

Motivations Behind Beginning the Full Adoption of IPSAS: A Qualitative Case Study from Jordan

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Abstract

Despite realizing the significance of adopting accrual-based IPSAS, the Jordanian government has not yet done so. Because of this circumstance, Jordan is still not achieving the objectives nor reaps the rewards of IPSAS adoption. Thus, this study was conducted with the aim of exploring the motivations behind the initiation of the full adoption of IPSAS to shed light on the extent of the losses resulting from the slowness of the adoption process. A qualitative methodology was employed to gather data using observations, documents review, and unstructured interviews. Sixteen participants from elite people who could speak for their institutions on the research topic were interviewed. Interpretive thematic analysis was employed to analyze the transcripts of interviews and observations. Whilst the texts of documents were analyzed by employing the technique of content analysis. The findings highlight the interplay of several kinds of motivations, including direct benefits such as enhancing financial reporting quality and decision-making processes. Some normative and coercive pressures, alongside several contingency stimuli like reform strategies and technical support availability, besides certain economic network factors such as economic globalization, further prompted the starting adoption process too. These findings not only fill gaps in literature but also urge policymakers to accelerate the IPSAS project. Beyond Jordan, this research offers valuable insights for other nations considering IPSAS adoption in their public sector accounting systems.

Keywords: Accrual-Basis, IPSAS, Jordan, Motivations, Qualitative Methodology.

Introduction

The adoption of International Public Sector Accounting Standards (IPSAS) represents a significant step towards increasing financial transparency and accountability in the public sector worldwide (1). Originating from International Accounting Standards and International Financial Reporting Standards, IPSAS aims to harmonize public sector accounting practices and facilitate clearer communication of financial information among diverse stakeholders (2). The International Federation of Accountants (IFAC) and International Public Sector Accounting Standards Board (IPSASB) expected that half of the world will adopt these standards by 2025 (3). However, each adoption case has its own motivations to do so (4). The idea of adopting these standards was started by the government of Jordan in 2011, during an IPSAS seminar in Amman (5). This seminar includes all relevant parties, including some members of the parliament. Afterwards, the Ministry of Finance (MOF), which controls the finance and accounting affairs in Jordan (6), held and participated in many

workshops, conferences, seminars, and courses related to this matter. The MOF is keen to engage all parties (institutions) that are considered the stakeholders of the IPSAS adoption project (5, 7, 8). These events helped to increase the awareness among all stakeholders about the importance of IPSAS to the Jordanian public sector. Therefore, depending on Jordanian law for organizing accountancy profession in Jordan number 73 for 2003, the Jordanian Council of Ministers decided to adopt the application of IPSAS on November 2, 2014 (5), which made Jordan the first Arab country to start the IPSAS adoption (9). By making this initial decision, the MOF led a practical stage to achieve the full adoption of IPSAS aided by USAID, which supports the project technically and financially through the financial reform project (FRP) (7,10). Consequently, the MOF formed a steering committee involving members from the International Arab Society of Certified Accountants (IASCA), the Jordanian Association of Certified Public Accountants (JACPA), Academics, Audit Bureau (AB), and some

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managers of the MOF's directorates under supervision of the secretary general and the minister of finance who represent the political interface of the government in the financial affairs (7, 8, 11). This committee focused on the transition process of the Jordanian government accounting to accrual-basis IPSAS (12). Accordingly, it prepared a six-phase roadmap to achieve full adoption by 2021. The second phase was only completed in 2016 (13). Nowadays, no new progress since the deadline was extended to 2025 (7). Hence, this study covers the period from 2011 to 2016. The motivations may include factors that assisted in starting the adoption process or goals that the government wanted to achieve. However, despite previous efforts to achieve full adoption of IPSAS, the IPSAS on an accrual basis has not been implemented in Jordan so far, indicating the objectives that prompted this project have not been achieved yet and the fruits of the efforts made have not been reaped. Hence, the question "why did Jordan make the decision to adopt IPSAS and go along with practical procedures of the adoption?" arises. So, this study aims to explore the motivations that made Jordan start the accrual-basis IPSAS adoption process that reflect the extent of the losses resulting from the slowness of the adoption process. On the other hand, the decline of interest in this project, as seen by the removal of all prior official pronouncements from the MOF's official website and the absence of any new remarks, served as the driving force for conducting this study. Therefore, the significance of this study becomes clear as it explores one of the issues related to the IPSAS project, which is regarded as a key component of comprehensive financial strategies aimed at enhancing governance and efficiency within the public sector, as part of Jordan's overall reform strategy (6,14–16). Furthermore, this study may urge the relevant authorities to work hard again to speed up the full adoption of IPSAS.

Different Perspectives on the Motivations for Adoption

Many relevant past studies revealed the direct or indirect benefits of IPSAS as the main motivations to adopt and implement them in varied contexts. The main benefit of IPSAS is to report high-quality financial information (F. Info.) which was highlighted to motivate the full adoption of IPSAS in Greece (17). This benefit leads to other benefits

such as enhancing the comparability and increasing transparency and accountability, which were also used to confirm the importance of going on adoption of IPSAS in Jordan (18). On the contrary, some scholars claimed that the use of accrual-basis IPSAS in government accounting has some drawbacks, such as a negative effect on the level of accountability (19). However, these benefits drive the making of appropriate financial decisions, especially in crises such as COVID-19 pandemic. Several authors used this benefit to prove the importance of implementation of accrual-basis IPSAS to motivate the government of Kosovo (20). They and many other scholars emphasized that accrual-based financial reports provide a full assessment of the financial position for the public sector and its performance, which is not available under the cash accounting method (21). In the same regard, some literature indicated the importance of IPSAS in creating good governance in public sector entities and their societies. Good governance, as an indirect benefit of IPSAS, was also employed to motivate some contexts to adopt the accrual-basis IPSAS such as OECD countries (22). Moreover, several researchers found that the full adoption and implementation of IPSAS will solve many financial issues. For example, it is affirmed that the adoption of IPSAS will decrease corruption in Nigeria, and it is recommended that the government seek hard to achieve the full implementation of IPSAS to gain this benefit (23). This result was also proved in the context of Jordan (10). On the other hand, some scholars, through Institutional Theory lens, saw the motivations of IPSAS adoption and implementation in several contexts as one or more of three kinds of pressures. Some scholars revealed that the coercive pressure, which represented the lenders' pressure, was the main factor to motivate the full adoption of IPSAS in Portugal (24). In contrast, other countries, such as Sri Lanka, have not adopted IPSAS due to coercive pressure (25). Furthermore, the impact of accounting professionals (normative pressure) was the motivation to adopt the IPSAS in Estonia (26). While in many other countries, normative pressure was an insignificant factor in this matter (27). In addition, some other countries, such as Colombia and Peru, elected to emulate (mimetic pressure) a successful case in adopting the IPSAS to ensure a successful and trustworthy adoption (28). However, the mimetic pressure was not clear as a motivation to adopt the

IPSAS in the central government of Tanzania (29). On the other hand, some scholars emphasized that the three institutional pressures (normative, coercive, and mimetic) motivate the adoption of IPSAS (30). In another regard, many previous studies employed the Contingency Theory to study the motivations for change. The contingency model is the most famous model that identifies the stimuli that facilitate or motivate change, such as transition to IPSAS (31). This model indicates problems, scandals, capital market, professional bodies, and standards setters as triggers to reform the public sector accounting. In addition, the new technological information system that fits with accrual-basis's requirements is very important for the safe transition to the accrual-basis IPSAS (32). On the other hand, although some studies did not rely on a specific theory, some of his results were consistent with findings of scholars who employed the Contingency Theory. For instance, it is confirmed that the availability of professional training and education (technical support) for the staff will support the reform by adopting the IPSAS (33). From a more comprehensive view, the motivations of IPSAS adoption and implementation were seen through more than one theory lens (multi-theoretical approach) in many previous studies, especially when many countries were included in the study. For instance, through examining the adoption of IPSAS in 110 countries, some scholars found that the motivations to adopt IPSAS can be seen through Institutional Theory and Economic Regulation Theory (27). The analysis revealed a significant effect on the level of adoption only for coercive pressure and mimetic pressure through Institutional Theory lens. The use of the Economic Regulation Theory has unfolded the public sector organizations' importance factor and the availability of local GAAP factor, which their analysis illustrated a significant influence for both of them. Moreover, other scholars used the Institutional Theory, the Contingency Theory, and the Economic Network Theory to guarantee including all external and internal factors or motivations that can interpret nations' decision to adopt IPSAS (34). They confirmed the significant effect of mimetic and coercive pressures (institutional external factors), good economic governance (contingency internal factor), and close of economic relationships with international partners (economic network external factor) on the adoption of IPSAS, in addition to

many other studies that linked the economic relations with the adoption of IPSAS (21). However, the majority of these studies adopted the quantitative approach only.

IPSAS in the Jordanian Context

Locally, the confirmation of the direct and indirect benefits was a big portion of the studies' results that were conducted in the context of Jordan (10,18). Jordanian researchers emphasized the necessity of Jordan adopting the accrual-basis IPSAS in order to enhance the decision-making process by increasing accountability and transparency, improving comparability and governance, and providing high-quality financial reports (10,18). In addition, many national studies examined the success factors that can assist in the adoption and implementation of IPSAS in the future (4,12). All of these studies were conducted by employing the quantitative method or based on a literature review. However, there are shortages of using the qualitative approach. Furthermore, there is a lack of study of the real motivations that motivated the Jordanian public sector to adopt the IPSAS project. This study contributes to covering these gaps by conducting this qualitative case study from Jordan to explore the factors that motivated the government to decide and start the full adoption of IPSAS from the real field. It employed all stakeholders' perspectives to achieve this goal on an institutional basis. This study also contributes to motivating decision-makers to activate the adoption of these standards to avoid the continuous loss of their benefits and goals.

Methodology

This study aims to explore the motivations behind commencing adoption of the accrual-basis IPSAS in Jordan in order to accurately illustrate the magnitude of the losses arising from the non-adoption. The literature reveals diversity in the factors that may motivate different countries to adopt the IPSAS. Finding the motivations for IPSAS adoption to answer the research question "why" requires using words rather than numbers (35,36). Therefore, the data gathered will be qualitative rather than quantitative (36). Furthermore, the exploratory nature of this study drives the use of the qualitative method (35). Moreover, this study seeks to provide an in-depth understanding of the IPSAS issue within a bound activity and time by analyzing data that was gathered using various methods, which

makes the case study approach the most appropriate (36). Thus, the qualitative case study approach was chosen for its ability to provide a comprehensive vision of the motivated factors, aligning with the study's exploratory nature and the research question of "why" (36). This methodology also enables the researchers to gain an in-depth understanding of all key stakeholders' perspectives to draw a full picture of the subject under study (36). So, the sample technique includes a purposeful selection of all institutions closely associated with Jordan's IPSAS adoption project that were referenced in the introduction section. In other words, relying on the purposeful selection, this study reviewed all documents related to the IPSAS project to identify, on an institutional basis, all institutional stakeholders that were engaged in this project from the beginning. This study relied on unstructured interviews as its primary source of evidence. The interviewees were the elite people who can represent their institutions, and they participate in or have participated in the IPSAS project in Jordan in some way. They also occupy sensitive occupations in their institutions. Most of them are certified by post graduate certifications and universal professional certifications with long practical experience years. The selection of those people was for their capability to represent their institutions and because of one of the researchers' capability to access them since he has long practical experience in the public sector accounting. This enabled him to identify some individuals who were directly involved in the project, and by depending on them, it became easier to reach other participants. All interviews were conducted over 812 minutes. Furthermore, all participants were informed that their participations in the research are voluntary as an ethical consideration (36). The unstructured interviews were conducted using an interview guide, which consists of a set of suggested themes covering all aspects of the IPSAS project in Jordan. The suggested themes were extracted from the relevant literature and registered on the interview protocol that was previously prepared based on Kvale's steps (37). The motivations' data were not separated from other aspects of the project during the discussions with interviewees. But the interpretative thematic analysis of the interviews' transcripts enabled the researcher to separate them

later. Since the focus of this study was to gather data from all key stakeholders to achieve the data saturation as one strategy for building the validity (36), all participants were elite people from the eight main stakeholders. Table 1 illustrates the details of the participants who represented their relevant institutions, while the personal details were refrained from showing as a form of commitment to research ethical considerations (36). The second strategy to create validity and reliability was employing the triangulation strategy in data collection contributing to the robustness and trustworthiness of the research findings (36). This study added the observations from the field, especially during the interviews, as the second primary source of data. Moreover, many documents were reviewed to check the collected primary data (36). These documents were also added to the analysis process, as a third source of data for the secondary data, after extracting the codes and themes from analysis of primary data. The documents were analyzed by employing the technique of content analysis. These documents were taken from websites, financial reports, local and international newspapers, local science events' minutes, and national and international reports, which are pointed out during the discussion of the results. The qualitative data analysis involved the six steps recommended by Braun and Clarke's approach (38). The recorded interviews were transcribed carefully. All transcripts were read many times to become familiar with their data. After this, the transcripts were imported in NVivo@14 software and the coding process was started. Hence, initial codes were extracted and reviewed many times to refine them. When all refined codes were ready, the combining process to classify them into bundles called the potential themes was started. Then, the main themes could be created after reviewing the potential themes. The main themes were defined precisely to reflect what each of them means. Finally, findings were reported. In order to answer the research question, the preliminary findings were reported based on the interpretative thematic analysis of interviews and observations. Figure 1 shows these findings that represent the motivations for beginning the full adoption of IPSAS in Jordan.

Table 1: List of Interviews

The Institution	Participants	Experience Years	Education Level	Interview Recording Minutes
MOF	P1	32	Master	102
	P2	22	Bachelor	85
	P3	28	Bachelor	118
	P4	20	PhD	25
	P5	19	Master	29
Audit Bureau	P6	28	PhD	46
	P7	25	Bachelor	60
USAID	P8	20	Bachelor	56
Academic	P9	17	PhD	23
	P10	16	PhD	21
JACPA	P11	36	Bachelor	53
	P12	25	Bachelor	23
IASCA	P13	28	PhD	54
	P14	31	PhD	33
Parliament	P15	38	PhD	69
Political interface	P16	39	PhD	15

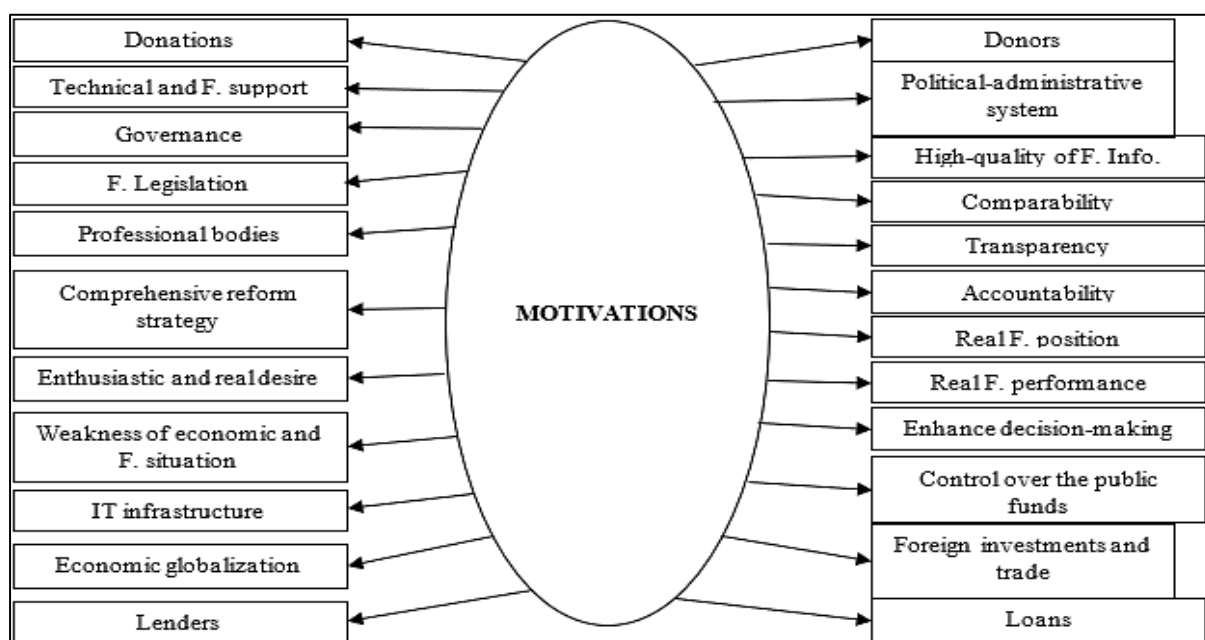


Figure 1: Preliminary Findings Report

The results and discussion section explains these preliminary findings. It clarifies the evidence of them, confirms them by documents that were reviewed, and explains them through some underpinning theories. The next section clarifies the theoretical framework that this study employs to explain these findings.

Theoretical Framework

The objective of this study is to explore the motivations that led the public sector in Jordan to start to fully adopt IPSAS to clarify the extent of the losses resulting from the slow progress of this project. Depending on the literature review and the preliminary results of this study, a theoretical framework based on three theories is adopted. First, the Institutional Theory reveals the external forces (motivations) that influence the government's decisions or practices to adopt the IPSAS (27). These impacts are in the form of coercive, normative, or mimetic isomorphism pressure from an external body out of the scope of the government (27,39). Second, the Contingency Theory concerns the internal stimuli that motivate the government to adopt the IPSAS (31,34). These internal motivations reflect the internal situations related to the government such as the legal system and the country's economy (40). Third, the Economic Network Theory reveals that there are external incentive's factors (motivations) that encourage the interaction among all individual partners, such as countries in this small world, which creates a partnership that benefits all partners economically (34,41). Some scholars highlight the IPSAS as a network-dependent product (24). Under this theory, environmental economic motivations incite countries to adopt the IPSAS to achieve economic benefits from its partnerships (34). The preliminary findings are explained through these theories' lenses. In addition, the past studies revealed the direct benefits as motivations for adoption of IPSAS. Therefore, there are several motivations behind starting the full adoption of IPSAS in Jordan, namely the direct benefits of IPSAS, impacts of external bodies, internal motivations, and environmental economic motivations. The next section shows them in detail.

Results and Discussion

Theoretical explanations and literature review led to the classification of the preliminary results

shown in Figure 1 into four groups. The next subsections come to clarify the evidence of these results that were obtained from observations and from the interviewees, who are listed in Table 1, confirm them with the documents that have been reviewed, explain them through the theoretical framework of this study, and contrast them with the literature's findings.

Direct benefits of IPSAS

The preface section in the Handbook of IPSAS shows the direct benefits of IPSAS to the adopters (IPSASB, 2021, para. 21). The government in Jordan sought to adopt the accrual-basis IPSAS to produce high-quality financial information, enhance comparability, increase transparency, and increase accountability (14). This is consistent with IPSASB's objectives and many previous studies (1, 17, 18, 20). While contrary to what was claimed by some studies (19). This was evidenced by the saying of all participants. For example, one of representatives of the MOF explained that: "Also, one of the benefits that can be achieved by adopting accrual-basis IPSAS is comparability with the financial statements of developed countries applying accrual-basis IPSAS" (P1) In addition, the representative of JACPA said: "The government was aspirated to achieve full adoption of IPSAS to increase transparency and accountability" (P12). Moreover, the interviewee from the audit bureau explained: "cash accounting does not provide information about the real financial performance or the real financial position of the government because it does not show a lot of financial information. So we need higher-quality information, which we can produce through adopting and implementing the accrual basis IPSAS. These standards help with effective planning and wise decision-making" (P7). Furthermore, in line with many scholars, the government wanted these benefits to present a real financial position and reflect the real performance of the state to improve governmental decision-making (20, 21). While the consolidated financial statements in the public sector of Jordan are still missing the statement of changes in net assets/equity and the comparative information in respect of the preceding period as specified in paragraphs 53 of IPSAS 1 (1,6). This was clear in the explanations of the P7 above. Moreover, the government realized that the cash accounting will not assist in reporting

many pieces of information about receivable amounts, payable amounts, and non-financial assets (42). This shortage will prevent it from controlling these amounts and on the state's assets. So, the government believed that the accrual-basis IPSAS will enable it to control over public funds like revenue, expenses, payables, receivables, and assets (9). This was evidenced by saying of the representative of parliament when he/she said: "The goal of seeking to use the accrual basis IPSAS is primarily to achieve control over public funds. Using the accrual basis IPSAS means recognizing assets, revenues, and expenses that are due for payment" (P15). And the participant who represented USAID also stated that: "On other hand, there are other main and influential things, such as controlling assets, liabilities, and receivables, so the application of the standards will be very useful in decision-making" (P8). These findings are similar to many studies' results in the literature, which confirmed, for example, that accrual accounting motivates controlling the assets of the state and its funds (21). All these benefits are also consistent with the IPSAS studies' results that were conducted in Jordan context (18).

Impacts of External Bodies

The government of Jordan was motivated to start the IPSAS project by influences of some institutions or bodies out of the scope of the public sector. Initially, the idea of accrual-basis IPSAS adoption was issued by the IASCA when a seminar included participants from all parties was held in 2011, where many translated copies for the IPSAS handbook were distributed (5). The JACPA also had important roles in urging the government to adopt the IPSAS as a member of the Higher Council for the Accountancy Profession (HCAP) in Jordan (7). Moreover, the IASCA and JACPA assisted the MOF technically by holding many scientific events about IPSAS standards to increase awareness of their importance to the Jordanian public sector and to teach the staff how they can implement them (5,7). Moreover, they were involved in the steering committee. In addition, both of them sought to motivate Jordan to adopt the IPSAS to achieve the fifth Statement of Membership Obligation (SMO 5), which obligates the members of IFAC to encourage their countries on adopting the international accounting standards (7). The results revealed that the government was motivated to adopt the IPSAS

by influencing these professional bodies. Most participants indicated these professional bodies' impacts on the official decision in this matter and on the starting of the practical procedures of adoption. One of the representatives of the JACPA said: "IFAC has scheduled a conference for June 2022. I was one of the invited speakers at this conference, where I discussed Jordan's public and private sector conformity with international accounting standards. Relying on the fifth SMO which is related to the IPSAS, I have stated at this conference that: "the JACPA in Jordan will promote the changes of governmental accounting to implement the IPSAS standards and engaging parliamentary regulations in discussion of the benefits of IPSAS to raise awareness to align with the international standards" (P11). The political interface of financial affairs in the government also said: "When we began this project, we contacted local bodies with experience in this subject; there are both certified local specialists and external experts. To be honest, we cooperated with all of these bodies, but we discovered that there aren't many local specialists on IPSAS, so we worked with both local and external experts. Including USAID and IASCA" (P16). These bodies had key roles in making the governmental adoption decision at the end of 2014 (5). In addition, USAID also is considered the main sponsor of this project. It influences the government to proceed with this project through presenting technical and financial aids (5). This was also mentioned by P16 above. This was also confirmed by some local studies about this subject (10). Therefore, Jordan was motivated to start in the adoption of IPSAS because there were many professional bodies that supported and urged it to do so. This is evidence that one of motivations was a normative isomorphism pressure which makes this consistent with the Institutional Theory and many studies in literature (26). On the other hand, the Jordan case is inconsistent with the results of some other studies (27). Additionally, many lenders and donors present soft loans and donations to Jordan such as the international monetary fund and the world bank (WB) (43). They are required to check that the disbursements' aspects to their loans' and donations' amounts were in the line of the memorandums of understanding and to achieve the goals that were given to them. Moreover, they need to know the real Jordan's financial position to make sure that their loans will be paid back. Most of them urge all

countries and jurisdictions to adopt and implement IPSAS and they use the accrual accounting in their accounting systems (7). So, they prefer to deal with countries that use the same accounting basis to work easily with them. This creates a pressure on Jordan to adopt the accrual-basis IPSAS to be consistent with donors and lenders that it deals with. The findings prove that the government was motivated by those lenders and donors' bodies to decide and start the adoption of IPSAS. One MOF representative said: "The government received important technical support through adopting this project, which was motivated by most of the international supporters. This project improves Jordan's international financial and economic indicators. International bodies always prefer to standardize all countries' standards, which makes it easier for them to read and compare financial statements, which makes it easier for them to make sound decisions in terms of providing and directing support to Jordan, for example, or giving facilities for some loans or providing grants and various assistances" (P4). Another one who represented the IASCA also clarified: "we are also forced to move forward with this project by donors in order to continue to provide assistance to us and facilitate loans from the world bank and the international monetary fund, which forced Jordan to proceed with this project" (P13). This result is consistent with the case of Portugal (24), which described this situation by "coercive pressure" based on the Institutional Theory (27,39). On the other side, the findings were inconsistent with the results of many other studies (25, 28, 30). The results were also consistent with some scholars, when they confirmed the insignificance of the mimetic pressure in the central government of Tanzania (29). Whereas, the interviewees confirmed that the Jordan case was not motivated by imitation of any other case. For example, the representative of IASCA said: "However, in terms of practical implementation, we were able to develop our own strategy without having to accept plans from other countries" (P14).

Internal Motivations

The King of Jordan issued the "National Agenda", which comprised a comprehensive strategy for reforming all aspects of the state (15). One of these issues was the reform of the public sector and its financial affairs. When the notion of implementing

IPSAS first emerged in Jordan, officials said that it would be consistent with the comprehensive reform approach (14). Following this, the IPSAS project was incorporated in the MOF and government's strategic plans (6). As a result, the government was motivated by the reform approach, which is always promoted by the King of Jordan, to adopt the accrual-basis IPSAS (2). For example, a representative of the academic institution said: "I emphasize that reform is an approach to Jordan; there is always a movement towards political, economic, and social change. And one of the most important reform programs is the reform of government financial management, with the adoption of IPSAS as one of its foundations" (P9). In the same regard, the royal vision supports the public private partnership, which the government translated into by involving the professional bodies in the project of IPSAS (15). The IASCA and JACPA were the main partners in the full adoption process, especially in the beginning (7). Moreover, the public sector in Jordan sought to achieve the best practice that the FRP always recommends, by adopting these standards to reflect the comprehensive reform approach that Jordan adopted (16). One of the MOF's representatives said: "At that time, the expertise centers available in Jordan supported this project and assisted the government, such as the IASCA and JACPA, whose specialists attended the meetings of the various working teams" (P3). Furthermore, the King of Jordan is always interested in enhancing the services that the government should deliver to the citizens as a main objective of reforming the public sector (15). The government saw the adoption of IPSAS would be a way to serve the Jordanians, which was a way to reflect the comprehensive reform approach too (5). One of the academicians clarified that: "The government always talks about the social contract and the contract between the government and the citizenry. As a result, citizens have the right to know how the state's finances are managed in total transparency, as well as the management of public financial institutions. As a result, because the goals of these standards are to give transparency, the true financial position, and the true performance, they assist in making the correct judgment when analyzing the performance of any governmental entities, whether it was good or bad" (P10). Additionally, the government, especially the political interface and the senior management in the MOF, was enthusiastic and had a real desire to

achieve the full adoption of IPSAS (14). Moreover, the senior management worked hard to decline the resistance and increase the desire of the staff through encouraging them to qualify themselves by holding courses, providing opportunities to obtain the certificate in IPSAS (Cert IPSAS) from ACCA, delivering the certifications to the employees by the minister himself, and adding some allowances to salaries whose obtain the certifications (14). These findings are congruent with some authors, who discovered that government personnel in the MOF are willing to accept change (12). This was clear in the saying of the interviewee who represented the MOF: "From the start, the MOF strove to teach and qualify its staff by offering IPSAS courses. The Minister personally presented course diplomas to individuals who deserved them. To be honest, the most significant impediment is a change in senior management. For example, while I was working on this project with prior senior management, we were making steady progress and were sure that in five years, we would fully transition to accrual-based IPSAS" (P2). And the representative of the IASCA also clarified that: "The government has sought to stimulate this project by training and qualifying staff to use the accrual-basis IPSAS. It also encouraged employees to obtain the IPSAS certificate by offering a special allowance that was added to their monthly income" (P13). These good encouragement and communications with the employees also indicate the availability of a good political-administrative system that has motivated the process to start. This result is consistent with the stimuli of change that were discovered through employing the Contingency Theory in literature (31, 33, 34). Furthermore, Jordan is a developing nation with economic dependency and restricted resources. It has many financial and economic problems such as budget deficit, debt, corruption, and taxes (10). For instance; its gross debt was about 46.7 billion USD at the end of 2020 (44). The government of Jordan had awareness that the adoption of accrual-basis IPSAS could solve many financial problems and bring many benefits to the national economy (5, 9). Moreover, the availability of technical and financial support, especially from USAID through the FRP, was one of the most important stimuli that motivated the government to start the adoption of IPSAS (16). Moreover, the IASCA and JACPA also presented very important technical support by cooperating with the

MOF (5, 7). Therefore, the Jordanian financial and economic situation was an internal motivation to adopt the IPSAS, which makes this result consistent with some previous study (10, 23, 34). And also, the availability of technical and financial support was one of internal motivations that were harmonious with the results of other earlier studies (33). These results were clear in many interviewees' declarations, like the saying: "The IPSAS project is a financial reform of the government accounting system in Jordan. The Jordanian budget depends on grants and foreign aid. A quarter of the state budget relies on external grants and loans" (P4) and the representative of the IASCA stated that: "The government was motivated to move further with this project thanks to USAID's backing under the Financial Reform Project" (P14). In another regard, the majority of public sector entities have used the government financial management information system (GFMIS) as a new information technology (IT) system since 2011. This system was installed based on the agent's accounting basis, which was the cash accounting. There was a belief with the officials and other employees that it could be customized, updated, or amended to be consistent with accrual accounting when they need to do so (14). Although this belief was wrong, it was a motivation to start in the adoption of accrual-basis IPSAS rely on the availability of the appropriate IT infrastructure (32). Currently, it is obvious that Jordan needs a new computerized system to apply the accrual-basis IPSAS. This motivation is consistent with scholars who consider the availability of appropriate IT infrastructure a stimulus to adopt the IPSAS (32). This result was evidenced by some participants. One of them said: "We requested and advised all individuals working on this system that we want it to be viable on an accrual basis when necessary. It was coordinated with people in charge of this system, so when we wish to implement accrual-based accounting, we may make the proper customization" (P16). However, one of IT professionals in the MOF stated that: "If there is a new trend towards adopting international accounting standards for the public sector on an accrual basis, and it is endorsed by the authorities, we will move towards introducing a new version of the government financial management information system. There will be a cost to the government on behalf of the company that will work on installing the new system" (P5). Furthermore,

some pieces of financial legislation can be added to the motivations of starting the full adoption of IPSAS in Jordan. The Constitution, Article No. 112, 1st paragraph, was amended to allow issuing the final accounts after the government was issuing one final account, which contained only the expenses and revenue statement (45). In addition, the financial regulation in the financial bylaw No.3 for the year 1994 (Article 4), has been modified to allow the Minister of Finance to adopt and implement any accounting basis she/he deems appropriate (6). This facilitated the initial decision making to adopt IPSAS. Moreover, the general budget law was modified to be consistent with cash-basis IPSAS. It was started to monitor the disbursement of allocations on a monthly basis using the GFMS, which was considered a step to simplify using receivables and payables in the future. So, starting with the implementation of cash-basis IPSAS in Jordan as a first step towards accrual-basis IPSAS was an easy matter, in addition to the staff's familiarity with cash accounting. This result was clear in explanation of participant 14, when he/she said: "In 2014, a study was carried out for the current situation under the supervision of one official, and it was concluded that certain legislative adjustments needed to be updated. The issue was brought before the legislative sections, and as a result, the budget law, an article of the constitution, and other rules and legislation were modified to allow for the creation of new accounts and the choice of a new application methodology" (P14). Some scholars indicated that the availability of the appropriate legislation will facilitate the full adoption of IPSAS, which makes this result consistent with them (40). Additionally, many scholars found that poor governance in a country is a change factor to ensure the successful transition to the accrual-basis IPSAS to reform the public sector (22, 34). The full implementation of IPSAS will increase transparency and accountability which are considered the main principles of good governance in all nations of the world (46). The literature confirmed that high-quality governance improves the financial sustainability which protects the next generations (20, 22). Sustainability is one of the main principles of good governance in Jordan (47). The Hashemite Kingdom of Jordan suffers from a poor governance index on the Worldwide Governance Indicators (46). Jordan looks at the enhancement of good gov-

ernance as one of its main strategic goals. The government cooperated with the FRP to improve the quality of governance, and it found that the adoption of accrual-basis IPSAS would be a way to achieve this (5). Moreover, many interviewees confirmed that the government wanted to achieve the full adoption of IPSAS to increase the quality of governance in the Jordanian public sector. This refers to the consistency of this finding with previous studies' results. One of the MOF's representatives stated that: "There are numerous factors that go into making good governance better. The quality and openness of financial statements have improved as a result of our applying the cash basis IPSAS standard, and accountability has increased. However, the accrual basis IPSAS will further enhance governance. According to economists, the current situation in Jordan is heavily burdening the next generation. The accrual basis IPSAS will assist us in estimating this burden and developing a plan to alleviate it in order to achieve sustainability" (P3).

Environmental Economic Motivations

A review of the literature indicates that the harmonization of accounting standardization became very important as a result of globalization. One of its forms, the New Public Management (NPM), which is to support the change from cash to accrual accounting in order to improve relevance and reliability (40). The countries can't run independently of the global economy (20). Jordan therefore sought to implement the accrual-basis IPSAS to stay in step with economic globalization and avoid isolation, given that by 2025, over half of all nations will have done so (3, 13). Participant 13, who represented the IASCA, said: "The Jordanian government made this choice in an effort to implement the IPSAS and accomplish a number of goals, including: Globalization comes first. Applying international standards—including the IPSAS—in all domains is essential to being in harmony with the world and its events. Thus, globalization and the necessity of engaging in international trade compelled the public sector to take part in this endeavor, motivating us to do so". (P13). In other words, the government wanted to keep pace with its economic partners under the economic globalization. Therefore, this result can be considered one of the economic network's factors which make it consistent with the findings of other earlier studies

(34). Moreover, the World Trade Organization (WTO) includes 164 countries, and Jordan, as a member since 2000, has commercial partnerships with most of them (44,48). Many of these countries use accrual accounting in their public sectors, which makes dealing with nations that use the same basis easier. In addition, it was emphasized that investment is one of the important aspects of transitioning to the IPSAS (49). The literature reveals that the interest in attracting foreign investments to grow the domestic economy is a motivation to adopt and implement accrual accounting in the public sector (21). Jordan considers the attracting of external investments is one of its main strategic goals to support the national economy (43). Furthermore, the Jordanian regulative authority issued many laws to support this matter such as: the encouragement of investment Law, control of foreign business activities defense, and registration of foreign companies Law (45). And also, imports and exports make up a big portion of the economy of Jordan. For example, in 2022, the Jordanian imports were 11.8 billion USD, and the exports were 27.4 billion USD (44). So, adopting the accrual-basis IPSAS will attract other countries and foreign investors to increase their investments and their commercial transactions with Jordan, which brings economic benefits to the state. In other words, the attraction of external investments and foreign trade is calling for creating more partnerships to achieve economic goals by adopting the IPSAS. This result is consistent with the Economic Network Theory (41). Moreover, although several previous studies relied on other theories, this result is consistent with their findings (21, 27, 34). Several interviewees confirmed that the external trade with other countries and the external investments were motivations to start the full adoption of IPSAS in Jordan. One of them said: "We will have better communication between Jordan and the rest of the world, and more opportunities for economic, trade, and investment cooperation if we fully embrace and apply standards in the public sector. All of these things will help the state achieve its goals. The Jordanian local market is small, so any expansion must be overseas, that is, in other nations. Whenever we organize our affairs generally and financially in particular through standards, legislation, and achieving transparency, our application of standards is not motivated by personal interests; rather, it is a globally recognized

method, and this leads to expanding international trade. Government institutions may also serve as intermediaries between foreign businesses and the domestic private sector, and this connection requires a guarantor of information and its quality" (P9). Additionally, Jordan, as it was mentioned above, has many financial problems such as budget deficit. For example, in 2022, the total amount of expenditure in the Jordanian budget was 14.76 billion USD. The amount of its budget deficit before donations and loans was 3.307 billion USD in 2022 (44). These financial problems negatively affect the national economic growth (10). The amount of Jordanian budget deficit is covered yearly by loans and donations, of which external loans and donations form the majority (44). These loans and donations are obtained from countries and international organizations, and the majority of them implement accrual accounting in their systems. This makes the need to adopt the accrual-basis IPSAS very necessary to maintain relations with these resources and facilitate transactions with them. In addition, the full adoption of IPSAS was a way to overcome the economic and financial problems, especially in the developing nations (2, 34, 49). So, the external loans and donations are considered an external economic factor that motivated the government to decide and start the full adoption of IPSAS. This result is consistent with the Economic Network Theory, which is interested with external interactions for economic goals, and with findings of many previous studies (24, 34). This result was also supported by many participants in this study. For instance, one of the academicians stated that: "The accrual-basis IPSAS was adopted by the government due to loans, particularly external loans. Jordan's government has long aimed to attract foreign investment, and as a result of globalization, it has embraced international norms in all areas, including public accounting. Jordan supports the implementation of all international standards, including IPSAS, since it wishes to participate in contemporary globalization". (P10). Drawing from the aforementioned, the discussion of the findings illustrates that the motivations behind beginning the full adoption of IPSAS in Jordan can be classified into four categories of factors. Figure 2 depicts and recapitulates these four sets.

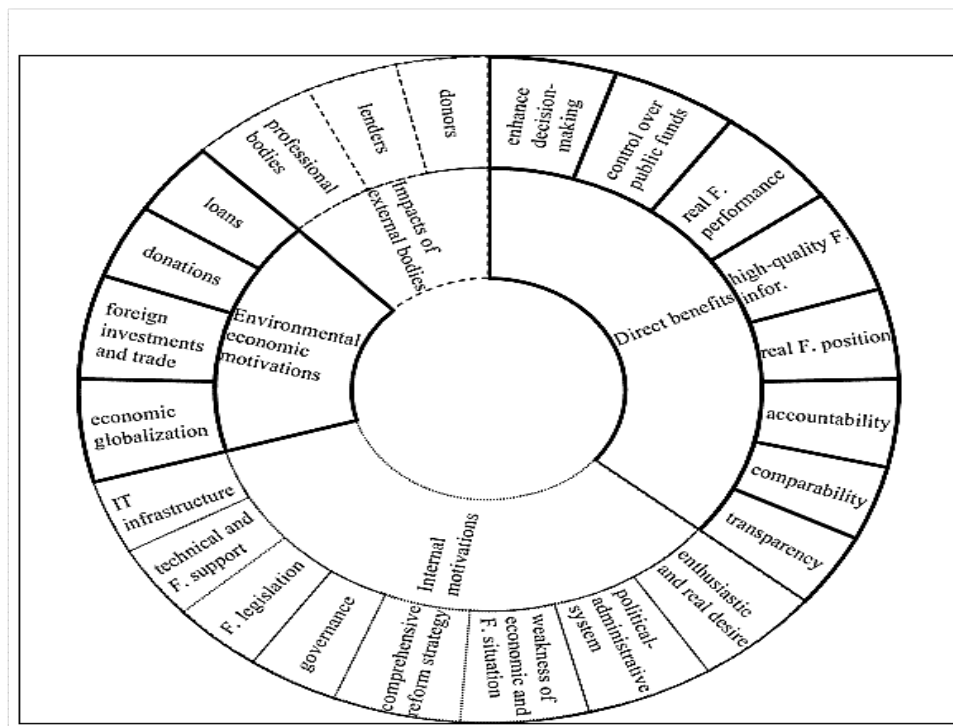


Figure 2: Depiction and Recapitulation of the Discussion of the Findings

Conclusion

Key findings of this study highlight that the motivations behind starting the full adoption of IPSAS in Jordan were more than just these standards' benefits. The Jordanian adoption project was also motivated by impacts of external bodies, internal motivations, and environmental economic motivations. Reporting high-quality information, increasing transparency and accountability, enhancing comparability, presenting real financial position and performance, controlling over the public funds, and enhancing decision-making were the main direct benefits that motivated the government to proceed in this project. Moreover, normative and coercive pressures have motivated the government to make the adoption decision and initiate the process. These pressures were evident in the influence of many external parties. Whereas, normative pressures were represented by the impact of professional bodies, while coercive pressures were represented by the influence of lenders and donors. On the other hand, there is no evidence that mimetic pressure had any impact. Furthermore, several contingency stimuli that reflect the Jordanian internal conditions that had motivated the IPSAS project. The government believed in several good internal conditions that are considered as motivations to make the adoption decision and

start in the process. The good conditions are the comprehensive reform strategy, enthusiastic and real desire, availability of technical and financial support, political-administrative system, IT infrastructure, and financial legislation. On the other hand, there were poor conditions that the government wanted to overcome by adopting the accrual-basis IPSAS. These internal poor conditions were the weakness of the economic and financial situation, and poor governance. In addition, Jordan needs to support its economic partnership network which creates some environmental economic factors. These factors have motivated the government to launch the full adoption of IPSAS. The environmental economic motivations which reflect the impact of the economic partnership network were economic globalization, foreign investments and trade, loans, and donations. According to the above, since the full adoption of IPSAS has not been achieved yet, these findings also illustrate the extent of loss resulting from the slowness of this project's process. All of these results also demonstrate the advantage of using a qualitative method in which this study managed to cover gaps in the literature by providing thorough insights into the motivations behind the IPSAS project in Jordan. Furthermore, this study contributes to expanding the literature on the adoption of IPSAS, especially in the Middle East and other developing countries,

where the circumstances differ from those in developed nations. Moreover, the ability of the theoretical framework to explain the findings makes this study support the three theories that were employed. In addition, the practical implications of this research extend beyond Jordan, providing valuable perspectives for countries considering IPSAS adoption in their public sector accounting systems, especially the Middle East states. The results highlight the importance of adopting international accounting standards in the public sector of developing countries, such as Jordan, motivating them to continue formulating policies related to these standards within their financial systems and to execute them in the near future to mitigate the anticipated losses. Highlighting their importance through a case study from Jordan, which has a distinct economic issue, also could motivate policy discussions around fiscal transparency and accountability in the region. In light of the aforementioned, this study recommends that, in order to halt the ongoing of these losses, there should be more interest in speeding up the full adoption of IPSAS. Moreover, this study suggests that in order to attain the intended outcomes from IPSAS adoption, policymakers and other pertinent parties should continue to work together. Furthermore, this research encourages future studies to use the qualitative method to find the reasons behind the slowness of accrual-basis IPSAS adoption in Jordan and seek to present solutions. The primary limitation of this study was that it was constrained to a limited number of interviews. However, the interviews were conducted with elite people capable of representing their institutions, which ensured the collection of highly valid and reliable data, reflecting reality accurately. On the other side, the tight schedules and the small number of these exceptional individuals restricted the number of interviews. Therefore, this study suggests doing more research on this subject in the future, particularly by academics with access to elite individuals, to include a greater number of interviews, as this could further enhance the outcomes.

Abbreviations

AB: Audit Bureau, F. Info.: Financial Information, FRP: Financial Reform Project, GFMIS: Government Financial Management Information System, IASCA: International Arab Society of Certified Ac-

countants, IFAC: International Federation of Accountants, IPSAS: International Public Sector Accounting Standards, IPSASB: International Public Sector Accounting Standards Board, IT: Information Technology, JACPA: Jordanian Association of Certified Public Accountants, MOF: Jordanian Ministry of Finance.

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