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Influence of Training, Experience, and Expertise on Quality of Financial Reporting in Dubai – Mediation of Adoption of International Public Sector Accounting Standards –IPSAS

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Abstract: This study aims to examine the influence of three factors that related to the individual work proficiency on the IPSAS adoption to improve the quality of financial reporting in the public sector of Dubai. The proposed conceptual framework has three independent variables; staff training, knowledge and experience, and availability of expertise; one mediating variable, IPSAS Adoption, to predict the quality of financial reporting. This study is deductive approach, and using quantitative methods. Population of the study is the accountants and internal auditors who are working in the periodic bookkeeping and financial statement reporting based on the IPSAS standards in any of the Dubai public organisations. The total possible respondents are 430 in all the 43 organisations. The target sample size is 203; however, final data size has 232 respondents. Data collection took place during June, July, and August 2022. The results revealed that the respondents' opinion of all variables is positive agreement. Overall, two hypotheses are not accepted, related to the direct and indirect effect of knowledge and expertise on quality of financial reporting. The three variables have direct impact on the quality of financial reporting. Future studies can replicate the study in different contexts and can examine different dependent variables.

Keywords: IPSAS Adoption, Knowledge and Experience, Training, Availability of Expertise, Financial Reporting

1 Introduction

This study aims to examine the influence of three factors that related to the individual work proficiency on the IPSAS adoption to improve the quality of financial reporting in the public sector of Dubai. Through the adoption of IPSAS, governments will be able to manage public resources with greater transparency and accountability **[**1**]**. As nations states are constantly under pressure to use unified standards for government accounting, global economic integration has now made its way to accounting [2]

Besides to the IFRS adoption in the UAE, IPSAS implementation in the UAE have been conducted especially in Dubai. The UAE Ministry of Finance set federal standards because of accounting accrual, and it was approved by the Council of Ministers in 2017 as a first step. The pilot application project was launched on the activities and transactions of the Ministry of Finance, and after examining and evaluating the results, it was applied to ministries and federal entities **[**3**]**. The transformation to the IPSAS has passed through three main stages, the first is the legislative phase began in 2015 and the most important outputs is the UAE Accounting Standards Manual on the accrual basis, in addition to the Manual of Accounting Policies and Procedures on the Accrual Basis. The second is the executive phase came in 2017, which is the implementation phase of sub-projects to prepare the fixed assets records; evaluate and train the employees; the transfer of balances of revenues, obligations and expenses; preparing financial statements, and so on. The third phase is the launch phase to activate the federal government based on the IPSAS standards [4,5,6]

There are different motives for the adoption of IPSAS, including international comparability and quality improvements in financial reporting systems, while the loss of independence and charges of adoption push some countries to rely on accrual-based accounting [7]. Even though some accounting systems have been revised to IPSASs or associated to it,

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the story of implementation were different between countries or even between different entities of the government itself [1] Additionally, the adoption of IPSAS has been highly contested [8]. The main intention of IPSAS development is the quality if information presentation of the public sector, but public sector accounting remains highly controversial despite the IPSAS Board's efforts [9]. The majority are happy to see the public sector accounting reporting have international standards to harmonise the global reporting, but some others find it as unnecessary approach for public organisations, especially at government level [10]. Therefore, the implementation of IPSAS standards aim to improve the quality of financial reporting.

Previous studies in the IPSAS adoption and its impact on the financial reporting is limited. For instance, [11] conducted an empirical study but it was based on the descriptive and mean differences analysis and did not report any cause-effect relationships; [12] conducted a study and examined the impacts of accountability and decision making on the financial reporting but the study have no examination for the antecedents of the IPSAS adoption. [9,13] examined different factors of IPSAS adoption but without studying the impact on the financial reporting. The previous studies have no empirical studies that combine the quality of financial reporting, the IPSAS adoption, and its antecedents.

2 Literature Review

This study proposed a model of influences of three antecedent factors on the IPSAS adoption and quality of financial reporting. The antecedent factors of IPSAS adoption include staff training, knowledge and experience, and availability of expertise.

2.1 Quality of Financial Reporting

The term quality in general refer to the level of excellence of a product or service. Therefore, the quality of the financial reporting is the excellence of the presentation of the financial records to have all the information that needed by all stakeholders in complete, updated, accurate, and organised. Normally it supposed to have information for earnings, cash flow, and/or balance sheet items reported by an organisation.

Providing financial information on a fiscal budget, performance, and cash flow is the responsibility of a financial report [14]. Organizations, however, tend to use different types of accounting principles to prepare their financial statements [15]. Information asymmetry can be countered with high-quality accounting information [8]. Because of the emergence of information asymmetry, managerial and shareholder reports differ, which leads to conflict [16]. Due to lack of transparency by the operational management, litigation occurs when existing legal and regulatory practices do not include accounting practices [7].

In order to continue injecting funds into the organization, the management revised the organization's reports to appear useful to stakeholders [5]. For the organization to continue acquiring capital for its operations, its reports must be in perfect condition, which is the basis for decision making [17]. As a result, the management becomes concerned that the parties might not be interested in the establishment and does not inject funds, thus leading to its failure. When certain regulatory authorities inhibit the flow of information without clarity from them, the financial reporting quality suffers [10].

2.2 IPSAS Adoption and Quality of Financial Reporting

The adoption is the comply and active use of the IPSAS standards in the financial and accounting processes in the public organisations. This includes the implementation, acceptance, and dependently use of the IPSAS when reporting and presenting the financial records **[**18**]** IPSAS adoption makes the work performance more effective, efficient and accurate in the financial matters and this influences the quality of financial reporting **[**1,8,12,19**]**

Theoretically; Agency theory has suggests that IPSAS adoption makes the financial reporting more accurate and creates high accountability **[**3,5,9**]**. According to previous studies, the adoption of IPSAS directly influence financial reporting quality **[**20**]**. They stated that IPSAS adoption increases the monitoring process and transparency at the organizations which also affects the quality of financial reporting **[**21**]**

In the light of previous discussion, we hypothesize that there is a significant influence of IPSAS adoption on the quality of financial reporting in the UAE Public Sector

"IPSAS adoption have a significant influence on the quality of financial reporting"

2.3 Staff Training, IPSAS Adoption, and Quality of Financial Reporting

An organisation training program is designed to deliver different employees with essential skills and knowledge to have the best readiness to accomplish their work duties and it is mostly applied to the new staff to undergo some training as they prepare for their jobs [22]. Employee training is a process implemented by a manager or authority figure to equip employees with the necessary knowledge and skills to perform their jobs [9,15,18]. When you prepare new employees for their roles. it is often mandatory that they receive some level of training [23] Providing training for existing

employees, however, may be just as worthwhile, as it may contribute to their development and benefit the organization as a whole.

Consequently, staff training isn't confined to a single technique, with the emphasis being on the most effective way to bring a new employee up to speed or aid a current employee in making the next professional step **[**1,24**]**. Staff Training increases the skills of employees use the IPSAS and improve the use of it which affects IPSAS adoption and quality of financial reporting.

Studies have shown that there is a significant direct relationship between Staff Training with the IPSAS adoption and quality of financial reporting [10,19,25] They stated that Staff Training increase the number of qualified employees and this also leads to more IPSAS adoption and better and quality of financial reporting. Our previous discussion leads us to hypothesize that Staff Training has a significant influence on the adoption of IPSAS and the quality of financial reporting in the UAE Public Sector.

- "Staff Training has a significant influence on the quality of financial reporting"
- "Staff Training has a significant influence on IPSAS adoption"

2.4. Knowledge and Experience, IPSAS Adoption, and Quality of Financial Reporting

Knowledge and experience are a combination of acts, information, and skills acquired through education or experience; to understand a subject conceptually or practically, as well as to acquire skills or knowledge by experiencing something thoroughly; especially in a particular profession **[**7**]**. Having knowledge is being familiar, aware, or understanding of facts (descriptive knowledge), skills (procedural knowledge), or objects (acquaintance knowledge). There are many ways to acquire knowledge and a great many sources from which it can be obtained, including perception, reason, memory, testimony, scientific inquiry, education, and experience **[**8,12**]**. Epistemology is the study of knowledge from a philosophical perspective **[**26**]**. "Knowledge" refers to the ability to understand something from a theoretical or practical perspective **[**15,17**]**. Skill or knowledge may be implicit or explicit, formal or informal, systematic or specific. (as the case with practical skill or expertise); formal or informal; systematic or particular **[**28,29**].** As a result of Plato's argument that knowledge is not the same as true belief in the Theaetetus. many people mistakenly attribute to him the definition of knowledge as "justified true belief." Over the past half century, debate in epistemology has been intensively focused on how to handle this definition in light of the Gettier problem **[30]**

The quality of financial reporting is significantly related to Knowledge and Experience with IPSAS adoption, as shown in studies **[**6,19**]**. They stated that Knowledge and Experience create a learning environment in the workplace that including learning the importance of IPSAS adoption and quality of financial reporting **[**8,31**]**

In the light of previous discussion, we hypothesize that there is a significant influence of Knowledge and Experience on the IPSAS adoption and quality of financial reporting in the UAE Public Sector.

"Knowledge and Experience has a significant influence on the quality of financial reporting"

"Knowledge and Experience has a significant influence on IPSAS adoption"

2.5 Availability of Expertise, IPSAS Adoption, and Quality of Financial Reporting

Availability of expertise is the acquisition of a special knowledge or skill through formal training, study, or practice [32]. An expert is someone who has broad and deep knowledge, skills, and experience in a particular field gained through practice and education [10,16,24]. Generally known for his or her ability to judge or decide rightly, justly, or wisely, an expert is someone who is widely recognized as a reliable source of technique or skill. A person who is an expert is generally one with extensive knowledge or experience in a particular field based on research, experience or occupation [18,21]. It is common for experts to provide advice on their respective fields, but they do not always agree on the details [12,29,33]. Depending upon credentials, training, education, profession, publication or experience, an expert may be acknowledged to possess special knowledge of a subject beyond that of the average person, allowing others to rely upon his or her opinion on that subject. Experts were traditionally referred to as sages. They were profound thinkers renowned for their knowledge and wisdom [34]

In recent studies, it has been shown that quality of financial reporting is directly related to the availability of expertise with IPSAS adoption [11,18,23]. They stated that availability of expertise improves the use of IPSAS and develop its implementation as well which affects the IPSAS adoption and quality of financial reporting [8,14,20]

In the light of previous discussion, we hypothesize that there is a significant influence of availability of expertise on the IPSAS adoption and quality of financial reporting in the UAE Public Sector.

"Availability of Expertise has a significant influence on the quality of financial reporting"

"Availability of Expertise has a significant influence on IPSAS adoption".

2.6 Mediation of IPSAS Adoption

Global public sector accounting standards (IPSAS) were developed by the International Public Sector Accounting Standards Board (IPSASB) to support new public management reforms in many countries [12,17]. Additionally, the standards improve the comparability and transparency of financial reports within the public sector, including government entities, local governments or state-owned firms [21,30].

Theoretically; Agency theory [35] suggest that IPSAS adoption can improve the financial reporting directly and indirectly. Many researchers studied IPSAS adoption as a mediator and they found out that IPSAS adoption is always playing a positive mediating role in such theoretical framework [13,25]. Some studies stated that IPSAS adoption can be mediating the Antecedent factors of IPSAS adoption and the quality of financial reporting [1,6,19]

Studies have shown that there is a significant mediating role the IPSAS adoption plays relation between Antecedent factors of IPSAS adoption as training; Knowledge and Experience; Availability of Expertise

In the light of previous discussion, we hypothesize IPSAS adoption mediates the relationships as the following.

"IPSAS adoption mediates the relationships from Staff Training to the quality of financial reporting"

"IPSAS adoption mediates the relationships from Knowledge and Experience to the quality of financial reporting"

"IPSAS adoption mediates the relationships from Availability of Expertise to the quality of financial reporting"

3 Conceptual Frameworks

This proposed conceptual framework consists mainly of set of three independent variables, which belong to antecedent factors of IPSAS adoption; those variables are Knowledge and experience, Staff training, and availability of expertise. The proposed conceptual framework is designed to explain the variance of IPSAS adoption and quality of financial reporting. Figure 1 shows the proposed conceptual framework with the corresponding hypotheses.

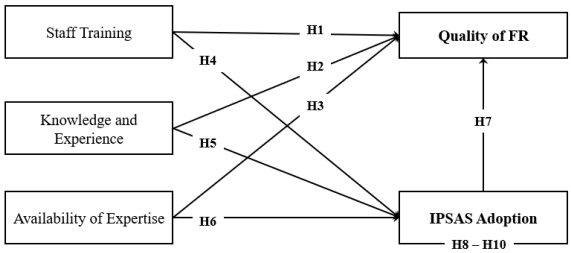

Fig. 1: Conceptual Framework.

Hypothesis 1: "Staff Training has a significant influence on the quality of financial reporting"

Hypothesis 2: "Knowledge and Experience has a significant influence on the quality of financial reporting"

Hypothesis 3: "Availability of Expertise has a significant

influence on the quality of financial reporting"

Hypothesis 4: "Staff Training has a significant influence on IPSAS adoption"

Hypothesis 5: "Knowledge and Experience has a significant influence on IPSAS adoption"

Hypothesis 6: "Availability of Expertise has a significant influence on IPSAS adoption".

Hypothesis 7: "IPSAS adoption have a significant influence on the quality of financial reporting"

Hypothesis 8: "IPSAS adoption mediates the relationships from Staff Training to the quality of financial reporting"

Hypothesis 9: "IPSAS adoption mediates the relationships from Knowledge and Experience to the quality of financial reporting"

Hypothesis 10: "IPSAS adoption mediates the relationships from Availability of Expertise to the quality of financial reporting".

4 Methodologies

The research design considered for this study is classified under exploratory study and hypothesis testing; therefore, this research is scientific study, positivism philosophy, deductive approach, and quantitative methods. Ten hypotheses are going to be examined for this study to assess the relationships between quality of financial reporting, IPSAS adoption, and the three antecedent factors of IPSAS adoption.

Unit of Analysis of the study is the different public organisations in Dubai, because the study oriented to ask for the quality of the financial reporting of the organisations. Population of the study is the accountants and internal auditors who are working in the periodic bookkeeping and financial statement reporting based on the IPSAS standards in any of the Dubai public organisations. The total possible respondents are 430 in all the 43 organisations. The target sample size is 203 but the actual sample size is 232. The technique used for selecting samples is stratified random sampling based on the location grouping. Samples were collected from the eight different sub-groups.

The data used is primary data that collected by using questionnaire. The tool of data collection is a self-directed questionnaire that has five scales and adapted from previous studies as illustrated in Table 3.1. The collected data is analysed by utilizing the software Statistical Package for the Social Sciences (SPSS 25) and SmartPLS 3.0.

Table 1: Questionnaire Sources.

#	Variable	Items	Source
1	Staff Training	6	**[5,18]**
2	Knowledge and Experience	8	**[12,30]**
3	Availability of Expertise	6	**[8]**
4	IPSAS Adoption	7	**[8]**
5	Quality of Financial Reporting.	6	**[2]**

5 Findings and Discussions

5.1 Descriptive Statistics

Table 2 shows the descriptive statistics results for the five variables in the conceptual framework. The results presented as minimum, maximum, mean, standard deviation, skewness, and kurtosis to evaluate the respondent's opinion besides to test the normal distribution. For all the variables the skewness and kurtosis values are between + 2.00 and - 2.00 and revealed an acceptable normal distribution (Jr Hair et al., 2019).

The first positive perception is for IPSAS adoption that has the mean value of 4.39 that equal to 87.8% and understood as positive evaluation at strongly agree level. The second positive perception is for quality of financial reporting that has the mean value of 4.31 that equal to 86.2% and understood as positive evaluation at strongly agree level. The third positive perception is for Staff training that has the mean value of 4.20 that equal to 84% and understood as positive evaluation at agree level. The fourth positive perception is for knowledge and experience that have the mean value of 3.90 that equal to 78% and understood as positive evaluation at agree level. The fifth positive perception is for availability of expertise that has the mean value of 3.83 that equal to 76.6% and understood as positive evaluation at agree level.

Table 2: Descriptive statistics of Research Variables.

	Minimum	Maximum	Mean	Std. Deviation	Skewness	Kurtosis
Staff Training	2.67	5.00	4.20	0.50	-0.28	-0.08

Knowledge and Experience	1.75	5.00	3.90	0.71	-0.35	-0.17
Availability of Expertise	1.50	5.00	3.83	0.70	-0.07	-0.47
IPSAS Adoption	2.29	5.00	4.39	0.61	-0.79	0.04
Quality of Financial Reporting	2.67	5.00	4.31	0.61	-0.60	-0.53

5.2 Reliability and Validity

It is important to check the reliability and validity of the dataset before performing structural tests. A systematic method for the measurement model was presented by Hair Jr et al. (2016); essentially, "this approach consists of a few steps, namely: indicator reliability (external loading and cross-loading), internal consistency (composite reliability and Cronbach's alpha), discriminative validity (AVE value), discriminative validity (AVE numbers and latent variable correlations) and collinearity analysis (VIF value)". The following shows the findings of the different tests.

Indicator reliability can identify two items of staff training with weak loading and deleted. However, after removing the two weak items, all the tests of reliability and validity conducted successfully and revealed a valid and reliable dataset and can proceed to the relationships analysis.

5.3 Results and Discussion of Relationships to Quality of Financial Reporting

The study aims to examine the influence of the three antecedent factors of IPSAS adoption on the quality of financial reporting in the public organizations in Dubai. The statistical analysis technique uses is the regression bootstrapping by using SmartPLS. Table 3 shows the results of the relationships to predict the quality of the financial reporting.

The hypothesis 1 is "Staff Training has a significant influence on the quality of financial reporting". The P value is 0.000 shows a strong significance level at level 0.1% that aligned to the t statistic value of 4.835. The variable has moderate effective size with value 0.101 and path coefficient value of 0.191 that rank staff training as the second predictor for the quality of financial reporting. Based on the discussed findings, the relationship is significant and accepted.

The hypothesis 3 is "Availability of Expertise has a significant influence on the quality of financial reporting". The P value is 0.001 shows a strong significance level at level 0.1% that aligned to the t statistic value of 4.216. The variable has moderate effective size with value 0.073 and path coefficient value of 0.154 that rank availability of expertise as the third predictor for the quality of financial reporting. Based on the discussed findings, the relationship is significant and accepted.

The hypothesis 2 is "Knowledge and Experience has a significant influence on the quality of financial reporting". The P value is 0.001 shows a strong significance level at level 0.1% that aligned to the t statistic value of 3.219 (above the cut-off value of 1.96). The variable has moderate effective size with value 0.052 and path coefficient value of 0.139 that rank knowledge and experience as the fifth predictor for the quality of financial reporting. Based on the discussed findings, the relationship is significant and accepted.

Table 3: The Influence of the Antecedent Factors of IPSAS Adoption on the Quality of Financial Reporting.

#	Relationship	Rank	Path Coefficient	T Statistics	P Values	Effective Size	Status
H1	ST → QFR	1	0.191	4.835	0.000	0.101	Significant
H3	AE → QFR	2	0.154	4.216	0.000	0.073	Significant
H2	KE → QFR	3	0.139	3.219	0.001	0.052	Significant

5.4 Results and Discussion of Relationships to IPSAS Adoption

The study aims to examine the influence of the three antecedent factors of IPSAS adoption on the IPSAS adoption in the public organizations in Dubai". The statistical analysis technique uses is the regression bootstrapping by using SmartPLS. Table 4 shows the results of the relationships to predict the quality of the financial reporting.

The hypothesis 7 is "Availability of Expertise has a significant influence on IPSAS adoption". The P value is 0.012 shows a strong significance level at level 5% that aligned to the t statistic value of 2.273 (above the cut-off value of

1.96). The variable has small effective size with value 0.025 and path coefficient value of 0.114 that rank availability of expertise as the fourth predictor for IPSAS adoption. Based on the discussed findings, the hypothesis is significant and accepted.

The hypothesis 5 is "Staff Training has a significant influence on IPSAS adoption". The P value is 0.035 shows a significance level at level 5% that aligned to the t statistic value of 1.811. The variable has small effective size with value 0.014 and path coefficient value of 0.091 that rank staff training as the fifth predictor for the IPSAS adoption. Based on the discussed findings, the hypothesis is significant and accepted.

The hypothesis 6 is "Knowledge and Experience has a significant influence on IPSAS adoption". The P value is 0.104 shows a non-significance level at level 5% that aligned to the t statistic value of 1.262 (below the cut-off value of 1.96). The variable has no effective size with value 0.006 and path coefficient value of 0.061 that revealed the non-significance influence of knowledge and experience on the IPSAS adoption. Based on the discussed findings, the hypothesis is non-significant and rejected.

Table 3: The Influence of the Antecedent Factors of IPSAS Adoption on The IPSAS Adoption.

#	Relationship	Rank	Path Coefficient	T Statistics	P Values	Effective Size	Status
H7	AE → IA	4	0.114	2.273	0.012	0.025	Significant
H5	ST → IA	5	0.091	1.811	0.035	0.014	Significant
H6	KE → IA	x	0.061	1.262	0.104	0.006	Not Significant

5.5. Results and Discussion of the Mediation of IPSAS Adoption

The study aims to assess the mediation of IPSAS adoption on the relationships from the antecedent factors of IPSAS adoption to the quality of financial reporting in the public organizations in Dubai. Table 5shows the results of the relationships to predict the quality of the financial reporting.

The hypothesis 10 is "IPSAS adoption mediates the relationships from Availability of Expertise to the quality of financial reporting". The direct effect is significant with P value of 0.000 and path coefficient of 0.154. For the indirect effect, the P value of 0.019 shows a significant effect on the 5% level with path coefficient of 0.036. The total effect of 0.190 is caused by the direct effect and the indirect effect; therefore, the mediating effect is existed and partial. Based on the discussed findings, the hypothesis is significant and accepted as partial mediation.

The hypothesis 8 is "IPSAS adoption mediates the relationships from Staff Training to the quality of financial reporting". The direct effect is significant with P value of 0.000 and path coefficient of 0.191. For the indirect effect, the P value of 0.057 shows a significant effect on the 10% level with path coefficient of 0.029. The total effect of 0.220 is caused by the direct effect and the indirect effect; therefore, the mediating effect is existed and partial. Based on the discussed findings, the hypothesis is significant and accepted as partial mediation.

The hypothesis 9 is "IPSAS adoption mediates the relationships from Knowledge and Experience to the quality of financial reporting". The direct effect is significant with P value of 0.001 and path coefficient of 0.139. For the indirect effect, the P value of 0.124 shows a non-significant effect on the 5% level with path coefficient of 0.020. The total effect of 0.159 is mostly caused by the direct effect; therefore, the mediating effect is not existed and no mediation. Based on the discussed findings, the hypothesis is non-significant and rejected.

Table 4: The Mediation of IPSAS Adoption.

	Direct Effect	Indirect Effect	Rank (indirect)	Total Effect	Comment	Status (Mediation)
AE → IA → QFR	0.154***	0.036*	1	0.190	Both effects	Partial
ST → IA → QFR	0.191***	0.029^^	2	0.220	Both effects	Partial

KE → IA → QFR	0.139***	0.020	x	0.159	No indirect effect	No

^^ Sig at 10%, * Sig at 5%, ** Sig at 1%, *** Sig at 0.1%

6 Contributions and Recommendations

The study focus is the IPSAS adoption, its antecedents, and the quality of financial reporting as outcome results. Most of the previous studies, examined IPSAS adoption as the outcome variable. This study is one of the few studies that examined IPSAS adoption as a mediating variable. The results provide strong support for other scholars in the future to test other outcome variables as a result of the mediation of IPSAS adoption.

The empirical studies in IPSAS adoption are not many because not much countries decide to comply to it especially in the developing countries. This study provides empirical results from the successful adoption in Dubai as a linking country between developing and developed countries. The results will provide information to compare the results between different stories such as Nigeria. In addition, the study examined different relationships, which contribute to the generalisation of the influence of the three proposed variables. Other scholars will find the results important to secure their chosen of the variables in different context or even different area of research.

It is recommended to replicate the study in different countries to generalise the proposed relationships. Besides, having different results from different contexts can encourage other scholars to make a comparison or even cross countries studies to provide a deeper understanding and contribute to the relationships generalisation.

The study focus is the IPSAS adoption, its precedence, and its consequences. However, the study focuses in one of the consequences that is the quality of financial reporting. Future studies can extend the research or replicate it but by examining different dependent variables such as organisational performance, society trust, international reputation, and other possible consequences of IPSAS adoption.

Conflict of interest

The authors declare that there is no conflict regarding the publication of this paper.

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