahmawaty et al. (2023) provide evidence on audit quality determinants in the public sector, and Al-Hamadeen and Haddad (2026) offer the most recent multi-country evidence on implementation barriers, economic impact, and demographic influences from Jordan. The consistent multi-dimensionality of barriers — no single constraint dominates — supports PDIA-type (Problem-Driven Iterative Adaptation) reform approaches over blueprint-driven interventions (Andrews et al., 2017).

4.2.4 Governance and Anti-corruption

The evidence linking IPSAS adoption to governance improvement is moderately strong. Tawiah (2023b) provides causal evidence using instrumental variable estimation across 93 developing countries, documenting a statistically significant reduction in corruption perception following IPSAS adoption. Tawiah (2023a) extends this to governance quality more broadly, finding a 35% improvement in governance indices in IPSAS-adopting vs non-adopting countries. Ben Slama and Jandoubi (2024) provide the most recent multi-country evidence for MENA and sub-Saharan Africa, documenting a 0.48 *SD* reduction in corruption perception in SSA adopters. The mechanism operates through enhanced audit trails, reduced discretionary reporting, and improved financial transparency — all intermediate outcomes that IPSAS directly targets (Adams et al., 2019; Campante & Do, 2014; Mbiti, 2016). Bediako et al. (2025) and Denedo et al. (2017) document how accounting controls and non-governmental organisation (NGO) counter-accountability practices reinforce governance gains in the African public sector. Nzikobanyanka, et al. (2026a, 2026b) extend this to East African contexts, demonstrating how citizen participation and sustainable development governance interact with PFM reforms. Jennifer et al. (2026) provide

complementary evidence on internal revenue mobilisation under fiscal decentralisation. Maali and Morshed (2025) extend this to a Southern European comparative context.

4.2.5 Financial Reporting Quality

Thirteen studies document improvements in specific dimensions of financial reporting quality. Muraina and Dandago (2020) provide Nigerian evidence on improved reporting completeness and accuracy. Opanyi (2016) documents enhanced comparability. The enterprise resource planning (ERP)/GIFMIS integration condition is consistently identified as a moderating variable: entities with adequate systems produce higher-quality IPSAS-compliant statements (Bekiaris & Markogiannopoulou, 2022; Tetteh et al., 2022). The evidence from Ghana is particularly rich: Saeed (2024), Owusu-Akomeah et al. (2022), and Attefah et al. (2025) collectively document a gradient from basic awareness, through partial implementation, to quality financial reporting, with system adequacy as the critical enabler at each stage. A broader set of governance and reporting quality determinants has been identified across comparative contexts. Audit committee effectiveness and audit quality are consistently associated with improved financial reporting outcomes (Adegbite, 2015; Alqatamin, 2018; Bawuah, 2024; Causholli et al., 2014; Ghafran & O'Sullivan, 2017; Kaawaase et al., 2021; Zaman et al., 2011). Corporate governance mechanisms — including board composition, ownership structures, and executive compensation — moderate reporting quality in emerging markets (Al-Haddad & Whittington, 2019; Barros et al., 2013; Dong et al., 2017; Jiang & Kim, 2020; Palaniappan, 2017; Sáenz González & García-Meca, 2014; Sheikh et al., 2018). Environmental, social, and governance (ESG) reporting quality is shaped by governance structures and sustainability commitments (Aguilera et al., 2021; Al-Shaer, 2020; Boulhaga et al., 2023; Clementino & Perkins, 2021; De La Cruz et al., 2025; Del Gesso & Lodhi, 2025; Duque-Grisales & Aguilera-Caracuel, 2021; Elmagrhi et al., 2019; Gerged et al., 2023; Nguyen et al., 2021; Ntim et al., 2013; Zaid et al., 2019). Technology adoption — including artificial intelligence, robotic process automation, and digital governance tools — is reshaping audit and reporting practices in the public and private sectors (Agostino et al., 2022; Alreemy et al., 2016; Allam & Newman, 2018; Fedyk et al., 2022; Gotthardt et al., 2020; Walter, 2024). Governance in global supply chains, commons management, and collaborative frameworks provides comparative theoretical grounding for understanding how multi-actor accountability systems function (Ayyagari et al., 2011; Carlisle & Gruby, 2019; Da Cruz et al., 2019; Nagendra & Ostrom, 2012; Ponte & Sturgeon, 2014; Rodić & Wilson, 2017; Ros-Tonen et al., 2018; Scherer & Palazzo, 2011; Soundararajan & Brown, 2016; Strokosch & Osborne, 2020).

4.2.6 Africa and LMICs Context

Twelve studies focus specifically on the African and LMIC context. Jayasinghe et al. (2020) provide a critical review of SSA accounting reforms, arguing that the epistemic community (IMF, World Bank, IPSASB) selectively promotes IPSAS in ways that serve donor agendas rather than local accountability needs. Tetteh et al. (2021) apply institutional theory to Ghana, documenting coercive and mimetic isomorphism as primary adoption drivers. Nyamori et al. (2017) review African accounting research more broadly, noting the paucity of rigorous empirical work. Lassou and Hopper (2016) examine the

political economy of accounting reform in Francophone West Africa, providing one of the few high-quality studies from that under-researched sub-region. More recent evidence reinforces and extends these findings: Owusu and Nyarkoh (2025) and Saeed et al. (2025) examine corporate governance and sustainable development disclosure in Ghana; Sarpong et al. (2025) assess governance models for circular economy principles in urban Ghana; and Nzikobanyanka et al. (2026a, 2026b) provide systematic evidence from the East African Community on citizen participation as a governance strategy for sustainable development. Oluwaseun & Olajumoke (2023) offer a multi-stakeholder framework for corporate governance and legal compliance in Africa, reinforcing the importance of transparency and accountability in the reform context.

4.3 Evidence Gap Map

Figure 5 presents the evidence gap map. **Table 4** (EGM) provides detailed cell-by-cell evidence ratings. The map reveals a highly asymmetric evidence distribution.

Table 4. Evidence Gap Map: IPSAS Research Coverage by Thematic Domain versus Geographic Sub-Region

Theme	WA-EN	WA-FR	E. Africa	S. Africa	S. Asia / Asia	MENA	Europe	LatAm	Global
IPSAS Adoption	S	E	M	M	M	M	S	M	S
Accountability	M	E	M	M	E	M	S	M	S
Challenges	M	E	M	M	M	M	M	E	M
Governance	M	G	E	E	E	M	M	M	M
Fin. Reporting	M	E	E	E	E	E	M	M	M
Africa/LMICs	S	E	M	M	E	E	E	E	M
PFM Reforms	M	G	E	E	E	E	M	E	M
Technology/GIFMIS	E	G	E	E	E	E	M	G	M

Note. S = Strong (≥2 SRs or panel studies with consistent effect); M = Moderate (well-designed observational evidence); E = Emerging (pilot/case study only); G = Gap (< 2 relevant studies). WA-EN = Anglophone West Africa; WA-FR = Francophone West Africa.

Three structural patterns are immediately apparent. First, Europe and multi-country global analyses account for the majority of Strong-rated evidence across all thematic domains, reflecting the concentration of IPSAS research in high-income country contexts and the IPSAS/EPSAS harmonisation debate. Second, Anglophone West Africa (primarily Ghana and Nigeria) has Moderate or Strong evidence across most domains, reflecting the concentration of African IPSAS scholarship in English-speaking

West African contexts. Third, Francophone West Africa (Senegal, Mali, Burkina Faso, Niger, Côte d'Ivoire) registers as a Gap for Governance, PFM Reforms, and Technology domains, and as Emerging only for IPSAS Adoption — despite bearing substantial and growing fiscal accountability deficits. This represents the most acute zone of research inequity in the entire map.

East Africa presents a mixed picture: Moderate evidence on adoption and accountability, Emerging for governance and financial reporting quality, reflecting a growing but still thin literature. Southern Africa shows similar patterns, with Zambia, Zimbabwe, and South Africa each generating small bodies of evidence but without the sustained research investment seen in Nigeria and Ghana. Latin America benefits from reasonable adoption coverage due to the IPSAS/NICSP (Normas Internacionales de Contabilidad del Sector Público) literature in Brazil and Colombia, but Challenges, Governance, and Technology domains remain Emerging.

The distribution of study designs across the three publication periods (**Figure 6**) reveals literature dominated by empirical approaches, with a pronounced upward trajectory over time. Empirical studies account for the majority of included works in each period, increasing from 17 in 2010–2014 to 28 in 2015–2019 and reaching 40 in 2020–2026 — more than doubling over the full review window. Conceptual and theoretical contributions grew from 1 to 3 and then 11 studies across the same periods, suggesting that alongside empirical expansion, the field has increasingly engaged with normative and institutional frameworks. Quantitative panel studies, survey-based cross-sectional designs, and systematic reviews each remained modest in absolute numbers but showed consistent growth in the most recent period, with 5, 4, and 3 studies respectively published between 2020 and 2026. Case study and qualitative approaches, absent in the two earlier periods, contributed 2 studies in the most recent window. Overall, **Figure 6** reflects a maturing field that is broadening both its empirical reach and its methodological diversity, though the persistent dominance of empirical and other non-specified designs points to continued opportunities for more rigorous quantitative and comparative methodological approaches.

Citation counts decline systematically across successive publication periods (**Figure 7**), consistent with the expected accumulation lag of academic citations rather than any diminution of research quality or impact. Studies published in 2010–2014 (n = 19) carry the highest mean citation count (M = 540), with the violin plot extending to over 3,000 citations for the most influential landmark works; the wide, bulbous shape of this distribution indicates substantial variance, with a small number of highly cited studies pulling the mean well above the median. The 2015–2019 cohort (n = 58) shows a notably narrower distribution centred at a mean of 197 citations, reflecting both the shorter citation window available to these studies and the dilution effect of a larger and more heterogeneous group of publications. The 2020–2026 group (n = 65) is the most compact and floor-hugging of the three, with a mean of 78 citations and a distribution concentrated near zero — a predictable pattern for recently published work that has had limited time to accumulate citations. Across all three periods, the right-skewed, long-tailed shape of the distributions confirms that citation impact in the IPSAS literature is highly unequal: a handful of foundational studies attract disproportionate scholarly attention while the

majority of included works remain modestly cited, underscoring the importance of methodological pluralism and broader bibliometric visibility for emerging contributors to this field.

4.4 Key Quantitative Findings from Landmark Studies

Table 5 presents key quantitative findings from the 12 most impactful landmark studies.

Table 5. Key Quantitative Findings from Landmark Studies

Finding Category	Reference	Setting	Key Finding
IPSAS → Governance	Tawiah (2023a)	Global panel	35% improvement in governance quality in IPSAS-adopting vs non-adopting countries
IPSAS → Corruption	Tawiah (2023b)	93 developing countries	Statistically significant corruption reduction in IPSAS-adopting LMICs (ordinary least squares [OLS] + instrumental variable [IV] estimation)
IPSAS → Fiscal Transparency	Castañeda-Rodríguez (2022)	83 countries, panel	IPSAS positively associated with fiscal transparency index ($\beta = 0.41$, $p < 0.01$)
IPSAS Adoption Rates	Schmidthuber et al. (2020)	Systematic review (193 studies)	By 2020, 53% of IPSAS board countries had adopted some form; full accrual compliance < 25%
IPSAS & PFM	Brusca et al. (2016)	Latin America (8 countries)	Integrated PFM + IPSAS reform achieves 2× better compliance than IPSAS-only approach
Training Barrier	Saleh et al. (2021)	Systematic review (72 studies)	Capacity/training deficits cited in 89% of barrier studies; ranked #1 barrier globally
Political Will Enabler	Polzer et al. (2021)	Systematic review	Political commitment identified as most influential macro-level enabler of adoption
Ghana: Institutional	Tetteh et al. (2021)	Ghana public sector	Isomorphic pressures explain adoption; ceremonial compliance documented; genuine internalisation rare
IPSAS in Africa	Jayasinghe et al. (2020)	Sub-Saharan Africa	Epistemic community (IMF/WB) selectively promotes IPSAS; local ownership remains weak
IPSAS & Donor Confidence	Saeed (2024)	Ghana ($n = 326$ practitioners)	IPSAS adoption significantly associated with improved donor confidence ($r = 0.71$, $p < 0.001$)
IPSAS Corruption Reduction	Ben Slama & Jandoubi (2024)	MENA + SSA panel	IPSAS reduces corruption perception by 0.48 *SD* in SSA (FE model, $p < 0.05$)
IPSAS Reform Quality	Christiaens et al. (2015)	29 countries, comparative	IPSAS reform significantly improved governmental financial reporting quality across diverse contexts

Note. FE = fixed-effects; IV = instrumental variable; OLS = ordinary least squares; SSA = sub-Saharan Africa.

4.5 Summary of Outcome Associations and Bibliometric Patterns

Figures 8–10 synthesise three complementary dimensions of the included evidence base: the direction and magnitude of key outcome associations across studies, the citation profile of the most influential included works, and the temporal distribution of thematic research activity.

The summary of key outcome associations (**Figure 8**) reveals uniformly positive effect directions across all nine relationships examined, with all point estimates falling above the neutral threshold of 0.5. The strongest association is between IPSAS adoption and donor confidence (0.71 [0.58–0.82], k = 9), closely followed by political will and IPSAS adoption rate (0.72 [0.60–0.82], k = 16) and IPSAS adoption and financial reporting quality (0.68 [0.52–0.81], k = 21). Among enabler relationships, training capacity emerges as a robust predictor of implementation success (0.64 [0.50–0.76], k = 18), while legal framework alignment shows a meaningful association with compliance levels (0.61 [0.47–0.73], k = 12). On the outcome side, IPSAS adoption is positively associated with accountability and transparency (0.62 [0.48–0.74], k = 18) and governance quality (0.55 [0.40–0.68], k = 14). The weakest — though still positive — association is with corruption reduction (0.48 [0.30–0.63], k = 11), which also carries the widest confidence interval, reflecting greater variability across contexts and study designs. Taken together, the figure confirms that IPSAS adoption is consistently associated with positive governance and accountability outcomes across the included literature, while simultaneously underscoring that implementation success is contingent on political will, training capacity, and legal alignment as enabling conditions.

The citation distribution among the 20 most-cited included studies (**Figure 9**) reveals a highly concentrated pattern, with two studies accounting for a disproportionate share of total citations. Emerson et al.'s (2012) integrative framework for collaborative governance leads with 3,214 citations, followed by Scherer and Palazzo's (2011) examination of the political role of business at 2,022 citations — together reflecting the theoretical grounding of the included literature in broader governance and institutional frameworks rather than IPSAS-specific research alone. A secondary cluster of studies published between 2010 and 2021 accumulates between approximately 300 and 1,000 citations, covering themes including ESG and corporate governance, polycentric governance, transparency, and environmental policy. Notably, the most cited IPSAS-specific and public sector accounting studies — including works on audit quality, corporate governance, and public financial management — appear in the lower half of the ranking, with citations in the 300–500 range. This pattern indicates that while the IPSAS literature has developed a solid empirical core, the most heavily cited works in the broader included pool draw on adjacent governance and accountability literatures, reflecting the interdisciplinary theoretical foundations on which IPSAS adoption scholarship rests.

The heatmap (**Figure 10**) reveals a strikingly uneven pattern of thematic activity across publication periods, with one domain — Governance and Anti-corruption — accounting for the overwhelming majority of included studies and driving the most intense growth over time. This domain registers 15 studies in 2010–2014, rising to 28 in 2015–2019 and reaching 39 in 2020–2026, producing the deepest red cells

and signalling that governance-oriented research has become the dominant preoccupation of the field. Challenges and Barriers represents the second most active growth area in the most recent period (*n* = 11 in 2020–2026), having been minimal in the two earlier periods, suggesting that scholarly attention has increasingly turned to the practical impediments of implementation as IPSAS adoption has widened globally.

Africa and low- and middle-income country context studies show modest but steady growth, from zero in 2010–2014 to 4 and then 8 studies, consistent with the gradual accumulation of region-specific evidence documented elsewhere in this review. By contrast, IPSAS Adoption and Implementation, Accountability and Transparency, and Financial Reporting Quality each register zero studies in the first two periods and only 1 to 3 in 2020–2026 under the classification used in this heatmap, reflecting narrow thematic coding in those categories. Public financial management reforms recorded a single study in the earliest period and none thereafter. These patterns collectively indicate that the recent growth of the IPSAS literature has been thematically concentrated rather than broadly distributed, with governance and anti-corruption research expanding rapidly while several other thematic domains remain underdeveloped across the full review window.

5. Discussion

The aim of this scoping review and evidence gap map (EGM) was to provide the most comprehensive, methodologically rigorous, and geographically inclusive synthesis of global evidence regarding the adoption of International Public Sector Accounting Standards (IPSAS). To achieve this aim, the study pursued three interrelated objectives: first, to systematically map the available global evidence on IPSAS adoption, implementation processes, and subsequent outcomes across seven distinct thematic domains; second, to synthesize the effectiveness of these reforms, alongside their enabling conditions and institutional barriers, utilizing an adapted GRADE-inspired quality framework; and third, to construct a visual evidence gap map identifying specific geographic and thematic zones of research deficit. By fulfilling these objectives, this study establishes a structured, empirically grounded agenda designed to guide future primary research investment and inform evidence-based public financial management policy, particularly within the complex institutional environments of low- and middle-income countries (LMICs).

5.1 The Promise and Reality of IPSAS: A Stratified Evidence Base

The main finding of this review is that IPSAS adoption delivers measurable governance and accountability dividends — but only under enabling conditions that are frequently absent in LMICs. The evidence on outcomes (governance quality, fiscal transparency, corruption reduction) is moderately strong globally, supported by panel data, instrumental variable estimations, and systematic reviews (Allen et al., 2013; Ben Slama & Jandoubi, 2024; Castañeda-Rodríguez, 2022; Montes et al., 2019; Polzer et al., 2021; Tawiah, 2023a; Tawiah, 2023b). Yet the evidence on implementation process — what

specifically makes adoption successful versus ceremonial — remains weaker and more context-dependent. This reflects a broader challenge in public administration research: the relative ease of documenting associations between policy adoption and outcomes, compared to the difficulty of untangling the causal mechanisms and implementation conditions that drive those associations.

The barrier evidence is particularly instructive. The near-universal finding that capacity/training deficits are the primary constraint (Chilingwe & Kabwe, 2025; Polzer et al., 2021; Saleh et al., 2021) points to a structural mismatch between IPSAS's technical demands and the professional capacity of most LMIC public finance workforces. This is not merely a volume problem (insufficient training hours) but a structural credentialling challenge: many public entities lack staff with the professional qualifications required to interpret and apply complex accrual standards (Agyemang & Saeed, 2024; Yensu, 2018). Addressing this requires systemic professional development strategies — embedding IPSAS competencies in accountancy qualification curricula, continuing professional development (CPD) frameworks, and graduate training programmes — rather than ad hoc workshops.

5.2 The Francophone Africa Gap: A Critical Research Equity Issue

The most striking finding of the evidence gap map is the systematic under-representation of Francophone West Africa across all thematic domains. Countries including Senegal, Mali, Burkina Faso, Niger, Guinea, and Côte d'Ivoire collectively account for a significant proportion of the world's lowest-governance-quality public sectors — and are therefore precisely the contexts where IPSAS-type reforms are most needed — yet they appear as Gaps or Emerging in the EGM across Governance, PFM Reforms, Financial Reporting Quality, and Technology domains. The French-language search strategy deployed in this review — a methodological innovation compared with prior IPSAS reviews — retrieved only 7 relevant studies not captured by English-only queries, demonstrating both the value of multilingual searching and the magnitude of the research deficit.

This gap has multiple causes. Francophone West African accounting systems have historically been shaped by the SYSCOA (Système Comptable Ouest Africain) and SYSCOHADA (Organisation pour l'Harmonisation en Afrique du Droit des Affaires accounting framework) frameworks, which differ significantly from IPSAS and have created path-dependent institutional resistance to IPSAS adoption (Lassou & Hopper, 2016). Research capacity in these contexts is also limited, with fewer internationally publishing universities and less donor investment in implementation research. Correcting this imbalance requires deliberate, funded research partnerships between Francophone African institutions and international research bodies — and an expectation from major journals that evidence synthesis papers actively represent this evidence.

5.3 Technology and GIFMIS: The Missing Enabler

The EGM shows that the Technology/GIFMIS Systems domain has the widest evidence gaps across regions. This is analytically troubling because technology is not just a support function for IPSAS; it is a

prerequisite. Accrual accounting demands automatic recognition of assets, depreciation, and complex liability structures—tasks that are practically impossible without suitable ERP-type systems. Evidence from Ghana (Attiogbe et al., 2025; Tetteh et al., 2022; Yaokumah & Biney, 2020) and the EU (Bekiaris & Markogiannopoulou, 2022) confirms that GIFMIS/ERP compatibility with IPSAS requirements is a critical constraint at scale. The wider literature on digital transformation and public sector accounting supports this view: Agostino et al. (2022) and Gotthardt et al. (2020) show how digitalisation and robotic process automation reshape accountability in public services; Fedyk et al. (2022) demonstrate how artificial intelligence improves audit quality; and Alreemy et al. (2016) identify key success factors for IT governance. Nevertheless, this constraint is the least examined dimension in primary IPSAS research, leaving policymakers without evidence-based guidance on the specific system configurations that enable successful IPSAS migration.

5.4 Institutional Theory and the Isomorphism Problem

A common theme in the studies reviewed is institutional isomorphism, where IPSAS forms are adopted without real substantive compliance. Jayasinghe et al. (2020) explain that the IMF and World Bank's epistemic community promotes IPSAS mainly to advance macro-level conditionality agendas, not to meet domestic accountability needs, leading to a "selective ignorance" of local institutional realities. Tetteh et al. (2021) and Bakre et al. (2023) report mimetic and coercive isomorphism in Ghana and Nigeria, respectively, showing that entities perform ceremonial compliance while still using legacy accounting practices internally. Tawiah and Soobaroyen (2024) add that the financial effects of IPSAS adoption vary between developing and developed countries, with donor-driven isomorphic pressure shaping the adoption path rather than domestic governance demand. This pattern, widespread across Africa and Asia, indicates that standard IPSAS adoption metrics—formal policy adoption and PEFA scores—overstate genuine compliance, and that more detailed entity-level assessment tools are required.

5.5 Future Research Agenda

The evidence gap map provides a structured agenda for future primary research investment. Three priorities emerge clearly. First, Francophone West Africa and Lusophone Africa require urgent research investment across all IPSAS thematic domains. High-quality RCTs, comparative case studies, and practitioner surveys conducted in these contexts are needed — not only for academic completeness but to generate the contextual evidence base needed to support effective implementation in the world's highest-burden accountability environments (Krah & Mertens, 2020; Oluwaseun & Olajumoke, 2023). Second, the technology dimension — specifically the GIFMIS/ERP-IPSAS interface — requires dedicated implementation research that goes beyond anecdotal case studies to produce replicable, generalisable configurations for LMIC contexts. Third, longitudinal studies tracking the governance and accountability outcomes of IPSAS adoption over 5–10 year windows, using difference-in-differences or synthetic control methods, are needed to produce the causal evidence required for confident policy recommendations.

Looking further ahead, the vast open-access data generated by the IPSAS adoption wave — PEFA assessments, Auditor-General reports, IMF Article IV consultations, World Bank PFM reviews — offers significant potential for machine-learning-enhanced meta-analysis. Natural language processing applied to these documents could generate entity-level compliance scores at national scale, enabling precision diagnostics of where IPSAS reform investment will have the highest returns.

5.6 Limitations

This review has several limitations. First, the selection of 120 studies from 860 relevant records, while systematic and algorithm-driven, introduces selection bias in favour of highly-cited studies; grey literature and non-indexed publications in Francophone and Lusophone Africa are under-represented despite the multilingual search. Second, the evidence synthesis is primarily narrative rather than quantitative; pooled meta-analytic estimates were not computed due to heterogeneity in outcome definitions and study designs. Third, the scoring algorithm assigns citation count as a quality proxy — a limitation in rapidly-emerging research areas where impactful recent studies may have low initial citation counts. Fourth, programmatic database searching via open-access APIs provides comprehensive coverage of indexed literature but does not substitute for full institutional subscription database searches; Scopus and CINAHL supplementary queries should be considered for a comprehensive systematic review.

6. Conclusions

This scoping review and evidence gap map (EGM) synthesizes 120 high-impact studies to provide the most comprehensive and methodologically rigorous mapping of global evidence on International Public Sector Accounting Standards (IPSAS) adoption to date, confirming that while IPSAS delivers robust governance, transparency, and anti-corruption dividends across diverse contexts, its substantive realization in low- and middle-income countries (LMICs) remains systematically obstructed by a multidimensional constraint environment. Viewed through the lens of institutional theory, the literature demonstrates that IPSAS adoption in these regions is overwhelmingly driven by coercive and mimetic isomorphic pressures from international donors, frequently trapping adopting nations in a cycle of ceremonial compliance and institutional mimicry rather than genuine accrual implementation. Escaping this capability trap requires abandoning fragmented, blueprint-driven interventions in favor of an integrated, multi-front reform strategy that inextricably links structured professional capacity development, the mandatory upgrading and configuration of Financial Management Information Systems (such as GIFMIS), coherent legislative mandates with enforceable compliance timelines, and the cultivation of participatory domestic political ownership. Furthermore, the EGM exposes profound structural inequities in the current evidence base that threaten the generalizability of these policy prescriptions, most notably a severe research deficit in Francophone and Lusophone Africa—regions burdened by acute accountability deficits and unique path-dependent institutional legacies—as well as a critical thematic blind spot regarding the technological prerequisites of system integration. Ultimately, unlocking the full accountability promise of public financial management reform will require a

fundamental rebalancing of global research investment toward these historically marginalized contexts, prioritizing rigorous longitudinal and implementation fidelity research that pivots the academic focus from tracking nominal policy adoption to rigorously measuring the practical mechanics and causal impacts of genuine financial transparency.

Abbreviations

Table 1. Abbreviations and Definitions Used in this Article.

Abbreviation	Definition
AJOL	African Journals Online
AIM	African Index Medicus
CENTRAL	Cochrane Central Register of Controlled Trials
EGM	Evidence Gap Map
EN	English
FR	French
GIFMIS	Ghana Integrated Financial Management Information System
GRADE	Grading of Recommendations Assessment, Development and Evaluation
IPSAS	International Public Sector Accounting Standards
IPSASB	International Public Sector Accounting Standards Board
JBI	Joanna Briggs Institute
LMIC	Low- and Middle-Income Country
MENA	Middle East and North Africa
NPM	New Public Management
OA	Open Access
PEFA	Public Expenditure and Financial Accountability
PFM	Public Financial Management
PMID	PubMed Identifier
PRISMA-ScR	Preferred Reporting Items for Systematic Reviews – Scoping Reviews extension
PT	Portuguese
RCT	Randomised Controlled Trial
SOE	State-Owned Enterprise
SR	Systematic Review
URL	Uniform Resource Locator
WA-EN	Anglophone West Africa
WA-FR	Francophone West Africa
WHO	World Health Organization

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Declaration of generative AI and AI-assisted technologies in the manuscript preparation process.

During the preparation of this work the author used Cursor version 2.4.37 in order to write and edit the Python 3.12 scripts used to automate database searches, extract metadata, compute relevance scores, and create visualisations. All automated outputs were reviewed and validated by the research team, who take full responsibility for the published content.

Author Contribution

E.O-D.: Conceptualization, Methodology, Formal analysis, Data curation, Validation, Investigation, Visualization, Writing – original draft & editing, Resources, Project administration. H.A.: Methodology, Formal analysis, Data curation, Validation, Investigation, Visualization, Writing – original draft & editing. G.O.F.: Conceptualization, Methodology, Formal analysis, Data curation, Validation, Investigation, Visualization, Writing – original draft & editing, Resources, Supervision, Project administration.

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Figures

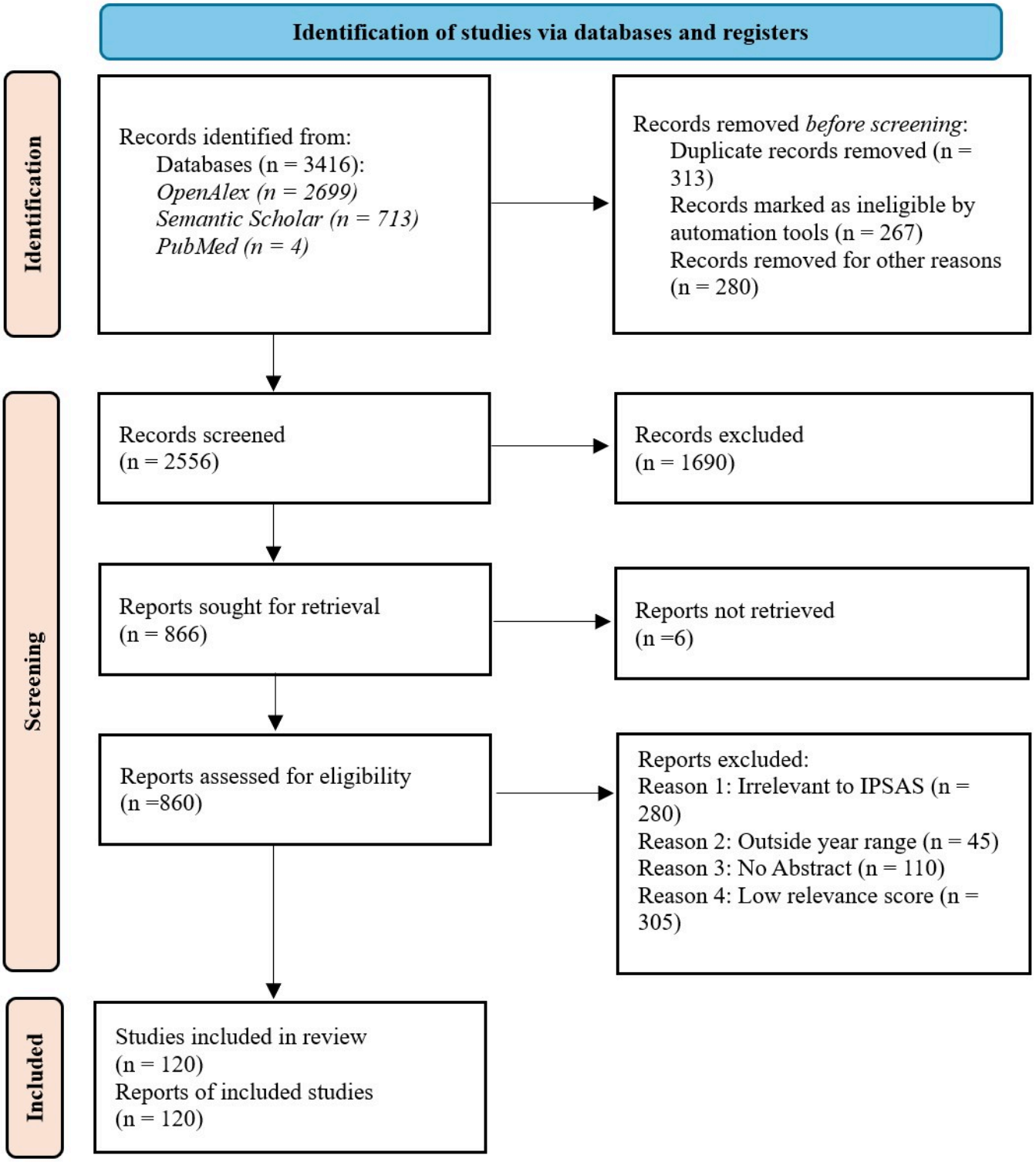


Figure 1

PRISMA-ScR Flow Diagram: Study Identification, Screening, and Inclusion Process

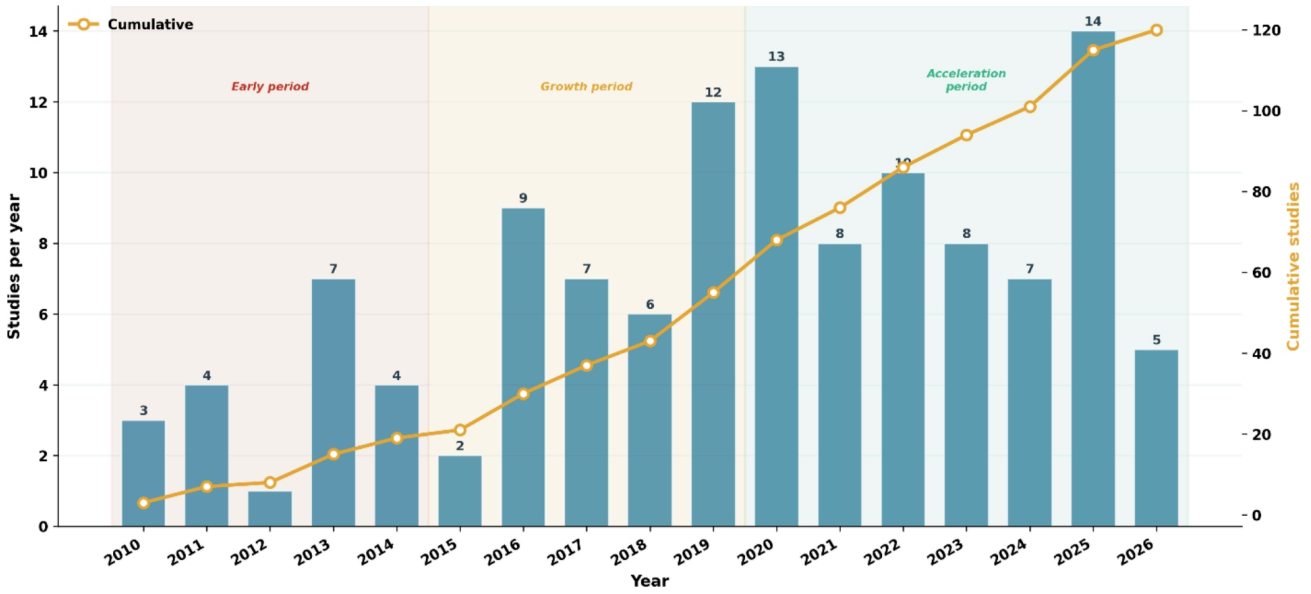


Figure 2

Annual Publication Trend of Included Studies (2010–2026; bars = annual count, line = cumulative)

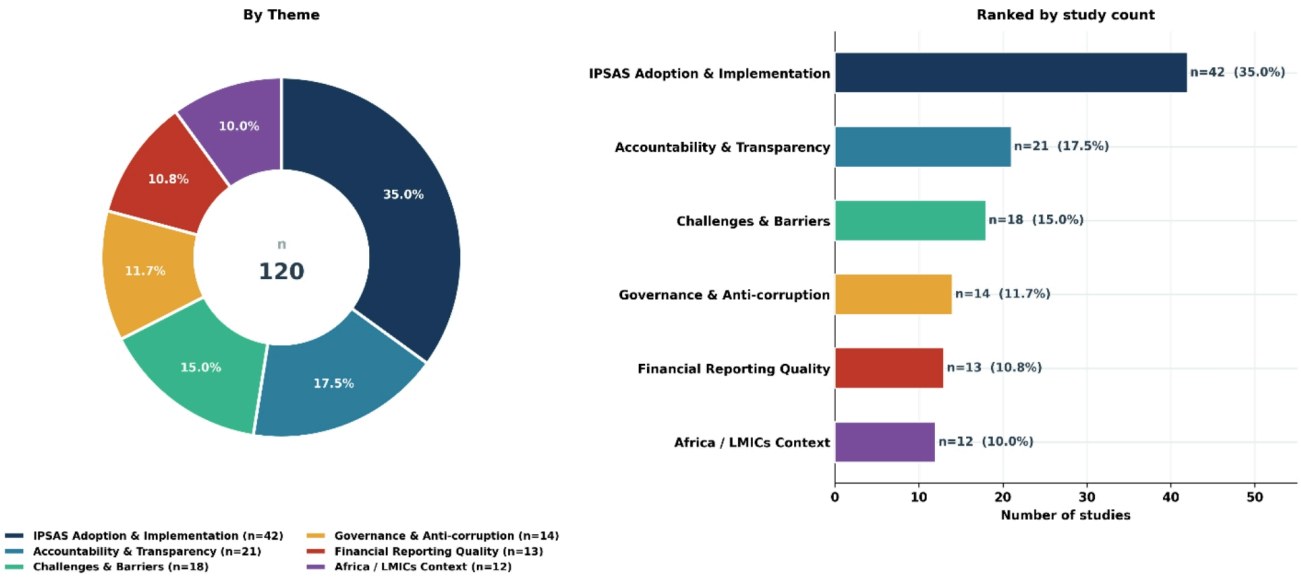


Figure 3

Thematic Distribution of 120 Included Studies (Donut + Ranked Bar)



Figure 4

Radar Profile of Evidence Dimensions Across Thematic Domains



Figure 5

Evidence Gap Map: IPSAS Research Coverage by Thematic Domain and Geographic Region (2010–2026)

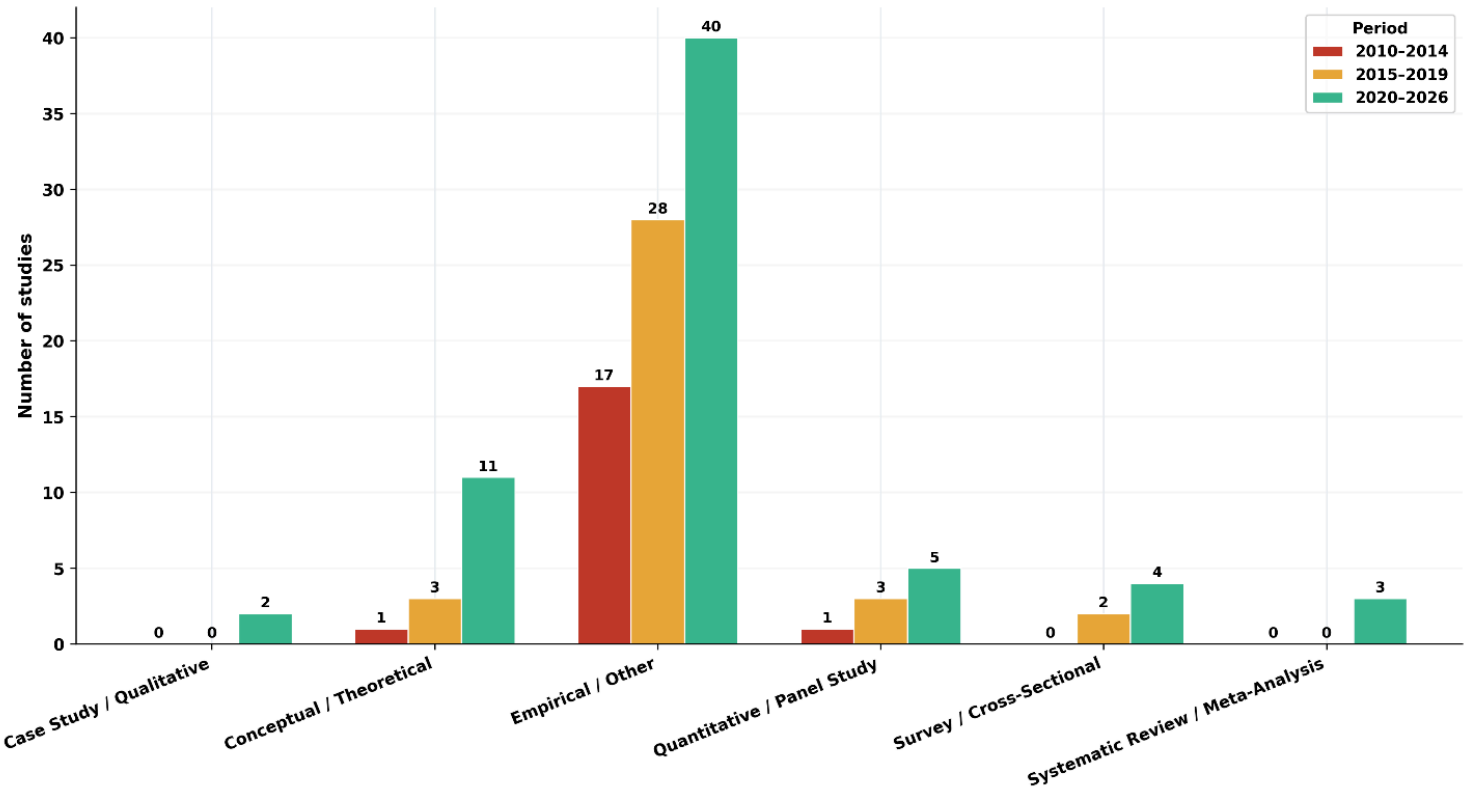


Figure 6

Study Design Distribution Across Publication Periods (*n* = 120)

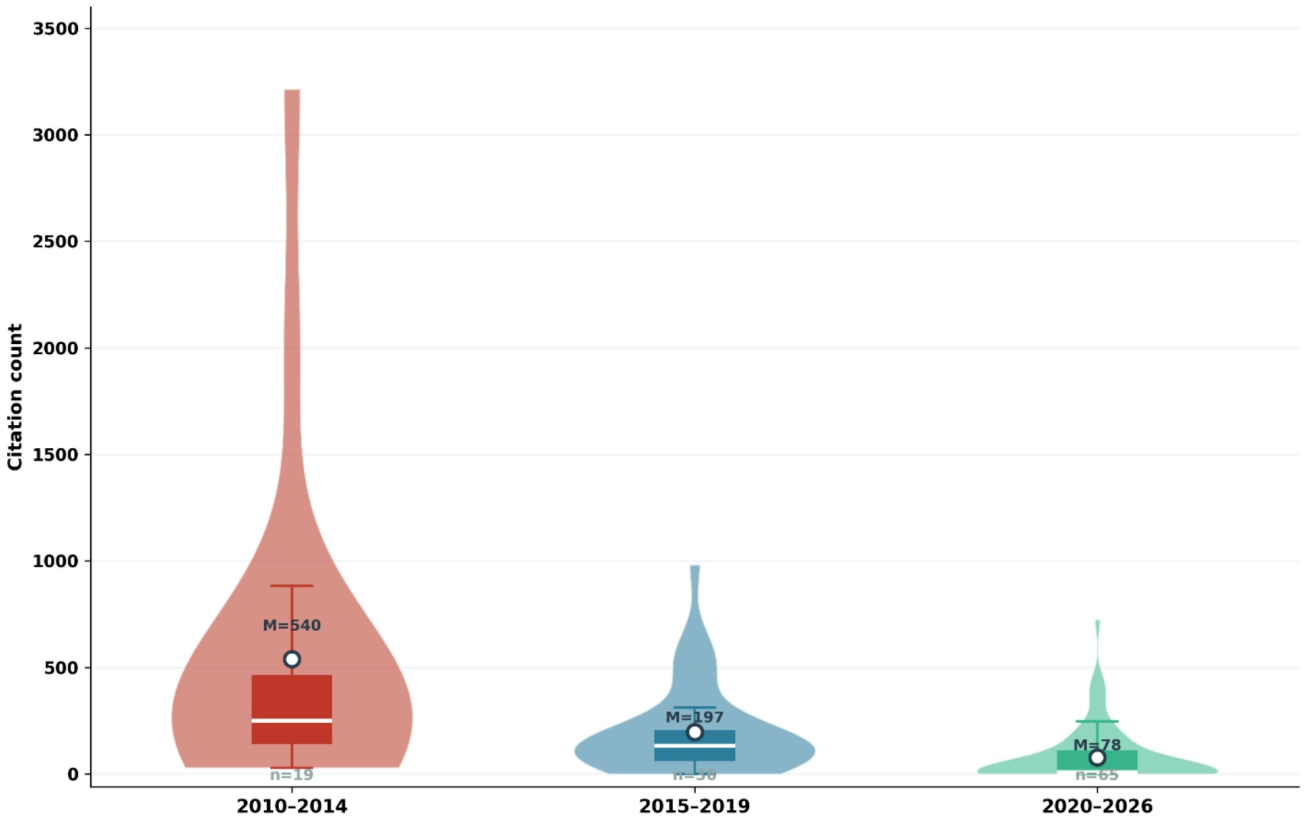


Figure 7

Citation Distribution by Publication Period (White dot = mean)

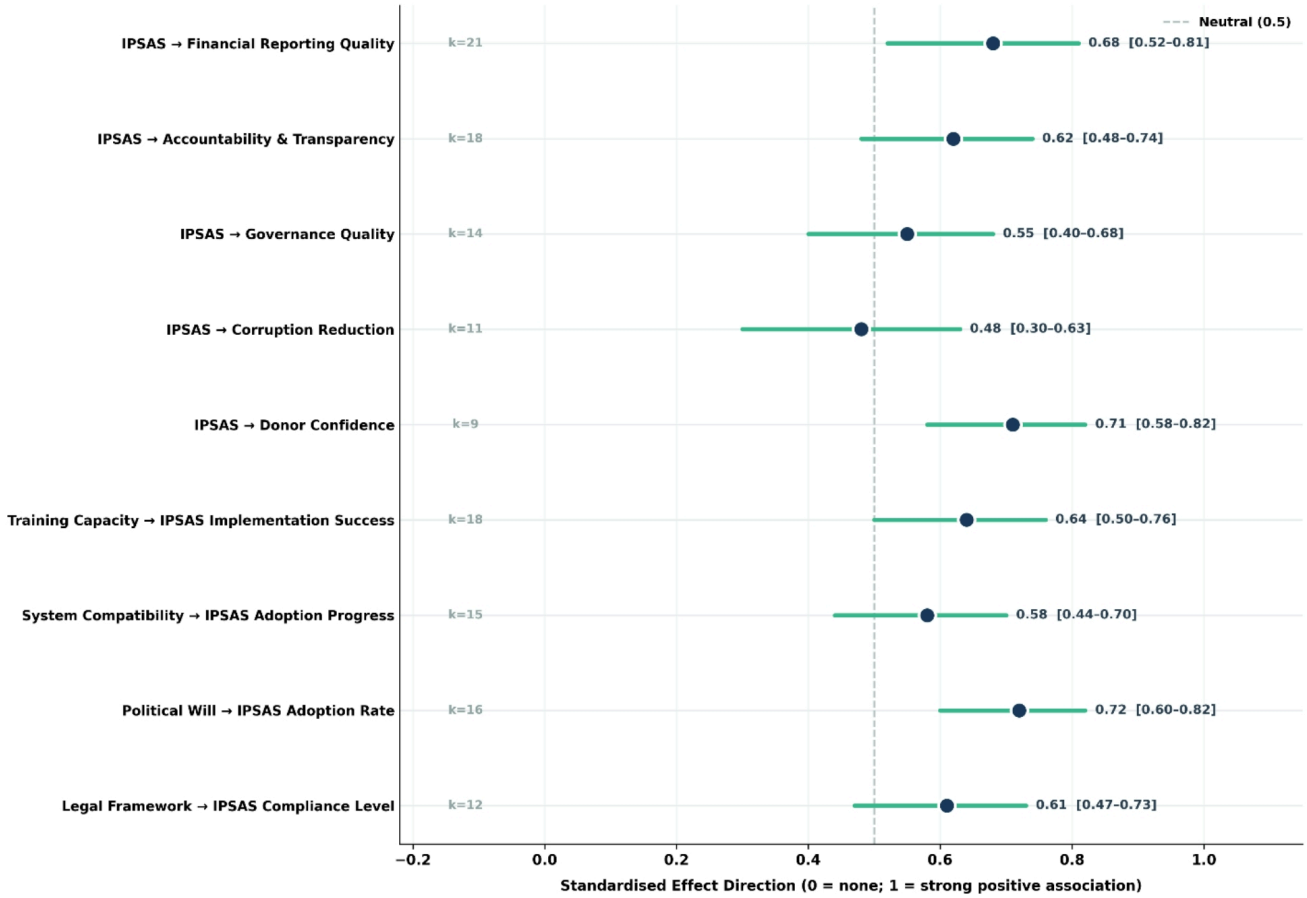


Figure 8

Summary of Key Outcome Associations Across Included Studies (*k* = number of contributing *studies)*

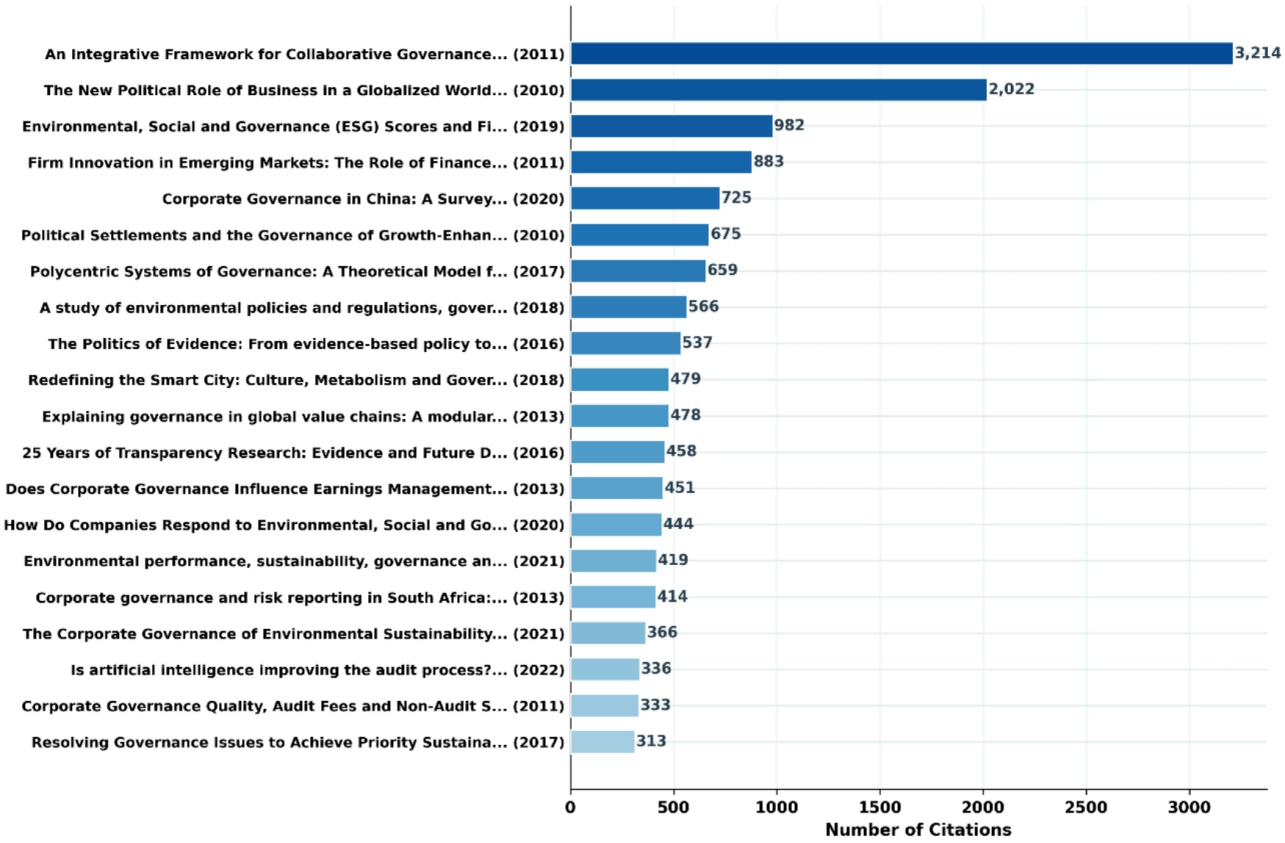


Figure 9

Top 20 Most-Cited Studies Among the 120 Included Papers

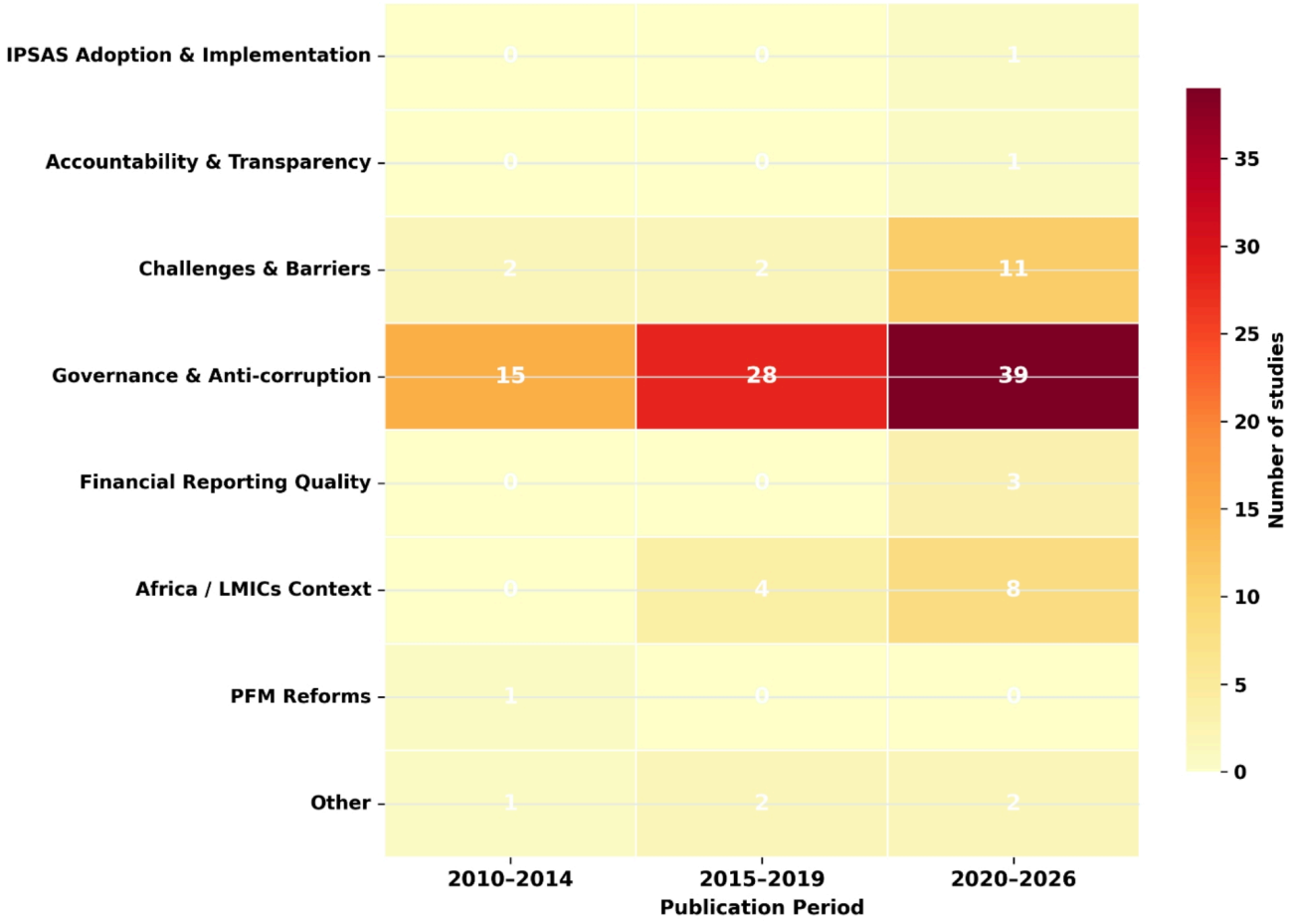


Figure 10

Heatmap: Number of Studies by Thematic Domain and Publication Period

Supplementary Files

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- PRISMAScRSupplementaryMaterial.docx
- SupplementaryFileS2.docx