

## IPSAS adoption, technological innovations and good governance: Catalysts for public sector sustainability

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**Abstract:** The study investigates the interrelated roles of technological innovations, the adoption of International Public Sector Accounting Standards (IPSAS), and good governance as catalysts for sustainability in the public sector. A systematic literature review using the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) approach was conducted on peer-reviewed publications from 2010. The year 2010 was chosen as the baseline due to the increasing prominence of IPSAS implementation across African countries. Data sources include Google Scholar, Elsevier, and Web of Science databases. The study revealed that technological innovation, IPSAS adoption, and good governance structures are mutually reinforcing elements that significantly contribute to the sustainability of the public sector. However, challenges such as limited digital capacity, weak institutional frameworks, and inconsistent enforcement of policies hinder progress in many developing countries. The study concludes that the adoption of IPSAS, innovative technology, and robust governance mechanisms are essential for sustainable public financial management and improved transparency in the public sector. It recommends developing a holistic governance framework aligned with IPSAS implementation and technological development to enhance accountability, efficiency, and long-term sustainability in the public sector.

**Keywords:** Good governance, IPSAS adoption, Public sector, Sustainability, Systematic literature review, Technological innovation.

### 1. Introduction

The request for accountability, transparency and sustainability in the public sector has increased in recent years, driven by public scrutiny and the need for effective management of resources. Recent global developments have emphasized the significance of sustainability, particularly with the release of Agenda 2030, resulting in sustainability reporting emerging as a worldwide benchmark for all types of organizations, both public and private [1]. Public sector sustainability refers to the government's capacity to manage resources (social, financial, economic and environmental) efficiently and effectively in a transparent manner. The public sector can uphold effectiveness, stability and resilience over time. Integrating International Public Sector Accounting Standards (IPSAS) adoption, good governance and technological innovations can enhance accountability, transparency, stakeholders' confidence and the sustainability of the public sector.

IPSASs constitute a collection of predominantly accrual-based standards that establish a consistent framework for compiling yearly financial statements within the public sector [2]. Its adoption has gained relevance as a mechanism for enhancing efficiency, decision making and comparability in public-sector reporting [3]. Consequently, the need for international accounting harmonisation in the public sector has emerged as a major issue in both practical and academic contexts, increasingly endorsed and regarded as unavoidable due to the anticipated benefits it is predicted to yield [4]. Numerous countries have used IPSAS, prompting researchers to assess their cross-national accomplishments and

advancements globally [5]. Approximately 80 countries and international organisations, which include the European Commission, the North Atlantic Treaty Organisation (NATO), the Organisation for Economic Co-operation and Development (OECD), and the United Nations, fully or partly apply IPSAS [6].

The IPSAS Board, an international standard-setting body with representatives from governmental ministries, public practitioners, and academia, develops, refines, and publishes the standards. Duenya, et al. [7] and Ojeh and Eze [8] state that IPSAS adoption tends to enhance decision-making, transparency and accountability in public sectors. Optimal use of IPSAS is regarded as a means to enhance financial transparency, minimize information asymmetry, and facilitate evaluation of financial management [9]. Similarly, Tawiah [10] and Muraina and Dandago [11] asserted that adopting IPSAS will enhance the quality of financial reporting and accountability and diminish corruption. Christiaens, et al. [12] and Masoud [13] contended that IPSAS fosters standardized accounting processes, drastically improving accountability and transparency in the financial management of the public sector by delivering more comparable and reliable financial information. Hitherto, IPSAS implementation and adoption vary, influenced by factors such as regulatory environment, absence of technical skills and experts, insufficient training of public sector staff, resistance to change and technological capacity. These challenges have impeded the potential benefits of IPSAS, undermining the quality of financial reporting and hindering the sustainability of the public sector.

At the same time, technological innovations, which include digital tools like artificial intelligence, big data analytics, blockchains and cloud-based accounting systems, among others, have the potential to enhance IPSAS in fulfilling its promises [14]. Advances in technology have brought about intense but healthy competition among organizations [15]. Technological innovations and improvements enable the adoption and implementation of IPSAS by offering tools for enhanced financial reporting quality and management [12]. It is revolutionising how the government engages with stakeholders and manages its resources. These innovations transcend conventional bureaucratic inefficiencies and real-time financial reporting and decision-making. It also provides opportunities to strengthen governance mechanisms and foster real-time decision-making. Romanelli and Sena [16] stated that integrating technologies in the public sector facilitates the development of smart platforms that enhance community engagement and service delivery, driving sustainability efforts in the public sector. They also affirm that technology empowers public sector employees, enabling agile working practices that support innovative solutions for sustainability challenges. Thomas and Sankar [17] emphasized that public institutions in developed countries are increasingly exploring technologies to improve operational performance. For developing countries where mismanagement of resources, risk management, issues of corruption and governance deficits, among others, are prevalent, integrating and adopting IPSAS with technological innovations offers a unique opportunity to address these systemic challenges. Ogundele and Nzama [18] advocated for investment in technology solutions that enable real-time risk monitoring.

Governance includes institutions, authority frameworks, and collaboration in the distribution of resources and the coordination or regulation of societal or economic activity [19]. Effective governance requires clear communication and responsible management of resources, which fosters public trust and engagement [20]. Good governance catalyzes public sector sustainability by promoting transparency, accountability, and stakeholder engagement. Nzama [21] affirms that through good governance, accountability can improve, corruption can be reduced, equality can be established and public resources can be better managed. It ensures that corruption is minimized to the barest level and public resources are efficiently managed, especially with strong institutional quality [22]. Integrating good governance principles into public institutions and administration enhances operational efficiency and aligns with the Sustainable Development Goals. Implementing good governance principles ensures that public services are delivered fairly and efficiently, addressing the needs of diverse populations [23]. Also, a governance framework aids in the need for strategic decision-making, operational transparency, and stakeholder

engagement to embed sustainability into public sector practices [24]. A governance model incorporating sustainability principles can improve economic, social and environmental outcomes [24].

Integrating emerging technologies and adopting IPSAS with good governance tend to enhance the sustainability of the public sector. Yet, challenges such as resistance to change, capacity constraints and regulatory barriers remain prevalent. In addition, this synergy fosters transparency, accountability and efficiency, which are essential for sustainable public sector operations. The motivation for this study is guided by the rising interest of the stakeholders in ensuring the sustainability of the public sector. This chapter will further explore the theory underpinning this study, provide a conceptual review of the key variables, methodology, conclusion, recommendations for the study and suggestions for further studies.

## 2. Literature Review

### 2.1. Theoretical Underpinning

The institutional theory on public sector sustainability underlines the role of governance mechanisms and stakeholder engagement in ensuring sustainable practices within public institutions. The theory has several key proponents who have contributed to its development. Meyer and Rowan [25] introduced the concept in 1977 of institutionalised organisations, arguing that organisations adopt formal structures not necessarily for productivity but to gain legitimacy within their environments [25]. Expanded the theory by identifying three pillars of institutions: normative, regulative, and cultural cognitive, which shape organizational behavior Scott [26]. Heslop [27] also underscores the need for understanding institutional change and capacity building, highlighting their integrated nature to effectively advance sustainable development initiatives within government agencies. The theory posits that organisations, including public institutions, conform to established norms and practices to gain legitimacy and enhance efficiency [28, 29].

### 2.2. Conceptual Review

#### 2.2.1. IPSAS Adoption

The introduction of IPSAS for public sector organisations is a significant development in the global public accounting landscape. The IPSAS Board was founded in 1986 as the Public Sector Committee of the IFAC (International Federation of Accountants) to formulate accounting guidance for public sector organisations to improve financial reporting; it subsequently became an independent standard-setting committee supported by Brusca, et al. [5]. The committee oversees the formulation and dissemination of IPSAS, which are accrual-based rules for compiling general-purpose financial statements [30]. IPSAS are accrual-based accounting standards designed to improve the quality of financial reporting, consistency, and transparency in the public sector. The objective of IPSAS development is to harmonize public sector accounting globally [2]. Since the IPSAS Board issued IPSAS as an autonomous entity of IFAC, its adoption is not mandatory. Its implementation varies across countries and governments depending on institutional capabilities and regulatory environments. Heald [31] emphasizes that the adoption of IPSAS can drastically enhance transparency and financial reporting quality in the public sector, thereby providing pertinent stakeholders, including the public and policymakers, with access to quality financial information for informed decision-making. Moreover, international accounting harmonization is significantly propelled by the necessity for financial openness to enhance decision-making [3]. Current accounting procedures and practices in both public and corporate sectors focus on global harmonisation and reducing discrepancies in financial reporting among nations. The adoption of IPSAS is anticipated to demonstrate an enhanced accounting and reporting framework, hence signaling the delivery of quality information and improving the comparability of data for finance providers [32]. Despite its advantages, IPSAS adoption is not without challenges. Its transition to an IPSAS-based reporting system requires enormous technical and financial resources, posing a huge challenge for a government with limited resources.

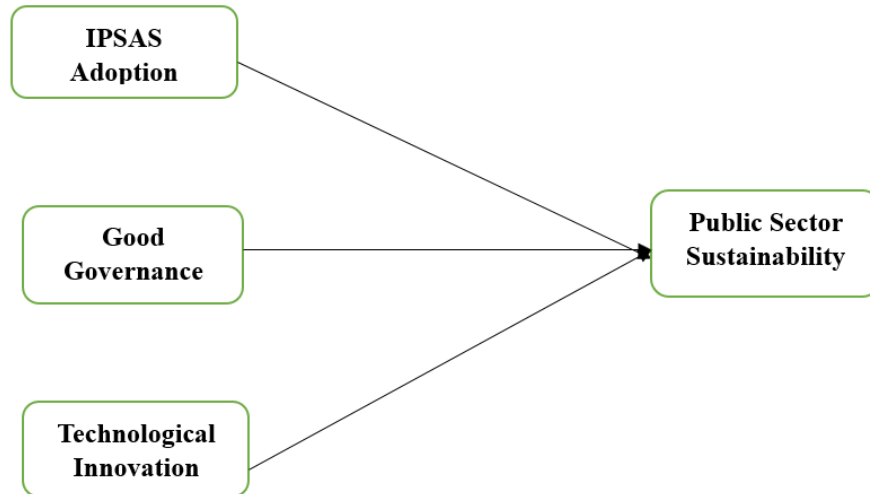
#### 2.2.2. Good Governance

Osakede, et al. [33] explains governance as the way and manner through which power is exercised in managing the socio-economic resources of a nation. Also, governance is regarded as the exclusive use of a nation's resources to facilitate political and socio-economic growth in a way that is equitable, responsible, transparent and responsive to the desires and ambitions of the people. It pertains to stable management and uniform rules and procedures that improve the formulation and execution of sound judgments beneficial to a certain organization or society. Good governance is a vital component of public sector sustainability as it ensures transparency and efficient management of resources in the public sector.

Anderson and Saidi [34] asserted that effective governance entails the proficient administration of national resources and matters in a way that is equitable, transparent, and sensitive to the requirements of the populace. According to United Nations Economic and Social Commission for Asia and the Pacific (UNESCAP) [35] good governance encompasses six fundamental elements: visible purpose and outcomes, roles and functions distinctly established. Values are reflected in the stakeholders' conduct. Making decisions and providing justifications for them, enhancing capacity and competency while including all the stakeholders. Good governance is a critical pillar of public sector sustainability, as it ensures transparency, accountability and efficient resource management in government institutions. Governance frameworks should include ethical leadership, stakeholder engagement, and regulatory oversight. By aligning good governance with sustainability principles, governments should ensure that the social, environmental and economic objectives are achieved while safeguarding public resources.

### 2.2.3. *Technological Innovation*

Innovation is frequently posited as a mechanism for public organisations to enhance their productivity, efficiency and effectiveness [36]. It is the effective execution of concepts and methodologies to address current challenges and create new prospects. Incorporating emerging technologies such as blockchain, big data analytics, and artificial intelligence has transformed governance processes, allowing public sector entities to enhance the management of resources and enabling governments to make data-driven decisions that improve sustainability. Jayasinghe, et al. [37] asserted that technology innovation has meaningfully transformed public sector accounting. Incorporating emerging technologies has revolutionized governance processes, allowing governments to make data-informed decisions promoting long-term sustainability objectives. Adopting digital technologies and data-driven decision-making enhances governance effectiveness by minimizing inefficiencies and fostering public participation. Digital technology has fundamentally transformed public sector accounting, offering unparalleled prospects to improve openness and accountability [38]. These digital technologies provide stakeholders with real-time access to financial information and data, fostering a more transparent and accountable public administration.



**Figure 1.**  
Conceptual Framework.

IPSAS adoption, coupled with good governance and technological innovation, serves as a catalyst in driving public sector sustainability. This framework, as shown in Figure 1, integrates the drivers of public sector sustainability to enhance openness, accountability, and efficiency in public financial management and sustainability emphasized that adopting IPSAS improves financial reporting quality, leading to better decision-making and resource allocation. Technology innovation enables the adaptation of accounting systems to meet IPSAS requirements, thereby enhancing efficiency. Technological improvements facilitate the integration of IPSAS by optimizing processes and enhancing data management, which is essential for effective financial reporting. An effective governance model prioritizing accountability, transparency, and stakeholder involvement is crucial in sustaining public sector reforms [24]. Good governance complements IPSAS adoption by fostering transparency, ethical leadership and effective resource management [34]. Effective governance procedures guarantee that public sector organisations not only adhere to regulations but also spearhead sustainability measures, promoting the long-term stability of the public sector [24].

### 3. Methodology

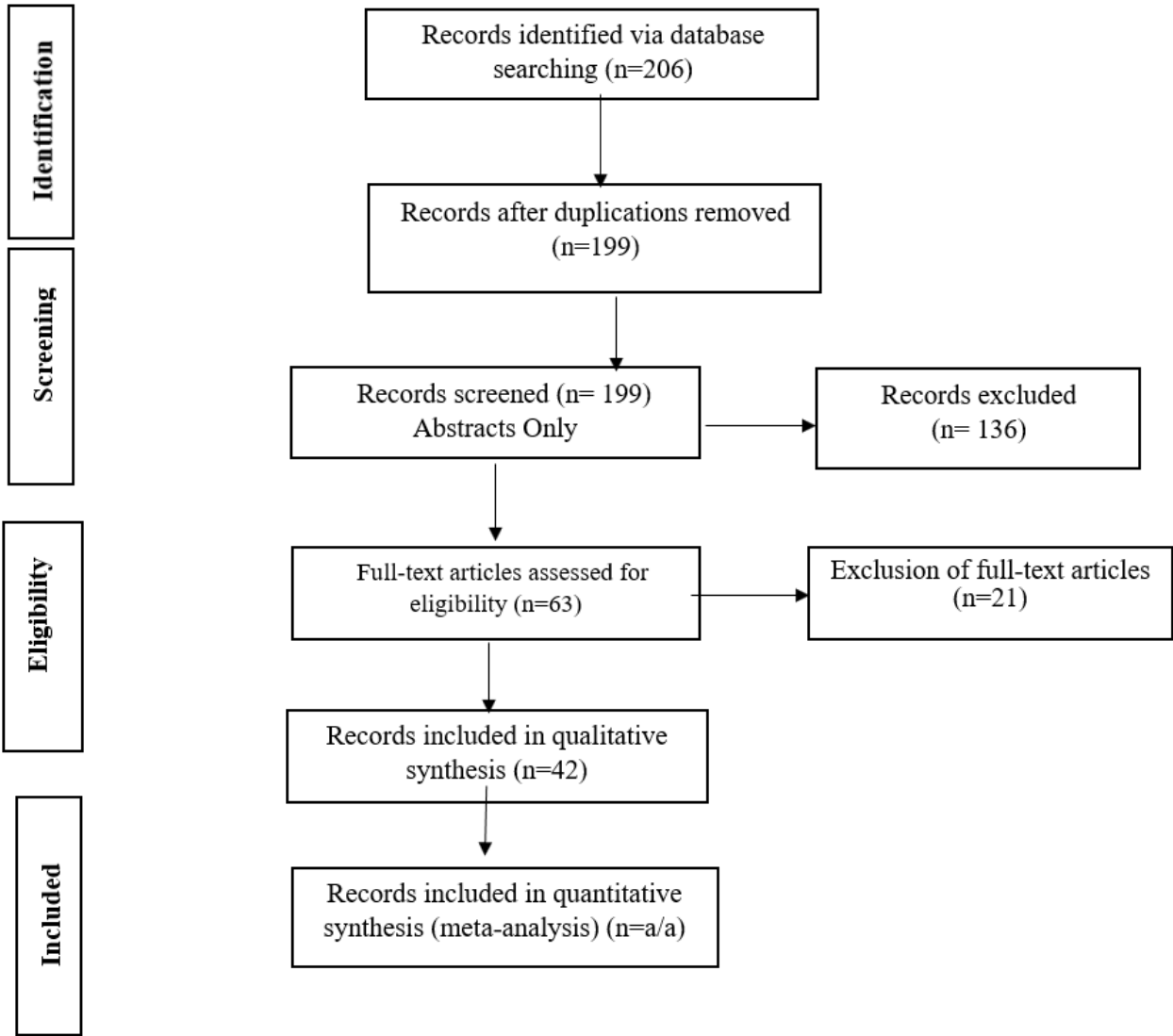
This chapter employs a systematic review design to explore the themes of IPSAS adoption, technological innovation, and good governance as they affect public sector sustainability. A systematic literature review (SLR) is preferred because of its capability to synthesize existing literature and identify gaps in the literature [38]. The systematic literature review sticks to the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) guiding principle in ensuring a clear and robust methodological framework. This design facilitates a critical study of findings from several pertinent publications, offering an all-inclusive understanding of the current research landscape. The PRISMA flow diagram outlines the procedures of systematically identifying, screening and selecting relevant studies for inclusion in the systematic review. It is adapted from guidelines provided by Page, et al. [39] and ensures transparency in the literature selection process. This approach has been examined in prior literature reviews addressing public sector governance [40–42].

The sample population for this chapter comprised scholarly peer-reviewed articles published on IPSAS adoption, technological innovation, and good governance as a catalyst for the sustainability of the public sector. Selection criteria encompass peer-reviewed journals, conference papers, and book chapters. The period for the relevant literature review extends from 2010 to 2024. The chapter

concentrated on the public sector, omitting studies related to the private sector. This is to ensure the relevance of the findings. Exclusion and inclusion measures guarantee that only papers pertinent to the study issues are included in the review. Identification, screening, eligibility, exclusion and inclusion are the steps. Figure 2 illustrates the procedures used in this investigation.

Primarily, we utilize the terms deemed most pertinent to our research to locate publications about the public sector. The researchers utilized Harzing [43] Publish or Perish software to enable access to the raw data. The main aim of employing this software in the research is to analyze the articles obtained from the Web of Science, Crossref, Scopus, and Google Scholar databases [43]. After removing duplicates, 206 records remained. The step ensures that only studies related to the research topic proceed to the next phase. During this process, 160 records were removed as they did not satisfy the pre-established inclusion criteria. The chapter further engaged in the initial screening of the keywords in the topic, especially as they relate to the public sector. This further reduced the sample to 46. This leaves 46 studies eligible for more detailed evaluation.

Exclusion and inclusion measures were established to ensure that only literature relevant to the research questions is contained within the review. The eligibility stage encompasses a thorough review of the full texts of the remaining 46 studies. Each study was assessed against stricter criteria to ensure it aligned with the research objectives. It was decided that of these 32, they were related to the research question. The research question addressed by the 32 articles in the systematic literature review focuses on the key topic, especially as it relates to the sustainability of the public sector. These studies fulfilled all the inclusion criteria and formed the basis of the systematic review. This final list ensures that the findings are based on relevant and high-quality evidence.



**Figure 2.**  
PRISMA Chart.  
**Source:** Procedure for the selection of papers. Adapted Prisma flow diagram Page, et al. [39].

The CASP method refers to the Critical Appraisal Skills Programme (CASP), which provides a systematic approach to appraising research papers [44]. It offers checklists designed to critically assess the relevance, validity and results of various types of research studies, such as randomised controlled trials, cohort studies, qualitative research, case-control studies and systematic reviews [44].

**Table 1.**  
Inclusion/Exclusion Questions.

Question	Appraisal Question
Q1	Is the research question clearly defined?
Q2	Is the use of a qualitative approach appropriate for the study?
Q3	Does the chosen research design appropriately reflect the research objective?
Q4	Sampling Strategy: Suitable?
Q5	Was data collection conducted in a manner that sufficiently addresses the research problem?
Q6	Has the interaction between the researcher and participants been thoroughly considered?
Q7	Are ethical concerns adequately addressed within the study?
Q8	Is the process of data analysis thorough and methodologically sound?
Q9	Are the study's results clearly and coherently presented?
Q10	Does the study offer a valuable contribution?

**Table 2.**  
Inclusion/Exclusion Report.

Articles	Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	Q9	Q10	Rating	Decision
(46)	1	1	1	1	1	1	1	1	1	1	10	Included
(7)	1	1	1	0	1	1	0	0	1	1	7	Not Included
(20)	1	1	1	1	1	1	1	1	1	1	10	Included
(22)	1	1	1	1	1	1	1	1	1	1	10	Included
(8)	1	1	1	1	1	0.5	0.5	0	0	0	6	Not Included
(33)	1	1	1	1	1	1	1	1	1	1	10	Included
(4)	1	1	1	1	1	1	1	1	1	1	10	Included
(16)	1	1	1	1	1	1	1	1	1	1	10	Included
(32)	1	1	1	1	1	1	1	1	1	1	10	Included
(2)	1	1	1	1	1	1	1	1	1	1	10	Included
(35)	1	1	1	1	1	1	1	1	1	1	10	Included
(10)	1	1	1	1	1	1	1	1	1	1	10	Included
(9)	1	0	1	1	1	0	0.5	1	1	1	7.5	Not Included
(38)	1	1	1	1	1	1	1	1	1	1	10	Included
(23)	1	1	1	1	1	1	1	1	1	1	10	Included
(43)	1	1	1	1	1	0	0.5	1	1	1	8.5	Not Included
(42)	1	1	1	1	1	1	1	1	1	1	10	Included
(41)	1	1	1	1	1	1	1	1	1	1	10	Included
(47)	1	1	1	1	1	1	1	1	1	1	10	Included
(48)	1	1	1	1	1	1	1	1	1	1	10	Included
(49)	1	1	1	1	1	1	1	1	1	1	10	Included
(30)	1	1	1	1	1	1	1	1	1	1	10	Included

The articles retrieved through the PRISMA method were evaluated based on their ability to address the ten critical questions outlined by the CASP (Critical Appraisal Skills Programme) scoring system, which assesses the quality of research studies [44]. The questions used for the assessment are listed in Table 1, and the scoring outcomes for the articles are presented in Table 2. In this evaluation, a score of "yes" was assigned 1 point, "no" was assigned 0 points, and "cannot tell" was assigned 0.5 points. This scoring system helped quantify the quality of the articles based on their adherence to critical appraisal standards.

#### 4. Findings and Discussion

This study offers a systematic literature review on the interrelated roles of technological innovation, the adoption of IPSAS, and good governance as catalysts for driving the sustainability of the public sector. PRISMA approach was utilized to review the selected publications from 2010 to 2024. IPSAS adoption, technological innovation, and good governance are paramount to driving public sector sustainability. IPSAS adoption significantly enhances governance quality by promoting transparency



and accountability, particularly in developing countries. This adoption helps reduce perceived corruption and improve public trust [45].

Based on the findings, it is emphasized that adopting IPSAS carries vital relevance concerning the information and quality of financial reporting being reported by the public sectors, enhancing financial transparency, comparability, resource allocation, and decision-making process. Findings revealed that countries that adopt IPSAS demonstrate improved accountability and financial transparency, which are crucial pillars of good governance and public sector sustainability. Furthermore, in enhancing financial transparency, IPSAS adoption and technological innovation play a critical role in strengthening audit mechanisms, a key aspect of good governance. Implementing IPSAS standards could improve comparability, transparency and accountability in financial reporting comparability Tawiah and Soobaroyen [9] suggested that the transparency, comparability and detailed disclosures associated with IPSAS translate into high-quality governance and accountability in the public sector.

Shaheen, et al. [46] emphasized the significance of auditing in enhancing transparency by supplying relevant stakeholders with validated and trustworthy financial and non-financial information.

Proper governance practices in the public sector led to increased productivity, quality, and innovation. This results in better decision-making, streamlined processes, and enhanced stakeholder collaboration. Good governance, supported by IPSAS, improves the transparency of public financial management, especially during crises like the COVID-19 pandemic Baporikar [47] affirm that efforts can improve the quality and effectiveness of government services, promote trust and confidence among citizens, and enhance overall governance practices in a society.

## 5. Conclusion and Discussions

Adopting IPSAS, in addition to good governance and technological innovations, is paramount to enhancing a sustainable public sector. The study offered an SLR on the intersection of IPSAS adoption, technological innovation, and good governance as the catalyst for public sector sustainability. PRISMA approach was utilized to review the selected publications from 2010 to 2025.

The adoption of IPSAS is widely acknowledged as a driver for advancing public sector sustainability via enhanced governance and technological innovation. IPSAS enhances openness and accountability, which is crucial for mitigating corruption and advancing good governance globally. It also ensures that corruption is minimized to the barest level and public resources are efficiently managed, especially with strong institutional quality Lira, et al. [22].

Abdulkarim, et al. [48] emphasized the need to design training programs to provide staff with current knowledge of IPSAS due to the intricate nature of the standards. They also advocate for IPSAS adoption in public sector entities through awareness campaigns and workshops. International institutions, such as the Organisation for Economic Cooperation and Development and the International Monetary Fund, promote the adoption of accrual accounting, contending that it provides more accurate data for improved decision-making [5].

Notwithstanding the advantages of adopting IPSAS, challenges remain, particularly in emerging nations. Studies have indicated that the high costs of implementation, resistance to change and staff training requirements present significant barriers to full IPSAS integration [49, 50]. Digital transformation and technological innovations have revolutionized the accountability and transparency of public sector accounting by improving the accessibility of financial information. Brusca, et al. [5] claimed that digital tools enhance the accessibility and clarity of financial data, hence increasing public engagement and trust.

Technological innovation in the public sector enhances sustainability by integrating digital solutions that address environmental concerns [17].

## 6. Recommendations

Based on the above conclusion and discussions of findings, the study recommends that institutions and governments should uphold principles of good governance, as they are vital in facilitating the implementation of sustainable development goals, strengthening public trust, addressing climate change, attracting investment projects, leading to positive societal change and enhance the sustainability of the public sector.

It also recommends that good governance principles be factored into policy frameworks to enhance public sector sustainability. Strengthening governance mechanisms such as performance monitoring systems, anti-corruption measures, ethical leadership, regulatory frameworks, and efficient resource management, among others, will foster trust and catalyze sustainability in the public sector.

Concerning technological innovations, efforts should be made by public institutions and governments to prioritize the integration of technological innovation as a strategic tool in driving public sector sustainability. Investments in emerging technologies, such as the Internet of Things, artificial intelligence, and financial technology. Public sector institutions should adopt smart technologies and digital infrastructure to reduce waste, optimize resource utilization, and strengthen decision-making.

Finally, in enhancing the sustainability of the public sector through IPSAS adoption, institutions and governments should prioritize capacity building, technological integration, and a modern financial reporting system, which will ensure and enhance reliability, accuracy, and timely reporting of financial information. Furthermore, IPSAS adoption should complement a strong governance framework that promotes accountability and transparency.

It should leverage on tools for mitigating corruption, ensuring that whistleblower protection laws are enforced and strengthening financial sustainability in the public sector.

## 7. Suggestion for Further Studies

Future research could explore comparative studies across developed and developing countries using secondary data to investigate the short and long-term effects of IPSAS on governance efficiency, which would also be valuable in comprehending the implications of public sector sustainability. Also, future studies could examine the role of emerging technologies, such as big data analytics, artificial intelligence, and blockchain, among others, in strengthening IPSAS implementation and governance mechanisms within the public sector. Additionally, studies could assess how integrating good governance with digital innovation and adopting IPSAS could minimize corruption, one of the major issues of concern in the public sector, specifically in emerging nations. Consequently, future studies may investigate the degree to which the adoption of IPSAS influences decision-making behaviors.

### Transparency:

The authors confirm that the manuscript is an honest, accurate, and transparent account of the study; that no vital features of the study have been omitted; and that any discrepancies from the study as planned have been explained. This study followed all ethical practices during writing.

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