



AN EMPIRICAL EVIDENCE ON THE DETERMINANTS OF ADOPTION OF INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS: APPLICATION OF DIFFUSION OF INNOVATION THEORY

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Abstract

This empirical study examines the determinants of International Public Sector Accounting Standards (IPSAS) adoption among Ministries, Departments, and Agencies (MDAs) in Kaduna State, Nigeria, using the Diffusion of Innovation (DOI) theory. Specifically, it investigates the influence of relative advantage, compatibility, complexity, trialability, and observability on IPSAS adoption in a subnational public sector context. The study adopted a quantitative, cross-sectional survey and explanatory research design. Data were collected from accounting personnel across Kaduna State MDAs using a structured questionnaire, and 254 valid responses were analysed using multiple regression analysis in IBM SPSS following data screening and reliability, validity, and multicollinearity assessments. The findings reveal that relative advantage, complexity, trialability, and observability significantly influence IPSAS adoption, whereas compatibility is not statistically significant. Relative advantage emerged as the strongest predictor of IPSAS adoption. Based on these findings, Kaduna State Government should strengthen IPSAS implementation through continuous professional training, phased implementation, sustained technical support, and greater communication of the transparency, accountability, comparability, and financial reporting benefits of IPSAS.

Keywords: *Diffusion of Innovation (DOI) Theory; International Public Sector Accounting Standards (IPSAS) Adoption; Kaduna State Ministries, Departments and Agencies (MDAs); Public Sector Financial Management*

1. Introduction

Governments have a fundamental responsibility to provide public goods and services through revenues generated primarily from taxation and other statutory sources. Consequently, citizens expect government entities to render true and fair accounts of how public resources are utilized in delivering these services. Effective public financial reporting is therefore essential to strengthening accountability, improving fiscal transparency, and enhancing public trust (Anessi-Pessina et al., 2023). Historically, public sector reporting relied heavily on cash accounting, which dominated global public financial management practices for several decades (Christiaens et al., 2010). This traditional approach, grounded in the Generally Accepted Accounting Principles (GAAP) originally developed for the private sector, has been increasingly criticized for failing to meet the complex accountability objectives of modern governments. Scholars argue that the GAAP-based cash reporting framework limits transparency, undermines long-term fiscal planning, and inadequately reflects governments' financial positions (Manif & Gafsi, 2020; Chukuma & Efeeloo, 2017). As public sector operations expanded, the need for more comprehensive and decision-useful financial information became evident.

In response, the International Public Sector Accounting Standards Board (IPSASB), an independent standard-setting organ under the International Federation of Accountants (IFAC), has developed a suite of high-quality, globally applicable accrual-based reporting standards. The current IPSASB Handbook comprises 51 International Public Sector Accounting Standards (IPSASs), reflecting the IPSASB's

ongoing efforts to enhance the quality, comparability, and reliability of public sector financial reporting worldwide (IPSASB, 2025). IPSAS are intended to enable governments to produce comprehensive and decision-useful financial information, thereby facilitating informed policy choices and strengthening public accountability and trust (Chan, 2022). Empirical studies consistently affirm the positive influence of IPSAS adoption on transparency, fiscal discipline, and governance outcomes (Omengbeoji & Onuora, 2024; Awotomilusi & Azeez, 2023; Agyemang & Yensu, 2021; Idoko et al., 2018).

Globally, the adoption of IPSAS has expanded across continents, with varied levels of implementation success (Boolaky et al., 2020; Brusca et al., 2016; Wang & Miraj, 2018; Huweish & Alshujairi, 2014;). In Nigeria, the Federal Executive Council approved IPSAS adoption in 2010, and full accrual adoption from 2016 onward (FAAC, 2015; Adamu & Ahmed, 2014). Although the Federal Government has made substantial progress, now preparing consolidated financial statements under accrual IPSAS, state-level implementation has been inconsistent and often slow. Kaduna State, like many Nigerian sub-national governments, continues to face IPSAS implementation challenges, including limited technical capacity, inadequate training, resource constraints, and resistance to change, which hinder effective adoption within MDAs (Musa & Gugong, 2024; Akinwunmi et al., 2025). However, Kaduna has also distinguished itself as one of the states that consciously embraces international best practices (including the adoption of IPSAS) especially under the reform-driven leadership of Governor Malam Nasir El-Rufai, whose administration prioritized modernization of public financial management systems. Nonetheless, recent public financial management reforms, stakeholder engagement, and capacity-building initiatives suggest growing readiness among Kaduna State MDAs for IPSAS implementation (Kaduna State Open Government Partnership, 2024; Kaduna State Government & UNICEF, 2026). Thus, understanding the factors influencing adoption within Kaduna's MDAs is therefore essential for strengthening public financial management outcomes.

MDAs provide an appropriate institutional context for examining IPSAS adoption because they are directly involved in the management, recording, and reporting of public resources and are therefore central to public financial management reforms. Their varying organizational structures, resource capacities, accounting practices, and implementation capabilities may also influence the extent to which IPSAS is effectively adopted. Examining MDAs in Kaduna State therefore provides an important subnational context for understanding how the perceived attributes of IPSAS shape its adoption within government institutions.

Against this institutional background, existing literature identifies both the potential benefits and barriers associated with IPSAS adoption. Research consistently highlights improvements in transparency, accountability, and comparability (Francis & Samuel, 2015), while also documenting constraints such as inadequate human capacity, lack of political will, and institutional resistance (Abiola & Salawu, 2022; Adeniran & Bakare, 2024). Another study emphasized that although Nigeria has achieved progress at the federal level, many state governments (including Kaduna) continue to struggle with implementation due to insufficient expertise, weak reform incentives, and infrastructural limitations (Okafor & Oteh, 2023). Despite these insights, significant gaps remain in the literature. Notably, little attention has been given to understanding the innovation characteristics that shape IPSAS adoption at the sub-national level. Scholars have called for a theory-driven approach that integrates public sector accounting reforms with innovation adoption frameworks to better explain the dynamics of IPSAS implementation (Nkwagu et al., 2023; Musa & Gugong, 2024).

These implementation factors can be understood within the broader process of how organizations perceive, evaluate, and adopt innovations. Hence, the Diffusion of Innovation (DOI) theory provides a robust framework for addressing these gaps. DOI posits that innovations are adopted based on key perceived attributes (relative advantage, compatibility, complexity, trialability, and observability) which influence stakeholders' willingness to embrace change (Rogers, 2003; Dearing & Cox, 2018). Applying DOI to IPSAS adoption enables a deeper understanding of how MDAs perceive the standards, the contextual pressures they face, and the behavioural determinants influencing their adoption decisions. Empirical evidence increasingly supports the relevance of DOI in explaining public sector innovation uptake, particularly in accounting and digital transformation reforms (Kibet & Mwangi, 2021; Liu & Zhang, 2022; Musa & Gugong, 2024).

Therefore, this empirical paper aims to examine the determinants of IPSAS adoption in Kaduna State MDAs through the lens of the DOI theory, focusing specifically on the perceived attributes of the innovation, namely relative advantage, compatibility, complexity, trialability, and observability, as key predictors of adoption. By doing so, the study provides empirical insight into how these innovation characteristics shape the willingness and capacity of public sector institutions to fully implement IPSAS. The findings are expected to be significant to several stakeholders: policy makers and government authorities will benefit by identifying which factors require policy intervention or capacity-building support to enhance successful adoption; accounting and financial reporting practitioners within MDAs will gain a clearer understanding of the practical challenges and facilitators influencing implementation; regulatory and professional bodies such as standard-setting institutions will obtain evidence to refine implementation guidelines and training frameworks; and academic researchers will find value in extending the DOI application within the public sector accounting literature, particularly in emerging economy contexts. The remainder of this paper is organized as follows: Section 2 presents the literature review and theoretical foundation; Section 3 describes the research methodology; Section 4 reports the empirical findings; Section 5 discusses the empirical findings and Section 6 concludes the paper by highlighting its contributions to policy, practice, and scholarship, together with recommendations for future research.

2. Literature Review

2.1 Conceptual Clarifications

2.1.1 International Public Sector Accounting Standards (IPSAS)

IPSAS are a set of accrual-based financial reporting standards developed by the IPSASB to harmonize public sector accounting globally and improve the transparency, accountability, and comparability of governmental financial statements. IPSAS aims to bridge divergences between cash-basis reporting and a more comprehensive accrual basis that reflects economic substance and enhances the quality of public sector financial information (Schmidhuber et al., 2020; Scannell & Tawiah, 2024). The standards are also seen as a reform mechanism aligned with the principles of New Public Management, offering improved fiscal discipline by ensuring that governments recognize liabilities, assets, and future commitments comprehensively (Schmidhuber et al., 2020).

2.1.2 International Public Sector Accounting Standard (IPSAS) Adoption

IPSAS adoption refers to the process through which public sector entities formally implement and begin reporting under IPSAS, either in full accrual form or via modified cash-basis accruals. Adoption goes beyond mere regulatory compliance; it involves institutional reform of accounting systems, capacity building, and often significant structural change in public financial management practices (Schmidhuber et al., 2020). Empirical studies show that the adoption process is influenced by

institutional, economic, and organisational determinants, including political will, resource availability, and legal frameworks (Chatti et al., 2025). In practice, adoption is measured by the extent to which accrual-based IPSAS are integrated into financial reporting, and the degree of adherence to international standards compared to pre-existing domestic practices (Schmidthuber et al., 2020).

2.1.3 Ministries, Departments and Agencies (MDAs)

In the context of public sector governance in Nigeria and similar jurisdictions, *MDAs* represent formal governmental bodies tasked with implementing public policy, delivering services, and managing public resources. MDAs operate under legislative and regulatory frameworks and are responsible for generating and reporting financial information that reflects the stewardship of public funds. As operational units of government, MDAs are key actors in public financial management reforms, including the adoption of accounting standards such as IPSAS. Their internal organisational structures, resource capacities, and managerial incentives significantly determine the effectiveness and pace of reform implementation (Schmidthuber et al., 2020).

2.1.4 Public Sector Accounting Reform

Public sector accounting reform encompasses systemic efforts to improve the financial reporting, budgeting, and accountability mechanisms of government entities. These reforms often entail transitioning from traditional cash-basis accounting to more sophisticated accrual-based systems like IPSAS, revising public financial management laws and practices, enhancing institutional capacity, and promoting transparency and governance (Schmidthuber et al., 2020). The purpose of such reforms is to strengthen financial stewardship, enhance decision-making by stakeholders, and ultimately support public sector accountability in democratic contexts (Schmidthuber et al., 2020).

2.2 Theoretical Framework

The DOI theory, developed by Everett Rogers (2003), provides a seminal framework for understanding how new ideas, practices, and technologies are disseminated and adopted within social systems. DOI explains adoption as a gradual and sequential process through which organisations become aware of an innovation, form attitudes toward it, decide whether to adopt it, implement it in practice, and subsequently evaluate its continued usefulness. The theory therefore offers a robust analytical lens for examining the adoption of the IPSAS within public sector institutions.

According to DOI theory, the rate and extent of innovation adoption are influenced by five major attributes of innovation: relative advantage, compatibility, complexity, trialability, and observability. These attributes shape how potential adopters perceive and integrate innovations into their existing systems and organisational routines. In the context of public sector financial reform, these dimensions are particularly relevant for understanding the determinants and progression of IPSAS adoption.

Relative advantage refers to the degree to which IPSAS is perceived as superior to existing accounting systems. Public sector organisations are more likely to adopt IPSAS when they perceive tangible benefits such as enhanced transparency, accountability, comparability, and improved quality of financial reporting (Schmidthuber et al., 2020). Compatibility concerns the extent to which IPSAS aligns with existing administrative systems, legal frameworks, organisational values, and accounting practices. Rogers (2003) argues that innovations consistent with prevailing structures and norms are adopted more easily and rapidly. Consequently, where IPSAS is perceived as compatible with existing public financial management systems, implementation is likely to progress more smoothly.

Complexity, however, may hinder adoption when IPSAS is perceived as technically difficult, resource-intensive, or requiring substantial professional expertise. This challenge is especially pronounced in developing countries where institutional capacity, technological infrastructure, and skilled personnel remain limited (Adhikari & Kuruppu, 2016; Polzer et al., 2021). In many public sector organisations, the transition from cash-based accounting to accrual-based IPSAS requires extensive training, system upgrades, and financial investment, thereby increasing resistance to implementation. Trialability refers to the degree to which IPSAS can be experimented with on a pilot basis before full-scale implementation. Pilot implementation reduces uncertainty and allows organisations to acquire practical experience and organisational learning prior to complete adoption (Rogers, 2003). Observability concerns the visibility of the benefits associated with IPSAS adoption. When improvements in financial reporting quality, transparency, and decision usefulness become visible across MDAs, adoption is further encouraged.

Beyond the attributes of innovation, DOI theory conceptualises adoption as a process that unfolds through five sequential stages: knowledge, persuasion, decision, implementation, and confirmation (Rogers, 2003). These stages provide further insight into how IPSAS reforms diffuse within public sector organisations.

The knowledge stage represents the initial exposure of organisations and stakeholders to IPSAS through policy directives, professional communication, workshops, and sensitisation programmes. In Kaduna State MDAs, this stage involves awareness creation among accounting officers, auditors, and policymakers regarding the objectives and requirements of IPSAS. The persuasion stage follows, during which stakeholders develop favourable or unfavourable attitudes toward the innovation based on their perceptions of its advantages, compatibility, and implementation challenges. At this stage, public officials evaluate whether IPSAS can improve accountability and financial reporting relative to existing systems (Schmidthuber et al., 2020; Polzer et al., 2021).

The decision stage involves formal commitment to adopt or reject IPSAS. Organisational readiness, political will, institutional support, and external pressures often influence decisions at this phase. Following adoption, the implementation stage entails the practical application of IPSAS in financial reporting processes, including staff training, technological adjustments, and restructuring of accounting systems. In Kaduna State MDAs, implementation challenges such as inadequate technical expertise, insufficient funding, and weak institutional capacity may impede effective application of the standards. The final stage, confirmation, occurs when organisations evaluate the outcomes of IPSAS implementation and decide whether to continue, modify, or discontinue its use. Continued use depends largely on whether IPSAS is perceived to improve transparency, accountability, and decision-making effectiveness.

Recent studies have increasingly linked DOI theory to IPSAS adoption, particularly within developing and emerging economies. Musa and Gugong (2024), for example, developed a DOI-based framework for analysing IPSAS adoption in Kaduna State, Nigeria, emphasising the role of perceived innovation attributes, communication channels, social systems, and the sequential movement from awareness to implementation. Similarly, Polzer et al. (2021) organised IPSAS adoption literature around Rogers' five diffusion stages and identified critical points where reforms frequently stagnate due to institutional weaknesses and capacity limitations. Earlier, Schmidthuber et al. (2020) demonstrated that IPSAS diffusion across countries often becomes uneven because of contextual and institutional constraints, reinforcing the argument that adoption is neither linear nor automatic.

Empirical evidence also supports the explanatory relevance of DOI theory. In Qatar, Abdulkarim et al. (2020) found that readiness to adopt IPSAS was strongly influenced by public-sector accountants' perceptions of relative advantage, satisfaction with existing systems, and institutional barriers to change. Similarly, studies in Nigeria reveal that technological capacity, staff training, and institutional support significantly affect IPSAS implementation outcomes (Olayinka et al., 2019). These findings suggest that adoption is shaped not only by technical considerations but also by cognitive, behavioural, and organisational dynamics.

Cross-country evidence indicates that many governments formally adopt IPSAS but face challenges in achieving effective implementation due to limited organizational readiness and institutional capacity (Adhikari & Kuruppu, 2016; Polzer et al., 2019). Consistent with DOI theory, successful adoption depends on favourable perceptions of the innovation rather than external pressures alone. Consequently, donor-driven reforms often result in partial and inconsistent implementation (Polzer et al., 2021; Scannell & Tawiah, 2024).

More broadly, innovation studies within the public sector identify DOI theory as a central framework for understanding reform diffusion across multiple institutional levels. Existing studies emphasise the interaction between macro-level institutional pressures, organisational characteristics, and individual perceptions in shaping innovation adoption processes (Vries et al., 2018; Guo & Huang, 2024; Kapoor et al., 2014). This multi-level perspective demonstrates that IPSAS adoption extends beyond a purely technical reform and constitutes a complex socio-political transformation mediated by institutional structures, professional capacity, and contextual realities.

In summary, DOI theory provides a robust framework for understanding IPSAS adoption by explaining how the innovation attributes (relative advantage, compatibility, complexity, trialability, and observability) influence adoption decisions. The theory also recognizes that successful implementation depends on organizational readiness and contextual conditions. Evidence of symbolic adoption and implementation gaps highlights the need for context-specific approaches. Accordingly, this study applies the DOI framework to examine the determinants of IPSAS adoption in Kaduna State MDAs.

2.3 Empirical Review

Foreign empirical literature consistently shows that IPSAS adoption is driven by technical, institutional, financial, governance, and environmental factors rather than accounting considerations alone. A primary driver is the harmonization of public sector accounting systems to improve the quality, reliability, completeness, and comparability of financial information, thereby strengthening transparency, accountability, and public financial management reforms (Hamed-Sidhom et al., 2021; Zasadniy et al., 2025).

Institutional pressures constitute another major determinant. Internally, governments adopt IPSAS to modernize accounting systems, improve fiscal discipline, and align with international standards. Externally, donor requirements and international funding encourage adoption to satisfy reporting expectations and enhance credibility (Frintrup et al., 2022). However, the influence of these pressures varies across political and administrative systems (Amiri et al., 2020).

Legal and administrative environments also shape adoption decisions. European evidence shows that countries adopt, adapt, partially implement, or reject IPSAS depending on its compatibility with domestic legislation, public management traditions, and political priorities (Polzer et al., 2021).

Similarly, perceptions of IFRS influence differ across jurisdictions, either weakening or strengthening confidence in IPSAS reforms (Scannell et al., 2024). Consequently, implementation is frequently gradual rather than immediate, reflecting administrative readiness, resource availability, and political realities (Izzo et al., 2021). Comparative evidence across more than 170 jurisdictions confirms that adoption evolves with institutional capacity, economic conditions, and governance stability (Masoud, 2024; Mallisa et al., 2024).

In Nigeria, empirical studies similarly regard IPSAS adoption as a governance reform intended to improve transparency, accountability, comparability, fiscal discipline, and financial reporting quality across federal, state, and local governments (Ijeoma & Oghoghomeh, 2014; Duenya et al., 2017). However, successful adoption depends largely on institutional readiness, particularly staff training, ICT infrastructure, funding, technical expertise, and political commitment (Ademola et al., 2019; Beredugo, 2021; Ogbenjuwa, 2023).

Governance and accountability pressures are among the strongest drivers of IPSAS adoption in Nigerian subnational governments. Evidence from ministries, local governments, and state institutions consistently links IPSAS implementation with improvements in transparency, accountability, financial responsibility, and good governance, although weak institutional structures often limit these benefits (Idoko et al., 2018; Abani, 2024; Sulaiman & Odunlade, 2025; Okolo-obasi et al., 2025).

Institutional capacity remains a critical determinant of implementation success. Studies consistently identify staff competence, professional training, ICT systems, technical expertise, implementation costs, and awareness as factors influencing whether IPSAS moves beyond policy adoption to effective implementation (Ademola et al., 2019). Evidence from federal tertiary institutions and public sector organizations across Adamawa, Borno, Yobe, Rivers, Akwa Ibom, and Bayelsa States confirms that improvements in financial reporting quality depend largely on institutional preparedness (Appah & Zibaghafa, 2023; Mohammed et al., 2024; Emmanuel et al., 2024; Eke et al., 2024).

Political commitment and supportive legal frameworks further explain differences in adoption across Nigerian states. Weak political will, inadequate funding, ineffective enforcement mechanisms, and poor statutory alignment remain major barriers to full implementation (Beredugo, 2021; Ogbenjuwa, 2023; Zibaghafa & Okpolosa, 2024). Fiscal incentives and sector-specific expectations also influence adoption, as evidence from several states associates IPSAS with improved financial reporting quality, efficiency, revenue management, and reduced corruption through enhanced disclosure and audit trails (Ojo & Marcelus, 2021; Oyeshola et al., 2022; Seiyaibo, 2020; Sanni, 2023; Sabo et al., 2024; Zibaghafa et al., 2024; Oladejo et al., 2025).

Overall, both foreign and Nigerian studies conceptualize IPSAS adoption as a multidimensional institutional reform shaped by technical, organizational, and environmental factors. Across jurisdictions, adoption is influenced by harmonization needs, institutional pressures, governance expectations, legal frameworks, administrative capacity, ICT infrastructure, staff competence, political will, and implementation costs (Ademola et al., 2019; Polzer et al., 2021; Frintrup et al., 2022; Ogbenjuwa, 2023; Masoud, 2024). Although IPSAS is consistently associated with improved transparency, accountability, and financial reporting quality, these benefits depend largely on institutional readiness and implementation effectiveness (Hamed-Sidhom & Loukil, 2021; Sanni, 2023).

A key synthesis emerging from the literature is that IPSAS adoption represents a context-dependent diffusion process rather than a uniform reform outcome. Comparative studies show that implementation is often partial, staged, or adapted to domestic legal and administrative environments (Izzo et al., 2021; Scannell & Tawiah, 2024; Mallisa et al., 2024). Nigerian evidence reflects similar variation across ministries, universities, local governments, and revenue agencies, with implementation outcomes differing according to institutional capacity and political commitment (Emmanuel et al., 2024; Sulaiman & Odunlade, 2025; Zibaghafa et al., 2024). Despite the growing body of evidence, Nigerian studies remain largely focusing on benefits of adopting IPSAS with relatively limited attention given to its determinants. The studies that examine adoption determinants are largely fragmented, and concentrated in selected states, leaving important subnational contexts such as Kaduna State underexplored.

Accordingly, the present study addresses these gaps in three ways. First, it extends empirical evidence by examining IPSAS adoption in Kaduna State MDAs, an under-researched subnational context. Second, it provides stronger theoretical grounding by applying the DOI theory through its five core innovation attributes to explain IPSAS adoption behaviour (Schmidhuber et al., 2020; Prabowo, 2022). Third, it integrates fragmented determinants identified in previous studies into a unified framework linking innovation attributes, institutional conditions, and organizational readiness to IPSAS adoption. This approach advances understanding of IPSAS adoption as a diffusion process and provides context-specific evidence to support implementation strategies in Nigerian subnational governments.

2.4 Conceptual Framework and Hypothesis Development

The conceptual framework is grounded in DOI theory, which explains how perceived attributes of an innovation influence its adoption within organizations (Rogers, 2003). Accordingly, IPSAS adoption is conceptualized as the dependent variable, while relative advantage, compatibility, complexity, trialability, and observability represent the independent variables. Figure 1 presents the hypothesized relationships between the five DOI attributes and IPSAS adoption.

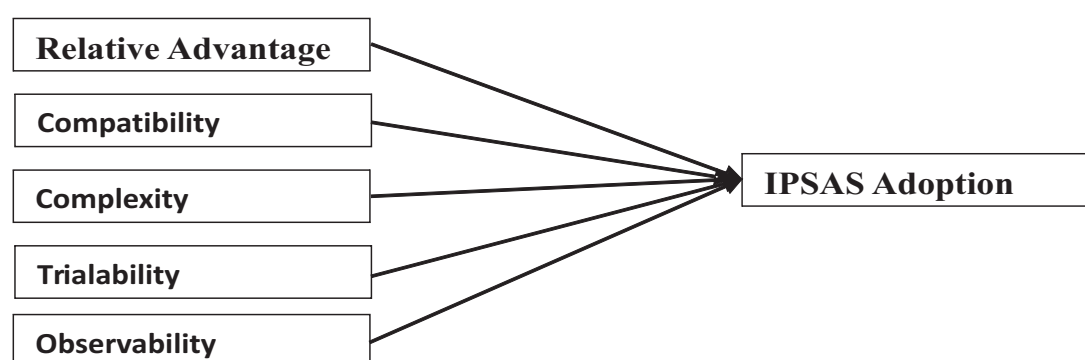


Figure 1
Conceptual framework of the current study

2.4.1 Relative Advantage and IPSAS Adoption

Relative advantage refers to the extent to which an innovation is perceived as superior to existing practices. DOI theory posits that innovations perceived to provide greater benefits are more likely to be adopted (Rogers, 2003). Consistent with this proposition, empirical studies show that IPSAS adoption can improve transparency, accountability, comparability, and financial reporting quality (Hamed-

Sidhom & Loukil, 2021; Zasadniy et al., 2025), while Frintrup et al. (2022) report that IPSAS adoption may enhance credibility, meet donor reporting expectations, and harmonize public financial reporting. Nigerian evidence similarly associates IPSAS adoption with improved financial reporting quality and accountability across MDAs, universities, and state institutions (Idoko et al., 2018; Oyeshola et al., 2022; Abani, 2024; Eke et al., 2024). Taken together, the theoretical and empirical evidence suggests that perceiving IPSAS as more beneficial than existing accounting practices should increase its likelihood of adoption.

Therefore:

H1: Relative advantage has a positive and significant effect on IPSAS adoption.

2.4.2 Compatibility and IPSAS Adoption

Compatibility refers to the extent to which IPSAS aligns with existing accounting systems, legal frameworks, and institutional practices. DOI theory suggests that greater compatibility facilitates adoption by reducing uncertainty and resistance to change (Rogers, 2003). Empirical evidence indicates that IPSAS implementation is influenced by national legal and administrative environments, often resulting in partial or modified implementation (Polzer et al., 2021; Scannell & Tawiah, 2024). Nigerian evidence similarly shows that institutional misalignment and structural constraints contribute to uneven IPSAS implementation across MDAs and states (Beredugo, 2021; Ogbenjuwa, 2023). Thus, the theoretical and empirical evidence suggests that greater compatibility between IPSAS and existing institutional arrangements should enhance its adoption. Therefore:

H2: Compatibility has a positive and significant effect on IPSAS adoption.

2.4.3 Complexity and IPSAS Adoption

Complexity refers to the perceived difficulty of understanding and implementing IPSAS, particularly the transition from cash-based to accrual-based accounting. DOI theory posits that greater complexity reduces the likelihood of innovation adoption (Rogers, 2003). Empirical evidence indicates that technical difficulties, capacity constraints, and institutional limitations can hinder IPSAS implementation and contribute to gradual adoption (Izzo et al., 2021; Masoud, 2024). Nigerian studies similarly identify inadequate technical expertise, insufficient training, ICT limitations, and low awareness as major barriers to IPSAS implementation across MDAs and subnational governments (Ademola et al., 2020; Beredugo, 2021; Ogbenjuwa, 2023). Thus, the theoretical and empirical evidence suggests that greater perceived complexity is likely to reduce IPSAS adoption. Therefore:

H3: Complexity has a negative and significant effect on IPSAS adoption.

2.4.4 Trialability and IPSAS Adoption

Trialability refers to the extent to which IPSAS can be tested or implemented gradually before full adoption. DOI theory suggests that opportunities for experimentation reduce uncertainty and facilitate innovation adoption (Rogers, 2003). Empirical evidence shows that many countries implement IPSAS in phases, transitioning gradually from cash to accrual systems because of institutional and capacity constraints (Izzo et al., 2021; Mallisa et al., 2024). Nigerian studies similarly indicate that MDAs and state governments often adopt IPSAS incrementally, allowing time for training, organizational learning, and capacity building (Ademola et al., 2020; Olayinka et al., 2019). Thus, the theoretical and empirical evidence suggests that greater opportunities for gradual implementation and experimentation should enhance IPSAS adoption. Therefore:

H4: Trialability has a positive and significant effect on IPSAS adoption.

2.4.5 Observability and IPSAS Adoption

Observability refers to the extent to which the benefits of IPSAS adoption are visible to stakeholders, including government officials, auditors, and the public. DOI theory suggests that visible benefits reduce uncertainty and enhance the legitimacy of an innovation, thereby encouraging its adoption (Rogers, 2003). Empirical evidence indicates that IPSAS adoption can improve transparency, accountability, and access to funding, making its benefits more visible across adopting jurisdictions (Frintrup et al., 2022; Masoud, 2024). Nigerian evidence similarly indicates that improvements in financial reporting quality, accountability, and governance can enhance the acceptance and diffusion of IPSAS among MDAs and state governments (Sulaiman & Odunlade, 2025; Okolo-obasi et al., 2025). Thus, the theoretical and empirical evidence suggests that greater visibility of IPSAS benefits should enhance its adoption. Therefore:

H5: Observability has a positive and significant effect on IPSAS adoption.

1. Research Methodology

This study adopts a quantitative approach using a cross-sectional survey and explanatory research design to examine the determinants of IPSAS adoption among Kaduna State MDAs. The quantitative method is appropriate because it enables the measurement and statistical analysis of relationships between DOI attributes and IPSAS adoption, thereby enhancing objectivity and generalisability of findings (Creswell & Creswell, 2018; Saunders et al., 2019). A cross-sectional survey is suitable because data are collected from respondents at a single point in time using structured questionnaires to assess perceptions and institutional practices regarding IPSAS adoption across MDAs (Bryman, 2016; Sekaran & Bougie, 2016). The explanatory design further supports the study by enabling the examination of causal relationships between DOI constructs and IPSAS adoption outcomes (Saunders et al., 2019), consistent with prior IPSAS studies that employed quantitative methods (Abdulkarim et al., 2020; Olayinka et al., 2019).

The target population of the study comprised of the 98 Kaduna State MDAs with the unit of analysis consisting of accounting personnel directly involved in financial reporting and IPSAS implementation, including chief accountants, directors of finance, internal auditors, and accounts officers from the respective MDAs. According to records obtained from the Office of the Head of Service, Kaduna State (personal communication, May 19, 2026), there were 686 accounting personnel across the MDAs. Focusing on accounting officers aligns with the organizational adoption perspective of DOI framework and enhances the appropriateness of institutional-level inference (Rogers, 2003; Sekaran & Bougie, 2016). Accordingly, proportionate stratified random sampling was employed to ensure adequate representation across MDAs and reduce heterogeneity bias (Hair et al., 2019).

Sample size determination was guided by Cochran's (1977) formula and multivariate analysis recommendations. A minimum sample of 247 respondents was considered adequate at a 95% confidence level and 5% margin of error, while regression-based criteria also confirmed adequacy of the sample size (Green, 1991; Hair et al., 2019). Accordingly, 300 questionnaires were distributed, 268 were returned, and 254 were usable, representing an 84.7% valid response rate, which exceeds the acceptable threshold for organizational survey research (Baruch & Holtom, 2008). To assess non-response bias, early and late responses were compared using independent sample t-tests following Armstrong and Overton's (1977) extrapolation procedure, with results showing no statistically significant differences ($p > 0.05$), thereby supporting the validity and robustness of the findings.

The study measured all constructs using multi-item scales adapted from prior studies on DOI theory and IPSAS adoption. A structured questionnaire was employed, with all items measured on a five-point Likert scale ranging from 1 = strongly disagree to 5 = strongly agree. The use of Likert scales is appropriate for measuring perceptions, attitudes, and behavioural tendencies in organizational research because it enhances reliability and facilitates quantitative analysis of latent constructs (Sekaran & Bougie, 2016). The questionnaire items were adapted from validated instruments in prior DOI and public sector accounting studies to ensure content validity and contextual relevance. The complete questionnaire is provided in Appendix One.

The independent variables consist of the five DOI attributes: relative advantage, compatibility, complexity, trialability, and observability. Relative advantage was operationalised as the extent to which IPSAS is perceived to provide superior benefits over the previous accounting system in terms of transparency, accountability, and reporting quality. The construct was measured using five items adapted from Rogers (2003), Moore and Benbasat (1991), and Abdulkarim et al. (2020). Compatibility refers to the degree to which IPSAS aligns with existing accounting practices, organizational values, and administrative systems. This construct was measured with four items adapted from Moore and Benbasat (1991) and Olayinka et al. (2019). Complexity was defined as the perceived difficulty associated with understanding and implementing IPSAS requirements and procedures. The construct was measured using four items adapted from Rogers (2003) and Polzer et al. (2021). Trialability refers to the extent to which IPSAS implementation can be experimented with before full adoption, thereby reducing uncertainty and improving learning. This variable was measured using three items adapted from Moore and Benbasat (1991) and Rogers (2003). Observability was operationalised as the visibility of the benefits and outcomes of IPSAS implementation within MDAs. The construct was measured using four items adapted from Rogers (2003), Abdulkarim et al. (2020), and prior innovation adoption studies.

The dependent variable, IPSAS adoption, was operationalised as the extent to which MDAs have implemented and integrated IPSAS principles and procedures into their financial reporting practices. The construct was measured using both perceptual and behavioural indicators to capture the level of implementation and institutional usage of IPSAS. Perceptual measures assessed respondents' views regarding the effectiveness and extent of IPSAS implementation, while behavioural measures focused on actual reporting practices, compliance procedures, and usage of IPSAS-based financial systems. IPSAS adoption was measured using six items adapted from Abdulkarim et al. (2020), Olayinka et al. (2019), and related public sector accounting studies. The use of both perceptual and behavioural measures improves construct validity and provides a more comprehensive assessment of adoption outcomes in organizational settings (Hair et al., 2019).

4. Data Analysis

Prior to hypothesis testing, the data set was subjected to rigorous screening procedures using IBM SPSS to ensure accuracy, completeness, and compliance with statistical assumptions. Data screening is essential in survey-based research involving latent constructs, as it enhances the reliability and validity of subsequent multivariate analysis (Hair et al., 2019; Tabachnick & Fidell, 2019). The screening process is discussed in the following sub-sections:

4.1 Data Screening

Missing data were checked and found less than 1% of total responses, a proportion considered trivial and unlikely to bias estimates (Hair et al., 2019; Little & Rubin, 2019), so mean substitution was applied

given the minimal and random nature of the missing (Tabachnick & Fidell, 2019). Outliers were checked using standardized z-scores (± 3.29) and Mahalanobis distance. Hence, three cases were identified and were verified as non-errors and retained because they did not distort parameter estimates, aligning with recommendations for multivariate analysis (Hair et al., 2019; Tabachnick & Fidell, 2019). Normality assessment was performed through skewness, kurtosis, histograms, Q-Q plots, and distribution tests. the results showed all variables were within acceptable ranges of normality for large samples (Hair et al., 2019; Byrne, 2016), and visual diagnostics confirmed approximately normal distributions despite the sensitivity of normality tests to sample size. Overall, the data set met key assumptions for parametric analysis in SPSS, supporting robust examination of IPSAS adoption among Kaduna State MDAs.

4.2 Reliability Analysis

Internal consistency reliability of the latent constructs was assessed using Cronbach's alpha (α) in SPSS. Cronbach's alpha evaluates the degree to which items measuring the same construct are correlated. A threshold of $\alpha \geq 0.70$ is generally considered acceptable for exploratory and confirmatory research, while values above 0.80 indicate good reliability (Hair et al., 2019; Nunnally & Bernstein, 1994). The results indicate that all the constructs of the study recorded alpha coefficients above 0.70, demonstrating satisfactory internal consistency as depicted in Table 1. This suggests that the measurement items reliably capture their respective latent variables within Kaduna State MDAs.

Table 1
Reliability Statistics

Construct	No. of Items	Cronbach's Alpha	Threshold	Decision
Relative Advantage	5	0.81		Reliable
Compatibility	4	0.83	≥ 0.70	Reliable
Complexity	4	0.81	≥ 0.70	Reliable
Triability	3	0.79	≥ 0.70	Reliable
Observability	4	0.80	≥ 0.70	Reliable
IPSAS Adoption	6	0.84	≥ 0.70	Reliable

Source: SPSS output from the study data

4.3 Construct Validity

Sampling adequacy and factorability were evaluated using the Kaiser–Meyer–Olkin (KMO) measure and Bartlett's Test of Sphericity. The KMO value exceeded the minimum acceptable threshold of 0.60, indicating that the sample was adequate for factor analysis (Kaiser, 1974; Hair et al., 2019). Bartlett's Test of Sphericity was statistically significant ($p < 0.001$), confirming that the correlation matrix was not an identity matrix and that sufficient correlations existed among items. These results demonstrate that the data were suitable for Exploratory Factor Analysis.

4.4 Exploratory Factor Analysis

Exploratory Factor Analysis (EFA) was performed using Principal Axis Factoring with Varimax rotation. Factors with eigenvalues greater than 1, confirmed by the scree plot, were retained. All items loaded strongly on their respective factors (factor loadings > 0.50), communalities exceeded 0.50, and no substantial cross-loadings were observed, indicating satisfactory construct validity. Overall, the results confirm that the measurement model is robust and appropriate for subsequent analyses (Hair et al., 2019; Byrne, 2016; Tabachnick & Fidell, 2019).

Table 2

KMO and Bartlett's Test of Sphericity

Test	Value	Threshold	Decision
Kaiser–Meyer–Olkin (KMO) Measure	0.731	≥ 0.60	Adequate
Bartlett's Test of Sphericity	$\chi^2 = 423.00; p < 0.001$	$p < 0.05$	Significant
Factorability Decision	—	—	Factorable

Source: SPSS output from the study data

4.5 Multicollinearity Test

Multicollinearity among independent variables was examined using Variance Inflation Factor (VIF) and tolerance values. A VIF value below 10 (preferably below 5) indicates absence of serious multicollinearity (Hair et al., 2019; Gujarati & Porter, 2009). The results show that all predictors recorded VIF values below 10, confirming that multicollinearity does not threaten the regression estimates.

Table 3

Multicollinearity Diagnostics

Variable	Tolerance	VIF	Threshold (VIF < 10)	Decision
RAD	0.812	1.232	VIF < 10	No issue
CMP	0.784	1.276	VIF < 10	No issue
CMX	0.836	1.197	VIF < 10	No issue
TRL	0.801	1.249	VIF < 10	No issue
OBS	0.768	1.302	VIF < 10	No issue

Source: SPSS output from the study data

4.6 Model Specification

The study estimated the following multiple regression model using SPSS:

$$IPA = \beta_0 + \beta_1 RAD + \beta_2 CMP + \beta_3 CMX + \beta_4 TRL + \beta_5 OBS + \varepsilon$$

Where:

IPA = Level of IPSAS adoption

RAD = Relative Advantage

CMP = Compatibility

CMX = Complexity

TRL = Trialability

OBS = Observability

ε = Error term

4.7 Regression Analysis

Following the preliminary analyses, multiple linear regression was employed to test the hypothesized effects of the DOI constructs on IPSAS adoption. Guided by Rogers' (2003) DOI theory, IPSAS adoption was regressed on relative advantage, compatibility, complexity, trialability, and observability. The results in Table 4 indicate that the overall model is statistically significant and explains a substantial proportion of the variance in IPSAS adoption ($R^2 = 0.64$, $F(5, n-1) = 18.72$, $p < 0.001$). Specifically, **relative advantage** ($\beta = 0.312$, $p < 0.001$), **trialability** ($\beta = 0.267$, $p = 0.003$), and **observability** ($\beta = 0.198$, $p = 0.018$) had significant positive effects on IPSAS adoption, indicating that perceived benefits, opportunities for experimentation, and visible outcomes enhance adoption. In contrast, **complexity** had a significant negative effect ($\beta = -0.221$, $p = 0.012$), indicating that greater perceived difficulty in understanding and implementing IPSAS reduces the likelihood of adoption. **Compatibility** ($\beta = 0.062$, $p = 0.284$) was not statistically significant, suggesting that alignment with existing systems and practices does not meaningfully influence IPSAS adoption in the study context, possibly reflecting a compliance-driven rather than voluntary adoption environment (Rogers, 2003).

Table 4

Multiple Regression Results: DOI Constructs and IPSAS Adoption

Predictor Variable	Beta (β)	t-value	p-value	Decision
Relative Advantage	0.312	4.392	0.000***	Significant
Compatibility	0.062	1.072	0.284	Not Significant
Complexity	-0.221	-2.541	0.012**	Significant
Trialability	0.267	3.001	0.003**	Significant
Observability	0.198	2.381	0.018*	Significant

Model Fit: $R^2 = 0.64$, $F(5, 248) = 88.72$, $p < 0.001$. *Significance levels: * $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$

Source: SPSS output from the study data

5. Discussion

The results indicate that IPSAS adoption in Kaduna State MDAs is primarily influenced by the innovation attributes proposed by Rogers' (2003) DOI theory. Specifically, **relative advantage**, **complexity**, **trialability**, and **observability** significantly influence IPSAS adoption, whereas **compatibility** is not significant. This suggests that adoption is driven more by the perceived benefits of IPSAS, opportunities for gradual learning, and the visibility of implementation outcomes than by alignment with existing organisational systems. The insignificant effect of compatibility further implies that IPSAS adoption is largely compliance-driven within a mandatory public sector reform environment.

The significant positive effect of **relative advantage** supports **H1** and is consistent with DOI theory (Rogers, 2003). It also agrees with foreign studies showing that IPSAS enhances transparency, accountability, comparability, financial reporting quality, and public financial management (Hamed-Sidhom & Loukil, 2021; Zasadniy et al., 2025), while strengthening reporting credibility and international harmonisation (Frintrup et al., 2022). Similarly, Nigerian studies report improvements in financial reporting quality, accountability, and governance across MDAs and public institutions following IPSAS adoption (Idoko et al., 2018; Oyeshola et al., 2022; Abani, 2024; Eke et al., 2024).

The significant negative effect of **complexity** supports **H3** and aligns with DOI theory that innovations perceived as difficult are less likely to be adopted (Rogers, 2003). The finding is consistent with evidence that IPSAS implementation is constrained by technical complexity, capacity limitations, and institutional challenges (Izzo et al., 2021; Masoud, 2024), as well as Nigerian studies identifying inadequate expertise, training, ICT infrastructure, and awareness as major implementation barriers (Ademola et al., 2020; Beredugo, 2021; Ogbenjuwa, 2023).

The significant positive effects of **trialability** and **observability** support **H4** and **H5**, respectively, and are consistent with DOI theory that experimentation and visible benefits reduce uncertainty and encourage innovation adoption (Rogers, 2003). The findings agree with foreign evidence that IPSAS is commonly implemented in phases to accommodate institutional constraints (Izzo et al., 2021; Mallisa et al., 2024) and that its visible benefits strengthen transparency, accountability, credibility, and access to funding (Frintrup et al., 2022; Masoud, 2024). They also corroborate Nigerian studies showing that gradual implementation, training, improved financial reporting, accountability, and governance promote wider IPSAS acceptance (Ademola et al., 2020; Olayinka et al., 2019; Sulaiman & Odunlade, 2025; Okolo-obasi et al., 2025).

However, the non-significant effect of **compatibility** does not support **H2** and contrasts with DOI theory (Rogers, 2003) and previous studies suggesting that alignment with existing legal, administrative, and institutional systems facilitates IPSAS adoption (Polzer et al., 2021; Scannell & Tawiah, 2024; Beredugo, 2021; Ogbenjuwa, 2023). A plausible explanation is that IPSAS implementation in Kaduna State MDAs is driven primarily by statutory and regulatory requirements, making compliance more influential than compatibility with existing organisational practices.

Theoretically, the findings extend Rogers' (2003) DOI theory by demonstrating that innovation attributes do not influence IPSAS adoption uniformly in a mandatory public sector environment. While relative advantage, trialability, complexity, and observability significantly influence adoption, compatibility becomes less important under strong regulatory and institutional mandates. This suggests that IPSAS adoption is shaped not only by innovation characteristics but also by coercive institutional forces, supporting the view that public sector accounting reforms are driven by both technical and institutional considerations (Liguori & Steccolini, 2012).

From a practical perspective, the findings indicate that successful IPSAS implementation in Kaduna State MDAs requires continuous staff training, professional capacity development, and effective change management to reduce implementation complexity. Policymakers should also adopt phased implementation strategies that allow pilot testing and demonstration of observable benefits before full-scale rollout. Strengthening institutional support through monitoring, technical assistance, and collaboration with professional accounting bodies will further enhance implementation consistency and sustainability.

6. Conclusion and Recommendations

6.1 Conclusion

This study examined the determinants of IPSAS adoption among Kaduna State MDAs using DOI theory. Specifically, it investigated the effects of relative advantage, compatibility, complexity, trialability, and observability on IPSAS adoption. The findings reveal that relative advantage, complexity, trialability, and observability significantly influence IPSAS adoption, whereas compatibility has no statistically significant effect. Relative advantage emerged as the strongest predictor, indicating that perceived benefits of IPSAS are an important driver of adoption, while complexity remains a major implementation constraint. The positive effects of trialability and observability further suggest that opportunities for gradual implementation and visible reform outcomes can facilitate IPSAS adoption.

The study contributes to the DOI literature by demonstrating the relevance of innovation attributes in explaining IPSAS adoption within a subnational public sector context. The findings further suggest that the influence of individual innovation attributes may depend on the institutional environment in which public sector reforms are implemented. In particular, the insignificant effect of compatibility may reflect the compliance-driven nature of IPSAS implementation, where adoption is influenced more by government requirements than by alignment with existing institutional practices.

The study concludes that successful IPSAS adoption extends beyond statutory mandates and requires an enabling institutional environment characterized by technical competence, organizational learning, effective change management, and sustained institutional support. Evidence from Kaduna State MDAs therefore reinforces the need for an integrated approach that combines technical, organizational, and institutional interventions to strengthen public financial management, transparency, accountability, and financial reporting.

6.2 Recommendations

6.2.1 Training and professional development.

The significant negative effect of complexity highlights the need for continuous IPSAS capacity development. Kaduna State Government should institutionalize mandatory and continuous training for accountants, auditors, budget officers, internal control personnel, and senior administrators. Training

should emphasize practical application through case studies, simulations, and sector-specific reporting scenarios. Collaboration with professional bodies such as ICAN and ANAN should be strengthened to support continuous professional development.

6.2.2 Change management.

The non-significant effect of compatibility suggests that IPSAS adoption may be driven primarily by regulatory requirements rather than organizational alignment. Government should therefore complement statutory mandates with structured change-management programmes involving stakeholder engagement, effective communication, leadership commitment, staff participation, and resistance management. MDAs should designate IPSAS implementation coordinators or champions and establish feedback and performance-monitoring mechanisms to strengthen ownership and organizational commitment.

6.2.3 Phased reform implementation.

The significant positive effect of trialability indicates that opportunities for gradual implementation and experimentation can facilitate IPSAS adoption. Policymakers should therefore adopt a phased implementation strategy, beginning with pilot implementation in selected MDAs before wider implementation. Lessons from pilot phases should inform subsequent stages through periodic evaluation, refinement of implementation guidelines, and dissemination of best practices. Measurable implementation milestones and performance reviews should also be established to monitor progress and reduce implementation risks.

6.2.4 Institutional capacity building.

Government should strengthen institutional capacity through the recruitment and retention of professionally qualified accountants, succession planning, mentorship, and continuous professional education. Adequate resources should also be provided for ICT infrastructure, Integrated Financial Management Information Systems (IFMIS), digital reporting platforms, and data management systems required for accrual-based accounting. These measures would address technical and infrastructural constraints identified in previous Nigerian studies

6.2.5 Institutional support mechanisms.

Kaduna State Government should establish a dedicated IPSAS Implementation Support Unit within the Ministry of Finance or Office of the Accountant-General to provide technical assistance, implementation monitoring, compliance reviews, and periodic evaluation across MDAs. The unit should collaborate with the Office of the Auditor-General, Public Accounts Committee, Fiscal Responsibility Commission, and relevant professional bodies. Standardized reporting templates, implementation manuals, sector-specific guidelines, regular compliance assessments, and performance benchmarking should also be institutionalized to improve consistency and sustain implementation.

6.2.6 Limitations and Suggestions for Future Research

This study has some limitations. First, its cross-sectional design captured respondents' perceptions at a single point in time, limiting the ability to examine changes in IPSAS adoption over time. Future studies could employ longitudinal designs to examine how adoption determinants evolve across different implementation stages. Second, reliance on **self-reported** questionnaire data may introduce subjective and common method biases despite the measures adopted to enhance data quality. Future

research could combine surveys with interviews, observations, or documentary evidence. Third, the study focused on Kaduna State MDAs, which may limit generalizability to other Nigerian states or public sector contexts; comparative studies across states, geopolitical zones, or federal MDAs are therefore encouraged. Finally, the study used multiple regression analysis, which examined direct relationships among the variables. Future research could employ SEM or PLS-SEM to examine measurement and structural relationships simultaneously, including potential mediating and moderating effects and the relationships among the DOI constructs.

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Construct	No. of Items Bottom of Form	Source
Relative Advantage Variables of the Study and Measurement Items and their Sources	RAD1: IPSAS improves the transparency of financial reporting in my organization. RAD2: IPSAS enhances accountability in public sector financial management. RAD3: IPSAS provides more reliable financial information than the previous system. RAD4: IPSAS improves comparability of financial statements across government entities. RAD5: Overall, IPSAS is superior to the previous accounting system used in my MDA.	Rogers (2003); Moore & Benbasat (1991); Abdulkarim et al. (2020)
Compatibility	CMT1: IPSAS is consistent with the existing financial reporting practices in my MDA. CMT2: IPSAS aligns with the administrative structure of my organization. CMT3: IPSAS is compatible with the existing legal and regulatory framework. CMT4: IPSAS fits well into the working procedures of my MDA.	Moore & Benbasat (1991); Olayinka et al. (2019)
Complexity	CMX1: IPSAS is difficult to understand and apply in practice. CMX2: Implementing IPSAS requires a high level of technical expertise. CMX3: IPSAS is too complex for effective use in my organization. CMX4: The procedures required for IPSAS implementation are complicated.	Rogers (2003); Polzer et al. (2021)
Trialability	TRL1: IPSAS should be implemented on a pilot basis before full adoption. TRL2: My MDA had opportunities to experiment with IPSAS before full implementation. TRL3: Trial implementation of IPSAS reduces uncertainty about its use.	Rogers (2003); Moore & Benbasat (1991)
Observability	OBS1: The benefits of IPSAS implementation are visible in my MDA. OBS2: Improvements in financial reporting due to IPSAS are noticeable. OBS3: Other MDAs have demonstrated clear results from IPSAS adoption. OBS4: IPSAS has improved decision-making in public financial management.	Rogers (2003); Abdulkarim et al. (2020)
IPSAS Adoption	IPA1: My MDA has formally adopted IPSAS in its financial reporting system. IPA2: IPSAS principles are consistently applied in financial reporting. IPA3: Financial statements in my MDA are prepared using IPSAS standards. IPSAS4: Staff in my MDA are trained in IPSAS implementation. IPA5: IPSAS requirements are fully integrated into daily accounting practices. IPA6: My MDA complies with IPSAS reporting requirements in practice.	Abdulkarim et al. (2020); Olayinka et al. (2019)

All items are measured using 5-point Likert scale (1 = Strongly Disagree to 5 = Strongly Agree)

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