

# Understanding the Process of Public Accounting Innovation in Developing Countries

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## **Abstract:**

*In developing countries, research on public accounting has progressed considerably over the past two decades. These studies mostly concentrate on the role of the International Financial Institutions such as the World Bank and the International Monetary Fund in promoting Neoliberal ideas and practices of New Public Financial Management Reform NPFM. NPFM stress program budgeting and accrual accounting are prerequisites of loan obtainment and, therefore, are incorporated into Structural Adjustment Programs SAPs. Nonetheless, the existing documentations demonstrate the limited effect of such borrowing arrangements on governance, accountability, and economic growth. Two theories are employed to examine public accountancy innovation: Lüder's contingency model also known as Financial Management Reform Process Model that highlights the influence of contingencies on accounting practices and neo-institutional theory (NIT) that explores how institutions adopt reforms. By integrating these theories together, we developed a theoretical framework for further empirical studies and for interpretation of accounting modernization experiment results in developing countries. This article makes a significant contribution by presenting a framework that enables researchers to explore the key factors influencing both the adoption and implementation of International Public Sector Accounting Standards (IPSASS) through accrual accounting. It thoroughly examines the determinants shaping accounting reforms, providing valuable insights into the barriers that may hinder their successful implementation. Furthermore, it offers a practical perspective for policymakers, practitioners, and scholars, allowing them to adapt the theoretical framework to their respective contexts to enhance financial reporting and strengthen institutional governance.*

**Keywords:** Accrual basis IPSASSs, Public accounting, neo-institutional theory, Financial Management Reform Process Model, interpretative and conceptual framework

## 1. Introduction

Over the past twenty years, studies on public accounting have experienced significant growth in developing countries (Mbelwa et al., 2019). These studies initially focused on the role of International Financial Institutions (IFIs), such as the World Bank (WB) and the International Monetary Fund (IMF), in spreading neoliberal ideas, such as privatization, as well as various practices of New Public Financial Management (NPFM), including program budgeting, accrual accounting, and integrated financial management systems (Mbelwa et al., 2019).

These neoliberal ideas and New Public Financial Management (NPFM) measures, which were essential conditions for obtaining loans and key elements of structural adjustment programs imposed on developing countries, have had a little practical effect on improving governance, accountability, and stimulating economic growth (Adhikari et al., 2013; M. Bakre et al., 2022; Mbelwa et al., 2019).

Hopper et al. (2017) emphasize that accounting is a key yet often overlooked factor in development. Indeed, one of the major issues currently facing developing countries is the increase in poverty, and it is widely acknowledged that public accounting plays a crucial role in the efficient allocation of resources (Adhikari et al., 2013).

Accounting, often perceived as a technical discipline, was relegated to the background for a long time until the importance of good governance was highlighted within the framework of reform efforts by International Financial Institutions (IFIs) (Hopper et al., 2017; Ochoki Nyamori et al., 2017). From that point on, the implementation of accounting reforms, particularly accrual accounting and accounting standards in developing countries, has held a crucial place in the financial reform agenda of IFIs, especially the World Bank and the International Monetary Fund, since the 1980s. (Adhikari et al., 2013).

## 2. Assessment of the IPSAS adoption and implementation in Developing Countries

Studies conducted in Latin America show that, despite efforts made, countries in the region have experienced significant delays in implementing IPSAS through accrual accounting. According to Gómez-Villegas et al. (2020), these delays are primarily due to the complex technical characteristics of the IPSAS standards. On a more concrete level, the study conducted by Brusca et al., (2016) revealed that the adoption of IPSAS in Peru and Colombia has been more a matter of legal compliance than practical application.

This situation stems primarily from a lack of trained personnel and difficulties in interpreting certain technical criteria of IPSAS. Other obstacles identified by the authors include lack of resources, the predominance of a

legal compliance culture, political instability, corruption, administrative and organizational shortcomings, and limitations in software and information technologies (Araya et al., 2016; Brusca et al., 2016; Gómez-Villegas et al., 2020).

Similarly, Adhikari et al., (2019), and Adhikari & Mellemvik (2011) studied the implementation of accrual accounting in the central government of Nepal and found that deficiencies in technology, a bureaucratic mindset, and a lack of motivation and training among public accountants, in addition to the high cost of implementation, led to the failure of this project.

The situation is similar in Bangladesh (Rajib et al., 2019), and Sri Lanka (Adhikari et al., 2013, 2019; De Silva Lokuwaduge & De Silva, 2020; Dissanayake et al., 2020), where the lack of professional commitment has not only delayed the implementation process of accrual accounting but has also raised questions about its suitability at the central government level.

Nepal, Bangladesh, and Sri Lanka illustrate the countertrend in public accounting reforms within developing countries. This trend has led these countries to temporarily forgo the adoption of accrual accounting in favor of an improved version of cash accounting—in this case, IPSAS under the cash basis method—while they work toward attaining the necessary infrastructure and competency for implementing IPSAS on an accrual basis.

Similarly, research conducted in Indonesia shows that the implementation of accrual accounting has been significantly hindered by the prevalence of a historically control-oriented public administration, the lack of skills among certain public accountants, and an inadequate design of the reforms, despite its adoption at various administrative levels. As a result, traditional cash accounting has remained intact in practice (Boolaky et al., 2020; Fahmid et al., 2020; Harun, 2013).

In a similar vein, Samuels et Oliga (1982) cited by Bakre et al. (2022) emphasize that the International Accounting Standards Committee (now replaced by IASB) had a political dimension from its inception and developed accounting standards tailored to industrialized countries with a significant private sector and a developed financial market. Accounting reports in these countries primarily meet the needs of shareholders, analysts, bankers, and other companies. Therefore, accounting reporting practices and standards are defined according to these needs. This idea is echoed by Adhikari et al. (2015), who note that IPSAS are primarily suited to advanced economies with developed financial markets and may not be suitable for developing countries with weak financial markets.

Public accounting reforms in Africa have been more contested than those undertaken in other developing countries (Hopper et al., 2017; Lassou et al., 2021, 2019; Mbelwa et al., 2019). These authors criticize international organizations for weakening public finance systems by imposing Western reforms, whose concrete effects are almost negligible. For instance, Lassou et

al. (2019) demonstrated how these reforms exacerbated existing practices and created problems in Benin and Ghana.

Notably, the forced dissemination of accrual accounting and IPSAS has had harmful consequences in Africa. The role of IPSAS in promoting malicious practices is evident in Egypt (Adhikari et al., 2019), Tanzania (Goddard et al., 2016; Mbelwa et al., 2019), and South Africa (Wyk, 2007). The aforementioned studies have shown that officials in these countries falsified reform outcomes by stating full IPSAS compliance on financial statements to gain legitimacy from oversight bodies and donors.

Lassou et al. (2019) argue that the adoption of IPSAS in Ghana and Benin weakened formal accountability mechanisms and fostered corruption, as it was counteracted by existing informal institutions, clientelism, and nepotism. In Nigeria, Bakre et al. (2022) revealed how Nigerian authorities circumvented the application of IPSAS 17, allowing them to retain historical cost accounting for asset valuation instead of fair value, as required by the standard, thereby engaging in corrupt practices.

Despite these criticisms, several African countries have continued their public accounting reforms by replacing traditional cash accounting with IPSAS under the accrual or cash basis (Goddard et al., 2016; M. Bakre et al., 2022; Wyk, 2007). It is therefore essential to deepen our understanding of the local contexts and factors that affect the adoption and implementation of accrual-based IPSAS in developing countries (Mbelwa et al., 2019).

### **3. Theoretical and Conceptual Reflection**

In public sector accounting research, the single theoretical approach has been dominant; however, the use of mixed methods and studies with a multi-theoretical or eclectic approach is becoming increasingly common and accepted (Humphrey & W. Scapens, 1996; Tjerk et al., 2014).

In this perspective, we align ourselves within the framework of two main theoretical fields that serve as the theoretical basis for our research. The first theoretical framework focuses on Financial Management Reform Process Model developed by Lüder (K. Lüder, 2002; K. G. Lüder, 1992, 1994) as it has been modified, supplemented, and adjusted by the authors of the Comparative International Governmental Accounting Research(C.I.G.A.R.) Network.

Meanwhile, the second theoretical field is that of neo-institutional theory. Indeed, the neo-institutional perspective can be used as a framework and lens of analysis particularly well-suited for the organizational level as well as for the study of management tools (Lemaire & Nobre, 2011). Public-sector entities face enormous pressure from their stakeholders. Due to the unique nature of their missions, they are required to be both legitimate and efficient (Suchman, 1995).

In summary, the convergence of these two theoretical perspectives, with their variations and fundamental concepts, will allow us to study the process of adopting a managerial innovation, namely IPSAS through accrual accounting, in the context of developing countries. It explores the determinants of adoption and implementation of IPSAS through accrual accounting and the results of its use.

### **3.1. I.P.S.A.S. as a Tool of N.P.F.M.**

The New Public Management (NPM) and the New Public Financial Management (NPFM) are two concepts aimed at improving Public Financial Management (PFM), but they are not identical. NPM is an administrative reform movement that introduces principles and practices from private sector management into the public sector, such as decentralization, contractualization, accountability, performance, quality, competition, etc. According to Hood (1991), four major administrative trends have contributed to the emergence of NPM: The control of public spending and staffing, the delegation and privatization of public services, technological innovation in the production and distribution of public services, and the internationalization of public management issues.

NPFM is a broader concept that encompasses all principles and practices guiding the management of public resources to ensure efficient and transparent administration. NPFM also involves programming, budgeting, accounting, controlling, and evaluating public policies. Additionally, NPFM integrates other dimensions, such as governance, democracy, ethics, sustainable development, etc.

The relationship between NPM and NPFM is not always harmonious. Sometimes, there are tensions or contradictions between the objectives of NPM (efficiency, competitiveness, profitability) and those of NPFM (equity, solidarity, sustainability). There are also criticisms of the negative effects of NPM, such as the loss of the public service sense, the deterioration of working conditions for public agents, the weakening of social ties, etc.

NPFM uses transplantations from the private sector and is considered a transition from a bureaucratic management style to a rational management style, with a particular emphasis on rational public management (De Silva Lokuwaduge & De Silva, 2020; Lapsley et al., 2009). Gruening (2001) observed that concepts such as privatization, competition, and decentralization originate from public choice theory, neoclassical thinking, and proponents of rational public management. The ideas of financial management reform and performance auditing can also be traced back to this reasoning (Adhikari et al., 2013). The introduction of IPSAS standards through the accrual accounting method aims to replace traditional accounting systems based on cash accounting in the public sector (Lapsley et al., 2009). It is considered one of the most important measures of NPFM,

as it provides more accurate information on the government's solvency, assets, and the costs of public services (Pina & Torres, 2003).

### **3.2. Neo institutional Theory as an Analytical Framework.**

Institutional theory posits that organizations strive to adopt social norms, systems, practices, and structures that are deemed legitimate within society (De Silva Lokuwaduge & De Silva, 2020).

The underlying idea of neo-institutionalism is based on two main concepts: Isomorphism and Decoupling. DI MAGGIO & POWELL (1983) define isomorphism as a process whereby organizations strive to adopt socially accredited norms, practices, and structures similar to those in their operational environment. At the heart of isomorphism lies the notion of legitimacy, compelling organizations to comply with external demands, regardless of the suitability of these demands to their specific context (Adhikari et al., 2013).

Given that organizational activities are heavily motivated by the pursuit of legitimacy, the quest for legitimacy has often proven to be more important than rational decision-making processes (Adhikari et al., 2013). Meyer & Rowan (1977) argue that by promoting legitimacy, institutional isomorphism increases the success and survival of organizations.

DI MAGGIO & POWELL (1983) indicate that legitimized norms and practices are transmitted to organizations through coercive, mimetic, and normative mechanisms. Notably, these three institutional mechanisms have provided a theoretical framework for several studies aiming to explore the interconnections between changes in the public sector, particularly accounting reforms, and the context in which these changes occur (Adhikari et al., 2013; Carpenter & Feroz, 2001; Mbelwa et al., 2019). Coercive pressure consists of both formal pressures imposed by legislation and informal pressure exerted by those on whom the organization depends for its resources (Adhikari et al., 2013; Carpenter & Feroz, 2001; Mbelwa et al., 2019). The underlying idea is that organizations providing essential resources for the existence of another organization have the ability to exert authority or power over the dependent organization (DI MAGGIO & POWELL, 1983).

This pressure seems to be a key element in describing the relationships between international organizations, particularly the World Bank, the International Monetary Fund, and developing countries. The former two have the ability to influence the formulation of reforms and policy-making in the latter due to their possession of essential human and economic resources (Adhikari et al., 2013).

Mimetic pressure, resulting from uncertainties, drives organizations to follow the path taken by similar organizations that are considered successful (DI MAGGIO & POWELL, 1983). Public entities and bureaucrats tend to

imitate private sector practices, which they perceive as being more effective and efficient in dealing with uncertainty (Ouda, 2004). The majority of studies have linked the widespread transformation of accounting systems from cash-based to accrual accounting in many countries to the mimetic mechanism (Carpenter & Feroz, 2001; Irvine, 2011).

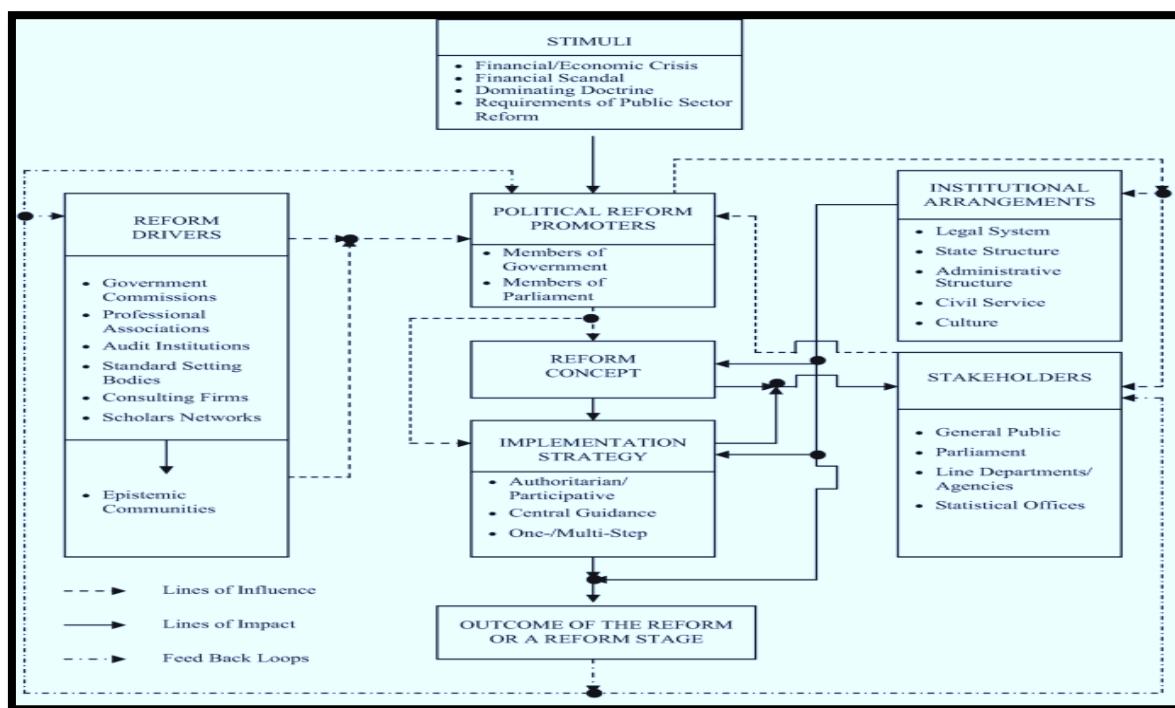
Finally, normative isomorphism implies that organizations strive to adopt systems, practices, and procedures widely propagated by professional bodies. This also means that normative pressure is related to professionalization- the collective effort of professional bodies, consultants, and experts to determine the appropriate conditions and methods to conform to their standards (DI MAGGIO & POWELL, 1983). Notably, the increasing popularity of IPSAS in the developing world could illustrate such professionalization (IFAC, 2022).

Another essential part of studies based on neo-institutionalism is their attempt to demonstrate how legitimized structures and practices, transferred through one or more isomorphic mechanisms, have become decoupled in actual organizational practices (Ada & Christiaens, 2018; Oliver, 1991). The concern for legitimacy often encourages organizations to engage in “window dressing” by creating institutions for ceremonial purposes. Among the responses to institutional pressure, decoupling has been one of the most discussed topics in accounting literature (Ada & Christiaens, 2018; Oliver, 1991).

Studies have shown how organizations have used accounting innovations to appear legitimate and how these accounting technologies have remained a ceremonial tool or a product of social rationalization (Alawattage & How, 2012; Mignarat & Rivard, 2010; Polzer et al., 2019). More interestingly, the notion of decoupled accounting has apparently become a key phenomenon in developing countries (Adhikari & Gårseth-Nesbakk, 2016; Alawattage & How, 2012).

### **3.3. The Contingency Model as an Analytical Lens**

According to Araya et al., (2016), the contingency model proposed by Lüder (2002, 1992, 1994) is based on organizational contingency theory and is the most appropriate for analyzing the determinants of the process of adopting I.P.S.A.S. Contingency theory uses both external and internal contextual factors as contingent variables to examine the need for change and innovation (Araya et al., 2016). Lüder (1992) is among the researchers who used contingency theory to analyze public accounting innovations and consequently identified internal and external contingency variables.



**Figure 1:** Financial Management Reform Process Model (K. Lüder, 2002, p. 12)

Araya et al., (2016) used Lüder's contingency model to analyze the adoption of IPSAS in the South American region and explained the suitability of the "contingency model to determine the main environmental aspects influencing the introduction of reforms and to analyze the actions undertaken in this regard."

Thus, the contingency model provides an integrative framework to analyze internal and external factors that can be either obstacles or determinants of accounting innovation in the context of developing countries (Upping & Oliver, 2011). According to Abushamsieh et al. (2013), the existence of at least one stimulus, strong political competition, the training of accounting personnel, an administrative culture open to change, the absence of implementation obstacles, and users who demand it are all influential factors.

The contingency model provides the relevant theoretical basis to determine the main environmental aspects influencing the introduction of IPSAS as a public accounting reform in developing countries (Abushamsieh et al., 2013; Araya et al., 2016; Brito & Jorge, 2020; De Silva Lokuwaduge & De Silva, 2020; Godfrey et al., 1996; Ouda, 2003, 2004, 2010; Upping & Oliver, 2011) and to analyze the actions taken in this regard. Thus, this model allows for the identification of contextual factors that should be considered by public sector actors when implementing IPSAS as the next phase of innovation in accounting policy. This model provides a robust analytical framework as it differentiates the process of adopting innovative

reforms from their implementation as two distinct stages (De Silva Lokuwaduge & De Silva, 2020).

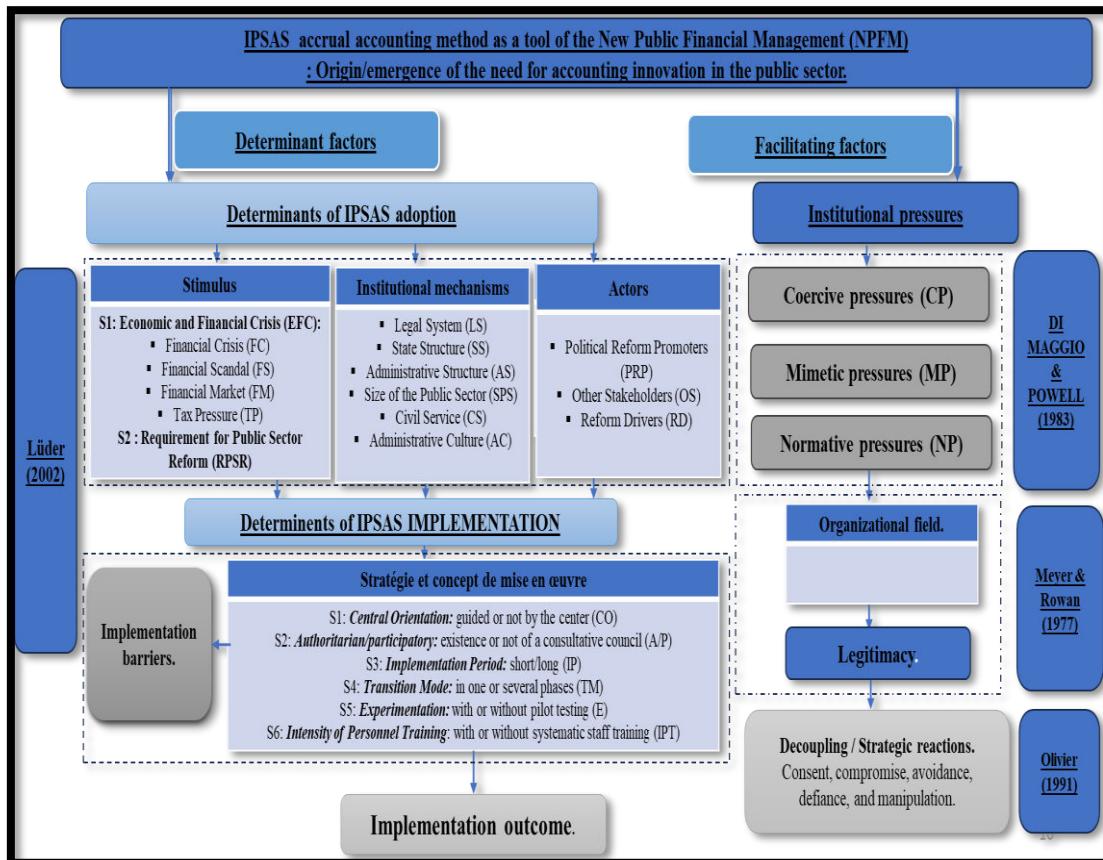
#### **4. Crossing the results of theoretical and conceptual analysis**

Our theoretical thinking is summarized in an interpretative and conceptual grid (Figure 2). At the top is the object of our study, which we are submitting to interpretation: IPSAS through the accrual accounting method as a practice of the NPFM. Lüder (1992) assimilated the process of moving from traditional public accounting to a more informative system with an innovation process. This innovation is introduced by the interaction of determining factors (Stimuli; Institutional mechanisms; Actors) and facilitators (Coercive pressure, mimetic and normative pressures) deductively defined from the results of previous work.

Researchers have defined the adoption of innovation as a multi-step process. Hage, 1980; Rogers, 1995; Van de Ven, Angle and Poole, 2000; Zaltman, Duncan and Holbek, 1973 Cited by Damanpour & Schneider (2006). Particularly (Rogers, 1995) divided the innovation adoption process into three phases: pre-adoption, adoption decision, and post-adoption, often referred to as initiation, adoption (decision), and implementation.

Of these three widely recognized phases in the adoption of innovation, our study incorporates two phases: adoption and implementation. The first phase combines pre-adoption activities with the decision to adopt the innovation, while the second corresponds to post-adoption activities. We examine the factors influencing these phases in a sample of stakeholders directly involved in the IPSAS deployment process.

In addition to being a multi-step process, innovation is also influenced by factors from various dimensions. These dimensions include behavioral, contextual, and instrumental factors (K. Lüder, 2002). By adopting a holistic approach that encompasses different dimensions, we aim to gain a better understanding of the factors that influence the entire innovation process, highlighting the complex interactions between behavioral, contextual, and instrumental dimensions and the stages of adoption and implementation.



**Figure 2:** Interpretative and Conceptual Framework (Source: Author)

**Determinants of the IPSAS Adoption Phase:** From a contingency perspective, accounting innovation can be triggered by stimuli. In this sense, researchers often emphasize that the main stimulus for accounting innovation comes from the external environment. These environmental characteristics can be related to the economic and financial crisis, public sector reform requirements, as well as pressures from donors or other stakeholders.

In addition to these stimuli, the intrinsic characteristics of the public sector or institutional mechanisms may either hinder or encourage changes in public sector accounting. Furthermore, it is crucial to identify the key actors who played an essential role in the public accounting reform process. What were their interests, concerns, and respective roles in the design and implementation of this transformation?

**Facilitating Factors in the IPSAS Adoption Phase:** Within the framework of neo-institutional theory, the adoption phase can be interpreted as the moment when a new innovation is introduced to an organization. Neo-institutional theory emphasizes the institutional pressures that influence the behavior of actors within the organization, shaping their attitudes toward the innovation.

By integrating Rogers' diffusion model with neo-institutional theory, we gain a more comprehensive understanding of the social mechanisms underlying the diffusion of innovations. This approach allows us to consider both the characteristics of the innovation and the institutional factors that influence its adoption and diffusion within a given organization.

**Determinants of the Implementation Phase:** The implementation of IPSAS is influenced by the attributes of the innovation itself and the modalities of its implementation, particularly the concept of implementation strategy in the sense of Lüder (2002) and the challenges that may arise during the implementation phase (implementation barriers).

## 5. Conclusion

This article has undertaken an in-depth exploration of various theoretical perspectives aimed at understanding innovation processes in the field of public accounting. Initially, we examined Lüder's contingency model and its various variants. This analysis highlighted the crucial importance of considering contextual factors in the study of accounting innovations within the public sector. We emphasized the need to understand how these factors influence accounting choices and practices within public organizations.

In the second section, we focused on neo-institutional theory, a theoretical approach that highlights the role of institutions in shaping individual and organizational behaviors. This perspective allowed us to better understand the underlying mechanisms that guide the adoption and implementation of accounting practices in the public sector.

Finally, we sought to integrate the concepts from the two previous theoretical approaches to develop an interpretative and conceptual framework. This framework will serve as a guide for conducting our empirical research. It will help interpret the results obtained and formulate

relevant conclusions based on a deep understanding of the innovation processes in public accounting.

In this way, we contribute to existing research on public accounting in developing countries by identifying the factors that influence the effective application of IPSAS through accrual accounting in a developing country. Similarly, we respond to calls for future research in developing countries to better understand the limiting factors in the implementation of these accounting reforms and their impact on governance and accountability.

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