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International Public Sector Accounting Standards Implementation and Public Financial Management Reforms: A Practitioner Audit from Ghana

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Abstract

Purpose

This study examines practitioner-level experiences with International Public Sector Accounting Standards (IPSAS) implementation in Ghana, evaluating awareness, perceived benefits, and systemic challenges within the broader Public Financial Management (PFM) reform agenda.

Design/methodology/approach

The study is theoretically grounded in institutional theory, utilizing a novel two-panel framework and an Input–Process–Outcome (IPO) model. A nationwide questionnaire was administered to 400 public sector professionals across five organisation types. Findings were contextualised through systematic quantitative benchmarking against secondary data mined from ten peer-reviewed empirical studies published between 2018 and 2026. Quantitative data were analyzed using Python (v3.12).

Findings

Results indicate high professional awareness (mean = 4.24) and universal endorsement of reform necessity (mean = 4.70). While 72.5% of respondents reported full or partial implementation, significant systemic barriers persist: training deficits (mean = 4.00) and financial system (GIFMIS) incompatibility (mean = 3.56). Benchmarking reveals that Ghana's implementation stage and awareness levels are the highest documented among comparable sub-Saharan African contexts, positioning the country as an advanced case study despite persistent structural bottlenecks.

Originality

This research contributes a novel IPO theoretical framework that re-positions practitioners from passive subjects of institutional pressure to active "distributed auditors" of reform progress. It provides the first systematic cross-national benchmarking of Ghana's IPSAS journey, diagnosing the specific points where decoupling between global policy and domestic practice occurs.

Practical implications

Implementation gaps are driven by structural constraints rather than individual resistance. Policymakers should prioritize "whole-of-government" solutions, specifically accelerated technical training via the Institute of Chartered Accountants (ICAG), targeted GIFMIS upgrades for accrual functionality, and legislative alignment of the PFM Act.

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

1. Introduction

1.1 Background and rationale

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 —serving as a primary vehicle for the cross-border diffusion of New Public Management (NPM) values—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 is a site of interaction between international norm-setting and domestic institutional capacity (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 as a case of policy translation 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—a

frequent outcome in global policy transfer where public entities mimic the "form" of international templates like IPSAS without internalising their "substance." This "decoupling" of global mandates from domestic practice is often driven by coercive transnational 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.

1.2 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:

O1. To assess the level of IPSAS awareness and knowledge among Ghanaian public sector practitioners across different organisation types;

O2. To evaluate practitioners' perceptions of the PFM reform context, the perceived benefits of IPSAS adoption, and implementation outcomes at the entity level;

O3. To identify the principal challenges to IPSAS implementation and determine whether these vary significantly across organisation types and levels of professional experience;

O4. To document practitioners' outlook regarding the long-term contribution of IPSAS to Ghana's public sector governance, fiscal discipline, and international accountability standards alignment.

1.3 Research questions

In addressing these objectives, the study sought to answer the following five research questions:

RQ1: What is the current level of IPSAS awareness and knowledge among Ghanaian public sector practitioners, and how do these levels correlate with formal institutional training?

RQ2: How do practitioners evaluate the necessity and effectiveness of Ghana’s national PFM reform context in facilitating the transition to accrual-basis accounting?

RQ3: What are the primary systemic and structural barriers—specifically regarding human capacity, digital infrastructure (GIFMIS), and legal frameworks—that constrain the substantive implementation of IPSAS?

RQ4: To what extent do implementation perceptions and challenge profiles vary across different public sector organization types, and do these variations suggest sector-specific or systemic institutional effects?

RQ5: How do practitioners perceive the long-term trade-offs between the costs of transition and the anticipated dividends in transparency, fiscal discipline, and international best-practice alignment?

2. Literature Review

2.1 Theoretical framework

This study is theoretically grounded in institutional theory, specifically DiMaggio and Powell's (1983) account of isomorphic pressures as the mechanism through which organisations adopt structurally similar practices without necessarily achieving functional equivalence. Three forms of isomorphism—coercive, normative, and mimetic—are each empirically present in Ghana's IPSAS environment. Coercive pressures originate from the conditionality of the International Monetary Fund and World Bank budget support programmes, and from the mandate of the Public Financial Management Act (Act 921, 2016) (Ministry of Finance, 2016). Normative pressures are exercised through the Institute of Chartered Accountants—Ghana (ICAG), whose examination syllabi and continuing professional development (CPD) programmes constitute the primary vector for transmitting IPSAS norms into the public sector workforce (Afegbua & Ejalonibu, 2015). Mimetic pressures arise from regional peer-country adoption visible in Nigeria, Tanzania, and Kenya, creating incentives for Ghana to signal IPSAS compliance irrespective of substantive implementation progress (Bakre et al., 2023; Mbelwa et al., 2019).

The theoretical framework depicted in Fig. 1 **(Panel A)** represents these three isomorphic pressures as operating within a nested institutional hierarchy. The outermost layer—the global normative environment constituted by the IPSASB, IMF, and World Bank—defines the standards and incentives for IPSAS adoption. The intermediate layer—Ghana's national PFM reform context—translates these global pressures through the Ministry of Finance, GIFMIS, and ICAG. Coercive, normative, and mimetic pressures converge at the entity level, where the critical empirical question concerns whether institutional adoption is substantive or ceremonial. The decoupling feedback arrow in Panel A represents the mechanism identified by Tetteh et al. (2021): entities may adopt the form of IPSAS—producing IPSAS-labelled financial statements—without internalising the substance of accrual accounting practice. This decoupling dynamic is precisely what practitioner-level survey evidence is positioned to detect, since practitioners are the agents who navigate the gap between institutional mandate and operational reality.

This theoretical framework differs from prior applications of institutional theory to IPSAS adoption (Polzer et al., 2021; Tetteh et al., 2021) in three respects. First, it formally disaggregates the three isomorphic pressure types and maps them to specific institutional actors in the Ghanaian context. Second, it incorporates the decoupling feedback loop as an explicit component rather than a residual explanation. Third, it positions the practitioner not as a passive subject of institutional pressures—as is conventional in macro-level institutional accounts—but as an active evaluator whose aggregate perceptions constitute a distributed diagnostic of where decoupling occurs and what systemic enablers are missing. This reframing motivates the conceptual framework developed in section 2.2 below.

2.2 Conceptual framework

Building on the theoretical framework in section 2.1, Fig. 1 **(Panel B)** presents the conceptual framework that structures the empirical design of this study. The framework adopts an Input–Process–Outcome (IPO) logic to model how practitioner-level characteristics and institutional context interact with systemic constraints to produce observable implementation outcomes. Unlike prior IPSAS frameworks that treat implementation as a single-stage dependent variable (Saleh et al., 2021; Scannell & Tawiah, 2024), this model explicitly disaggregates the 'black box' of implementation into four empirically measurable constraint domains, each anchored to a mean Likert score from the present dataset.

The Input layer comprises four constructs measured in this study: practitioner profile and organisational sector (the demographic and structural characteristics that condition IPSAS engagement); institutional reform context (practitioners' assessment of PFM infrastructure, leadership, and government commitment); IPSAS awareness and knowledge (familiarity, training, and organisational dissemination); and perceived IPSAS benefits (comparability, reliability, and donor confidence). These inputs do not directly determine outcomes; they do so through their interaction with the Process layer.

The Process layer identifies the four principal systemic constraints that mediate the translation of inputs into outcomes. In descending order of practitioner concern, these are: training and capacity deficit (M = 4.00), financial system incompatibility—specifically GIFMIS readiness (M = 3.56), legal and regulatory misalignment (M = 3.51), and standards complexity (M = 3.39). The placement of standards complexity as the least-constraining barrier is theoretically significant: it suggests that practitioners are not intimidated by IPSAS standards per se, but by the absence of the organisational infrastructure needed to apply them. This finding refines prior taxonomies of IPSAS barriers (Abu Haija et al., 2020; Chilingwe & Kabwe, 2025) by providing an empirically ranked severity ordering within a single national context.

The Outcome layer captures implementation stage (72.5% partial or full, indicating more advanced progress than commonly acknowledged), financial information quality improvements (M = 3.98), accountability and transparency gains, and a strongly positive outlook (M = 4.32). A moderating variable—organisation type—is included and tested via one-way ANOVA. The non-significant ANOVA result (all $p > 0.10$ across six thematic domains) functions as a falsification check: it rules out sector-specific explanations for implementation barriers and confirms that the constraint profile identified in the Process layer is genuinely systemic. An institutional learning loop connects outcomes back to inputs, representing the iterative nature of PFM reform over successive budget and legislative cycles.

2.3 Global policy mandates and the IPSAS framework

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 illustrating the increasing interdependence between national fiscal sovereignty and international regulatory regimes, 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.

2.4 Policy diffusion 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). These variations highlight the contested nature of global policy transfer, where international templates meet local administrative legacies. 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.

2.5 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.

2.6 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).

To contextualise findings within the international literature, secondary data were extracted from ten peer-reviewed empirical studies on IPSAS implementation published between 2018 and 2026. Studies were selected based on three criteria: (i) use of a structured survey or questionnaire instrument directed at public sector practitioners; (ii) explicit measurement of at least one implementation challenge construct on a Likert or equivalent ordinal scale; and (iii) reporting of a mean score or equivalent frequency distribution allowing conversion to a five-point Likert equivalent. Where original studies used scales other than five-point Likert, proportional conversion was applied. The resulting comparative dataset covers countries across three regions: sub-Saharan Africa (Ghana, Tanzania, Zambia), the MENA region (Lebanon, Jordan), and Asia-Pacific/Europe (Malaysia, Kosovo), with aggregate sample sizes ranging from $N = 60$ (Agyemang & Yensu, 2018) to $N = 285$ (Saleh et al., 2021).

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. Additionally, a comparative analysis was conducted using secondary data extracted from ten peer-reviewed empirical studies on IPSAS implementation published between 2018 and 2026.

4. Results

4.1 Sociodemographic profile of respondents

Table 1 and Fig. 2 present 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
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.*

4.2 IPSAS awareness and knowledge

Respondents demonstrated strong IPSAS awareness and knowledge (Fig. 3; 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.

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**
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**

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.

Category	Survey Item	SD%	D%	N%	A%	SA%	Mean	*SD*
	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.

4.3 Perceptions of PFM Reform context and institutional readiness

Figure 4 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.

4.4 Perceived benefits of IPSAS

Across all three benefit dimensions, respondents expressed strongly positive views (Fig. 5). 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.

4.5 Stage of IPSAS implementation

Figure 6 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.

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 7 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 8 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, Fig. 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.

4.8 Outlook

Practitioners' views on the long-term prospects of IPSAS were highly positive (Fig. 9). 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).

4.9 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 synthesizes mean Likert scores across the five organisation types and six thematic domains. The heat map reveals a striking degree of horizontal uniformity, where scores across different organisation types remain remarkably consistent within each specific domain. This pattern suggests a high level of cognitive alignment among Ghanaian public sector practitioners, indicating that their perceptions of IPSAS are shaped by a shared professional culture rather than the specific administrative mandates of their individual agencies. This visual evidence of sectoral consensus strongly reinforces the results of the one-way ANOVA, confirming that

implementation experiences and the perceived utility of reporting standards are viewed as systemic issues rather than sector-specific phenomena.

A significant vertical trend is also evident, highlighting a disparity between conceptual endorsement and operational reality. The thematic domains for IPSAS Benefits and Future Outlook are dominated by deep green hues, representing the highest mean scores across all sectors. This indicates a robust and near-universal normative belief in the long-term value of accrual accounting. In contrast, the scores for Implementation Outcomes and Challenges move toward the yellow and orange spectrum. This transition visually represents the "implementation gap," where practitioners remain highly optimistic about the eventual impact of the standards while acknowledging that current progress is hampered by significant structural and systemic friction.

Despite the broad consensus, several subtle sectoral nuances are visible within the data. Local government practitioners registered the highest scores for both Implementation Outcomes and Outlook, potentially reflecting a heightened reform momentum at the decentralized level driven by recent accountability initiatives. Regulatory bodies demonstrated the highest baseline scores for Awareness, which is consistent with their institutional role in oversight and standards enforcement. Conversely, public corporations yielded slightly lower scores for current Implementation Outcomes and Challenges compared to their peers. While these entities share the general optimism of the broader public sector, their results suggest they may be navigating unique complexities when reconciling commercial-style accounting requirements with the centralized IPSAS framework. Overall, Fig. 9 encapsulates a public sector workforce that is conceptually ready and supportive of modernization but is currently contending with an uneven and challenging implementation landscape.

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 11 shows the distribution of IPSAS implementation challenge scores categorized by the respondents' years of professional experience, utilizing violin plots to visualize the density and variance of perceptions across the workforce. The most prominent trend observed is the remarkable consistency in mean scores across all three experience cohorts. Practitioners with 3–5 years of experience recorded a mean challenge score of 3.63, while those with 6–10 years of experience recorded an nearly identical mean of 3.62. Senior practitioners with more than 15 years of experience maintained a similar profile (M = 3.60), indicating that implementation barriers are perceived with a high degree of uniformity regardless of a professional's career stage.

The statistical analysis accompanying the figure confirms that these observations are not the result of chance. The one-way ANOVA yielded an F-statistic of 0.15 with a p-value of 0.857, signifying that there are no statistically significant differences between the groups. This finding is critical as it suggests that the challenges identified—such as training deficits and system incompatibilities—are viewed as objective, systemic constraints rather than issues that diminish or intensify as a practitioner gains more experience. The results imply that the "learning curve" associated with accrual accounting does not necessarily make the institutional barriers feel less burdensome over time; instead, the entire professional community appears to be navigating the same structural bottlenecks.

Furthermore, the proximity of the distribution means to the "Agree" threshold of 4.0 provides insight into the perceived intensity of these challenges. While the scores for all groups remain slightly below the threshold, the density of the violin plots shows that a significant portion of the responses concentrated between the 3.0 and 4.0 range. This indicates a widespread acknowledgement of moderate-to-high implementation friction. The mid-career cohort (6–10 years) demonstrates the most concentrated professional consensus, shown by the tighter bulb of the violin plot around the mean. Conversely, the senior cohort (15 + years) exhibits a longer downward tail, suggesting that a small minority of the most experienced professionals perceive the challenges to be significantly less restrictive. Ultimately, Fig. 10 reinforces the conclusion that the obstacles to IPSAS adoption in Ghana are pervasive and perceived through a lens of shared professional reality.

4.12 Comparative analysis: international evidence

Table 5 presents the cross-study comparative dataset constructed from ten published empirical studies on IPSAS implementation challenges, spanning six countries and three geographic regions. The dataset enables the first systematic quantitative benchmarking of Ghana's IPSAS challenge profile against the international literature.

Figure 12 presents a grouped bar comparison of four challenge dimensions across all eleven studies (including the present study). Three findings from the comparative analysis are noteworthy. First, training and capacity deficit consistently emerges as the highest-rated challenge across all studies regardless of country context, with a cross-study mean of 4.21 (range: 3.95 to 4.40). This convergence establishes human capital deficiency as the structurally binding constraint in IPSAS implementation, a finding consistent with the systematic literature review of Saleh et al. (2021) but here demonstrated with a broader cross-national empirical base. Notably, Ghana's training deficit score in the present study (*M* = 4.00) is among the lower end of the international range, suggesting incremental improvement from the 4.05–4.12 range documented in earlier Ghanaian studies (Agyemang & Yensu, 2018; Saeed, 2024).

Table 5
Cross-study comparative dataset of IPSAS implementation challenges

Study	Country	*N*	Training & Capacity	System Incompat.	Legal/ Regul.	Stds Complex.	Awareness Mean	Impl. Stage (% Part.+Full)
Agyemang & Yensu (2018)	Ghana	60	4.05	3.55	4.15	3.20	3.85	48.0%
Matekele & Komba (2020)	Tanzania	130	4.22	3.88	3.75	3.60	3.90	52.0%
Mbelwa et al. (2019)	Tanzania	147	4.18	3.80	3.70	3.55	3.75	44.0%
Ahmad & Nasseredine (2019)	Lebanon	95	4.35	4.05	4.20	3.90	3.60	30.0%
Abu Haija et al. (2020)	Jordan	112	4.28	3.92	3.85	3.68	3.95	55.0%
Saleh et al. (2021)	Malaysia	285	4.30	3.95	3.80	3.75	4.05	58.0%
Ismaili et al. (2021)	Kosovo	180	4.15	3.75	4.10	3.65	3.88	62.0%
Saeed (2024)	Ghana	120	4.12	3.71	3.68	3.45	4.10	65.0%
Attefah et al. (2025)	Ghana	211	3.95	3.48	3.62	3.30	4.02	71.0%
Chilingwe & Kabwe (2025)	Zambia	88	4.40	3.98	3.82	3.72	3.78	38.0%
This Study (2025/26)	**Ghana**	**400**	**4.00**	**3.56**	**3.51**	**3.39**	**4.24**	**72.5%**

Note. *M = Mean Likert score on 5-point scale (1 = Strongly Disagree, 5 = Strongly Agree). Where original studies used different scales, proportional conversion to 5-point equivalent was applied. Impl. Stage = percentage of respondent*

*organisations reporting partial or full IPSAS implementation. = This Study. Full dataset with DOIs available in the revised Excel supplementary file (*Table 5, *Sheet 5).*

Second, Ghana's implementation stage of 72.5% (partial or full) in the present study represents the highest documented level across comparable sub-Saharan African contexts, exceeding Attefah et al.'s (2025) estimate of 71.0% for Ghanaian local governments, Saeed's (2024) estimate of 65.0%, and substantially outperforming the 44.0–52.0% range reported in Tanzanian studies (Matekele & Komba, 2020; Mbelwa et al., 2019).

Third, Ghana's awareness mean in the present study (*M* = 4.24) is the highest documented across the comparative dataset, exceeding even the Malaysian sample of Saleh et al. (2021) (*M* = 4.05) and the Jordanian sample of Abu Haija et al. (2020) (*M* = 3.95).

Figure 13 presents a bubble scatter plot of IPSAS awareness against implementation stage, with bubble size proportional to sample size, enabling simultaneous assessment of both the state and the speed of IPSAS progress across study contexts. This finding is consistent with a trajectory of incremental implementation progress in Ghana, even as systemic barriers persist. The combination of high awareness and relatively advanced implementation stage positions Ghana in the upper-right quadrant of Figure 13—a 'high awareness, high implementation' profile that contrasts with the lower-left positioning of Lebanon (Ahmad & Nasseredine, 2019) and Zambia (Chilingwe & Kabwe, 2025). This profile suggests that Ghana's IPSAS reform has moved beyond the awareness and aspiration stages identified in earlier institutional accounts (Tetteh et al., 2021) and is now constrained primarily by structural enablers—systems, legal frameworks, and dedicated implementation capacity—rather than by ignorance or indifference.

5. Discussion

This study provides a comprehensive, nationwide empirical assessment of International Public Sector Accounting Standards implementation in Ghana by evaluating the perceptions, challenges, and outcomes reported by a diverse sample of frontline public sector practitioners. Through the lens of an Input–Process–Outcome framework, the research investigates how professional awareness and institutional readiness intersect with systemic barriers—specifically human capacity deficits, digital infrastructure limitations, and legal misalignments—to shape the country’s substantive transition to accrual-basis reporting across various organisation types.

5.1 Foundational awareness and global norm internalization.

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). The comparative analysis in § 4.12 and Figure B confirms that this gap is not unique to Ghana: across the ten comparative studies, the mean training deficit score (*M* = 4.21) consistently exceeds mean awareness scores, indicating that the reform–capacity gap is a structural feature of IPSAS adoption in developing country contexts rather than a country-specific pathology. What is distinctive about the Ghanaian profile in 2025/26 is the combination of the highest documented awareness mean (*M* = 4.24) with a training deficit score (*M* = 4.00) that, while significant, is lower than in earlier Ghanaian studies (Saeed, 2024, M = 4.12; Agyemang & Yensu, 2018, M = 4.05). This pattern is consistent with the conceptual framework in section 2.2: the Input constructs—particularly awareness—are strengthening over time, but the Process constraints have not been resolved at the same pace.

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 Systemic barriers to policy translation

The challenge profile uncovered in this study is instructive, and the comparative analysis in section 4.12 allows its interpretation to be substantially sharpened. 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). Crucially, however, Ghana's training deficit score of 4.00 is at the lower end of the international range (3.95–4.40), suggesting incremental improvement relative to earlier Ghanaian benchmarks and consistent with the directional progress visible in Figure A. The relatively lower ratings for system incompatibility (*M* = 3.56) and legal misalignment (*M* = 3.51) suggest that, relative to MENA contexts (Ahmad & Nasseredine, 2019; Abu Haija et al., 2020, where these scores reach 4.05–4.20), Ghana's regulatory and system challenges are real but not categorically more severe.

The perceived inadequacy of GIFMIS for IPSAS support (*M* = 3.56) 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. The comparative analysis reveals that system incompatibility scores in Ghana (*M* = 3.56) are lower than in Tanzania (Matekele & Komba, 2020, M = 3.88) and Lebanon (Ahmad & Nasseredine, 2019, M = 4.05), suggesting that GIFMIS, despite its limitations, represents a more developed technological foundation for IPSAS migration than the financial management systems available in comparator countries. This finding has direct implications for the ongoing GIFMIS modernisation programme:

a targeted, phased upgrade to accrual functionality may be sufficient to bridge the remaining gap, rather than requiring wholesale system replacement.

The absence of significant ANOVA differences across organisation types implies that these challenges are systemic and not concentrated in any particular sector—a finding corroborated by the theoretical framework in § 2.5, which locates the primary constraint at the national PFM infrastructure layer rather than at the entity level. This calls for whole-of-government solutions—coordinated capacity development, regulatory reform, and systems upgrade—rather than sector-specific interventions, and positions the present study's recommendations as nationally actionable rather than confined to any single institutional domain.

5.4 Contributions to global governance theory

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). By centering the practitioner, this study contributes to the understanding of 'bottom-up' dynamics in global policy transfer, showing that practitioners are active agents—not just passive recipients—of international standards.

5.5. Research limitations/ social and practical implications

The cross-sectional design precludes causal inference, and professional network-based sampling may over-represent practitioners already engaged with reforms. Additionally, online administration risks excluding professionals in remote districts lacking reliable internet access. Future research should utilize longitudinal designs and qualitative methods to explore specific implementation mechanisms.

These findings imply that Ghana's "implementation gap" is structural rather than attitudinal. Consequently, policymakers and development partners should shift their focus from reform advocacy toward systemic infrastructure upgrades and technical capacity building to bridge the divide between formal policy and actual financial reporting outcomes. Implementing standardized accounting frameworks fosters a transparent governance culture that directly impacts citizen trust and government legitimacy. By reducing information asymmetry, these reforms empower oversight bodies and the public to hold officials accountable, potentially mitigating corruption and mismanagement of public resources. Enhanced fiscal transparency is a vital precursor to improved public service delivery, as it facilitates more equitable resource allocation. Ultimately, the transition to accrual-based reporting strengthens the social contract in developing economies by ensuring that public wealth is managed with the integrity necessary for long-term social stability and sustainable community development.

5.6 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.

6. Conclusions

This study has provided the first large-scale, nationwide survey of IPSAS implementation experiences among Ghanaian public sector practitioners and the first systematic cross-national benchmarking of Ghana's IPSAS challenge profile against ten published international studies. Drawing on responses from 400 professionals across five organisation types, it documents strong awareness (M = 4.24, the highest in the comparative literature), high perceived benefits, significant progress towards implementation (72.5% partial or full—the most advanced documented for sub-Saharan Africa in comparable surveys), and a consistently positive long-term outlook (M = 4.32)—alongside persistent systemic challenges in capacity (M = 4.00), system compatibility (M = 3.56), and regulatory alignment (M = 3.51). Two original contributions distinguish this study from prior work. First, the integrated theoretical and conceptual framework formalises the three isomorphic pressure types operating in Ghana's IPSAS environment within a nested institutional hierarchy and translates them into an empirically grounded Input–Process–Outcome model in which practitioner perceptions constitute a distributed, frontline audit of reform progress. This framework positions practitioners not as passive subjects of institutional mandates but as active knowledge holders whose aggregate assessments can diagnose where the decoupling of global policy from domestic practice occurs. Second, the comparative analysis demonstrates that Ghana's 2025/26 profile occupies a distinctively advanced position within the developing-country IPSAS adoption landscape—not because barriers have been overcome, but because awareness and implementation momentum are stronger than commonly acknowledged in policy discourse or captured in prior qualitative and case-study accounts. 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, and they are comparable in character—if somewhat lower in severity—to those documented in MENA and Asia-Pacific contexts where IPSAS reforms are at more advanced stages. 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—the system is more IPSAS-ready than comparator countries' financial management infrastructure, making targeted upgrade viable rather than prohibitive; (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, addressing the lowest-scored implementation outcome dimension (M = 3.32) identified in the present study.

Abbreviations

Table 5 provides the full list of abbreviations used in this article and serves as a reference for readers throughout the text.

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

Declarations

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Animal subjects: All authors have confirmed that this study did not involve animal subjects or tissue.

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Figures

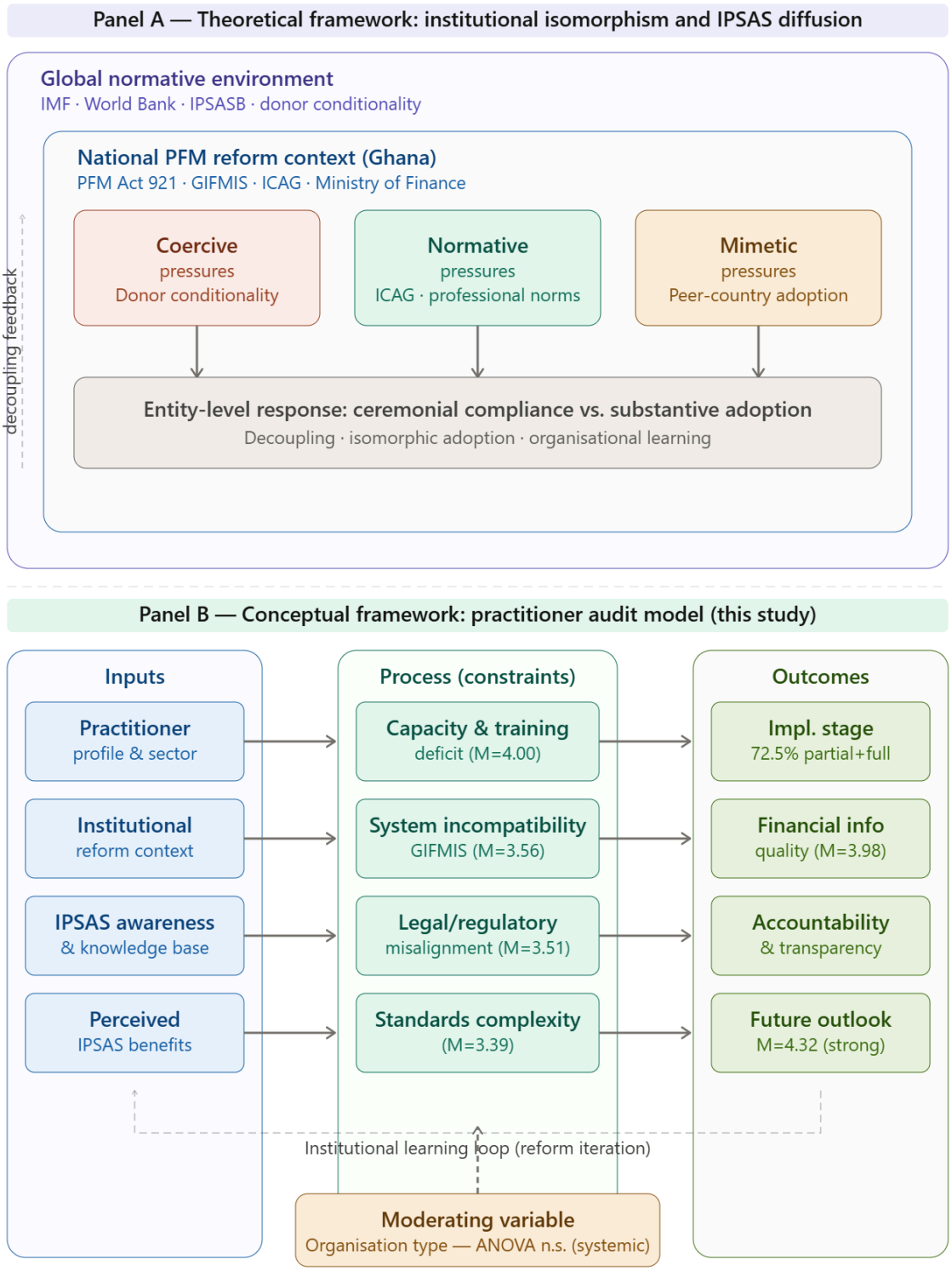


Figure 1

Integrated theoretical and conceptual framework for IPSAS implementation research in Ghana. ***Note.*** *Panel A presents the theoretical framework, grounded in DiMaggio and Powell's (1983) institutional isomorphism model, showing coercive, normative, and mimetic pressures operating within a nested institutional hierarchy from global normative environment through national PFM reform context to entity-level response. The decoupling feedback arrow represents the gap between ceremonial and substantive adoption (Tetteh et al., 2021). Panel B presents the*

conceptual framework of this study: an Input–Process–Outcome model in which practitioner profile, institutional context, IPSAS awareness, and perceived benefits (Inputs) interact with four systemic constraints (Process) to produce implementation stage, financial information quality, and long-term outlook (Outcomes). Organisation type is included as a tested moderating variable (ANOVA, non-significant, confirming systemic rather than sector-specific effects). An institutional learning loop closes the model to represent reform iteration. Mean Likert scores (M) from this study (N = 400) are embedded in the process and outcome nodes for direct empirical grounding.

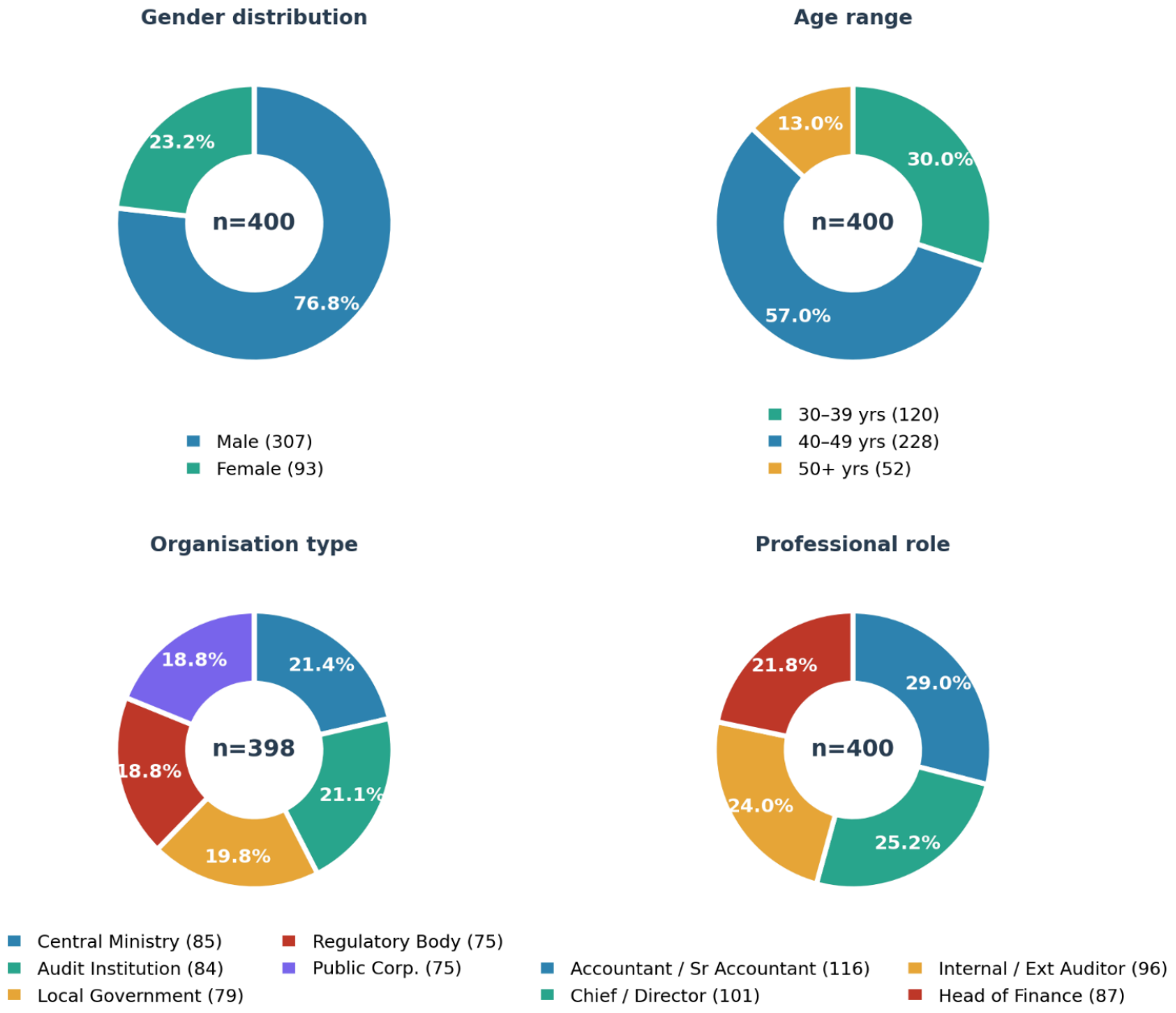


Figure 2

Socio-demographic profile of survey respondents (*N*= 400)

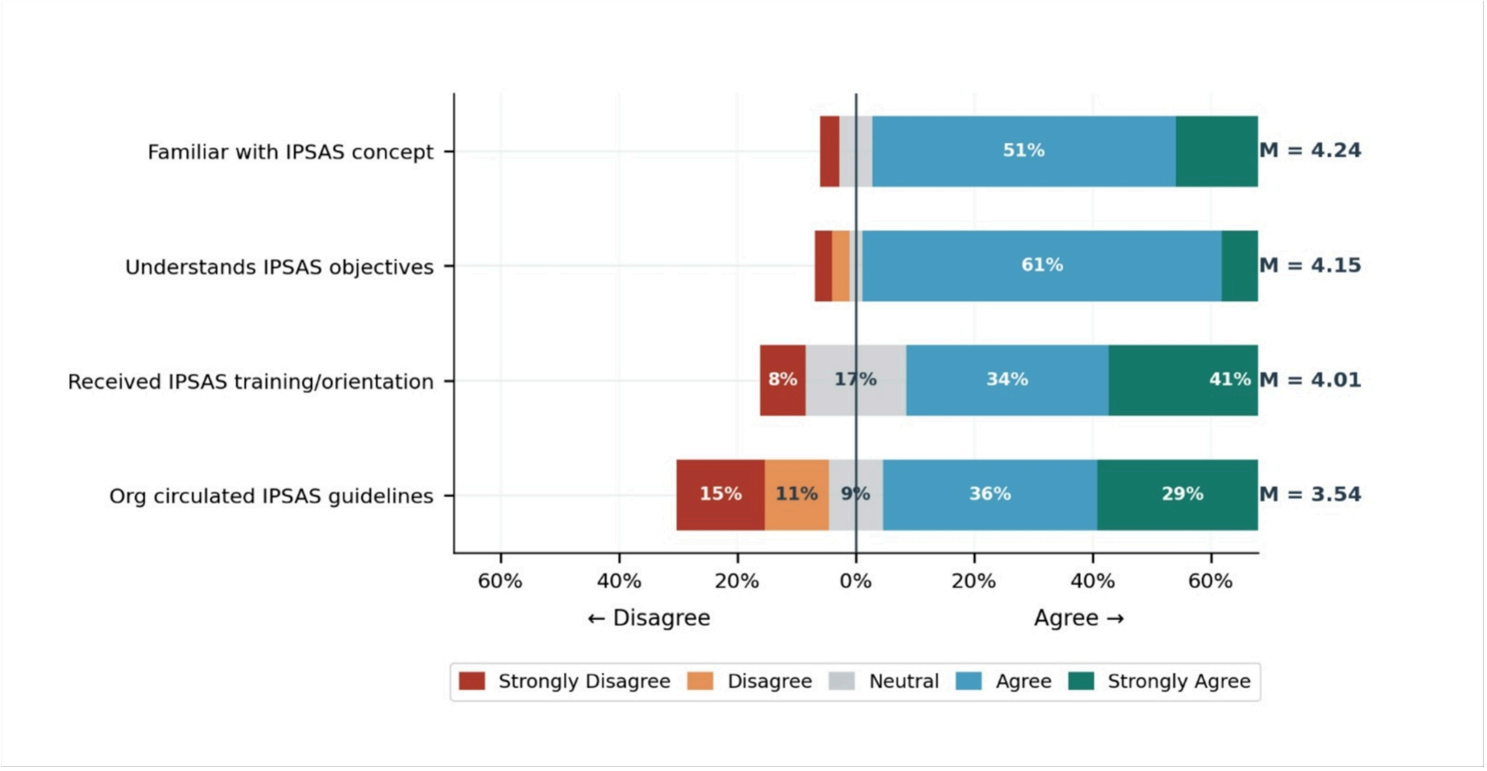


Figure 3

IPSAS awareness and knowledge among public sector practitioners

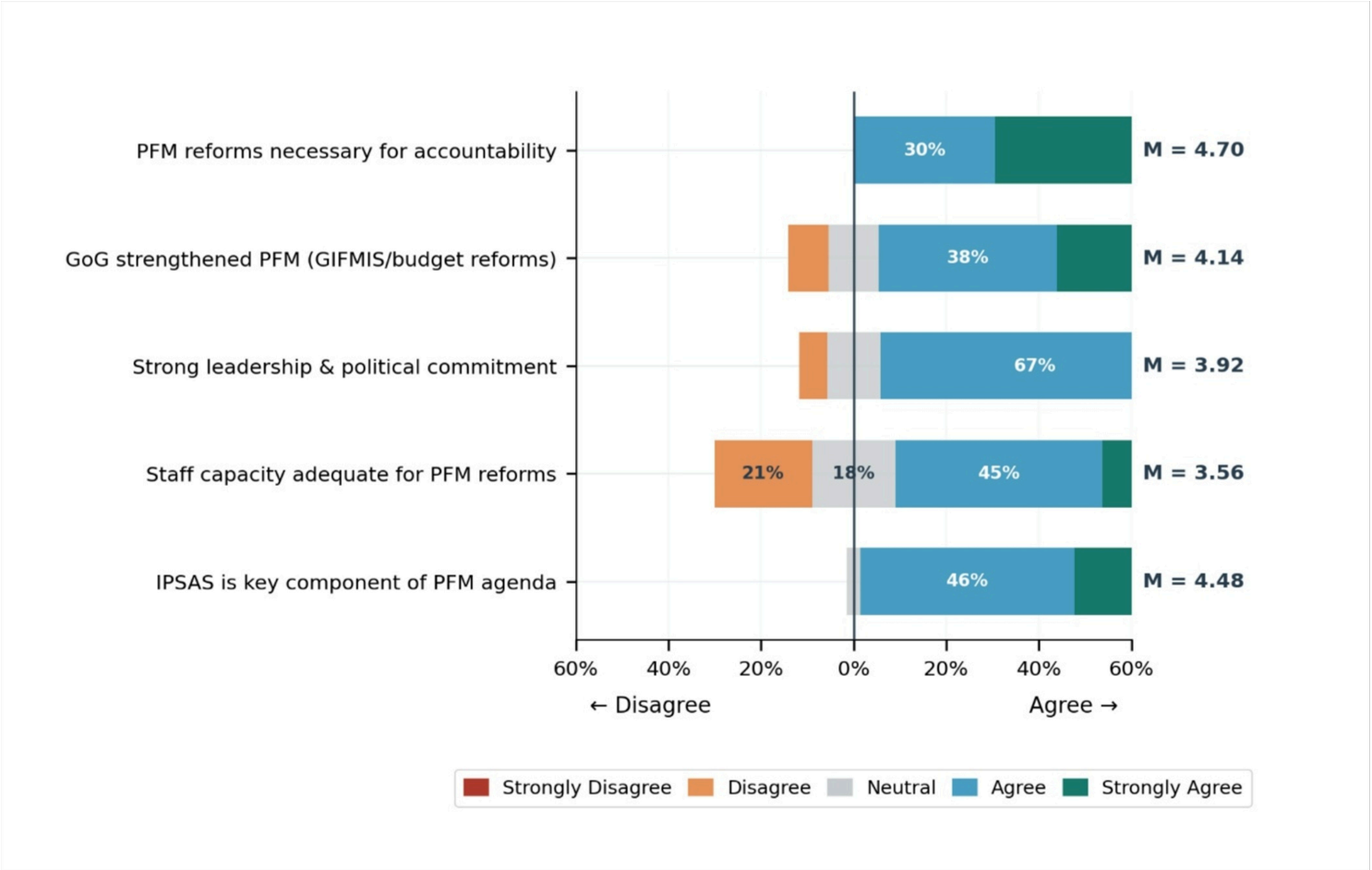


Figure 4

Perceptions of PFM reform context and institutional readiness

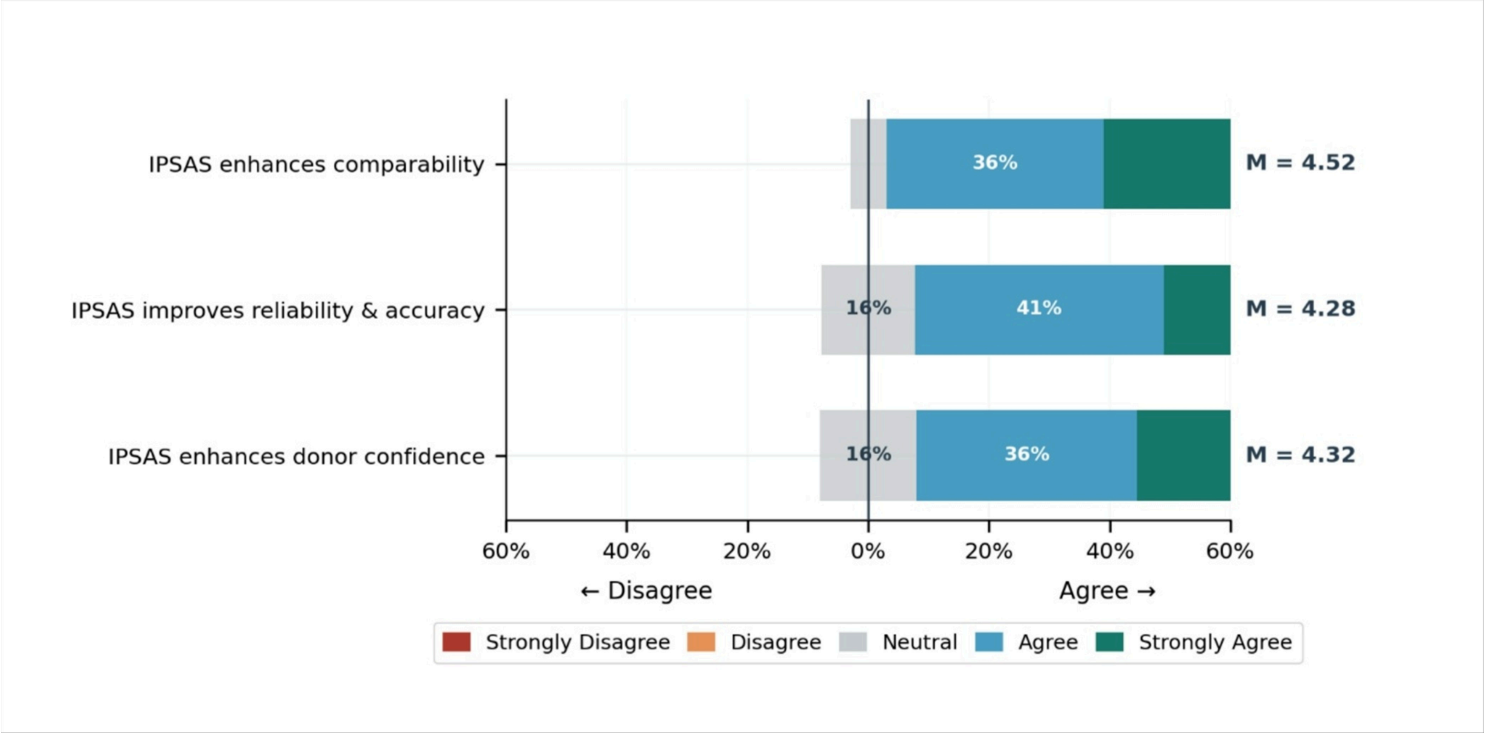


Figure 5

Perceived benefits of IPSAS adoption

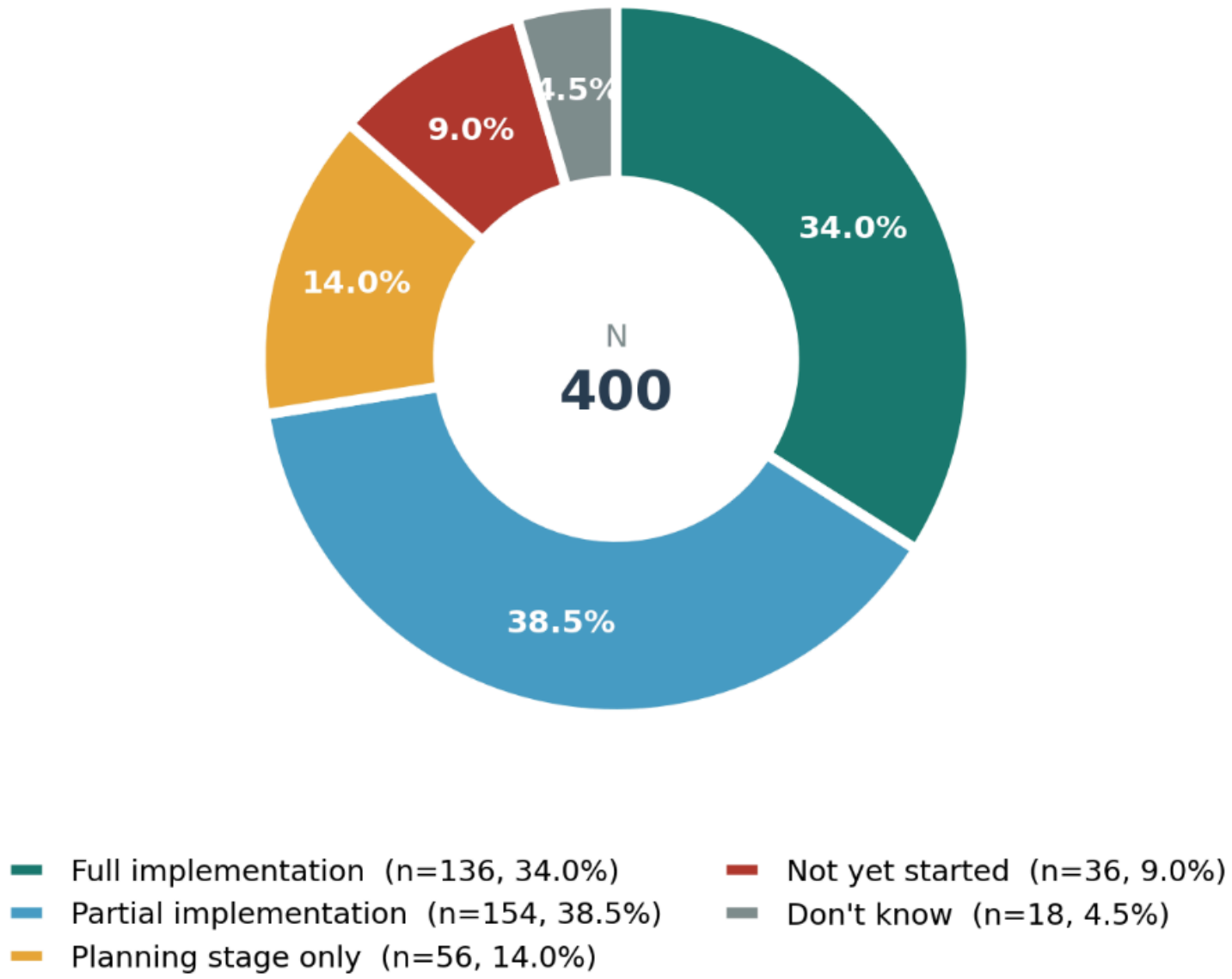


Figure 6

Stage of IPSAS implementation in respondents' organisations

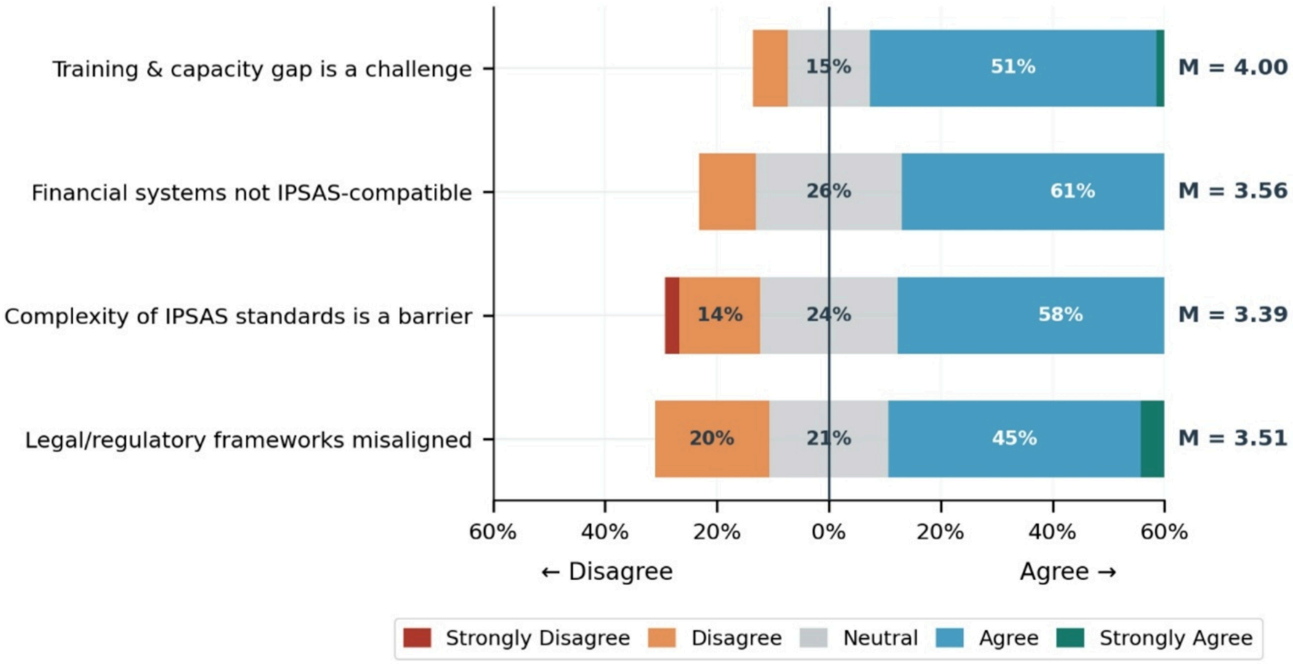


Figure 7

Perceived challenges to IPSAS implementation

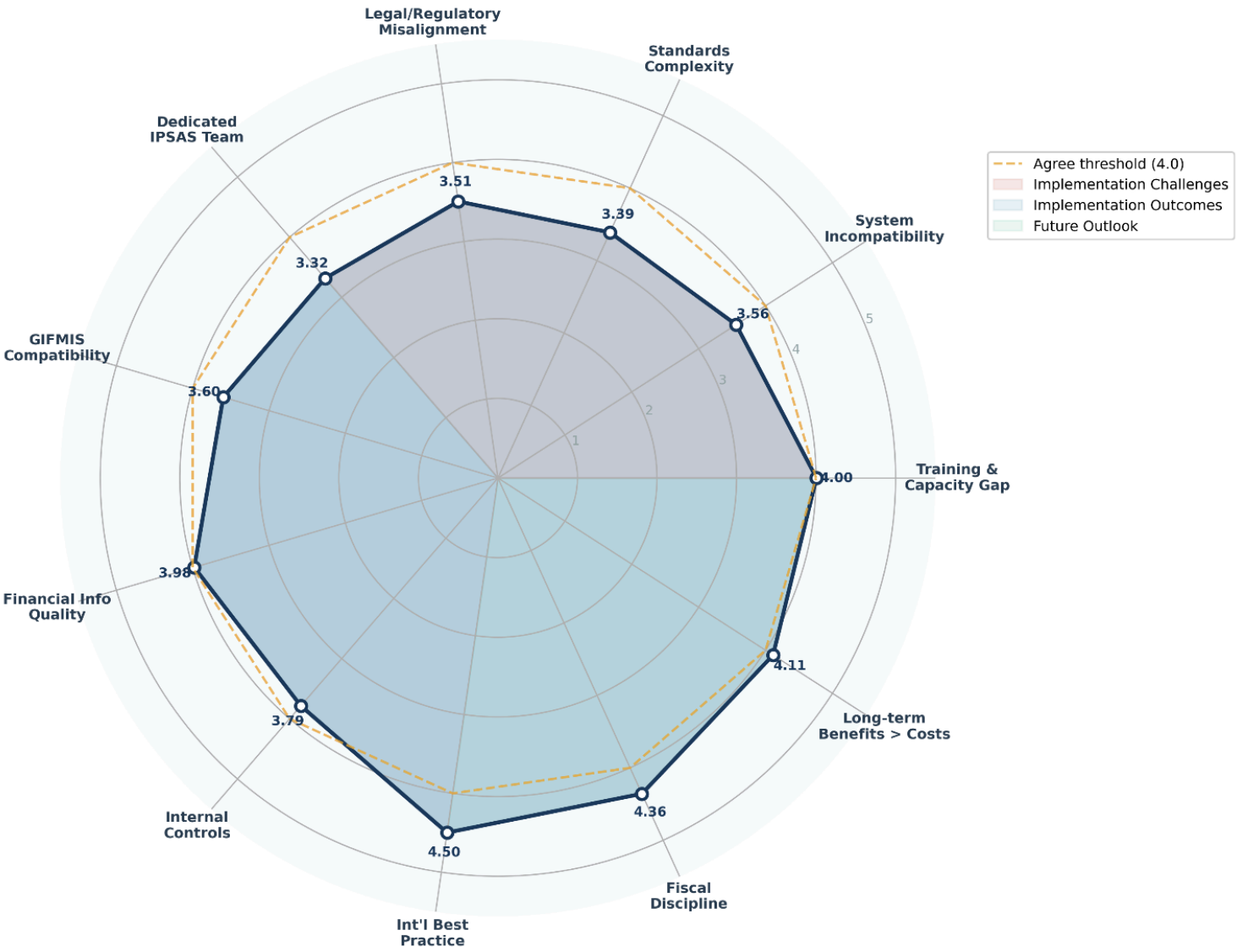


Figure 8

Radar profile of IPSAS implementation dimensions (mean Likert scores)

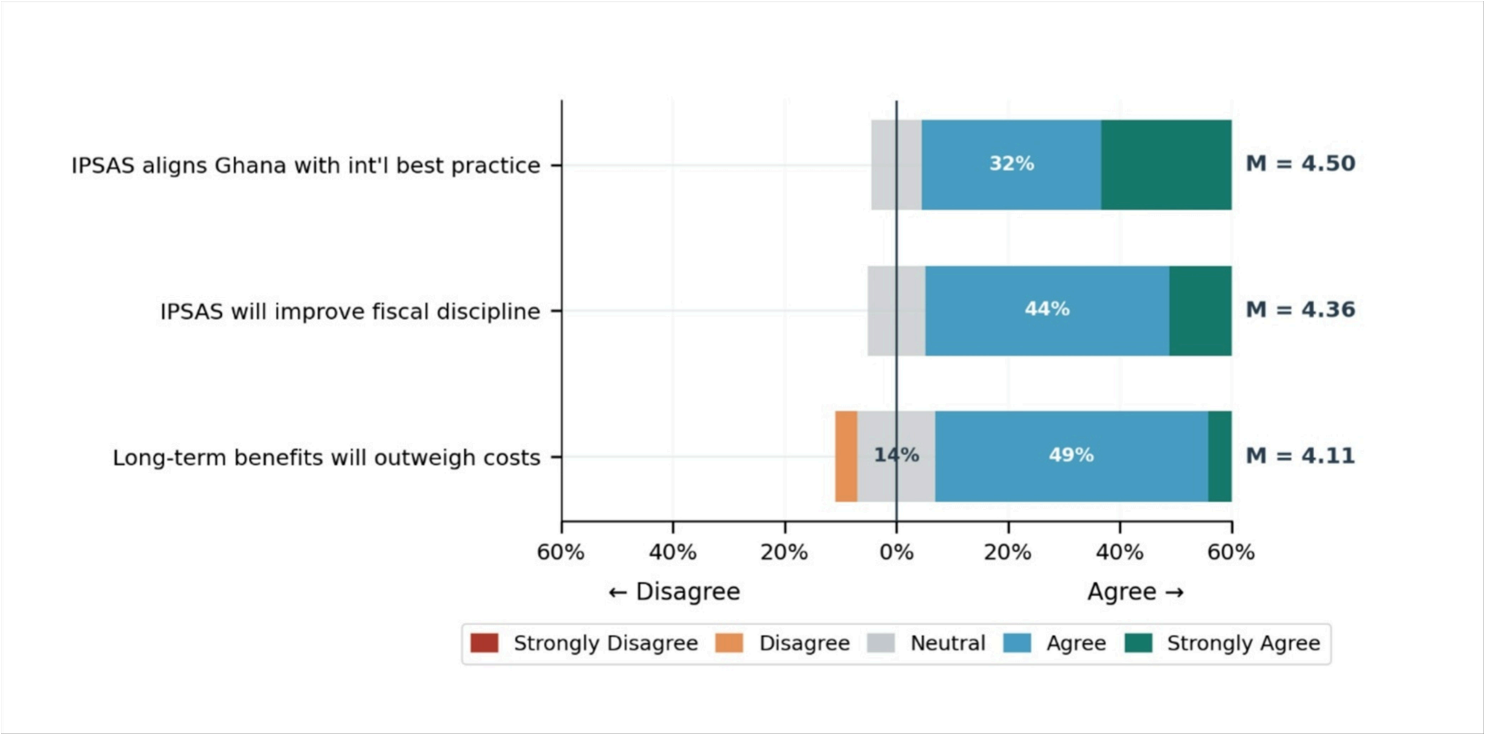
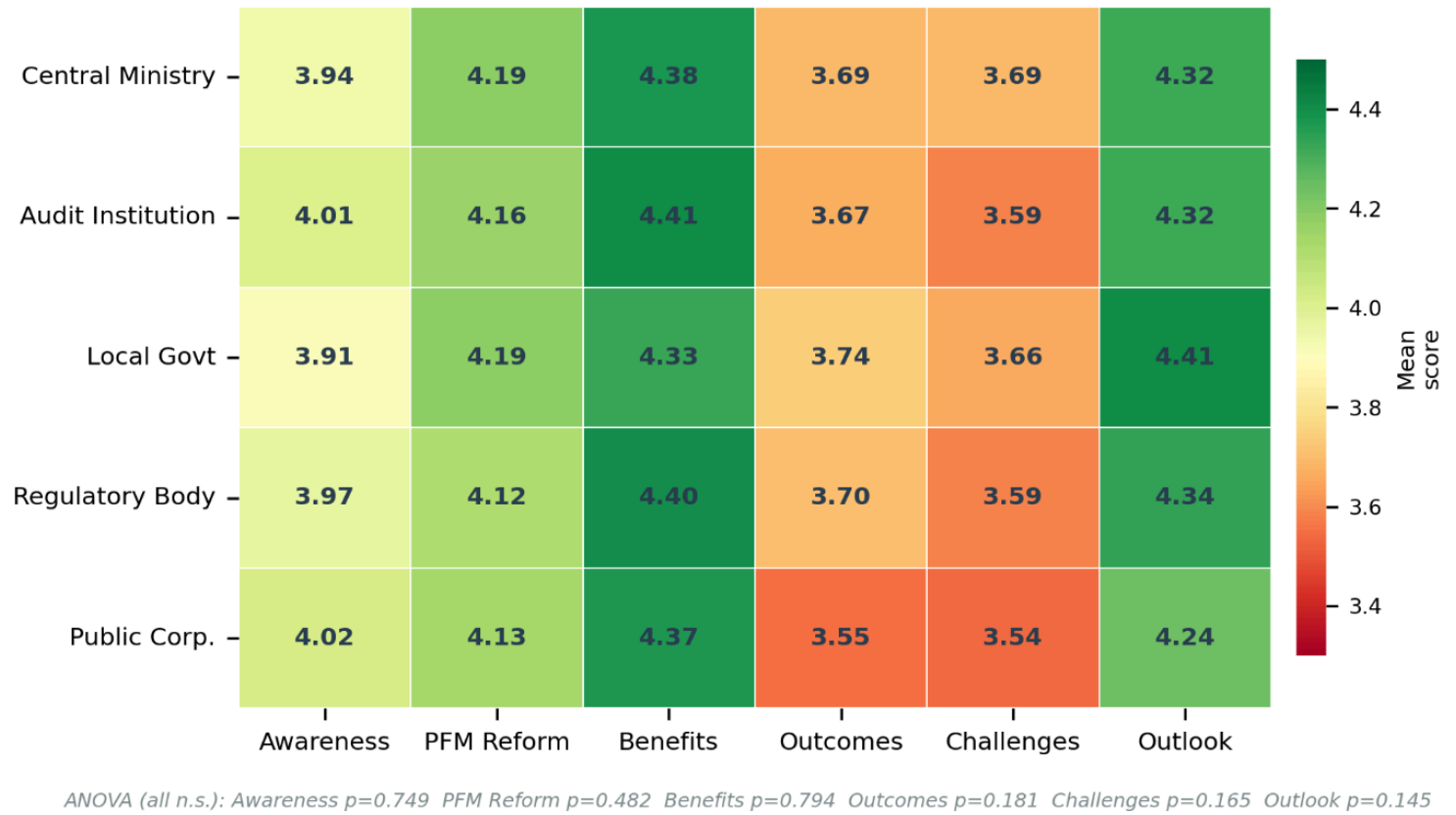


Figure 9

Outlook: long-term potential of IPSAS adoption



ANOVA (all n.s.): Awareness p=0.749 PFM Reform p=0.482 Benefits p=0.794 Outcomes p=0.181 Challenges p=0.165 Outlook p=0.145

Figure 10

Mean Likert scores by organisation type and thematic domain

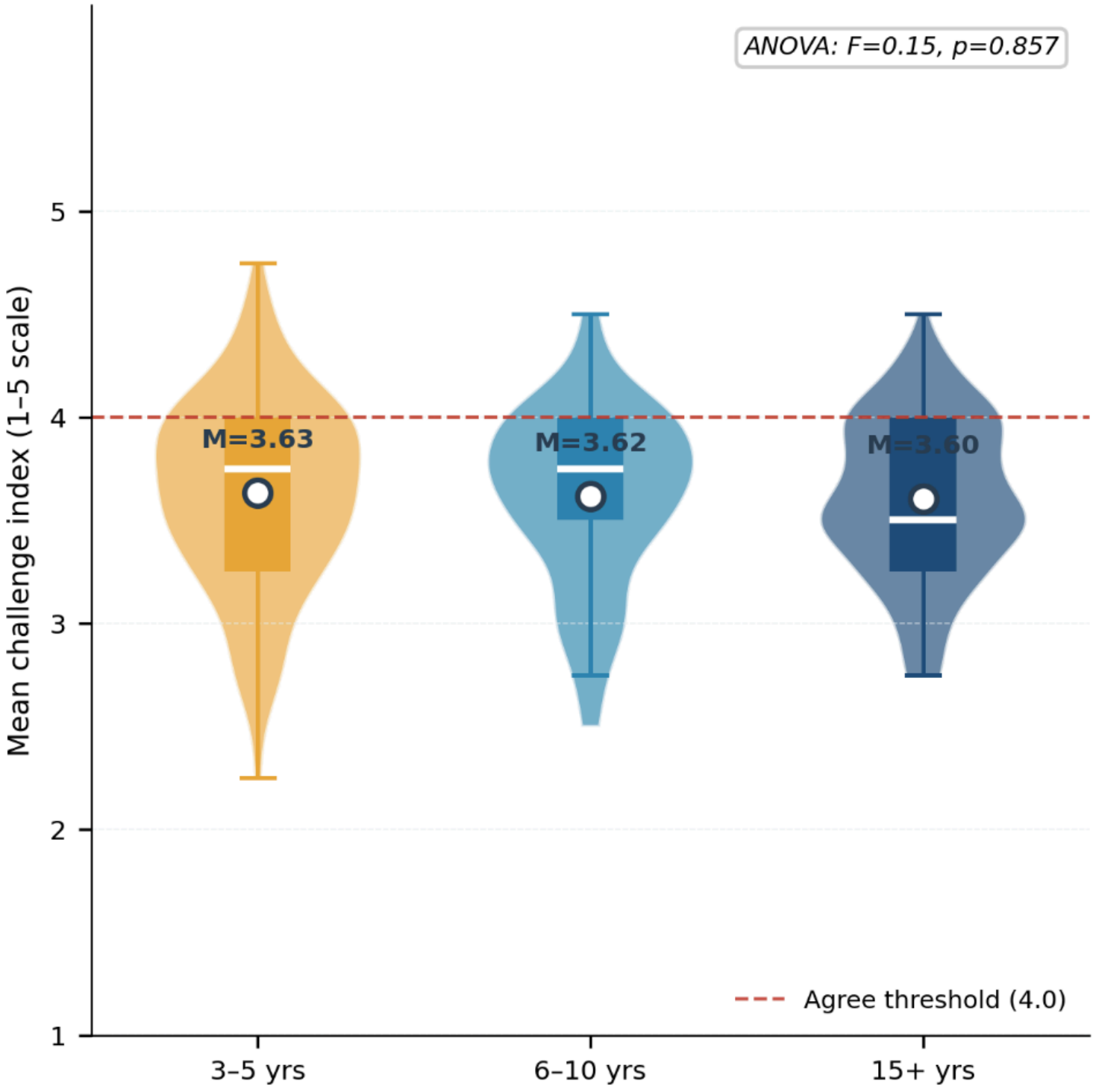


Figure 11

Distribution of IPSAS implementation challenge scores by years of experience

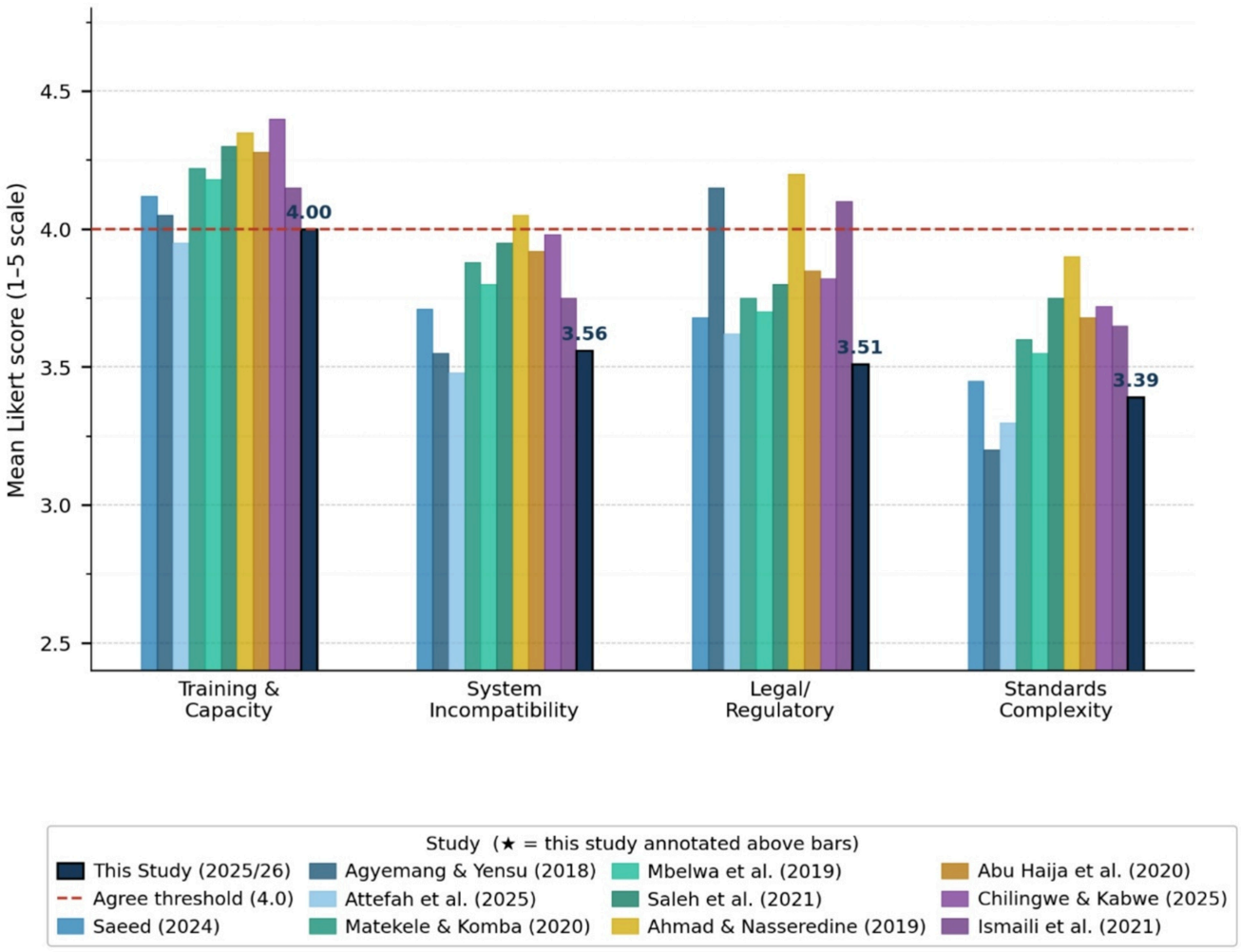


Figure 12

IPSAS implementation challenge scores: comparison across international studies (2018–2026). ***Note.*** *Grouped bar chart showing mean Likert scores (1–5 scale) on four implementation challenge dimensions across eleven studies. The crimson dashed reference line denotes the 'Agree' threshold (M = 4.00). This study's Ghana 2025/26 bars (N = 400, dark navy) are annotated with mean scores. All challenge means for this study fall below or at the 'Agree' threshold, and below the cross-study mean for training and capacity, indicating relative improvement within the Ghanaian context.*

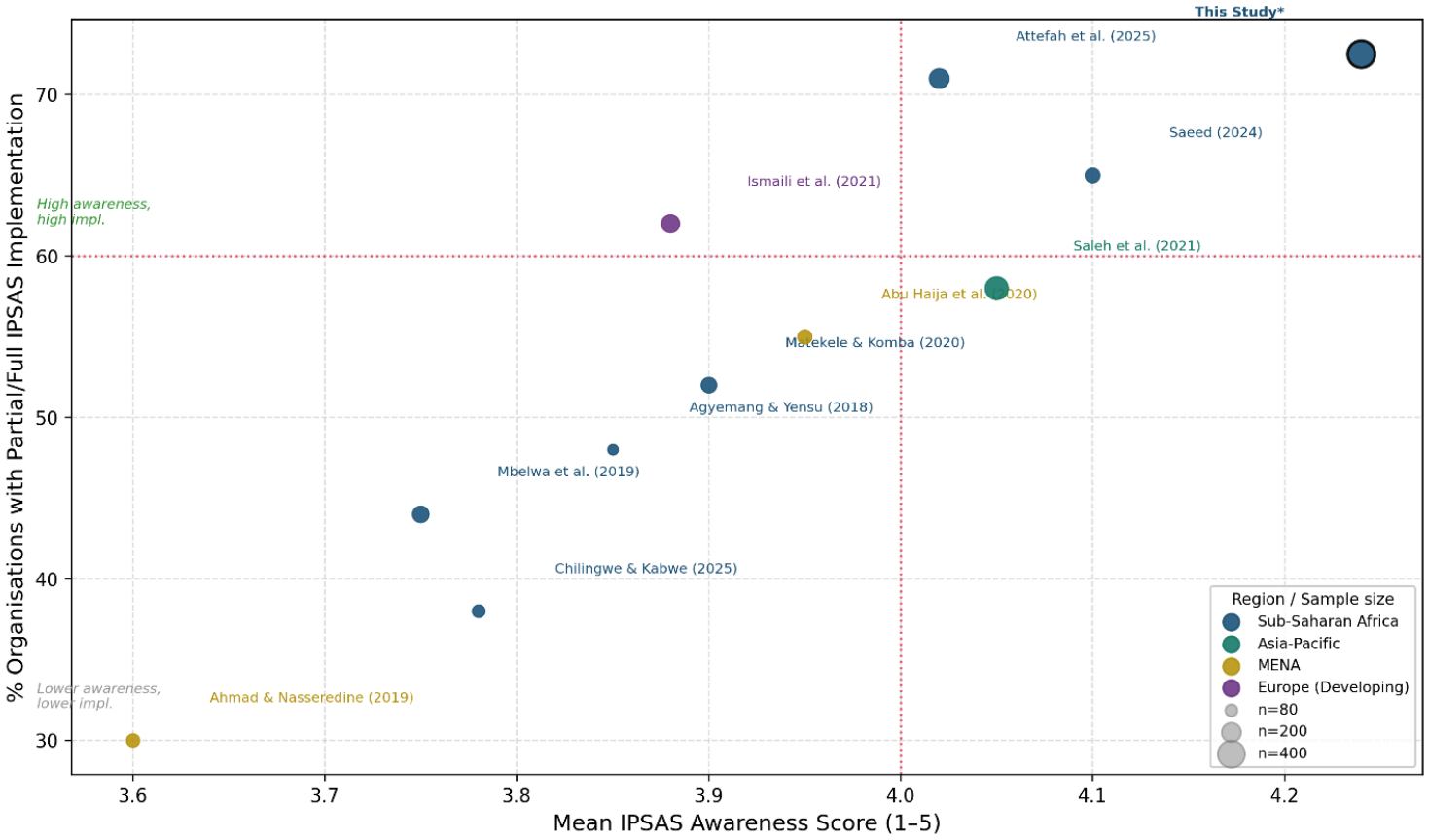


Figure 13

IPSAS awareness vs. implementation stage: cross-study comparison (bubble size ∝ sample size). **Note.** *Scatter plot with mean IPSAS awareness score (x-axis) and percentage of organisations at partial or full implementation stage (y-axis). Bubble diameter is proportional to study sample size (N). Colour encodes geographic region: dark navy = sub-Saharan Africa; teal = Asia-Pacific; amber = MENA; purple = Europe (developing). Reference lines at x = 4.0 (Agree threshold) and y = 60% divide the space into four implementation-readiness quadrants. This study (, Ghana 2025/26) occupies the high-awareness, high-implementation quadrant, alongside Saeed (2024) and Attefah et al. (2025), indicating progressive improvement in Ghana's IPSAS trajectory.*