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An Assessment of IPSAS Adoption in Kano State: Application of Diffusion Theory of Innovation

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Abstract

To collect the quantitative data for the study, 300 five point likert-scale questionnaires were administered on a sample accountants, auditors and planning officers of the state civil servants. After preliminary analysis, descriptive statistics was used to analyze the data. This study confirms that the respondents perceived the relative advantage yield (path coefficient of 0.224, and p value at 1% 0.001), compatibility shows (path coefficient of 0.000, and p value at 0.997), complexity yield (path coefficient of -0.114, and p value of -0.069) all are related to adoption in Kano state. The findings of the present study indicated that relative advantage and compatibility of IPSAS have a strong influence on the public sector financial reporting over the traditional cash basis. Similarly, most of the civil servant perceived that IPSAS adoption sometime becomes complex and difficult to understand. This outcome is very generic where a strong system of cash basic accounting exists.

Keywords: Compatibility, Complexity, IPSAS, Relative Advantage.

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Introduction

All over the globe, governments are seen to be representatives of the Citizens. By implication, they are agents of their service recipients (citizens). As agents, governments are responsible to the citizen for providing accurate, reliable, timely, and transparent stewardship through financial reporting (Chukuma & Efeeloo, 2017). Prior to the year 2010, in Nigeria government financial reporting and management procedures ware on cash basis, which gain nonrealistic report of public monetary transactions, and only the payment of obligations is recognized (ICAN, 2014).

In the current study, public sector in general is Kano state of Nigeria, and particularly Kano state finance ministry planning and budget ministry and auditor general office. The next is to know how the revenue generated and expenditure incurred are recorded in the books of account and reported to the citizen.

IPSASs are the superior quality worldwide government accrual base accounting standard that allow administrations to provide best quality statement which guide the decision makers, forms transparency and the accountability (Adepeju, 2017; IFAC, 2021a). Moreover in the view of Ademola et al. (2020) and Idoko et al. (2018) they are financial reporting standards issued for government sector entities alike IFRS (International Financial Reporting Standards) which are relevant only to companies or private sector (Francis & Samuel, 2015).The traditional method of public sector accounting and reporting was built on cash basis based on the Generally Accepted Accounting Principles (GAAP) which was initially meant for private sector. The GAAP reporting system has been challenged for failing in accountability and transparency and has failed in the government accounting since private and public sector have dissimilar goals, expectation, and objectives (Adepeju, 2017). Thus, the urgent need for assessment and improvement was required and urgently in order to provide the reliable information to all stakeholders for planning, organizing, controlling and making decision in government financial reporting (Chukuma & Efeeloo, 2017).

International Public Sector Accounting Standard (IPSAS) are the high-quality worldwide accrual-based accounting standards developed by International Federation of Accountant (IFAC) to support the public sector in producing high quality financial reports in order to build accountability and trust with citizens for better decision making. The standard is purposely useful by governmental bodies with exception of Government Business Enterprises (GBE) all over the world (Adepeju, 2017).

Most of the researches in area of adoption IPSAS are qualitative in nature, with the aims to explore the adoption process, benefit as well as challenges of the adoption (Adamu & Ahmed, 2014; Akenbor & Oghoghomeh, 2011; Brusca et al., 2016; Christiaens et al., 2010; Chukuma & Efeeloo, 2017; Huweish & Alshujairi, 2014; Mhaka, 2014; Okoroafor, 2016; Olayinka et al., 2016; Sour, 2012; Wang & Miraj, 2018). Only

few use Quantitative method but addressing almost the same research questions (Abimbola et al., 2017; Ademola et al., 2020; Adepeju, 2017; Francis & Samuel, 2015). Based on aforesaid, it is clear that most of these studies in this area were conducted without having theoretical framework.

Being relatively newer mode of financial reporting, the researcher propose IPSAS adoption can be studied using a diffusion theory of innovation theory (DIO) approach. DOI debates that various points of an innovation will stimulus the rate of adoption (Roger, 2003). In this context accountant, auditors and planning officers evaluate the importance or otherwise the IPSAS against cash basis of accounting and decide whether to adopt standard as a mode of reporting. Moreover, the theory categorizes the adopter in to inventors, early adopters, early majority, late majority and laggards

Thus, this study aims at assessing the adoption of IPSAS in Kano state government since, the federal government approved the adoption in 2016. The study will use theoretical framework of DOI in adoption the IPSAS. The five determinant of DOI (relative advantage, trialability, compatibility, observability and complexity) helps in assessing the issue of IPSAS adoption as well as stimulate the acceptance or adoption of IPSAS in Kano.

In line with the problems mentioned above and the literature in hand, the current research is set to address the main question that; what factors determine adoption of IPSAS in Kano state based on the DOI? In line with the research questions, the study generally seeks the overall objective of the current study is to discover IPSAS adoption in Kano state and the specific objectives are:

i. To examine the positive influence of relative advantage of IPSAS in determining the adoption in Kano state.

ii. To examine the positive influence of compatibility of IPSAS in determining the adoption in Kano state.

iii. To examine the negative influence of complexity of IPSAS in determining the adoption in Kano state.

This research will provide several benefits to practice and future research: Firstly, it will guide in accomplishing the policy of adoption IPSAS which is contemporary issue in public sector reporting. The findings of the current study will be significant to planning officers, accountant, and auditors of Kano state service in preparing budget, financial reporting and in certifying the IPSAS complied financial report respectively. Kano state government will benefit from this research in term full adoption of IPSAS, It also is an attempt to fill some missing gap in the literature by testing DOI theory in adoption of IPSAS or other innovations. In conclusion, it will be a source of reference to the future research on adoption of IPSAS or other new ideas of innovation.

1. Literature review

2.1 Conceptualization review

According to Adamu and Ahmed (2014) ; Francis and Samuel (2015) the term public sector is use to identify portion of national economy that aimed to provide necessary services to nations through context of a public organizations. The Public sector involves organizations or entities whose implement government policy via the delivery of services and the spreading of wealth, and both activities maintained primarily by obligatory taxes or levies on other parts of the economy

2.2 Theoretical review

The theory of diffusion of innovation underpins the study. This theory was postulated by Rogers (1962), which among social science theory(s). Diffusion of communication was the origin of theory aimed to explain how an idea,, over time, or innovation or a product gains momentum spreads or diffuses through a specific social system or population (Rogers, 2003). Moreover, diffusion of innovation is about why, how, and at what rate a new process, method, technology or idea spreads among the social system members of specific society (Al-jabri & Sohail, 2012; Nazari et al., 2013).

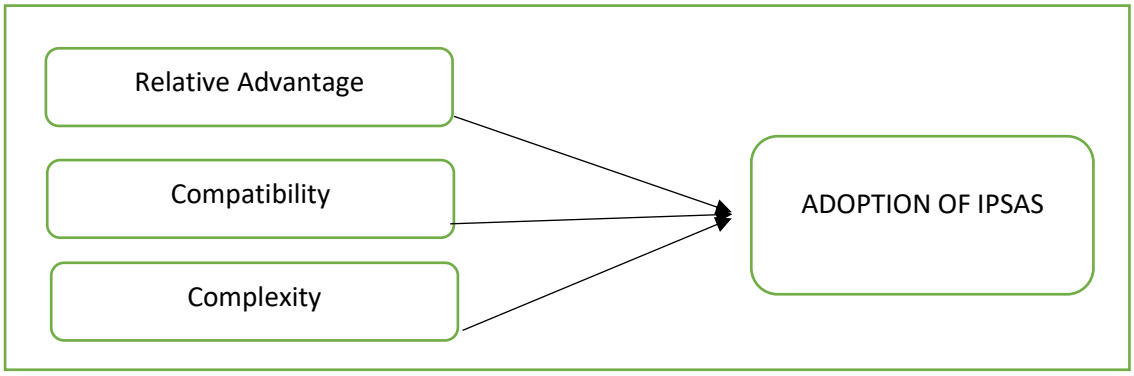
The diffusion theory of innovation (DOI) can be consider as among the most widespread theories which have tried to discover the factors that influence an individual to accept a new technology or an innovation (Al-jabri & Sohail, 2012).

Rogers, (2003) provide five main factors (relative advantage, trialability, compatibility, complexity, and observability) that influencing adoption of new innovation. The current utilizes three as factors to influence adoption of IPSAS in Kano as:

Relative Advantage - The extent to which new innovation is perceived as better than proceeded the idea, program, or product.
Compatibility - How consistent the new innovation is with the experiences, values, belief, and needs of the potential adopters.
Complexity – How far the new innovation is difficult to understand and/or use by the targeted adopter.

Model for Adoption IPSAS

The aforementioned influential features of diffusion the innovation are the determinant for the adoption of IPSAS in Kano state as depicted in Figure 2 1below:



. Fig.1: Model of the study
Sourced: Author's Construct

2.3 Empirical review

Relative advantage and adoption of IPSAS

The relative advantage of an innovation is an individual perception that new innovation seems better and important, when compared to previous one which will have perceived better and the rapid adoption. Several studies documented the positive and significant relationship between relative advantage innovations and adoption of IPSAS Premkumar et al. (1994), Al-Jabri and Sohail (2012), Ntemana and Olatokun (2012) Sharofiddin et al. (2018). Also Abdalla et al. (2024) confirm a significant positive relationship between the relative advantage of students attitude towards ChatGPT and its impact

In a nutshell, previous studies have documented evidence that relative advantage have direct and positive effect on adoption of new innovation in different domains, from the findings the earlier studies and the DOI theory, the current study develops the following hypothesis:

Ha1. Relative advantage has a positive effect on IPSAS adoption

Compatibility and adoption of IPSAS

Provided the innovation consistent with system or individual existing values, beliefs, habits, and previous experiences therefore, potential adopter of innovation will compatibly adopt the innovation. Premkumar et al. (1994), Bunker et al. (2007), Carter et al. (2011),Min et al., (2018). Contrarily, Menzli et al. (2022) in Investigation of open educational resources (OER) adoption in higher education using Rogers' diffusion of innovation theory hypothesized Compatibility to negatively influence OER adoption and the result confirm the hypothesis.

Based on this, current study perceive compatibility has positive effect on the adoption of innovation and therefore develop the following hypothesis.

Ha2. Compatibility have a positive effect on IPSAS adoption.

Complexity and adoption of IPSAS

Complexity simply means the opposite of ease of use. Ease of use refers to the level at which new innovation is perceived as easy to operate and to understand. In the area adopting Islamic banking (Ali & Puah, 2017), (Al-jabri & Sohail, 2012), (Al-jabri & Sohail, 2012). Complexity is found to be negative and insignificant effect on mobile banking adoption, this implies that customer who found the application of mobile banking system complex and inconvenient means and manner of handling their finances it will be likely to reject the application which inline with the study of Menzli et al. (2022) and contrary with the study of Abdalla et al. (2024).

Ha3. Complexity will have negative effect on IPSAS adoption.

2. Method

A survey design was adopted to collect primary data from all accountants, auditors and planning officers from three MDAs (Ministry of Finance, office of the Auditor General and ministry of planning and budget) of Kano state. A stratified sampling method is used and utilized Krejcie and Morgan's (1970) table to determine the sample of the study.

A total of 300 to questionnaires and 281 returned, after preliminary analysis a total of 273 questionnaires were used for the study. Statistical Package for the Social Sciences (SPSS) software used for data analysis. SPSS is one of the second-generation technique

that is more suitable than first-generation techniques in data analysis. SPSS is employed as the software for conducting the preliminary analysis and the main analysis.

3. Results and Discussion

4.1 Descriptive analysis of the variables of the study

Descriptive statistics provides the concealed variables of this study based on means and standard deviations of the variables. According to Boone and Boone (2012) items in a Likert scale are based on mean (composite score) and, hence, mean and standard deviations are recommended for descriptive statistics of interval scale items. All the variables were measured using a 5-point Likert scale as 1: strongly disagree, 2: disagree, 3: neutral, 4: agree and 5: strongly agree

Table 1

Descriptive statistic

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Adoption of IPSAS	273	2.02	5.00	4.2682	.55130
Relative Advantage	273	2.40	5.00	4.1819	.51316
Compatibility	273	2.40	5.00	3.7399	.55816
Complexity	273	1.71	4.71	2.8887	.63573
Valid N (listwise)	273				

Table 1 indicates that adoption of IPSAS has a mean value of 4.268 with a standard deviation of 0.551, and a minimum and maximum value of 2.02 and 5.00 respectively. This shows that statements measuring adoption of IPSAS have a mean value of 4.268, and the acceptable level is above 3.00. This implies from the response of the respondents, adoption of IPSAS in Kano State, this is because the mean value is above 3.00 which is the bench mark set for the study.

Table 1 shows that relative advantage has a mean value of 4.182 with a standard deviation of 0.513, and a minimum and maximum value of 2.40 and 5.00 respectively. This shows that statements measuring the perception of the respondents on relative advantage have aggregate mean value of 4.182 which is acceptable level above 3.00 set for the purpose of this study. The result implies that base on the perception of the respondents, in terms of adoption of IPSAS in Kano State is high.

Table 1 Also reveals that compatibility has a mean value of 3.7399a standard deviation of 0.55816, and the minimum and maximum value of 2.40 and 5.00 respectively. The implication is that the respondent's perception toward compatibility using the set items to measure compatibility is high

Table 1 indicates that complexity has a mean value of 2.8887with a standard deviation of 0.5587, and a minimum and maximum value of 1.71 and 4.71 respectively. This implies that the perception of the respondent on complexity attracted a mean aggregate of 2.8887and standard deviation of 0.5587, which is below the acceptable region set in this research work.

4.2 Correlation analysis

This is concerned with finding out weather a relationship exist between variables in order to determine the magnitude and action of that relationship. The current study use correlation matrix to find the relationship between the independent variables (Relative Advantage, Compatibility and Complexity,), and the dependent variable (Adoption of IPSAS), and the relationship between the independent variables themselves. The study further adopt a threshold according to Pearson (1920) where a range from 0.1 to 0.3 will be treated as a weak relationship while 0.3 to 0.5 is average and 0.5 to 1 is treated as a strong relationship.

Table 3
Model of the study

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.244[a]	.060	.049	.57424

a. Predictors: (Constant), Complexity, Relative Advantage, Compatibility

b. Dependent Variable: Adoption of IPSAS

The result depicts above considers the relationship between Adoption of IPSAS as dependent variable and all the independent variables used in the study, also test the individually relationship between the variables and jointly the relationship between the independent variable and the dependent variables of the study in Kano State, Nigeria.

From table 2 the result shows a positive relationship between adoption of IPSAS (ADI) and relative advantage (RA), this is inferred by the correlation coefficient of 0.216, this show that (ADI) and (RA) have a weak positive relationship and they are moving in same directions. Compatibility (COMP) and adoption of IPSAS (ADI) with correlation coefficient of 0.71 this shows a strong relationship. While Compatibility (COMP) and relative advantage (RA) have a correlation coefficient of 0.47 indicating an average relationship. Also, complexity (COMPLEX) and adoption of IPSAS (ADI) with correlation coefficient of 0.98 this shows a very strong relationship. While complexity (COMPLEX) and relative advantage (RA) have a correlation coefficient of 0.68 indicating weak relationship. Again, complexity (COMPLEX)nd Compatibility (COMP) have a correlation coefficient of 0.299indicating weak relationship.

4.3 Regression analysis

Regression analysis is the process of investigating the variability of diffusion of innovation factors as independent variables and the adoption of IPSAS on financial reports of Kano state as dependent variable. The current study employ the linear regression analysis to determine the impact of multiple independent variables on a single dependent variable as follows:

Table 3
Model of the study

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.244[a]	.060	.049	.57424

a. Predictors: (Constant), Complexity, Relative Advantage, Compatibility
b. Dependent Variable: Adoption of IPSAS

Table 3 revealed that R square (R2) value of the model which is the coefficient of the determination is 0.6 this indicate that all independent variables used in the study explains 60% of the variation in the adoption of IPSAS in Kano state the remaining 40% will be explain by the other factors that affect the adoption of IPSAS in Kano state which not captured by the model of the current study.

The F Statistic from ANOVA as in the table 4 shows 5.68 and correspondent P value of 0.000 at 1% significant level. This indicate that the model is fit and the combination of variable are properly selected in the study.

Table 4
Anova result

ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	5.619	3	1.873	5.680	.001[b]
	Residual	88.705	269	.330		
	Total	94.324	272			

a. Dependent Variable: Adoption of IPSAS
b. Predictors: (Constant), Complexity, Relative Advantage, Compatibility

More over the result from the regression result in the table 5 revealed that, the relative advantage, and compatibility have the positive effect while complexity as expected have the negative influence on the IPSAS adoption in Kano state. However, relative advantage

have significant effect on IPSAS, but compatibility and complexity have insignificant effect influence on the IPSAS adoption in Kano state.

Table 5
Regression result

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.511	.327		10.752	.000
	Relative Advantage	.257	.077	.224	3.329	.001
	Compatibility	.000	.074	.000	.003	.997
	Complexity	-.105	.058	-.114	-1.828	.069

a. Dependent Variable: Adoption of IPSAS

4.4 Hypotheses Testing and Discussion of Result

This study investigated the underlying relationship between three out of five Roger's adoption determinants and the IPSAS adoption in Kano state. The DOI adoption determinants (Relative Advantage and Compatibility) hypothesised to have positively affect toward the adoption of IPSAS in Kano state only Complexity hypothesised y to have negative effect. When align tested, the result from table 5 consisted with what study hypothesised as follows.

Hypothesis 1

Ha1. Relative advantage has a positive and significant effect on IPSAS adoption in Kano state.The results of the hypothesis testing displayed in table 4.5 suggest that relative advantage (path coefficient = 0.224, and p value at 1% 0.000) is positively related to the adoption of IPSAS in Kano state and provide support for H1.

Relative advantage has the highest contribution in the current study with a positive and significant effect on IPSAS adoption this which concurs with the finding of (Ali & Puah, 2017) contrary with the finding of Sharofiddin et al. (2018) who found the indirect relation between, relative advantage and adoption of Islamic bank product in Tajikistan. Relative advantage represent the degree to which (IPSAS) is more useful when compare with previous (traditional cash basis)

Hypothesis 2

Ha2. Compatibility have a positive effect on IPSAS adoption in Kano state. The results of the hypothesis testing displayed in table 4.5 suggest that compatibility (path coefficient

= 0.000, and p value at 0. 997) is positively related to the adoption of IPSAS in Kano state and provide support for H2.

The study find compatibility have a positive effect on IPSAS adoption which is in line with prior studies of (Al-jabri & Sohail, 2012; Ali & Puah, 2017;).

Hypothesis 3

Ha3. Complexity have negative effect on IPSAS adoption in Kano state. The results of the hypothesis testing displayed in table 4.11 the findings suggest that complexity (path coefficient = -0. 114, and p value at -0.069) is negatively related to the adoption of IPSAS in Kano state and provide support for H3.

The empirical evidence of this study as expected revealed that Complexity have the negative effect on IPSAS adoption but with insignificant effect which is in line with prior studies of Al-jabri & Sohail, (2012), Ali & Puah, (2017)

4. Conclusion

IPSASs are the high-quality worldwide accrual-based standards of accounting that support the public sector in producing high quality financial reports in order to build accountability and trust with citizens for better decision making. Many countries, intergovernmental organizations and independent non-governmental organizations have adopted the IPSAS in their financial reporting, in order to improve the financial management of public services and help all users of government financial reports to understand information uniformly. Nigeria is not left behind in adoption IPSAS, as mentioned earlier in 2010 the Federal Government Executive Council permitted all tiers of government to accept and implement IPSAS.

Everett Rogers M. in the year 1962 postulated Diffusion Theory of Innovation (DOI) in order to diffuses or gains momentum of invented communication through a specific social system or population. He provide five main factors (relative advantage, trialability, compatibility, complexity, and observability) that influencing adoption of new innovation,

For years, Rogers' (DOI) has been the main starting point for much research into innovation and adoption domains, and still provides extensively used framework for forecasting purposes. This study hypothesized three out of five adoption determinants in the DOI theory to investigate the adoption of IPSAS in Kano State.

Based on the objectives of this quantitative research, the study employ a survey method and collected responses from a sample of 300 civil servants through questionnaire. The suitable responses were analysed using SPSS. The results of the analysis has made some contributions to the theory and practice and made suggestions for future studies accordingly. Hence, despite its limitations, this study has successfully achieved its objectives by testing all the hypothesized relationships. Finally, this study

has made two important contribution to the literature of IPSAS adoption by underpinning the study with DOI theory and provide the recommended suggestion to Kano State government in complying with federal government directives to adopt IPSAS in financial reporting nationwide.

Recommendations

The Current study has successfully used three out of five determinants of DOI and provides a useful information for academics as well as Kano state Government in the context of IPSAS adoption. The findings of the study are considered as valuable for state service to enhance the rate of IPSAS adoption.

The study found that IPSAS provide the room for accrual or simply reporting the government liability which was not in the previous cash basis of accounting the study recommend emphasizing the benefits of IPSAS adoption compared to cash basis which could involve highlighting cost savings, improved financial reporting quality, enhanced transparency, and better decision-making capabilities. Additionally, it may be beneficial to promote training and education on IPSAS to enhance understanding among stakeholders and facilitate smoother adoption processes.

The finding also suggest that complexity has a negative relationship with the adoption of IPSAS in Kano state, since the study assume that the negative relationship is valid, it implies that reducing complexity could potentially enhance the adoption of IPSAS. Therefore, it may be recommended to simplify processes, procedures, and regulations related to IPSAS implementation in Kano state to facilitate adoption and improve effectiveness.

The findings also suggest that Kano state government, should provide the modern working materials like more computers and conducive working environment which will be compatible with various current IPSAS requirements, past experiences, lifestyle and beliefs in order to fulfill full adoption. .

Finally, the further research is required to find additional variables that ease adoption of IPSAS in Kano State. Since the model of study explains 60% of the variation in the adoption of IPSAS in Kano state the remaining 40% will be explain by the other factors. Searching for additional factors that will improve the capacity of civil servant to understand actual contain more accurately. Therefore, the remaining augment variables such as social influence, facilitating conditions, self-efficacy and technical support are suggest to future studies. Moderating variables like, education, and experience may also need to be add to the current findings for future study.

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