



Journal of Economics and Business

Matekele, Charles K., and Komba, Gabriel V. (2020), The Influence of Demographic Attributes in the Implementation of Accrual-Based International Public Sector Accounting Standards. In: *Journal of Economics and Business*, Vol.3, No.1, 374-385.

ISSN 2615-3726

DOI: 10.31014/aior.1992.03.01.204

The online version of this article can be found at:
<https://www.asianinstituteofresearch.org/>

Published by:
The Asian Institute of Research

The *Journal of Economics and Business* is an Open Access publication. It may be read, copied, and distributed free of charge according to the conditions of the Creative Commons Attribution 4.0 International license.

The Asian Institute of Research *Journal of Economics and Business* is a peer-reviewed International Journal. The journal covers scholarly articles in the fields of Economics and Business, which includes, but not limited to, Business Economics (Micro and Macro), Finance, Management, Marketing, Business Law, Entrepreneurship, Behavioral and Health Economics, Government Taxation and Regulations, Financial Markets, International Economics, Investment, and Economic Development. As the journal is Open Access, it ensures high visibility and the increase of citations for all research articles published. The *Journal of Economics and Business* aims to facilitate scholarly work on recent theoretical and practical aspects of Economics and Business.



ASIAN INSTITUTE OF RESEARCH
Connecting Scholars Worldwide



The Influence of Demographic Attributes in the Implementation of Accrual-Based International Public Sector Accounting Standards

Charles K. Matekele¹, Gabriel V. Komba²

¹ Department of Accounting & Finance, Local Government Training Institute, Dodoma, Tanzania

² School of Business, Mzumbe University, Tanzania

Correspondence: Charles K. Matekele. Email: charles.matekele@lgti.ac.tz, or matekeleck@yahoo.com

Abstract

This research examined the influence of demographic attributes in the implementation of accrual-based IPSAS in the Local Government Authorities (LGAs) in Tanzania. The survey technique was employed to collect data from 150 accountants and auditors from seven LGAs. To explore the relationship between demographic attributes and implementation of accrual based IPSAS, multiple regression analysis was used. Gender, professional qualification and education level were found to have a positive significant influence while age and number of years of service in the LGAs had negative impact in the implementation of accrual based IPSAS. It is suggested that, decision and policy makers as well as accounting standards setters, should place much emphasize on individual accountants and auditors' capacity building and training. To improve accounting education, accrual based IPSAS should be part of the curriculum in universities and colleges. Employers must encourage accounting and auditing staff to attend professional seminars while improving their accounting knoweldge. Also, individual accountants and auditors should place much effort to attain professional certification like CPA or ACCA. Our study is limited by considering only 7 LGAs out 185 in United Republic of Tanzania. Other researches should be extended to the remaining LGAs

Keywords: Demographic Attributes, Accrual Based-IPSAS, Local Government Authorities, Tanzania

1. Introduction

This paper aims at examining the influence of demographic attributes in the Implementation of Accrual-based International Public Sector Accounting Standards (IPSAS). The origin of IPSAS traces its history since 1986 when the International Federation of Accountants (IFAC) introduced International Public Sector Accounting Standards Board (IPSASB) which used to be the Public Sector Committee (PSC). The PSC was one of the IFAC standing committees specialised to develop standards for the financial reporting in the public sector (Christiaens et al. 2015). The adoption and implementation of accrual based IPSAS in the public is among the most paramount aspects of New Public Financial Management. This requires transformation in the public sector financial reporting systems by establishing accrual accounting (Mbelwa et al. 2019; Rossi et al. 2016). The implementation of accrual based IPSAS calls for the greater financial transparency, accountability and

comparability in the public sector (Nakmahachalasint and Narktabtee 2019). In this sense, it is understood that a number of driving forces such as the wish to infuse more financial awareness into the decision-making system in the public sector and the demand to provide comprehensive, transparent, comparable, and reliable financial information to all stakeholders are the reasons behind adoption of accrual based IPSAS (Gomes et al. 2015). For this view, implementation of accrual based IPSAS allow users to assess the accountability for all resources the entity controls and the deployment of those resources. Stakeholders can assess the financial position, performance and cash flows and make decisions about providing resources to the reporting entity. In addition, accrual based IPSAS shows how an entity financed its activities and met its cash requirements either through exchange or non-exchange transactions. As the result it allows users to evaluate an entity's ongoing ability to finance its activities and to meet its liabilities and commitments. It is also useful in evaluating an entity's performance in terms of its service, costs, efficiency, and accomplishments (Christiaens et al. 2015b; Chanchani and Willett 2004).

Regardless of the best intended objectives of adoption of IPSAS, as evidenced above, developing countries have not harvested its desired outcome (Adhikari et al. 2019; Mbelwa et al. 2019). Previous studies have concentrated on the effects of adoption of IPSAS, harmonisation in the public sector financial reporting, legitimization of accrual accounting and transparency as well as accountability (Matekele and Komba 2019; Mbelwa et al. 2019; Miraj and Wang 2019; Mnif Sellami and Gafsi 2019; Muraina 2020; Kartiko et al. 2018; Baskerville and Grossi 2019). Other scholars have dedicated their studies on economic and institutional factors affecting implementation of accrual based IPSAS (Mnif Sellami and Gafsi 2019; Brusca et al. 2013; Iyoha and Owolabi 2012). These researches have attempted to provide answers to attractive and motivating questions despite the fact that, they have ignored the individual attributes of the accountants and auditors. Therefore, the question of how demographic factors influence implementation of accrual based IPSAS remains unanswered. The responses to this question is of major interest to various stakeholders such as development partners, accounting and auditing staff as well as decision and policy makers. To obtain answers to the raised question, the second section explores the existing literature on accrual based IPSAS implementation. The third section describes the methodology employed followed by the study findings. Conclusions and recommendations are provided under the last section.

2. Literature Review

Numbers of studies have examined the adoption and implementation of accrual-based IPSAS. This part aims at appraising previous researches related with implementation of accrual based IPSAS.

Jorge et al. (2019) emphasized that, for the goal of harvesting the desired fruits of accrual based IPSAS, consideration of main actors and drivers is inevitable. The attributes of actors such as education levels, professional certification and age drives implementation of accrual based IPSAS. Recognising this, Miraj and Wang (2019) and Tanjeh (2016) collectively concluded that provision of capacity building by offering IPSAS education and training to accounting and auditing staff assist in establishing a strong financial reporting system in public sector. Before these findings, Harun and Robinson (2010) documented that unskilled human resources and inadequate political support inhibited the implementation of accrual based IPSAS. On the other hand, presence of international pressure and economic crisis influenced the adoption of accrual based IPSAS.

Muraina (2020) reported the existence of significant and positive relationship between quality of financial reporting under IPSAS and accountability. This signifies that accountability levels in public sectors have been improved as the outcome of adoption of IPSAS. Similarly, Sukoharsono and Prihatiningtias (2018) found that, introduction of accrual accounting brings more accountability than cash accounting system. These studies ignored other related constructs such as demographic factors, corruption, faithful representation and comparability. Contrary to this, it was reported that, adoption of accrual based IPSAS doesn't necessary contribute to accountability since some reporting entities could reduce relevant issues in reporting (Grossi and Steccolini 2015).

While examining the variables affecting adoption and implementation of accrual based IPSAS, Agyemang and Yensu (2018) found presence of positive association between training as well education and implementation of IPSAS. This implies that capacity building to implementer's particularly accounting and auditing staff as well as decision makers facilitates effective implementation of accrual based IPSAS. Not interestingly, Mnif Sellami and Gafsi (2019) revealed that level of education had a negative influence on the implementation of accrual based IPSAS whereas extent of external openness and availability of external funding had positive and significant influence. Besides Agyemang and Yensu (2018) as well as Mnif Sellami and Gafsi (2019); Harun et al. (2019) added that, presence of inadequate qualified accountants and auditors limits the adoption and implementation of accrual based IPSAS in the Local and Central Governments.

Studies on the views of stakeholders in the implementation of accrual based IPSAS reports that, adoption and implementation of accrual based IPSAS is a favourable move towards public sector reforms (Gomes et al. 2015). They recognise that under external pressure and financial crises implementation of accrual based IPSAS is inevitable. They expect improvement in quality of public sector financial reporting. Apart from that, Fahmid et al. (2020) recommended that, developed countries and the World Bank should assess the capacity needs and financial reporting structures in developing countries. Once these needs are effectively addressed the adoption and implementation process will be fruitful. This indicates that, addressing the potential limitations like capacity development and availability of professionally qualified accountants in developing countries speed up the adoption process. Concurring with Fahmid et al. (2020); Tucker et al. (2019) concluded that, for the aim of improving public sector financial reporting, practical researches should be done to determine the required needs for the effective implementation of accrual based IPSAS.

Studying the legitimation of IPSAS in Spain, Brusca et al. (2013) discovered that credibility, code of law, political support and accountability contribute to the legitimation of accrual based IPSAS. To achieve the intended objectives of IPSAS combination of these factors contributes to the effective adoption and implementation of accrual based IPSAS. Supporting this, Harun et al. (2019), highlighted that for effective implementation of IPSAS, policy makers should consider the effects of cultural factors, consultation with academics and powers of politicians like councillors, members of parliament and mayors. This will add value in the transparency, accountability as well as fraud and corruption reduction. On top of that, standard setters and policy makers should encourage and support harmonisation of financial reporting in the public sector (Rossi et al. 2016).

3. Methodology

The objective of this study is to explore how demographic attributes affects implementation of accrual-based IPSAS. The sample for our study involved the 150 accountants and auditors from seven LGAs in Dodoma Region in the United Republic of Tanzania. A structured questionnaire was used to collect data from the respondents. Descriptive analysis and multiple regression analysis have been employed accompanied by Statistical Package for Social Science.

3.1. Operationalisation of the Research Variables

Implementation of accrual-based IPSAS constituted dependent variable which was operationalised by using three variables namely self-efficacy, competence and knowledge (Matekele and Komba 2019). We measured self-efficacy by using the items developed by Yakin and Erdil (2012). Such items were under a five point likert scale. These items were adopted and modified by the researcher in order to suit our study and to obtain respondents response regarding implementation of accrual based IPSAS. Multiple choice questions were employed to measure self assessment and competence of the respondents (Guney et al. 2017). Respondents were required to select the answer which most correctly describes their knowledge and competence on implementation of accrual based IPSAS in the LGAs. Demographic attributes as our independent variable was measured by six sub-variables namely gender, marital status, education level, age, years of service in the LGAs and professional qualification. We explored how these variables affects the implementation of accrual based IPSAS in the LGAs. The next subsections describe each of the demographic attributes and accompanied by hypotheses development.

3.1.1. Gender

Past research indicates that females are less likely to adopt and implement accrual based IPSAS than males (Tanjeh 2016). Apart from those findings, other authors show mixed findings on gender differences in job performance (Ahmad 2016; Azmi and Mohamed 2014). Some studies shows that no significant differences in the performance of males and females in terms of ability, altitude, commitment and effort (Yakin and Erdil 2012; Tanjeh 2016). Other studies show a disagreement with these findings. For example, Mir and Rahaman (2005) found a significant differences in the performance of males and females in the job. The research intends specifically to investigate the influence of gender in the implementation of accrual based IPSAS in the LGAs. To gain more insight from the LGAs, it is proposed that:

H1: Gender has a positive influence on Self efficacy

H2: Gender has a positive influence on Self assessment

H3: Gender has a positive influence on Self competence

3.1.2. Marital Status

The implementation of accrual based IPSAS in the LGAs may be influenced by the marital status. Traditional sociologists indicated that married women are not committed to their job. This means that married women with children are less committed to their work than men and single women (Gaffney et al. 1993; Anderson et al. 1994; Edeigba 2017). On the other hand, this finding shows that men and single women are more committed than married women in their work. This research examines the extent to which the stated argumentations above affects the implementation of accrual based IPSAS in the LGAs. Based on the facts presented above, we hypothesize that:

H4: Marital status negatively affects self efficacy

H5: Marital status negatively affects self assessment

H5: Marital status negatively affects self competence

3.1.3. Educational Level

Education is the leader for modern accounting system in the world. It was concluded that, a positive relationship exist between the level of education and professional accountants' competence (Zeghal and Mhedhbi 2006; Mir and Rahaman 2005). According to Edeigba (2017) and Tanjeh (2016) the weak level of education of employee prohibits implementation accrual based IPSAS. The implementation of accrual based IPSAS in the LGAs needs high education level, expertise and competent accountants and auditors (Zeghal and Mhedhbi 2006). Such persons can understand, interpret and apply the accrual based IPSAS in the LGAs. It is therefore logical to state that, LGAs in which education level is low and expertise is weak, there will be a real challenge to implement accrual based IPSAS. According to these arguments, the following hypotheses are developed:

H7: The level of education positively influences self efficacy

H8: The level of education positively influences self assessment

H9: The level of education positively influences self competence

3.1.4. Age

Previous study by Tanjeh (2016) found a negative correlation between age and the level of acceptance of accrual accounting. Moreover, Yakin and Erdil (2012) determined that older employees are lower likely to adopt a new change than younger workforce. Researcher's experience in the LGAs shows that younger accountants are highly committed in implementation of accrual based IPSAS than older accountants. In one of the LGAs training on IPSAS, the researcher noted that younger accountants are ready to understand and implement accrual based IPSAS than older accountants. Based on the reviewed literature and researcher's best knowledge and experience in LGAs training, we propose that:

H10: Age negatively influences self efficacy

H11: Age negatively influences self assessment

H12: Age negatively influences self competence

3.1.5. Years of Services in the LGAs

For the purpose of this study, years of service in the LGAs refers to the number of years in which a particular employee has been working with the LGAs. We expect a positive relationship between years of service in the LGAs and implementation of accrual based IPSAS in the LGAs. Basing on this, the researcher hypotheses are as follows:

H13: Years of service in the LGAs positively influences self efficacy

H14: Years of service in the LGAs positively influences self assessment

H15: Years of service in the LGAs positively influences self assessment

3.1.6. Professional Qualifications

For the purposes of this research, professional qualification means certification in terms of Certified Public Accountants (CPA) and any other professional certification in relation with accounting profession. Tanjeh (2016) and Yakın and Erdil (2012) discovered existence of positive association between professional certification and adoption level of accrual based IPSAS as well as job performance. In addition, Zeghal and Mhedhbi (2006) added that well trained and qualified accountants facilitate implementation of accounting standards. Basing on these literatures, professional qualification positively affects implementation of accrual based IPSAS in the LGAs. We developed the following hypotheses in order to test the relationship between professional qualification and implementation of accrual based IPSAS in the LGAs.

H16: Professional qualification positively affects self efficacy

H17: Professional qualification positively affects self assessment

H18: Professional qualification positively affects self competence

4. Results and Discussion

The following sub-parts, presents the descriptive statistics of demographic attributes, self competence and self assessment of the respondents; followed by multiple regression analysis.

4.1. Results for Demographic Characteristics

As stated earlier in this paper, demographic attributes as independent variable consists of six components namely gender, marital status, education level, age, professional qualification and number of years of service in the LGAs. As indicated in table 1.0, a total of 91 respondents (60.7%) are males. Most of the respondents are married (72.7%) while 88 respondents had bachelor degree in accounting representing 58.7%. In addition, 67 respondents (44.7%) are at the age group of 36-45. In terms of professional certification, large number of the respondents (105) equivalent to 70% doesn't have any professional qualification. For the number of years of service in the LGAs, large number of employees have working experience between 7 to 9 years. This represents 30% of the whole sample size. While 31.3% have 10 years and above as working experience.

Table 1. Demographic Characteristics of the Respondents

Variables	Category	Frequency	Percent
Gender	Male	91	60.7
	Female	59	39.3
	Total	150	100.0
Age	18-25	10	6.7
	26-35	47	31.3
	36-45	67	44.7

	46 and above	26	17.3
	Total	150	100
Marital Status	Single	34	22.7
	Married	109	72.7
	Divorced	7	4.7
	Total	150	100
Education Level	Certificate in Accounting	7	4.7
	Diploma in Accounting	7	4.7
	Bachelor degree in Accounting	88	58.7
	Masters degree	48	32
	Total	150	100
Professional Qualification	CPA	43	28.7
	ACCA	2	1.3
	Others(None of the above)	105	70
	Total	150	100
Number of Years of Service in LGAs	0-3 years	31	20.7
	4-6 years	27	18
	7 -9 years	45	30
	10 years above	47	31.3
	Total	150	100

4.2. Self Assessment and Competence of the Respondents

Self assessment and competence of the respondents were among the dependent variables used to measure implementation of accrual based IPSAS in the LGAs. A likert scale was used to measure self assessment and competence. Respondents' knowledge (self assessment) on implementation of accrual-based IPSAS shows that most of the respondents have fair knowledge on IPSAS implementation. Regarding the respondents self-competence on IPSAS implementation, results reveal that most of them have uncertain competence (refer to table 2.0)

Table 2. Self Competences and Assessment

Category: Self Competence	Frequency	Percent
Not competent	31	20.7
Somewhat competent	22	14.7
Uncertain	43	28.7
Competent	35	23.3
Highly competent	19	12.7
Total	150	100.0
Category: Self Assessment		
Moderately knowledgeable	20	13.3
Not knowledgeable at all	34	22.7
Fairly knowledgeable	43	28.7
Not very knowledgeable	33	22.0
Very knowledgeable	20	13.3
Total	150	100.0

4.3. Results for Multiple Regression

The objective of this study was to determine the influences of demographic attributes in the implementation of accrual based IPSAS in the LGAs. Implementation of accrual based IPSAS was measured by using three sub-variables namely self efficacy, assessment and competence. Demographic attributes constituted six sub-variables known as gender, age, marital status, education level, years of service in the LGAs and professional qualification of the respondents. In order to undertake multiple regression analysis, we recoded some of the demographic attributes into dummy variables. The next sections describe the results of multiple regression analysis.

a. Determinants of Self Efficacy

In Panel A (table 3.0), self efficacy has been involved as dependent variable in order to test the influence of demographic attributes in implementation of accrual based IPSAS in the LGAs. The regression model is significant statistically ($R^2=0.29$; $(F)=7.222$, $P<0.000$) and the association between independent variables as indicated by VIF and Tolerance is good. In addition; gender, age and number of years of service in the LGAs have been found to be significantly related to self efficacy. This means that positive relationship exist between gender and number of years of service in the LGAs while age has a negative association with self efficacy. Apart from that; marital status, education level and professional qualification have not been statistically significant with self efficacy.

Table 3. Determinants of Self Efficacy

PANEL A:	Independent Variable	Beta	t-value	Sig.	Tolerance	VIF
Dependent Variable: Self efficacy	Constant		3.63	0.00		
	Gender	0.15	1.96	0.05	0.92	1.09
	Age	(0.46)	(4.59)	0.00	0.54	1.86
	Marital Status	0.06	0.77	0.44	0.92	1.08
	Education level	0.02	0.26	0.79	0.79	1.27
	Professional qualification	0.08	1.05	0.30	0.97	1.03
	Number of years of service in LGAs	0.45	4.46	0.00	0.54	1.85
$R^2=0.29$ ANOVA $(F)=7.222$, $P<0.000$						

Also, we conducted stepwise estimation analysis and the results presented in table 4.0. According to our findings, the general model relationship is good ($R^2=0.58$, ANOVA $(F)=9.191$, $P<0.000$). Only one independent variable (Gender) has been found being statistical significant. This leads to acceptance of hypothesis H1 as shown in table 4.0

Table 4. Determinants of Self Efficacy: Stepwise Estimation

Construct	Beta	t-value	Sig.	Tolerance	VIF
Constant		21.55	0.00		
Gender	(0.24)	(3.03)	0.00	1.00	1.00
$R^2=0.58$, ANOVA $(F)=9.191$, $P<0.000$					

b. Determinants of Self Assessment

In Panel B (table 5.0), the regression model investigates the association between self assessment and demographic attributes in implementation of accrual based IPSAS. As indicated in the stated table, there is statistical significant in the regression model ($R^2=0.61$; $F=1.538$, $P<0.000$). No any problem with multicollinearity. Two variables namely education level and professional qualification show a significant relationship with self assessment. Education level has a positive significant impact whereas

professional qualification shows a negative significant impact with self assessment. The rest of the variables, have insignificant impact with self assessment. The insignificant impact is positive for age, marital status and negative for gender and number of years of service in the LGAs.

Table 5. Determinants of Self Assessment

PANEL B:						
Dependent Variable		Beta	t-value	Sig.	Tolerance	VIF
Self Assessment	Constant		3.25	0.00		
	Gender	(0.09)	(1.10)	0.27	0.92	1.09
	Age	0.15	1.32	0.19	0.54	1.86
	Marital Status	0.01	0.06	0.95	0.92	1.08
	Education level	0.12	1.34	0.02	0.79	1.27
	Professional qualification	(0.06)	(7.80)	0.01	0.97	1.03
	Number of years of service in LGAs	(0.02)	(0.18)	0.86	0.54	1.85
R ² =0.61 ANOVA (F)=1.538, P<0.000						

In addition, as indicated in table 6.0 stepwise estimation analysis was employed. Only one independent construct (age of the respondents) has been reported due to its statistical significance. Our findings are contrary to our proposition H11 (refer to table 6.0).

Table 6. Determinants of Self Assessment: Stepwise Estimation

Construct	Beta	t-value	Sig.	Tolerance	VIF
Constant		8.86	0.000		
Age	0.20	2.46	0.002	1.000	1.000
R ² =0.39, ANOVA (F)=6.048, P<0.000					

c. Determinants of Self Competence

For the purpose of testing the influence of demographic attributes in implementation of accrual based IPSAS in the LGAs; self competence has been considered as dependent variable (See Panel C in table 7.0). Our findings indicate a significant negative association between gender, professional qualification and number of years of service in the LGAs. However, age and marital status are not associated with self competence. In general, the regression model is statistically significant and no indication of multicollinearity problem with the outcomes (R²=0.122; F=3.306, P<0.000).

Table 7. Determinants of Self Competence

PANEL C						
Dependent Variable	Independent Variable	Beta	t-value	Sig	Tolerance	VIF
Self Competence	(Constant)		5.41	0.00		
	Gender	(0.16)	(2.01)	0.05	0.92	1.09
	Age	0.05	0.50	0.62	0.54	1.86
	Marital Status	0.13	1.54	0.13	0.92	1.08
	Education level	(0.03)	(0.37)	0.07	0.79	1.27
	Professional qualification	(0.27)	(3.43)	0.00	0.97	1.03
	Number of years of service in LGAs	(0.03)	(0.33)	0.02	0.54	1.85
$R^2=0.122$, ANOVA (F)=3.306, $P<0.000$						

Finally, we also performed stepwise estimation and presented our results in table 7.0. Three independent variables namely professional qualification, education level and gender of the respondents show statistical significance with regression model. Review of the VIF and Tolerance reveals absence of multicollinearity problem. In line with our predictions, the researcher hereby accepts three hypotheses which are H3, H9 and H18 (see table 8.0).

Table 8. Determinants of Self Competence: Stepwise Estimation

Construct	Beta	t-value	Sig.	Tolerance	VIF
Constant		22.07	0.00		
Professional Qualification	0.26	3.29	0.00	1.00	1.00
Education level	0.28	3.56	0.00	0.99	1.01
Gender	0.19	2.42	0.00	0.99	1.01
$R^2=0.68$, ANOVA (F)=8.52, $P<0.000$					

4.4. Discussion of the Findings

The researcher intended to examine how demographic attributes such as gender, marital status, education level, age, professional qualification and years of service in the LGAs influences implementation of accrual based IPSAS in the LGAs. Basing our objective, we conducted multiple regression analysis followed by stepwise estimation analysis. The next subparts describe our results.

4.4.1. Self efficacy and Demographic attributes

We generated six hypotheses in this part as stated under section three. According to our findings, there is a significant positive relationship between gender and self efficacy. This means that gender differences significantly influences self efficacy. Our results indicates that, female are more self efficacy than males. This means that, females are more capable to implement accrual based IPSAS than males. These results are contrary to previous studies which indicate that males are highly efficacy than females in adoption and implementation of accrual based IPSAS (Ahmad 2016; Yakın and Erdil 2012).

4.4.2. Self assessment and Demographic Attributes

Our findings are against hypothesis (H11) in the sense that, a positive relationship exists between age and self assessment. Statistically, such relationship is significant (see table 5.0). The rest of demographic attributes don't have significant association with self assessment in implementation of accrual based IPSAS.

4.4.3. Self Competence and Demographic Attributes

According with our findings, there is existence of significant positive relationship between gender, professional qualification and education level and self competence in implementation of accrual based IPSAS. Such positive impacts are consistent with hypotheses H3, H9 and H18. Review of past studies indicate that, the existence of positive association between education and professional qualification in implementation of IPSAS (Edeigba 2017; Ahmad 2016; Tanjeh 2016). In addition, age and marital status were found not to have any impact with self competence. Hence hypotheses H13.3 and H6 rejected.

5. Conclusions and Recommendations

The study intended to examine the influences of demographic factors in implementation of accrual based IPSAS in the LGAs. According to our findings gender, professional qualification and education level were found to have a positive significant influence while age and number of years of service in the LGAs had negative impact in the implementation of accrual based IPSAS in the LGAs. These outcomes recommend that, decision and policy makers as well as accounting standards setters, should place much emphasize on individual accountants and auditors' capacity building and training. Employers must encourage accounting and auditing staff to attend professional seminars while improving their accounting knoweldge. Also, individual accountants and auditors should place much effort to attain professional certification like CPA or ACCA. In addition, universities and colleges should include accrual based IPSAS in their curriculum for the aim of improving accounting education in Tanzania and beyond. On the other hand, our study is limited by considering only 7 LGAs out 185 in United Republic of Tanzania. Other researches should be extended to the remaining LGAs while employing other means of data collection apart from the structured questionnaire.

References

- Adhikari, Pawan; Kuruppu, Chamara; Ouda, Hassan; Grossi, Giuseppe; Ambalangodage, Dayananda (2019): Unintended consequences in implementing public sector accounting reforms in emerging economies. Evidence from Egypt, Nepal and Sri Lanka. In *International Review of Administrative Sciences*,
- Agyemang, Joseph Kwasi; Yensu, Joseph (2018): Accrual-Based International Public Sector Accounting Standards. Implementation Challenges Facing the Metropolitan, Municipal and District Assemblies in the Ashanti Region of Ghana. In *Jurnal Akuntansi* 8 (2).
- Ahmad, Nurul Nadiah (2016): Investigating the factors influencing users' resistance towards accrual accounting. In *Procedia Economics and Finance* 35, pp. 17–26.
- Anderson, John C.; Johnson, Eric N.; Reckers, Philip M. J. (1994): Perceived effects of gender, family structure, and hysical appearance on career progression in public accounting. A research note. In *Accounting, Organizations and Society* 19 (6), pp. 483–491.
- Azmi, Azrina Hani; Mohamed, Nafsiah (2014): Readiness of Malaysian public sector employees in moving towards accrual accounting for improve accountability. The case of Ministry of Education (MOE). In *Procedia-Social and Behavioral Sciences* 164, pp. 106–111.
- Baskerville, Rachel; Grossi, Giuseppe (2019): Glocalization of accounting standards. Observations on neo-institutionalism of IPSAS. In *Public Money & Management* 39 (2), pp. 95–103.
- Brusca, Isabel; Montesinos, Vicente; Chow, Danny S. L. (2013): Legitimizing international public sector accounting standards (IPSAS). The case of Spain. In *Public Money & Management* 33 (6), pp. 437–444.
- Chanchani, Shalin; Willett, Roger (2004): An empirical assessment of Gray's accounting value constructs. In *The International Journal of Accounting* 39 (2), pp. 125–154.
- Christiaens, Johan; Vanhee, Christophe; Manes-Rossi, Francesca; Aversano, Natalia; van Cauwenberge, Philippe (2015a): The effect of IPSAS on reforming governmental financial reporting. An international comparison. In *International Review of Administrative Sciences* 81 (1), pp. 158–177.
- Edeigba, Jude (2017): An Investigation of the challenges in International Financial Reporting Standards' adoption. Evidence from Nigerian publicly accountable companies: Lincoln University.
- Fahmid, Imam Mujahidin; Harun, Harun; Graham, Peter; Carter, David; Suhab, Sultan; An, Yi et al. (2020): New development. IPSAS adoption, from G20 countries to village governments in developing countries. In *Public Money & Management* 40 (2), pp. 160–163.
- Gaffney, Mary Anne; McEwen, Ruth Ann; Welsh, Mary Jeanne (1993): Gender effects on commitment of public accountants. A test of competing sociological models. In *Advances in Public Interest Accounting* 5 (1), pp. 45–73.

- Gomes, Patrícia S.; Fernandes, Maria José; Carvalho, João Baptista Da Costa (2015): The international harmonization process of public sector accounting in Portugal. The perspective of different stakeholders. In *International Journal of Public Administration* 38 (4), pp. 268–281.
- Grossi, Giuseppe; Steccolini, Ileana (2015): Pursuing private or public accountability in the public sector? Applying IPSASs to define the reporting entity in municipal consolidation. In *International Journal of Public Administration* 38 (4), pp. 325–334.
- Guney, Yilmaz; Kallinterakis, Vasileios; Komba, Gabriel (2017): Herding in frontier markets. Evidence from African stock exchanges. In *Journal of International Financial Markets, Institutions and Money* 47, pp. 152–175.
- Harun, Harun; Mir, Monir; Carter, David; An, Yi (2019): Examining the unintended outcomes of NPM reforms in Indonesia. In *Public Money & Management* 39 (2), pp. 86–94.
- Harun, Harun; Robinson, Peter (2010): The adoption of accrual accounting in the Indonesian public sector. In *Research in Accounting in Emerging Economies* 10, pp. 233–250.
- Iyoha, F. O.; Owolabi, Akintola (2012): Adopting international financial reporting standards (IFRS) in Africa. Benefits, prospects and challenges. In *African J. Accounting, Auditing and Finance* 1 (1).
- Jorge, Susana; Brusca, Isabel; Nogueira, Sónia P. (2019): Translating IPSAS into national standards. An illustrative comparison between Spain and Portugal. In *Journal of Comparative Policy Analysis: Research and Practice* 21 (5), pp. 445–462.
- Kartiko, Sigit Wahyu; Rossieta, Hilda; Martani, Dwi; Wahyuni, Trisacti (2018): Measuring accrual-based IPSAS implementation and its relationship to central government fiscal transparency. In *BAR-Brazilian Administration Review* 15 (4).
- Matekele, Charles K.; Komba, Gabriel V. (2019): Factors Influencing Implementation of Accrual Based International Public Sector Accounting Standards in Tanzanian Local Government Authorities. In *Asian Journal of Economics, Business and Accounting*, pp. 1–25.
- Mbelwa, Latifa Hamisi; Adhikari, Pawan; Shahadat, Khandakar (2019): Investigation of the institutional and decision-usefulness factors in the implementation of accrual accounting reforms in the public sector of Tanzania. In *Journal of Accounting in Emerging Economies*.
- Mir, Monir Zaman; Rahaman, Abu Shiraz (2005): The adoption of international accounting standards in Bangladesh. In *Accounting, Auditing & Accountability Journal*.
- Miraj, Javed; Wang, Zhuquan (2019): Factors Influencing the Implementation of International Public Sector Accounting Standards in Pakistan. In *International Journal of Business and Management* 14 (9).
- Mnif Sellami, Yosra; Gafsi, Yosra (2019): Institutional and economic factors affecting the adoption of international public sector accounting standards. In *International Journal of Public Administration* 42 (2), pp. 119–131.
- Muraina, Saheed Adekunle (2020): Effects of implementation of International Public Sector Accounting Standards on Nigeria's financial reporting quality. In *International Journal of Public Sector Management*.
- Nakmahachalasint, Orphan; Narktabtee, Kanoporn (2019): Implementation of accrual accounting in Thailand's central government. In *Public Money & Management* 39 (2), pp. 139–147.
- Rossi, Francesca Manes; Cohen, Sandra; Caperchione, Eugenio; Brusca, Isabel (2016): Harmonizing public sector accounting in Europe. Thinking out of the box. In *Public Money & Management* 36 (3), pp. 189–196.
- Sukoharsono, Eko Ganis; Prihatiningtias, Yeny Widya (2018): Public interest and accrual accounting. Are they aligned? In *Journal of Accounting & Organizational Change*.
- Tanjeh, Mukah Samuel (2016): Factors influencing the acceptance of international public sector accounting standards in Cameroon. In *Accounting and Finance Research* 5 (2), pp. 71–83.
- Tucker, B.; Ferry, L.; Steccolini, I.; Saliterer, I. (2019): The practical relevance of public sector accounting research; time to take a stand—A response to van Helden. In *Public Money & Management*.
- Yakin, Mustafa; Erdil, Oya (2012): Relationships between self-efficacy and work engagement and the effects on job satisfaction. A survey on certified public accountants. In *Procedia-Social and Behavioral Sciences* 58, pp. 370–378.
- Zeghal, Daniel; Mhedhbi, Karim (2006): An analysis of the factors affecting the adoption of international accounting standards by developing countries. In *The International Journal of Accounting* 41 (4), pp. 373–386.