

Impact of Lack of Self-efficiency and Assets Evaluation on Resistance of IPSAS Implementation

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Abstract: This study examines factors influencing the international public sector accounting standards (IPSAS) implementation and presenting of accounting information related to the Jordanian public sector, also the information of reports is based on “Accounting principles and practices (No.39/1962) among government accountants. This study identified several important factors influencing the IPSAS implementation which are; lack of self-efficiency and assets evaluation. In addition, a quantitative approach was employed by distributed the questionnaires to 100 respondents enrolled at Jordanian General Budget Department using simple random sampling. The data were analyzed using SPSS to verify the relationships between the variables. The results found significant positive relationships between lack of self-efficiency and assets evaluation and IPSAS implementation resistance among government accountant in the public sector of Jordan. To sum up, this study contributes in expanding the literature concerning IPSAS implementation in Jordanian context, it’s also provides meaningful guideline to the government of Jordan for IPSAS implementation resistance. Finally, providing insights on the critical success factors to ensure successful implementation process .

Keywords: IPSASs, Public Sector Accounting, Accrual Accounting, Self-efficiency, Assets Evaluation.

1 Introduction

The adoption of New Public Management (NPM) methods in the public sector has been critical to public sector accounting changes throughout the last three decades. application of transparency and accountability of companies' expenses, risk management and value for money is promoted by New Public Financial Management (NPFM) [1]. As part of a reform of the accounting system in the public sector, several governments throughout the world have shifted from employing cash bases accounting to full accrual bases accounting, and many more are following suit [2]. The fundamental goal of the changeover is to make fiscal management more effective and efficient [3]. The International Federation of Accountants (IFAC) has recently begun to encourage governments all around the world to adopt full accrual bases accounting. In order to achieve this goal, IFAC published IPSAS, which called for the publication of high-quality government accounting reports at the end of each year to encourage transparency, accountability, and decision-making [4]. Furthermore, IPSAS focuses mostly on accrual bases accounting rather than cash bases accounting, with one cash accounting standard and 40 accrual accounting standards in the most recent version [5]. From the perspective of governments, the

accrual basis accounting has advantages over the cash basis accounting in terms of transparency, accountability, and integrity, according to [6]. According to [7], developing nations with weak economies are more likely to use IPSAS than developed countries with strong economies, which have accounting standards that are either comparable to or more rigorous than IPSAS. Strong economies are under less pressure to implement even if their accounting standards are not similar to IPSAS. Jordan became the first country in the region to implement IPSAS in 2015 as part of its financial reforms. Jordan faces numerous challenges when it comes to implementing IPSAS, including accountants' capability, training, and change acceptance [8]. The Jordanian Ministry of Finance (JMOF), which is in charge of adopting international accounting standards in Jordan, legally approved the adoption of accrual bases accounting and the implementation of international accounting standards in 2015. With assistance and implementation assistance from the US Agency for International Development, a five-year implementation road map was established (USAID). JMOF has devised a five-year strategy that calls for a progressive shift from cash bases accounting to accrual basis accounting [9]; [10], with the transition scheduled to be completed by 2021. [11]. Jordan has numerous grounds for

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implementing IPSAS, according to [12]. These include fiscal deficits, taxes, and corruption.

2 Problem Statements

According to [13], adopting a new accounting system may be tough; there are challenges in shifting or switching from one accounting practice to another. According to [14], if employees lack the necessary skills, they may resist the new accounting system. Because Jordan still has numerous obstacles in implementing IPSAS, the researcher was interested in evaluating the influence of a lack of self-efficiency and asset evaluation because, as far as the researcher knows, no studies on those factors have been conducted in Jordan. Jordan, on the other hand, is a developing country in the Middle East with limited economic development and income sources; international financial aid is one of Jordan's sources of income [15]. Jordan has made progress in recent years in terms of financial strength and external centers, despite being exposed to a very harsh regional environment, but it still faces many challenges, including low economic growth, high unemployment, a high level of public debt, a budget deficit, and a current account deficit [16].until date, The Jordanian public sector reports its data using "Accounting principles and practices, and Budget Law No.39/1962) released by the Ministry of Finance in1994," which is still a concern. This law establishes various guidelines for ensuring the events (incomes and outcomes) of public sector budgets [15]. Despite the difficulties the Jordanian government has had in adopting accrual bases accounting, which includes government accountants. This problem, according to some, is caused by a lack of commitment enforced by accrual bases accounting expertise because government accountants were not sufficiently aware of the importance of accrual accounting [17].

3 Significant of the Study

According to [18] studies, the information included in accrual bases accounting IPSAS financial statements is considered useful because it allows users to assess the accountability for all resources the entity controls and their deployment, assess the financial position, financial performance, and cash flows of the entity, and make decisions about providing resources to, or doing business with, the entity.[19] stated that IPSAS implementation is important because the standards improve governments' ability to provide understandable, relevant, reliable, and comparable financial statements to legislative bodies, citizens, the media, and other stakeholders, resulting in improved financial accountability and public governance. As a result, the significance of this study stems from the relevance of implementing these standards and the benefits they provide to users, as well as the quality and transparency of the reports they get. As a result, the significance of this study stems from the relevance of implementing these standards and the benefits they provide to users, as well as the quality and transparency of the reports they get. As a result, this research will look into the level of user resistance among government accountants in Jordan's Ministry of Finance, as well as

two probable reasons that may influence user resistance in the adoption of IPSAS standards: lack of self-efficacy and asset evaluation.

4 Literature Review and Hypothesis Development

4.1 Public Sector (PS)

Because the public sector is a part of the government's economy, it is responsible for many of the country's services. Because PS is involved in the emerging economy, governments all over the world have monopolized it. The following three statements [20]; [21] describe the importance of PS: (1) Economic development: massive capital must be adapted to support heavy and basic industries like iron and steel, shipping, and mining, for a steady supply of raw materials to small businesses in developing heavy and main industries, which is mainly influenced by industrial development. While the public sector can easily fund the capital required for heavy and primary industries, the private sector cannot. (2) Sound Infrastructure: Building roads, railways, electricity, and other infrastructure requires a significant amount of capital. Rapid industrial growth is heavily influenced by infrastructure. Unlike the public sector, the private sector is unable to raise large sums of money to build infrastructure with uncertain returns. (3) Service Motive: To provide utility services to the general public without making a profit from those services. According to [22], the PS have to deliver services that meet the demands of the recipients, such as residents or customers. To improve performance, those services have to be maintained and developed on a continuous basis. When it comes to public sector reform, it has begun to

move more aggressively under multiple terms of reference, including improved governance, transparency, and delivery efficiency and effectiveness. This necessitates effective PS resource management. As a result of the quick changing characteristics of government transformation, such as collaboration with outsources, decentralization, and redefining government roles and outputs management, management of government resources has been designated as a crucial issue. The primary purpose of PSs resource management is to increase the efficiency of services delivered [23]. As a result, PS management requires an accounting system that can organize its own operations [24]

4.2 Public Sector Accounting (PSA)

PSA is an accounting method that applies to non-profit pursuing institutions in the PS, such as central and local government, as well as the procedure by which government agencies record financial transactions. (1) Establishing the public government system; the PSA's aim should be determined based on the needs of the users, and (2) Taxes and taxpayers within the state governance structure. Taxes, being the government's primary source of revenue, should be

assessed and reflected in the equity of taxpayers as a boost in their trust in the government's management of economic resources [25]. Consequently, as a result, PSA's major goal is to carry out a fundamental goal of safeguarding the public treasury by continuously removing corruption and preparing financial statements that help organize public finances [26].

4.3 International Public Sector Accounting Standards (IPSASs)

Many governments in industrialized countries have modified their public administration systems in the recent three decades for a variety of reasons, including globalization, global economic integration, and global economic integration. They also played a key role in enhancing the convergence of accounting reports across countries in a comprehensible and acceptable framework, particularly the PSA reform, which implies a shift from a less informative to a more informative accounting system ([27]; [28]; [29]. As a result, implementing a cross-border/inter-country accounting system is critical [30]. PSs accounting rules have a number of advantages, the most important of which are as follows: **I.** Financial statements will be more comparable if accounting activities and transactions are listed in a standard format across/within nations. As a result of the non-consolidation financial statement, the cost of processing, managing, and extracting information will be lowered [31].

II. PSs accounting standards make financial information more accountable to citizens, which builds trust between citizens and PSs [32]. The concept of accountability comprises two distinct phases: enforcement and responsiveness. The organization or public that is responsible for accountability might resolve the offering conduct or sanction the offending party, according to enforcement. The commitment of the government, its agencies, and public officials to give information about their actions and choices, as well as to justify them to the public and the monitoring institution, is referred to as responsiveness [33]. The transparency of PSs' financial statements has a close association with accountability. Transparency refers to the clear and complete presentation of all accounting transactions and events.

III. PS accounting standards help the government make better decisions about numerous activities [30]. PSA budget is a plan that outlines how the government intends to spend money. This necessitates a precise judgment on how to handle the budget. The government's budget should be allocated and managed efficiently in order to ensure the best possible performance of all PS in the country. As a result, effective accounting standards would improve financial decisions and reduce accounting information uncertainty [12]. The International Federation of Accountants (IFAC) published the International Public Sector Accounting Standards (IPSASs), which emphasizes the value of having comparable and uniform financial data across countries [30]. The goal of IPSAS is to standardize the presentation of financial statements in the public sector in any country,

resulting in higher-quality accounting reports. The International Financial Reporting Standards (IFRS) were used to create IPSASs (IFRS). The International Accounting Standards Board has issued IFRS (IASB). The International Financial Reporting Standards (IFRS) strives to standardize financial statements in the private sector, such as businesses. In order to develop IPSASs as a separate standard of PSs, many IFRS standards were retained and audited [34]. IPSAS' purpose is to standardize financial statement presentation in the public sector in any country, resulting in higher-quality accounting reports. IPSASs were developed using the International Financial Reporting Standards (IFRS) (IFRS). IFRS was published by the International Accounting Standards Board (IASB). The International Financial Reporting Standards (IFRS) aim to standardize financial reporting in the private sector, such as companies. Many IFRS standards were kept and audited in order to produce IPSASs as a separate standard of PSs [34].

4.4 Lack of Self-Efficiency

Self-efficiency defined by many scholars as a personal belief in the core of your ability of how can you achieve a set of activates that are required to reach the expected outcomes ([35]; [36]), and other scholars stated that self-efficiency indicate that individuals are confidence of their ability and their ability to adapt and implement new systems [36]. Such beliefs help individuals in adapting new systems and showing coping behavior. Whereas sufficient effort will be put into facing any kind of obstacle. In fact, accountants who have high IPSAS self-efficacy will put in enough effort that if implemented effectively it leads to successful results whereas, lack of self-efficacy will do the opposite. In the opinion of [35], lack of self-efficacy affects whether employees think optimistically or pessimistically and in ways that motive them to succeed or when hinders lead to failure and that increasing knowledge of IPSAS encourage accountants for accountability and reporting by using IPSAS which may lead to improve quality of IPSAS accrual financial reporting in local government agencies.[37] goes on to say that, employees who have lack of self-efficacy will be less enthusiastic about learning more about their work as comparable to more efficacious people. In the opinion of researcher lack of self-efficacy of governmental accountants in JMOF may be attributed to the time that JMOF decided to complete implementation of IPSAS and moving from CBA to ABA which is five-years while average time needed by developed countries in order to convert to implementing ABA ranged from five to ten years which may be almost impossible to achieve this goal in less developed countries taking into consideration other reasons such training and acceptance of change.

H1: There is a statistically significant positive impact between lack of self-efficiency and IPSAS implementation resistance among government accountant in the public sector of Jordan.

4.5 Assets Evaluation

The harmonization of governmental financial reporting and implementing of IPSASs aim to meet the needs of citizens. One of the important characteristics of reforms to governmental accounting and financial reporting is the integrating all public authority assets such as heritage assets within the accounting systems.

Heritage assets can be defined as elements that are tangible in nature and that is characterized by historic, architectural, artistic geophysical or environmental features, these elements are controlled by governments or other public or third sector bodies in order to keep them for current and future generations and for an indefinite period of times [38]. Heritage assets such as historical building, conservation areas, natural resources, monuments, archaeological sites and works of arts have a high cultural and historical importance and have to be protected and maintained in a way that allow it to continue offering their social benefits for an indefinite period of time [38]. Heritage assets can be differentiating from other assets in that these heritage assets derived it is value from that it is impossible to reproduced or replaced and highly improbable to be traded, they are held for social purpose which is particular for heritage assets. Moreover, holding them increase the attractiveness of the country which leads to increase the tourist movement which will certainly generate treasure for the nation. Military assets, land under roads, natural resources and collections are also an examples of heritage assets, these elements have specific qualities that cannot be recreated and have an indefinite lifespan also it is hard to handle with these elements by the normal accounting system designed for decision-makers [39]. Heritage assets have many characteristics such as: identifying a book value based on market prices of them is very difficult as they fully mirroring their cultural, historical, environmental or educational values, they often cannot be replaced and their value can be increased over time even if their physical statue deteriorates, estimating their useful life is very difficult because in some cases it may be indefinite and the sale of them is prohibited or limited the because of the legal or statutory restrictions [40].

H2: There is a statistically significant positive impact between assets evaluation and IPSAS implementation resistance among government accountant in the public sector of Jordan.

5 Methodologies

5.1 Population

Population: represents the public sector of Jordan. Specifically, the Jordanian ministry of finance, which consist of six departments with the ministry itself, these departments are (1) Ministry of Finance (2) General Budget Department (3) Customs Department (4) Land and Surveys Department (5) General Supplies Department (6) Income Tax and Sales

Department.). The targeted population is all those government accountants directly involved in the Ministry of Finance in Jordan in Amman.

Objective: Due to what is important this study is to identify the impact of lack of self-efficiency and assets evaluation on the IPSAS implementation resistance among government accountants in the public sector of Jordan.

5.2 Data Collection

The questionnaire distributed is the only tool for collecting data related to the empirical part of the study. Data collected is sample based.

5.3 Questionnaire Design

The questionnaire consists of consists 16 questions allocated among three groups. Group 1 consists of 5 questions, group 2 consists of 5 questions and group 3 consists of 6 questions. Those three groups are closely related since they are about measuring how the variables may promote the resistance among government accountants in JMOF. However, each group of questions is set to achieve certain goals. Group 1 is intended to check whether the government accountants in JMOF face lack of self-efficiency in implementation of IPSAS, this measured by asking them if they did not have individual knowledge, skills, enough understanding, experience and hard work related to IPSAS implementation. Group 2 targets investigating whether there are difficulties for the government accountants in the process of evaluating heritage assets, military assets because of the limited information related to their costs, evaluating infrastructure assets because there is no global definition related to these assets once the implementation of IPSAS takes place, enumerating all costs related to government asset and difficulties related to separating the cost of buildings from the land. Group 3 is concerned about a very fundamental issue; that is, IPSAS implementation in JMOF. Actually, this section measures whether government accountants accept the idea of implementation of IPSAS or not, if they are complying and fully cooperating with implementation of IPSAS and if they think that the implementation will increase the pressure and make their job more difficult.

6 Empirical Results and Discussion

A total of 120 questionnaires were distributed to government accountants working in Jordanian Ministry of Finance. Each questionnaire had been verbally scanned to

Table 1.1 shows the mean, standard deviation, minimum and maximum of lack of self-efficiency.

Item	Code	Minimum	Maximum	Mean	Std. Deviation
I don't have the needed Individual knowledge for IPSAS implementation.	SE1	1	5	3.42	.901
I don't have the needed skills for IPSAS implementation.	SE2	1	5	3.52	.915
I don't have the needed understanding to implement IPSAS properly.	SE3	1	5	3.47	.893
I don't have the needed experience to implement IPSAS properly.	SE4	2	5	3.59	.653
I can't do the hard working that needed to implement IPSAS properly.	SE5	2	5	3.81	.677

*prepared by the researcher

Table 1.1 presents the mean and standard deviation of all items on Lack of Self-Efficiency. The obtained mean values exceeded the three-point mark (above the average), which ranged between 3.42 (SE1) and 3.81 (SE5). Additionally, SE2 was found to have the highest deviation the lowest deviation from its mean value.

In other words, the obtained responses from the respondents for SE2 varied the most from one another from its mean value ($SD = 0.915$) whereas SE4 recorded. Accordingly, it can be concluded that the majority of the respondents suffering in the process of IPSAS implementation as a result of the lack in their Individual knowledge, skills, understanding, experience and the hard working.

Table 1.2 shows the mean, standard deviation, minimum and maximum of Assets Evaluation.

clean the data from any missing responses. According to [41], it is better to exclude the respondent if the missing value is greater than 50%. Therefore, all questionnaires were verified immediately with the participants. A total of 100 questionnaires were collected and used for subsequent analysis, giving a response rate of 83 %. This rate was due to the fact that the questionnaires were personally distributed by hand. Therefore, all of the questionnaires that were collected were used in this study.

6.1 Descriptive Analysis

1.1 Descriptive Analysis for Lack of Self-Efficiency Items.

Table 1.2 presents the mean and standard deviation of all items on Assets Evaluation. The obtained mean values exceeded the three-point mark (above the average), which ranged between 3.37 (AE5) and 3.81 (AE5). Additionally, AE3 was found to have the highest deviation from its mean value ($SD = 0.758$) whereas AE1 recorded the lowest deviation from its mean value. In other words, the obtained responses from the respondents for AE3 varied the most from one another.

However, it can be concluded that the majority of the respondents suffering in the process of IPSAS implementation as a result of the difficulties in evaluating heritage assets, military assets, infrastructure assets, enumerating all costs related to government asset and separating the cost of buildings from the land on which they are built as required by IPSAS.

1.2 Descriptive Analysis for Assets Evaluation Item

Table 1.2 shows the mean, standard deviation, minimum and maximum of Assets Evaluation.

Table 1.2: Descriptive Statistics for Assets Evaluation Items.

Item	Code	Minimum	Maximum	Mean	Std. Deviation
There are difficulties for the accountant in the process of evaluating heritage assets.	AE1	2	5	3.81	.692
There are difficulties for the accountant in the process of evaluating military assets due to the lack of information on their costs.	AE2	2	5	3.59	.753
There are difficulties for the accountant in the process of evaluating infrastructure assets, as there is no global definition for these assets once the implementation of IPSAS takes place.	AE3	2	5	3.54	.758
There are difficulties in enumerating all costs related to government asset, which poses a challenge to the government accountant.	AE4	2	5	3.52	.717
There are difficulties in separating the cost of buildings from the land on which they are built as required by IPSAS, which makes evaluating the value of each separately more difficult for the government accountant.	AE5	2	5	3.37	.747

*prepared by the researcher.

1.3 Descriptive Analysis for IPSAS implementation resistance among government accountants

Table 1.3 shows the mean, standard deviation, minimum and maximum of IPSAS implementation resistance among government accountants.

Table 1.3: Descriptive Statistics for PSAS implementation resistance among government accountants.

Item	Code	Minimum	Maximum	Mean	Std. Deviation
I'm not inclined to try new ideas.	GAR1	2	5	3.76	.668
I do not agree with the implementation of IPSAS.	GAR2	2	5	3.58	.669
I'm not complying to implement IPSAS.	GAR3	2	5	3.82	.593
I'm not fully cooperating to implement IPSAS.	GAR4	2	5	4.13	.580
The complexity of IPSAS might lead me to resist the implementation process.	GAR5	2	5	3.93	.671
The implementation of IPSAS is going to make job harder.	GAR6	2	5	4.08	.598

*prepared by the researcher

Table 1.3 presents the mean and standard deviation of all items on IPSAS implementation resistance among government accountants. The obtained mean values exceeded the three-point mark (above the average), which ranged between 3.58 (GAR2) and 4.13 (GAR4). Additionally, GAR5 was found to have the highest deviation from its mean value (SD = 0.671) whereas GAR4 recorded the lowest deviation from its mean value. In other

Accordingly, it can be concluded that the majority of the respondents resist the implementation of IPSAS as they not inclined to try new ideas, not agree with the implementation of IPSAS, not complying to implement IPSAS, not fully cooperating to implement IPSAS, show IPSAS as a complex process and hard Job.

Table 1.4: Regression Results.

Variable	Beta	T	Sig.
(Constant)		7.778	.000
Mean SE	.434	4.647	.000
Mean AE	.186	1.993	.049
R Square	0.29		
Adjusted R Square	0.27		
F-Value	19.64		
Sig of F-value	.000		
*prepared by the researcher	a. Dependent Variable: mean GAR		

As shown on above there is a positive relationship between lack of self-efficiency and IPSAS implementation resistance among government accountant in the public sector of Jordan. This result is consistent with [42] study, which found a significant relationship between self-efficiency and IPSAS implementation resistance among government accountant in Malaysia. Similar to that, this study is consistent with [12] study, which found a significant relationship between human resource capacity and readiness for IPSAS implementation among government accountant in Jordan.

Likewise, assets evaluation presents a significant positive relationship with IPSAS implementation resistance among government accountants in the public sector of Jordan. This result is consistent with [43] study, which found a significant relationship between assets evaluation and IPSAS implementation-based accrual accounting in Malaysian public-sector .

7 Conclusions and Recommendation

The findings of this study indicated that government accountants in the Jordanian Ministry of Finance have indicated that IPSAS implementation resistance on the basis of receiving the necessary training, possessing the needed skills to deal with IPSAS and the difficulties of assets evaluation belong to the public sector of Jordan. The results found significant positive relationships between lack of self-efficiency and assets evaluation and IPSAS words, the obtained responses from the respondents for GAR5 varied the most from one another.

the public sector of Jordan.

As is always the case when undertaking research, this study has a number of limitations that should be considered when interpreting the results. These limitations also provide some opportunities for future studies to consider: First, to the best of the researchers' knowledge, this study is limited because of the lack of studies related to this topic in developing countries. It is one of the first studies conducted in Jordan and the Middle East region on this topic. Therefore, more research is required to confirm the results of this study. Second, the study sample, namely the government accountants were from the Jordanian Ministry of Finance only. Since the IPSASs will be implemented in all government bodies, more samples from other government agencies should be considered in future studies in order to obtain an overall perception of the government accountants in the government of Jordan regarding the IPSAS implementation. Finally, this study is limited in the sense that it only considers

Specific determinants of lack of self-efficiency. Since self-efficiency is the most important predictor of the IPSAS implementation resistance among government accountant, it would be worthwhile to incorporate other determinants or other lack of self-efficiency measures. In addition, future research may consider other predictors of IPSAS implementation, such as the suitability of the information technology used in the public sector of Jordan as several studies highlighted the important role of the information technology during IPSAS implementation process.

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