UMYU Journal of Accounting and Finance Research. Vol.6 No.1 June 2024, pp 171-181.
https://doi.org/10.61143/umyu-jafr.6(1)2024.013
ISSN: 2795-3831
E-ISSN: 2795-3823

PROPOSED THEORETICAL RESEARCH FRAMEWORK FOR THE ADOPTION OF INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS: APPLICATION OF DIFFUSION OF INNOVATION THEORY

Musa Sulaiman Umar[1] & Benjamin Kumai Gugong[1]
[1]Department of Accounting Kaduna State University, Kaduna, Nigeria

Corresponding Address: musa281@kasu.ed.ng

Abstract

This paper proposes a theoretical research framework for the adoption of International Public Sector Accounting Standards (IPSAS) in Kaduna State, Nigeria, grounded in the Diffusion of Innovation (DOI) theory. The framework aims to elucidate the process through which IPSAS can be effectively integrated into the public sector accounting practices of Kaduna State. By leveraging DOI theory, which examines how innovations spread within a social system, the proposed framework identifies and analyzes key factors influencing IPSAS adoption, including the perceived attributes of the innovation (relative advantage, compatibility, complexity, trialability, and observability), the role of communication channels, and the influence of social systems and opinion leaders. The framework also considers the stages of adoption, from awareness to full implementation, and the potential barriers and facilitators encountered at each stage. This theoretical framework is designed to offer a comprehensive understanding of the adoption dynamics, providing valuable insights for policymakers, accounting practitioners, and stakeholders involved in advancing public sector financial management reforms. The proposed framework contributes to the academic discourse on public sector accounting by offering a structured approach to the adoption of international standards in a specific regional context.

Keywords: *IPSAS, Adoption, DOI, Relative Advantage, Compatibility, Complexity, Trialability and Observability*

INTRODUCTION

Government is responsible to the citizen in providing service (securities and other social amenities) through the use of revenue generated from taxation (the citizen) and other sources. Hence public expects the government to provide true and fair reports of how their funds (revenue) are utilized in providing the services. This can be achieved through public financial reporting. According to Christiaens et al. (2010), cash accounting has been the mainstream accounting and financial information reporting system in the public sector for many years. The traditional approach of public sector accounting was built on cash accounting under the Generally Accepted Accounting Principles (GAAP), which was initially meant for the private sector. However, the GAAP system has been criticized for poor accountability and transparency and has failed in the public sector because the private and public sectors have different goals, objectives, and expectations. Therefore, the need for review and improvement was apparent to provide the information to all stakeholders for better accountability, planning, organizing, controlling, and decision-making (Chukuma & Efeeloo, 2017; Manif & Gafsi, 2020).

To ensure uniformity, accountability, and transparency, the International Public Sector Accounting Standard Board (IPSASB), which is an independent standard-setting body working

ISSN: 2795-3831
E-ISSN: 2795-3823

under the auspices of the International Federation of Accountants (IFAC), published the 42 IPSAS so far, with the aim of enhancing the quality, consistency, and transparency of public sector financial reporting worldwide (IPSASB, 2021).

IPSAS are high-quality global accrual-based accounting standards that enable governments to produce high-quality financial information for better decision-making and build accountability and trust with citizens. Public sector entities purposely use the standards excluding government business enterprises worldwide. These standards are for the preparation of financial statements (Adepeju, 2017). Also, Idoko et al. (2018) emphasized the influence of IPSAS adoption and implementation on government transparency and accountability.

Adoption of IPSAS took place in many countries of the world continents (Abimbola et al., 2017; Boolaky et al., 2020; Brusca et al., 2016; Christiaens et al., 2010; Huweish & Alshujairi, 2014; Ilie&Miose, 2012; Sour, 2012; Wang & Miraj, 2018). In the case of Nigeria, IPSAS was approved by the Federal Executive Council (FEC) to be adopted on July 28, 2010 (FAAC, 2015). However, January 2014 was set as the date for the implementation of cash-based IPSAS and accrual-based IPSAS from 2015 to 2016 (Adamu & Ahmed, 2014).

The adoption of IPSAS in Nigeria has been a significant aspect of public sector financial reform aimed at enhancing transparency and accountability. Nationally, the Nigerian government has made strides in implementing IPSAS, with the Federal Government leading the charge through the adoption of accrual-based IPSAS for its accounts since 2016 (Akinwale & Adeyemi, 2020). However, the adoption process at the state level has been slower and more fragmented. In Kaduna State, efforts to align with IPSAS have faced challenges such as inadequate training, resistance to change, and limited resources (Olaoye, 2021). Despite these obstacles, there have been positive steps, such as the establishment of a framework for gradual implementation and increased awareness among stakeholders (Usman & Ibrahim, 2022). Addressing these issues is crucial for achieving the full benefits of IPSAS in improving public financial management in Kaduna State.

The existing literature on the adoption of IPSAS reveals significant insights into both the benefits and challenges associated with their implementation. Research highlights the positive impact of IPSAS on financial transparency and accountability (Francis & Samuel, 2015) but also identifies various obstacles, such as resistance to change and inadequate training (Abiola & Salawu, 2022). Studies specifically focusing on Nigeria reveal that while progress has been made at the federal level, state-level adoption, including in Kaduna State, faces substantial challenges due to limited resources and technical expertise (Adeniran & Bakare, 2024; Okafor & Oteh, 2023). Despite these contributions, there are notable research gaps, particularly in understanding how innovation diffusion dynamics specifically affect IPSAS adoption in diverse contexts. Current literature lacks a comprehensive theoretical framework that integrates the nuances of the Diffusion of Innovation (DOI) theory to address these challenges and guide empirical research. Developing a theoretical research framework based on DOI theory could provide valuable insights into the adoption process by examining factors such as perceived benefits, communication channels, and social influences, thereby filling the gap in understanding the adoption dynamics and improving strategies for successful IPSAS implementation.

Therefore, this paper aims to develop a theoretical research framework for the adoption of IPSAS grounded in the Diffusion of Innovation (DOI) theory. The next sections of the paper consist of the literature review, proposed theoretical framework, and conclusion.

ISSN: 2795-3831
E-ISSN: 2795-3823

LITERATURE REVIEW

Diffusion Theory of Innovation

The diffusion theory of innovation was developed by Everett M. Rogers in 1962. It originated in communication to explain how, over time, an idea, an innovation, or a product spreads, diffuses, or gains momentum through a specific social system or population (Rogers, 2003). In other words, the study of the diffusion of innovation is about how, why, and at what rate a new idea or technology spreads among the members of a social system (Al-jabri & Sohail, 2012; Nazari et al., 2013)

This diffusion requires that part of a social system or people adopt an innovation, idea, product, or behavior (Ali & Puah, 2017). Thus, innovation involves a change in process from conventional ways to other new and innovative ideas. According to El-helaly et al. (2020), innovation is the idea, practice, or object that is perceived to be new by an individual or other unit of adoption (e.g., a country). Gruenhagen and Parker (2020) this theory has been used successfully in many fields including communication, agriculture, public health, criminal justice, social work, and marketing. In public health, theory is used to accelerate the adoption of important public health programs that typically aim to change the behavior of a social system (Rogers, 2003).

Many studies have adopted the scholarly work of Rogers in the perception of adoption and diffusion (Rogers, 2003). Also, Rogers explains the diffusion process as an innovation associated with several different channels that communicate in a social system or to a population. Thus, the current study connects the social system with the adoption of IPSAS. Moreover, innovation is also referred to as a change in process from a traditional cash basis of reporting to a new and innovative IPSAS accrual basis.

Adoption of a new idea, behavior, or product (i.e., "innovation") does not happen simultaneously in a social system; rather, it is a process whereby some people are more apt to adopt the innovation than others. Researchers have found that people who adopt an innovation early have different characteristics than people who adopt an innovation later. El-helaly et al. (2020) adoption of innovation tends to be classified into different categories: innovators, early adopters, early majority, late majority, and laggards.

Innovators: These are people who take risks to be the first to try the innovation.
Early Adopters: These are people who represent opinion leaders who need to change, and so are very comfortable adopting new ideas.
Early Majority: These are the people who need to see evidence that the innovation works before they are willing to adopt it.
Late Majority: These are skeptical of change people who will adopt after the majority have tried it.
Laggards: These are the conservative people who are traditionalists they can only adopt if they have pressure from people in other adopter categories.
It is important to understand the characteristics of the target population when promoting an innovation. There are different strategies and stages used to appeal to the different adopter categories. This gave birth to the factors that influence the adoption of innovation. Rogers (2003) provides five main factors that influence the adoption of an innovation. Each of these factors is at play to a different extent in the five adopter categories:

1. **Relative Advantage:** The degree to which an innovation is seen as better than the idea, program, or product it replaces.

ISSN: 2795-3831
E-ISSN: 2795-3823

2. **Compatibility:** How consistent the innovation is with the values, experiences, and needs of the potential adopters.
3. **Complexity:** How difficult the innovation is to understand and/or put into usage.
4. **Triability:** The extent to which the innovation can be tested or experimented.
5. **Observability:** The extent to which the innovation provides tangible results.

Adoption of IPSAS

Adoption of IPSAS means the government to switch from the previous method of preparing and presenting financial statements to IPSAS, which is a new and improved method. Christiaens et al. (2010) IPSASB define the date of adoption of IPSASs as the date a government entity adopts IPSAS accrual basis for the first time and is the commencement of the accounting period in which the first-time adopters adopt an accrual basis of accounting and for which the government entity presents its transitional financial statements or its first standard financial statements (IPSASB, 2015). An important characteristic of the IPSAS is that governments over the world are not obliged to adopt them and thus, the adoption depends on a free choice. Sour (2012) states that the IPSASB grants governments the right to establish guidelines and domestic accounting standards for the presentation of financial statements since IPSASB does not have any power to force any jurisdiction in the world to adopt IPSAS.

However, the adoption of IPSAS has seen significant variation across the globe, with some countries fully embracing the standards while others adopt them partially or resist them altogether. In Europe, countries like Switzerland fully adopted IPSAS in 2009 (Cavanagh et al., 2016), while the European Union is developing the European Public Sector Accounting Standards (EPSAS), which is based on IPSAS, though countries like France and Germany have resisted full adoption (Christiaens et al., 2010).

In Asia, Indonesia adopted IPSAS in 2015 to enhance its public sector financial reporting (Harun et al., 2012), while the Philippines and Nepal are in the process of transitioning from cash to accrual basis (Acharya & Adhikari, 2020). In Latin America, Brazil has made significant strides toward full accrual IPSAS adoption, and Chile has also aligned its accounting system with IPSAS (Benito et al., 2007). New Zealand is one of the earliest adopters, having implemented IPSAS in 1991, while Australia has incorporated many IPSAS principles into its domestic standards (Carlin & Guthrie, 2003). In Africa, countries like South Africa have aligned their Generally Recognized Accounting Practices (GRAP) with IPSAS, while Kenya is gradually moving from cash to accrual IPSAS to improve public sector transparency (Wanyama, 2020). Despite progress, challenges such as technical capacity and complexity continue to hinder full implementation in many regions.

In Nigeria, the roadmap for the adoption of IPSAS in Nigeria was set in phases whereby the year 2014 serves the full adoption of cash basis IPSAS, and the year 2016 remains the date of adoption accrual basis of IPSAS (Atuilik & Salia, 2017; Francis & Samuel, 2015). This is also confirmed by several other studies (Adamu & Ahmed, 2014; Ademola et al., 2020; Adepeju, 2017; Francis & Samuel, 2015; Mhaka, 2014; Olayinka et al., 2016; Patrick et al., 2017).

Relative Advantage and Adoption of IPSAS

This is the essence to which an innovation is understood compared to the previous idea, process or product. The higher the understanding of a new innovation, the faster its rate of adoption (Robinson, 2009). Interestingly, the study of Carter et al. (2011) defines relative advantage as the degree to which new innovation is perceived as being superior to its predecessor. In the

ISSN: 2795-3831
E-ISSN: 2795-3823

current study, the relative advantage of innovation is an individual's perception that the innovation of IPSAS is a better standard compared to the traditional cash-based standard.

According to Gruenhagen and Parker (2020), this theory has been used successfully in many fields, including communication, agriculture, public health, criminal justice, social work, and marketing. For instance, in a study conducted in the area of implementing Electronic Data Interchange (EDI) in the USA, relative advantage significantly led to better adaptation of EDI among the US firms (Premkumar et al., 1994). Similarly, a relative advantage is found to have a significant influence on the adoption of mobile banking in Saudi Arabian (Al-jabri & Sohail, 2012) and on the adoption of information and communication technologies among lecturers in Lesotho study (Ntemana & Olatokun, 2012)

In summary, previous studies have documented evidence that relative advantage has a direct and positive effect on the adoption of innovation. Based on DOI theory and previous studies, the current study, therefore, develops the following hypothesis:
H1. Relative advantage will have a positive effect on IPSAS adoption.

Compatibility and adoption of IPSAS

Compatibility is a measure of the extent to which a new innovation is accepted as being compatible with the organization's existing values, previous experiences, and the needs of potential adopters (Sanson-Fisher, 2004). This study seems compatible as a degree to which innovation is perceived as consistent with the organizational existing culture, value, belief, habit and experience.

The Asian Pacific study by Bunker et al. (2007) conducted in the area of adopting innovation of a Non-Inventory Purchasing System (NIPS) in the Beverage Company (TBC) Also (Ntemana & Olatokun, 2012) view that compatibility found as having no significant contribution to the attitude of lecturers in using the ICTs. Based on this, the current study perceives compatibility has a positive effect on the adoption of innovation and, therefore, develops the following hypothesis.

H2. Compatibility will have a positive effect on IPSAS adoption.

Complexity and Adoption of IPSAS

In the view of Sanson-Fisher (2004), Complexity is a measure of the extent to which an innovation is seen as difficult to adopt and use. Nazari et al. (2013) perceived the complexity of an innovation to its rate of adoption in a negative direction. New innovations that are simpler and easy to understand are adopted more rapidly than innovations that require the adopters to develop additional or new skills and understandings (Robinson, 2009)

The Pakistan study conducted by Ali and Puah (2017) found that complexity has a negative and significant effect on the adoption of Islamic banking. Moreover, the study of Folorunso et al. (2009) found that Complexity does not have a significant relationship with intention to use Social networks, which is supported by the study of (Premkumar et al., 1994). Contrarily, the study of Ntemana and Olatokun (2012) found that complexity was positively significant to the model and hence supported their study. Based on this, the current study perceives complexity has a negative effect on the adoption of innovation and, therefore, develops the following hypothesis.

H3. Complexity will have a negative effect on IPSAS adoption

ISSN: 2795-3831
E-ISSN: 2795-3823

Trialability and Adoption of IPSAS

This is the essence to which a new innovation can be experimented with or on a limited basis. An innovation that is tested represents less uncertainty to those who use it (Robinson, 2009). Potential adopters who are allowed to experiment with innovation will feel more contented with it and are more expected to adopt it (Ntemana&Olatokun, 2012). Trialability in the current study refers to an individual's access to an innovation for experimentation before adoption and use.

The empirical study of (Nazari et al., 2013) found that trialability has a significant influence on accepting online databases at the university level, which contradicts the study of Al-jabri & Sohail (2012), trialability is found to have no significant effect on mobile banking adoption. Based on the aforesaid, the current study develops the following hypothesis.

H4. Trialability will have a positive effect on IPSAS adoption.

Observability and Adoption of IPSAS

This is the situation whereby individuals see the outcome of an innovation. They will be more likely to adopt it. Visible outcomes lower doubts and also energize peer discussion of an innovation, as friends, family, or neighbors of an adopter request information about the idea (Robinson, 2009). In the current study, observability refers to the situation in which innovation and its benefits are visible to the members of an organisation.

Al-jabri & Sohail (2012) found that observability has a significant effect on the adoption of mobile banking in Saudi Arabia. In this context, observability is considered the ability to see the beneficial results. This finding is similar to Min et al. (2018) on the adoption of Uber mobile applications among US consumers. Based on the above, the study develop the following hypothesis.

H5. Observability will have a positive effect on IPSAS adoption.

THEORETICAL RESEARCH FRAMEWORK OF THE STUDY

Based on the above discussion, the framework of this study is developed in line with IPSAS adoption and the determinant of DOI. The framework comprises five independent variables to predict the adoption of IPSAS, as presented in Figure 1 below

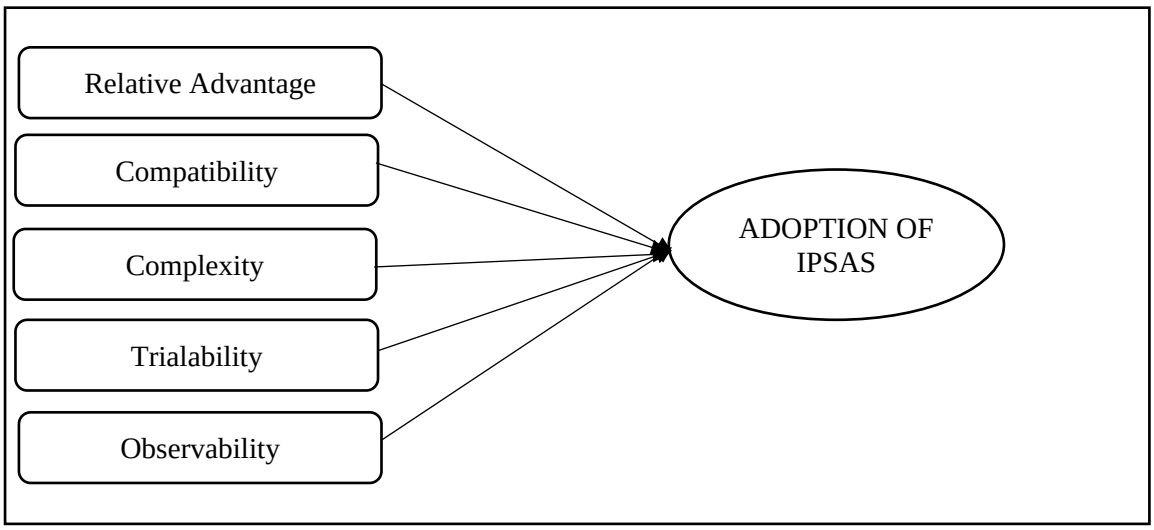

Figure 1: Propose research framework for the adoption of IPSAS

ISSN: 2795-3831
E-ISSN: 2795-3823

The proposed research framework of this study is grounded in the Diffusion of Innovation (DOI) theory. The framework offers a structured approach to understanding how and why governments adopt IPSAS. Everett Rogers' DOI theory (2003) explains the process by which innovations, such as IPSAS, spread across a social system, focusing on the characteristics of the innovation, communication channels, time, and the social system in which the adoption occurs. This framework is particularly useful for analyzing the adoption of IPSAS in Nigeria and Kaduna State, where the need for enhanced public financial management and accountability has driven the adoption of these standards. This research framework aims to provide a foundation for future studies, enabling researchers to assess the factors influencing IPSAS adoption in different contexts.

In the context of Kaduna State, several key constructs from DOI theory can be used to explain the adoption of IPSAS. These include the relative advantage of IPSAS in improving transparency and accountability, the compatibility of IPSAS with existing public sector accounting systems, and the complexity of the transition from cash-based to accrual-based accounting (Omolehinwa & Naiyeju, 2015). For instance, Kaduna State's political will and reform agenda have created an environment conducive to IPSAS adoption despite the challenges associated with the perceived complexity of implementation (Abdullahi & Mustafa, 2016). Moreover, the role of communication channels, including guidance from international organizations like the International Monetary Fund (IMF) and the World Bank, has been instrumental in disseminating knowledge about IPSAS and facilitating peer learning (Cavanagh et al., 2016).

Therefore, the proposed framework, based on DOI theory, provides a roadmap for future researchers to investigate the factors influencing IPSAS adoption in various regions. It highlights the importance of analyzing both the technical aspects of IPSAS, such as relative advantage and complexity, and the broader socio-political environment, including communication channels and institutional support. This approach will allow future studies to test the framework in different contexts, assess the role of international bodies, and understand how local governments can overcome barriers to IPSAS adoption. By applying this framework, researchers can contribute to a deeper understanding of the diffusion of IPSAS and its impact on public sector financial management reforms globally.

CONCLUSION

This paper aims to propose a theoretical framework that will provide the basis for investigating the adoption of IPSAS through the lens of Diffusion of Innovation (DOI) theory. The framework integrates core elements of DOI, such as relative advantage, compatibility, complexity, trialability, and observability, to explain how public sector entities may adopt IPSAS. By linking these dimensions with the adoption process, this paper offers a structured approach to understanding the drivers and barriers associated with the transition towards IPSAS in various public sector environments.

The review of the literature indicates the adoption of innovation and its determinants, as outlined in the Diffusion of Innovation (DOI) theory, has been widely supported by empirical studies. Most research has found that key variables, such as relative advantage, compatibility, complexity, trialability, and observability, significantly influence the rate and success of innovation adoption. Thus, hypotheses are developed in line with the previous studies and the DOI theory. These determinants help shape how individuals and organizations perceive the value and feasibility of adopting new technologies or practices. The findings consistently show that innovations offering clear advantages, aligning with existing systems or values, and being

ISSN: 2795-3831
E-ISSN: 2795-3823

easy to use and test are more likely to be adopted. Thus, understanding these factors is critical for organizations and policymakers aiming to facilitate the adoption of innovations in various sectors.

The framework of this study is developed in line with IPSAS adoption and the determinant of DOI which comprise five independent variables to predict the adoption of IPSAS. The variables are Relative Advantage, Compatibility, Complexity, Trialability, and Observability. Future empirical research is encouraged to validate the framework by testing the hypotheses across different public sector contexts, allowing for a deeper understanding of the variables at play. The application of DOI theory offers a novel contribution to the accounting literature by shedding light on the dynamic process of IPSAS adoption and providing a comprehensive model to study its diffusion within the public sector. In doing so, this research adds to the growing body of work that seeks to enhance the quality, transparency, and comparability of public sector financial reporting globally.

FUNDING

This research was generously funded by the Tertiary Education Trust Fund (TETFund) under Grant No. DR&D/IBR/24/Vol.1. We extend our sincere gratitude to TETFund for their support, which has been instrumental in enabling the successful completion of this study. Their commitment to advancing research and education is greatly appreciated.

REFERENCES

Abdullahi, A. S., & Mustafa, I. K. (2016). The adoption of international public sector accounting standards in Nigeria: Benefits and challenges. *Journal of Accounting and Financial Management*, 2(4), 32-41.

Abimbola, O., Kolawole, A., &Olufunke, A. (2017). Impact of international public sector accounting standards (IPSAS) adoption on financial accountability in selected local governments of Oyo state, Nigeria. *Asian Journal of Economics, Business and Accounting*, *3*(2), 1–9. **[Crossref]**

Abiola, I., & Salawu, R. O. (2022). Contextual challenges and strategies in the adoption of IPSAS: Evidence from developing countries. *International Journal of Accounting and Financial Reporting*, 12(2), 55-72.

Acharya, A., & Adhikari, P. (2020). Public sector accounting reforms in Nepal: A hegemonic influence perspective. *International Journal of Public Sector Management*, *33*(2/3), 179–197. **[Crossref]**

Adamu, S. A., & Ahmed, A. D. (2014). IPSAS and Nigerian public sector: The challenges of first time adopters. *International Journal of Social Sciences and Humanities Innovations*, *2*(1), 151–160.

Ademola, A. O., Madubga, J. U., Adeboyengu, A. E., Eluyela, D. F., & Ben, C. E. (2020). International public sector Accounting Standards (IPSAS) adoption and implementation in Nigerian public sector. *International Journal of Financial Research*, *11*(1), 434–446. **[Crossref]**

Adeniran, A. O., & Bakare, A. J. (2024). Implementation barriers to IPSAS in Kaduna state, Nigeria: An empirical study. *Journal of Public Sector Accounting Research*, 10(1), 89-104.

Adepeju, B. S. (2017). Implementing international public sector accounting standards in nigeria: Issues and challenges. *International Journal of Business, Economics and Law*, *12*(1), 52–61.

Akenbor, C. O., & Oghoghomeh, T. (2011). Public sector accounting system in Nigeria: A comparative study of cash-basis and accrual-basis of reporting. *International Journal of*

ISSN: 2795-3831
E-ISSN: 2795-3823

Business, Economics and Law, *12*(1). 1-12

Ali, M., & Puah, C.-H. (2017). Acceptance of Islamic banking as innovation : A case of Pakistan. *Humanomics*, *33*(4), 499–516. **[Crossref]**

Al-jabri, I. M., & Sohail, M. S. (2012). Mobile banking adoption: Application of diffusion of innovation theory. *Journal of Electronic Commerce Research*, *13*(4), 379–391.

Atuilik, W. A., & Salia, H. (2017). "The global adoption of Public Sector Accounting Standards (IPSAS): The case for IPSAS – benefits and challenges." *The Professional Accountant*, July/September, 19-21.

Benito, B., Brusca, I., & Montesinos, V. (2007). The harmonization of government financial infoCarlin, T. M., & Guthrie, J. (2003). Accrual output-based budgeting systems in Australia: *The rhetoric–reality gap. Public Management Review, 5*(2), 145–162. **[Crossref]**

Boolaky, P. K., Mirosea, N., &Omoteso, K. (2020). The Adoption of IPSAS (Accrual Accounting) in Indonesian Local Government: A Neo-Institutional Perspective. *International Journal of Public Administration*, *43*(14). 152-1265. **[Crossref]**

Brusca, I., Gómez-villegas, M., & Montesinos, V. (2016). Public financial management reforms: The role of IPSAS in Latin-America. *Public Administration and Development*, *36*(1), 51–64. **[Crossref]**

Bunker, D., Kautz, K. H., & Nguyen, A. L. T. (2007). Role of value compatibility in IT adoption. *Journal of Information Technology*, *22*(1), 69–78. **[Crossref]**

Carlin, T. M., & Guthrie, J. (2003). Accrual output-based budgeting systems in Australia: *The rhetoric–reality gap. Public Management Review*, *5*(2), 145–162. **[Crossref]**

Carter, L., Campbell, R., & Campbell, R. (2011). The impact of trust and relative advantage on internet voting diffusion. *Journal of Theoretical and Applied Electronic Commerce Research*, *6*(3), 28–42. **[Crossref]**

Cavanagh, J., Flynn, S., & Moretti, D. (2016). Implementing accrual accounting in the public sector. *IMF Technical Notes and Manuals*, 2016(4). **[Crossref]**

Christiaens, J., Reyniers, B., & Rollé, C. (2010). Impact of IPSAS on reforming governmental financial information systems: A comparative study. *International Review of Administrative Sciences*, *76*(3), 537–554. **[Crossref]**

Chukuma, O. L., & Efeeloo, N. (2017). International public sector accounting standards (IPSAS) adoption and governmental financial reporting in Nigeria- an empirical investigation. *Journal of Advances in Social Science and Humanities*, *3*(01), 20247–20259.

Daniel, O. U. (2013). Public sector accounting - The Nigerian experience. *International Journal of Finance and Accounting*, *2*(8), 446–451.

El-helaly, M., Ntim, C. G., & Al-gazzar, M. (2020). Diffusion theory, national corruption and IFRS adoption around the world. *"Journal of International Accounting, Auditing and Taxation, 38*, 100305. **[Crossref]**

FAAC. (2015). *Accrual accounting manual* (N. O. Iweala& J. O. Otunla (Eds.)). *Federal Account Allocation Committees Report* (FAC). www.faacipsas.gov.ng

Folorunso, O., Vincent, R. O., Adekoya, F. A., &Ogunde, A. O. (2009). Diffusion of innovation in social networking sites among university students. *International Journal of Computer Science and Security*, *4*(3), 361–372.

Francis, U., & Samuel, S. (2015). Adoption of IPSAS and the quality of public sector financial reporting in Nigeria. *Research Journal of Finance and Accounting*, *6*(20), 141–149.

Gruenhagen, J. H., & Parker, R. (2020). Factors driving or impeding the diffusion and adoption of innovation in mining : A systematic review of the literature. *Resources Policy*, *65*(11), 1–9. **[Crossref]**

ISSN: 2795-3831
E-ISSN: 2795-3823

Harun, H., Van-Peursem, K., & Eggleton, I. R. C. (2012). Institutionalization of accrual accounting in the Indonesian public sector. *Journal of Accounting & Organizational Change*, *8*(3), 257–285. **[Crossref]**

Huweish, M., &Alshujairi, A. (2014). Government accounting system reform and the adoption of IPSAS in Iraq. *Research Journal of Finance and Accounting*, *5*(24), 1–21.

Idoko, I. F., Teru, S. P., & Aminu, M. T. (2018). International public sector accounting standard (IPSAS) in Nigeria as a correlate to transparency and accountability. *Journal of Finance and Accounting*, *6*(5), 110. **[Crossref]**

Ilie, E., &Miose, N. (2012). IPSAS and the application of these standards in the Romania. *Social and Behavioral Sciences*, *62*(2012), 35–39. **[Crossref]**

International Public Sector Accounting Standard Board (2021). *Handbook of international public sector accounting pronouncement (2021 Ed).* International Federation of Accountants: New York

IPSASB. (2015). *First - time Adoption of Accrual Basis International Public Sector Accounting Standards (IPSASs).*

Manif, Sellami, Y., & Gafsi, Y. (2020). Public management systems, accounting education, and compliance with international public sector accounting standards in sub-Saharan Africa. *International Journal of Public Sector Management*, *33*(2/3), 141-164.

Mhaka, C. (2014). IPSAS, a guaranteed way of quality government financial reporting ? A comparative analysis of the existing cash accounting and IPSAS based accounting reporting. *International Jounal of Financial Economics*, *3*(3), 134–141.

Min, S., Kam, K., So, F., & Jeong, M. (2018). Consumer adoption of the Uber mobile application: Insights from diffusion of innovation theory and technology acceptance model. *Journal of Travel & Tourism Marketing*, *3,* 1–14.

Mnif, Y., &Gafsi, Y. (2020). A contingency theory perspective on the analysis of central government accounting disclosure under International Public Sector Accounting Standards (IPSAS). *Meditari Accountancy Research*, *28*(6), 1089-1117. **[Crossref]**

Nazari, F., Khosravi, F., &Babalhavaeji, F. (2013). Applying Rogers' diffusion of innovation theory to the acceptance of online databases at university zone of Iran. *Malaysian Journal of Library & Information Science*, *18*(3), 25–38.

Ntemana, T. J., &Olatokun, W. (2012). Analyzing the influence of diffusion of innovation attributes on lecturers' attitude s toward information and communication technologies. *An Interdisciplinary Journal on Humans in ICT Environments*, *8*(2), 179–197. **[Crossref]**

Olaoye, J. O. (2021). Challenges and prospects of implementing IPSAS in Nigerian states: A case study of Kaduna state. *African Journal of Public Sector Accounting*, 8(1), 78-92.

Olayinka, E., Uchenna, O. L., Modebe, N. J., &Ogundele, O. (2016). International public sector accounting standards (IPSAS) adoption and quality of financial reporting in the nigerian public sector. *Journal of Accountancy*, *7*(2), 22–30.

Omolehinwa, E., & Naiyeju, J. (2015). An overview of accounting reforms in the Nigerian public sector. *International Journal of Accounting Research*, 2(3), 1-8.

Patrick, E., Danladi, O., Caleb, A., & Linda, J. (2017). Accountants' perceptions of IPSAS application in Nigerian public sector financial management and reporting. *Journal of Economics, Management and Trade*, *19*(3), 1–22. **[Crossref]**

Premkumar, G., Ramamurthy, K., &Nilakanta, S. (1994). Implementation of electronic data interchange: An innovation diffusion perspective. *Journal of Management Information Systems*, *11*(2), 157–186. **[Crossref]**

Robinson, L. (2009). *A summary of Diffusion of Innovations*.

Rogers, E. M. (2003). *Diffusion of Innovations* (5th Ed.). Free Press.

ISSN: 2795-3831
E-ISSN: 2795-3823

Sanson-Fisher, R. W. (2004). Diffusion of innovation theory for clinical change. *The Medical Journal of Australia*, *180*(56), 55–56. **[Crossref]**

Sharofiddin, A., BinIdris, F. A., & Othman, A. H. A. (2018). The prospective of introducing Islamic banking system in Tajikistan: Using theory diffusion and innovation (TDI) approach. *International Journal of Economics, Commerce and Management*, *6*(7), 74–94.

Sour, L. (2012). IPSAS and government accounting reform in Mexico. *International Journal of Public Sector Performance Management*, *2*(1), 5–24. **[Crossref]**

Usman, N. F., & Ibrahim, M. (2022). Evaluating the Implementation of IPSAS at the State Level: Insights from Kaduna State, Nigeria. *International Journal of Public Sector Financial Management*, 14(2), 103-117.

Wang, Z., & Miraj, J. (2018). Adoption of international public sector accounting standards in public sector of developing economies -analysis of five South Asian countries. *Research in World Economy*, *9*(2), 44–51. **[Crossref]**

Wanyama, D. (2020). IPSAS adoption and public sector financial management in Kenya. *Journal of Financial Reporting and Accounting*, *18*(4), 689–712. **[Crossref]**