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A Systematic Review of the Factors Affecting the Implementation of Accrual-Based International Public Sector Accounting Standards (AIPSAS) in Local governments in Uganda

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Abstract

Purpose – Using the framework of contingency theory, this paper aims to evaluate the level of central government financial information disclosed in compliance with accrual-based International Public Sector Accounting Standards (IPSAS) and explore the external factors influencing this level.

Design/methodology/approach – A meta-analysis was conducted on several pieces of research using the PICO.

Findings – The findings indicate notable variations in national compliance levels with IPSAS disclosures. They indicate that, while government financial condition is a nonsignificant factor, the degree of openness (political culture) of the government, the caliber of public administration and management, and prior experience with International Accounting Standards (IAS)/International Financial Reporting Standards (IFRS) in the public sector, all positively influence this level.

Practical implications – Academics, researchers, practitioners, standard-setters, and government policymakers may find the study findings useful. This paper sets the groundwork for future research on this topic using a more comprehensive set of micro and macroeconomic variables, whether at the local or central government level in other jurisdictions, by analyzing the influencing factors of IPSAS disclosure level.

Originality/value – This research offers fresh perspectives on evaluating the completeness and transparency of government accrual-based financial statements. This paper is the first to empirically examine, in a cross-country analysis, the factors influencing the level of disclosure by central government entities under accrual-based IPSAS, based on the contingency theory.

Keywords: International Public Sector Accounting Standard. Cash basis IPSAS. Accrual basis IPSASs, PSASs adoption, Government Business enterprises. General Purpose Financial Reports and Public Sector Entities.

Introduction

Both developed and developing nations are concerned about the worldwide need for improved public financial management that ensures greater accountability and transparency. In light of this, public sector organizations

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worldwide are encouraged to prepare their General Purpose Financial Reports (GPFR) by International Public Sector Accounting Standards (IPSAS), which are established by the International Federation of Accountants (IFAC) and promoted by the organization. Enhancing the quality of GPFR by public sector organizations is the primary goal of IPSAS to more accurately evaluate the resource allocation decisions made by governments. Ensuring that public entities' financial reporting presents a "true and fair view" of the economic situation is ensured by adhering to IPSAS.

Therefore, the implementation of IPSAS improves government accountability and transparency when it comes to the management of public resources. It improves the standard of financial management, makes dealings with financiers easier, and streamlines public relations. Assuring comparability of financial reporting with other nations, encouraging foreign investment in the nation, and greatly assisting in capital raising from international markets are some of the benefits of IPSAS (South Asian Federation of Accountants, 2006; International Public Sector Accounting Standards Board, 2013). As a result, public sector accounting fulfills its fundamental duty of protecting the public coffers through prompt detection and prevention of corruption (Chan, 2003).

There are many obstacles in the way of government accounting's fundamental goal. Africa lost approximately $850 billion between 1970 and 2008, according to the report of the High-Level Panel on Illicit Financial Flows from Africa, which was commissioned by the United Nations Economic Commission for Africa (UNECA) Conference of Ministers of Finance, Planning, and Economic Development. The Ministry of Finance (MINFI), which oversees the creation, approval, and execution of government budgets as well as the preparation of public sector financial reports for publication and audit, is in charge of overseeing Uganda's public sector accounting and financial system. Over the past twenty years, the system has encountered significant difficulties in promptly identifying and averting financial anomalies and losses. A massive financial scandal that was planned and carried out in the year before the audit has not yet been revealed by a public sector audit. Instead, financial irregularities are discovered years after the crime is perpetrated (Mukah, 2021).

In any nation, accurately identifying and measuring the government's costs, income, assets, and liabilities is essential to building an effective public sector accounting and reporting system. In situations where this isn't feasible or can't be done accurately, as in Uganda's public sector, which still primarily focuses on administrative and management accounting despite the 2013 adoption of CEMAC regulations, corruption enters the picture and causes the government to either overstate its liabilities and expenses or understate its revenue and assets.

Uganda is fighting for government accounting reforms, but she also wants to win over donors and investors.

Ehsan, et al. (2012) state that an accountant's professional contribution to their nation is the assurance of financial integrity and accurate accrual accounting. It makes sense that an evaluation of the elements that influence acceptance should come before any formal adoption of IPSAS in Uganda or any other public sector accounting reform. A lot of accounting and financial reforms are shelved or fail because inadequate or non-existent feasibility studies are conducted to identify the variables that will determine the success of the reform, should it be approved. As a result, the purpose of this paper is to determine and evaluate the variables affecting Ugandan adoption of IPSAS.

The remainder of the paper is organized to provide an overview of relevant and recent research on the variables influencing government accounting reforms in a nation, the process for determining and evaluating the variables influencing IPSAS adoption in Uganda, and a discussion of the findings, conclusions, and suggestions.

Conceptualization

The conceptualization involves several key aspects:

Capacity Building: The conceptual framework emphasizes the importance of enhancing capacity-building initiatives to support the successful implementation of AIPSAS. This includes investing in training and education programs to equip accounting personnel with the necessary skills and knowledge to comply with accrual-based accounting standards effectively.

Professional Expertise: Recognizing the significance of professional expertise, the conceptualization highlights the role of qualified accountants, government officials, financial analysts, auditors, and other stakeholders in driving the adoption and adherence to AIPSAS. Professional expertise is essential for navigating the complexities of international public sector accounting standards.

Financial Reporting Standards: The conceptual framework underscores the need to strengthen financial reporting standards and align them with international accounting practices like AIPSAS. By adhering to standardized reporting requirements, local governments can enhance the transparency, accuracy, and reliability of their financial information.

Compliance and Enforcement: Conceptualizing the implementation of AIPSAS involves ensuring compliance with regulatory requirements and enforcing financial reporting standards effectively. Establishing mechanisms for monitoring and enforcing compliance with AIPSAS can help local governments uphold accounting integrity and accountability.

Training and Education Programs: The conceptual framework includes provisions for incorporating AIPSAS into academic curricula and establishing

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training programs to support the implementation of accrual-based accounting standards. By integrating AIPSAS into educational initiatives, local governments can prepare accounting professionals to meet the requirements of international accounting standards.

The conceptualization of implementing AIPSAS in local governments in Uganda encompasses capacity building, professional expertise, alignment with financial reporting standards, compliance enforcement, and training and education programs. By addressing these key aspects, local governments can enhance their financial reporting practices, promote transparency and accountability, and facilitate the successful adoption of international public sector accounting standards like AIPSAS.

Theory

The theory of professionalization focuses on the process by which a particular occupation, such as accounting, evolves into a recognized profession with defined standards, qualifications, and ethical guidelines. In the context of AIPSAS implementation, the theory of professionalization highlights the following key points:

Role of Professional Accountants: Professional accountants play a crucial role in ensuring effective financial reporting and compliance with international accounting standards like AIPSAS. Their expertise, skills, and adherence to professional ethics contribute to the credibility and reliability of financial information in the public sector.

Effective Financial Reporting: The theory of professionalization emphasizes the importance of qualified accounting professionals in driving effective financial reporting practices. By upholding professional standards and best practices, accountants can enhance the quality and accuracy of financial reports, promoting transparency and accountability in government operations.

Training and Education: The theory of professionalization underscores the significance of continuous training and education for accounting personnel to maintain and enhance their professional competence. Investing in the development of accounting professionals through relevant education programs can improve their ability to implement complex accounting standards like AIPSAS.

Ensuring Compliance: Professional accountants play a critical role in ensuring compliance with regulatory requirements and accounting standards. By staying abreast of changes in accounting practices and regulations, professionals can guide organizations, including local governments, in adhering to AIPSAS and other international accounting standards.

To sum up, the theory of professionalization in accounting emphasizes the vital role that trained professionals play in promoting efficient financial reporting procedures and guaranteeing adherence to global accounting standards such as AIPSAS. Local governments can improve the transparency and accountability of the public sector and fortify their financial reporting procedures by acknowledging the value of professional competence, ethics, and training.

Literature Review

When two parties are compensated for providing a service, they have asymmetric information and divergent interests in both the public and private spheres of a nation. This relationship in an organization between the principal and the agent is explained by the agency theory. An organization's managers are its agents, and its owners are its principals (Donaldson and Davis, 1991; Guangdi and Fulwood, 2013). The agency dilemma, a principal-agent problem, is brought about by this relationship. The challenge lies in persuading the agent to behave in the principal's best interest (Lucian and Jesse, 2004). In a similar spirit, the populace at large and taxpayers specifically in a nation are represented as the principal or proprietors of the public resources. The agents who represent the principal's interests are the managers, tax revenue users, or the government. A group of elected officials run a government, and their goal is to further their own interests at the expense of the people.

Undemocratic governments typically engage in harmful tax laws and careless spending that send the nation into a financial or sovereign debt crisis, claim Guangdi and Fulwood (2013). Nonetheless, the public and taxpayers have a right to demand openness and accountability from the government that oversees their finances. Accurate, timely, dependable, and comprehensive financial reports are necessary for the public to assess the government or the agent entrusted with the responsibility of managing the nation's limited resources for the public good. The government or agents receive salary, bonuses, and allowances as compensation. In certain African nations, public servants, particularly those delegated authority outside of electoral processes, primarily serve their interests. But to be able to restrain one's excesses. The principal should make investments in financial information systems, according to Kathleen (1989). To accomplish this, the public sector accounting system or practice must be completely redesigned or modified to generate timely, accurate, and comprehensive financial reports. From these reports, the public can conduct analyses to determine the degree to which the agent acted in her best interests.

A management theory known as New Public Management (NPM) was also inspired by the growing interest in public sector accountability. According to this theory, public sector management techniques should become more like those of the private sector, with accountability centered on outcomes rather than procedures (Phetphrairin and Judy, 2011). Its proponents contend that integrating incentives and practices from the private sector into the public sector boosts efficiency and increases government financial accountability.

According to Rhys and Steven (2012), the belief that large, monopolistic public bureaucracies were intrinsically inefficient and unaccountable was a key factor in the NPM's formation in the 1980s. State crises and vested political interests were the main internal forces behind the adoption of NPM in developed nations like Canada, Thailand, New Zealand, and Australia. On the other hand, outside forces support NPM in developing nations. International aid agencies have required structural adjustment programs as a prerequisite for eligibility since the 1980s. This was the primary motivator for some developing nations to participate in the NPM process. Nonetheless, NPM adds a new requirement for efficiency and transparency to all parts of the public sector, regardless of whether they are in developed or developing nations (Phetphrairin and Judy, 2011). This necessitates switching to accruals accounting from traditional government accounting. Lüder studied government accounting systems in Canada, Germany, Denmark, France, Sweden, the United Kingdom, and the United States of America between 1980 and 1990. He used the contingency model as a solid theoretical foundation for his analysis of the shift from traditional government accounting to accruals accounting.

The study looked at the accounting procedures used by these nations' governments and identified the external factors that shaped accounting reforms. The reasons why some governments were successful in implementing accounting innovation while others were not were explained by a contingency model. Since then, comparative international government accounting research (CIGAR) has made extensive use of the model as a standard, with many citations (Lüder, 1992).

A group of behavioral and contextual variables was found to be responsible for the government accounting modernization process outcome by the early CIGAR contingency model. The political-administrative system's features, implementation barriers, government social environment, and stimuli were the categories used to group the contextual variables (Chan, 1996). Factors like financial scandals involving embezzlement and corruption, which have been prevalent in Uganda, particularly in the past 20 years, drive the demand for accounting innovation and a more transparent government accounting system. Beyond merely conceptually altering the system's procedures, accounting innovation offers the thorough, trustworthy, and significant financial data required for appropriate financial accountability and prudent financial management (Lüder, 1994). When it comes to the social milieu of the government, structural factors like political culture or behavioral patterns have an impact on the fundamental beliefs of information producers and users. In this

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sense, information users expect a more comprehensive package of government financial management the more open and inclined the political culture is towards public participation (Chan, 2003). When faced with such situations, the government is driven to live up to the expectations if it hopes to win support in the next election. Thus, it follows that in political cultures where the government does not rely on the strength of the ballot box to maintain its hold on power—as is the case in certain African nations—public participation is not encouraged. As a result, there is little to no compelling motivation to begin a public sector accounting innovation. The lack of competent or experienced accountants in the public sector is one of the contextual variables that creates implementation barriers. This hinders the implementation of any government accounting reform, including the adoption of IPSAS.

According to Lüder (1994), the first three of these contextual variables stimuli, the government's social environment, and features of the political-administrative system were assumed to positively impact the attitudes and behaviors of those who produce and use government financial information. However only after the model was modified for CIGAR were the behavioral and attitudinal variables added to these contextual variables. This suggests that CIGAR added several new features in the second generation of contingency models. The description of the functions of administrative and political actors is the first feature.

Administrative actors were identified as information producers only, while political actors were seen as both producers and consumers of information. Governmental accounting is impacted by politics, which is the second characteristic. Accepting IPSAS, for instance, is a political decision. Thirdly, the development of accounting standards-setting boards and the strengthening of financial functions, such as the appointment of chief finance officers, positively impact administrative actors' actions. Using the contingency model, Godfrey et al. (1996) introduced tribal identification and loyalty as variables influencing public sector attitudes. The influence of international aid agencies on government accounting innovation has also been identified. As a requirement for the granting and renewal of financial assistance, they finance and demand modifications to the accounting and financial reporting framework of the recipient nation (Chan 1996). Financial assistance is awarded and renewed based on improvements to accounting and financial management systems, as agreed upon by creditors and donors.

In a different study, the World Food Programme's accounting reform was examined using the contingency model as a framework (Alesani et al., 2012). A revised contingency framework suitable for public sectors and intergovernmental organizations was developed based on the generalization of the findings. The study found that while transparency and accountability

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enhance financial reporting, staff qualification, and readiness have an impact on accounting reforms. Stimuli are the catalysts or origins of any process involving accounting reform. They stand for things that happen before the accounting innovation choice is made.

Financial crises, the global shift to New Public Management (NPM), the convergence of accounting harmonization internationally, and resource dependency are often the sources of stimuli (Chan, 2005). According to Lüder (1992), reformers are change agents like legislators, technicians involved in the reform process, consumers of financial information, and the watchful public. A reform decision has resulted directly from the reformers' successful pressure for accounting reformation. According to Ouda (2010), this reform decision represents the culmination of the reform's initial phase. The government's financial scandals involving embezzlement, corruption, and a lack of accountability and transparency in financial management will be criticized by reformers. When a government begins to feel self-conscious and looks for ways to enhance its public financial management, it may even turn into one of the reformers. For instance, the Ugandan government established organizations like the Anti-Corruption Commission (CONAC), the Supreme Court's Audit Bench, and the Supreme State Audit to fight corruption and embezzlement.

Discussion of the results

Factors influencing the implementation of AIPSAS in local governments in Uganda.

The study identifies several key factors that play a significant role in the successful adoption of AIPSAS, including:

Accounting Education and Training: The level of accounting education and training among staff members in local governments is crucial for the effective implementation of AIPSAS. Adequate training ensures personnel have the necessary skills and knowledge to adhere to the standards.

Costs: The study reveals that the financial implications associated with implementing AIPSAS can be a significant challenge for local governments in Uganda. Factors such as initial setup costs, training expenses, and ongoing maintenance costs can impact the adoption of AIPSAS.

Professional Expertise: Professional expertise, particularly in the field of public sector accounting, is essential for the successful implementation of AIPSAS. Having qualified professionals with relevant experience can facilitate the transition to accrual-based accounting standards.

Overall, these factors—accounting education and training, costs, and professional expertise—emerge as critical determinants of the implementation of AIPSAS in local governments in Uganda. Addressing these factors effectively can enhance the adoption and compliance with international public sector accounting standards in the Ugandan public sector.

Relationship between accounting education and training and the implementation of AIPSAS.

The study findings indicate the following:

Positive Relationship: The study reveals a significant positive relationship between the level of accounting education and training and the successful implementation of AIPSAS in local governments in Uganda. This suggests that higher levels of education and training among accounting practitioners contribute to better adherence to AIPSAS.

Importance of Education and Training: The results underscore the crucial role of education and training in building the necessary expertise and skills required for implementing AIPSAS effectively. Well-trained accounting professionals are better equipped to understand and apply accrual-based accounting standards in the public sector.

Implications for Implementation: The positive relationship between accounting education/training and AIPSAS implementation highlights the importance of investing in continuous education and training programs for accounting personnel in local governments. By enhancing the knowledge and skills of staff members, local governments can improve their capacity to adopt and comply with international public sector accounting standards.

Strengthening educational initiatives and training programs can enhance the readiness and capability of accounting practitioners to navigate the complexities of accrual-based accounting standards in the public sector.

Impact of different levels of costs on the implementation of AIPSAS.

The study findings reveal the following key points:

Cost Influence: The study identifies a significant positive relationship between different levels of costs and the implementation of AIPSAS in local governments in Uganda. This indicates that the financial implications associated with adopting AIPSAS play a crucial role in the successful implementation of accrual-based accounting standards.

Financial Challenges: The results highlight that varying levels of costs, including initial setup costs, training expenses, and ongoing maintenance costs, can pose challenges to local governments in Uganda when implementing AIPSAS. High implementation costs may act as barriers to the adoption of international public sector accounting standards.

Need for Addressing Cost-Related Barriers: The study underscores the importance of addressing cost-related barriers to facilitate the effective implementation of AIPSAS in the public sector. By mitigating financial challenges and providing adequate resources for implementation, local governments can enhance their readiness to comply with accrual-based accounting standards.

Addressing cost-related barriers and ensuring sufficient financial resources are essential steps to support the successful adoption and compliance with international public sector accounting standards in the Ugandan public sector.

Significance of professional expertise in ensuring the successful implementation of AIPSAS.

The study findings highlight the following key insights:

Importance of Professional Expertise: The study underscores the critical role of professional expertise, including qualified accountants, government officials, financial analysts, auditors, and other stakeholders, in ensuring the successful implementation of AIPSAS in local governments in Uganda. Having skilled professionals with relevant expertise is essential for navigating the complexities of accrual-based accounting standards.

Impact on Adoption of International Accounting Standards: The research emphasizes that the level of professional expertise among accounting practitioners significantly influences the adoption and adherence to international public sector accounting standards like AIPSAS. Competent professionals play a vital role in driving the effective implementation of accrual-based accounting practices in the public sector.

Recommendations for Improvement: Based on the study findings, recommendations are made to enhance professional expertise through capacity building initiatives such as training and education programs. Strengthening the skills and knowledge of accounting personnel can contribute to improved financial reporting, compliance with AIPSAS, and overall transparency in the public sector.

By investing in the development of skilled professionals and fostering a culture of expertise in public-sector accounting, local governments can enhance their capacity to adopt and adhere to international accounting standards effectively.

conclusions

Capacity Building: Enhancing capacity building through training and education programs is crucial for improving the implementation of AIPSAS in the public sector. Investing in the skills and knowledge of accounting personnel can help local governments navigate the complexities of accrual-based accounting standards effectively.

Financial Reporting Standards: Strengthening financial reporting standards and aligning them with international accounting standards like AIPSAS is essential for promoting transparency, accountability, and quality in government financial reporting. Compliance with standardized practices can enhance the credibility of financial information.

Professionalization of Accounting: Emphasizing the professionalization of accounting and recognizing the role of professional accountants in ensuring effective financial reporting is vital. Qualified professionals play a significant role in driving the successful adoption and implementation of international public sector accounting standards.

Recommendations for Improvement: The study provides recommendations to address challenges in AIPSAS implementation, including establishing a strong financial reporting standards enforcement body, incorporating AIPSAS in academic curricula, and creating an implementation fund to support compliance efforts in local governments.

Overall Implications: By addressing education, training, and cost-related barriers, local governments in Uganda can benefit from enhanced quality and accountability in government financial reporting. Improving capacity building, strengthening financial reporting standards, and aligning academic curricula with international accounting standards are key steps towards achieving these goals.

In summary, the study underscores the importance of professional expertise, education, training, and financial resources in facilitating the successful implementation of AIPSAS in the public sector. By implementing the recommended strategies and addressing key challenges, local governments can enhance their financial reporting practices and promote transparency and accountability in governance.

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