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The Role of IPSAS in Enhancing Transparency and Accountability in the Public Sector of Jordan: A Literature Review

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Abstract
This study provides a comprehensive literature review on the adoption of International Public Sector Accounting Standards (IPSAS) and its impact on financial transparency and accountability in the Jordanian public sector. By analyzing existing research, the study identifies key themes, challenges, and best practices related to IPSAS implementation across different countries. The review highlights significant benefits, including improved financial reporting, enhanced comparability, and increased public trust. However, it also reveals challenges such as resistance to change, lack of technical expertise, and financial constraints. The findings suggest that successful IPSAS adoption requires strong institutional commitment, continuous training, and supportive regulatory frameworks. Additionally, leveraging digital accounting systems and international collaboration can facilitate smoother transitions. This review contributes to the ongoing discourse on public sector financial reform by synthesizing knowledge from previous studies and providing insights for policymakers, researchers, and practitioners aiming to enhance the effectiveness of public financial management.
Keywords: International Public Sector Accounting Standards (IPSAS), Accountability, Transparency, Public Sector of Jordan.

Introduction

Achieving transparency and accountability in public sector financial management is a central goal pursued by governments globally. Ahmad (2025) noted that these goals are important particularly in Jordan, given ongoing challenges such as financial mismanagement, corruption, and inefficient use of public resources. Therefore, enhancing the integrity and reliability of public sector financial reporting is essential to strengthening public trust, improving governance systems, and supporting sustainable development paths.

The International Public Sector Accounting Standards (IPSAS), developed by the International Public Sector Accounting Standards Board (IPSASB), provide a structured framework to improve financial management in the public sector (Sari & Muslim, 2023). These standards aim to establish clear and consistent accounting practices, ensuring greater transparency, accountability, and comparability in financial reporting across public sector organizations worldwide. Adopting IPSAS can help governments enhance governance and improve the quality of financial reporting, which is especially important for countries like Jordan that seek to strengthen their public financial management systems (Al-Kharabsheh, 2021; Alghizzawi & Masruki, 2020).

Recently, the public sector in Jordan has witnessed major challenges related to financial mismanagement, widespread corruption, and lack of accountability. These problems have contributed to undermining citizens' trust and hampering the allocation and efficient use of public resources (Jreisat, 2018). Enhancing transparency and accountability in public financial management is essential to support good governance and achieve sustainable development (Bikhtiar, 2021). IPSAS standards have gained global recognition as an effective framework for improving the quality of financial reporting in the public sector. These standards aim to achieve a high level of transparency, consistency, and comparability in financial statements, which contributes significantly to enhancing accountability. Although many countries have successfully adopted IPSAS standards, the public sector in Jordan is still in the process of gradually transitioning towards their implementation (Khrais et al., 2024; Al-Kharabsheh, 2021).

Despite the recognized benefits of IPSAS, the Jordanian public sector faces several challenges that hinder the full adoption and implementation of these standards. These challenges include weak infrastructure, lack of trained personnel, resistance to change, as well as constraints related to financial and human resources (Khrais et al., 2024).
The slow adoption and inconsistent implementation of IPSAS are hindering the desired improvements in transparency and accountability. However, the transition to IPSAS in the Jordanian public sector holds great potential for enhancing transparency and accountability. However, realizing these benefits requires effective addressing of existing challenges and barriers. Based on this foundation, this paper seeks to answer the following research questions.

- What is the current status of IPSAS adoption in the public sector of Jordan?
- What are the key challenges preventing the full implementation of IPSAS in Jordan?
- How has the adoption of IPSAS influenced financial transparency and accountability in Jordan's public sector?
- What actions can be taken to overcome the challenges and encourage the full adoption of IPSAS in the public sector of Jordan?

This study aims to provide a comprehensive analysis of the application of IPSAS in Jordan, with a focus on their role in enhancing transparency and accountability. By identifying current challenges and proposing practical solutions to overcome them, the research seeks to make an effective contribution to policy formulation and the development of best practices in the field of public sector financial management. Improving transparency and accountability is crucial to restoring public confidence, attracting foreign investment, and ensuring the optimal use of public resources to achieve sustainable national development.

Literature Review

IPSAS provide a unified framework for financial reporting, which contributes to consistency and accurate comparability of financial statements across different public sector entities. This standardization is essential to providing a clear and reliable picture of the financial position and performance of the government, which enhances transparency and accountability in the management of public resources (Laswad & Redmayne, 2015). In contrast to cash accounting, which focuses on recording financial transactions when cash is exchanged, IPSAS focuses on accrual accounting, which records transactions at the time they occur regardless of cash exchange (Capalbo & Sorrentino, 2013). This approach provides a more comprehensive and accurate view of government financial burdens and resources, which enhances the ability to make informed financial decisions and allows for a more effective allocation of resources. Through this standardization, financial statements become more understandable and comparable across different public sector entities, which contributes to enhancing confidence in financial reporting and improving the ability to monitor financial performance across different levels of government (Filos & Gkouma, 2022).

IPSAS promote the adoption of the accrual basis of accounting instead of the traditional cash basis. Under this approach, revenues and expenses are recognized when earned or incurred, rather than when cash is received or paid, providing a more accurate and comprehensive picture of the financial position and economic performance of public entities (Capalbo & Sorrentino, 2013). IPSAS requires comprehensive disclosures that include accurate details about contingent liabilities, such as pension obligations and other financial debts, which are often overlooked in the cash basis of accounting. This enhances transparency and provides stakeholders with a clear and comprehensive picture of the true financial position of these entities (Filos & Gkouma, 2022). Al-Kharabsheh (2021) emphasized that the application of IPSAS enables government entities in Jordan to prepare more detailed and reliable financial reports, which enables the disclosure of the true financial position and enhances the accuracy of financial assessments. This advanced level of disclosure helps stakeholders better understand the financial position and risks faced by public entities, supporting more informed and effective decision-making.

Adopting IPSAS requires regular and systematic financial reporting, which fosters a culture of continuous monitoring and evaluation within government institutions and leads to improved levels of financial and administrative control (Yassine, et al., 2024). These standards provide a unified framework for financial reporting, which enhances transparency and credibility and enables stakeholders, including citizens, investors, and international organizations, to trust the financial management of the public sector (Obara & Nangih, 2017). This trust is essential to promoting good governance and supporting democratic processes, as it directly affects the ability of governments to attract investment and promote economic development. Moreover, the standardized nature of IPSAS allows the public sector to compare its performance with international best practices, which facilitates the assessment of financial performance, identification of areas for improvement, and implementation of necessary reforms to enhance financial efficiency and sustainability (Sari & Muslim, 2023).

The adoption of IPSAS contributes to aligning the financial system in Jordan with global financial reporting standards, which enhances compliance and reduces the risks of unsound financial practices. These standards provide a unified framework for preparing accurate and transparent financial reports, which enhances financial accountability and helps decision-makers make informed decisions regarding budgeting, spending, and resource allocation (Al-Kharabsheh, 2021). Furthermore, the Jordanian government launched the IPSAS adoption initiative in 2011, where the Ministry of Finance organized and participated in several workshops, conferences, and training seminars on this topic. The Ministry also made sure to engage all stakeholders to ensure their understanding of the importance of these standards and their role in improving financial management in the public sector (JACPA, 2021). In light of these efforts, and in accordance with the provisions of the Jordanian Accounting Profession Regulation Law No. 73 of 2003, the Jordanian Council of Ministers decided to officially adopt the implementation of IPSAS standards on November 2, 2014 (IASCA, 2016). Thus, Jordan became the first Arab country to adopt these standards, reflecting its commitment to improving the quality of financial reporting and enhancing transparency and accountability in the public sector (Shatnawi, et al., 2024).

Review of Related Theories

Several theories provide an analytical framework for understanding the role of IPSAS in enhancing transparency and accountability within the Jordanian public sector. These theories include the agency theory, public choice theory, institutional theory, and stakeholder theory. Together, these theoretical frameworks contribute to clarifying the mechanisms through which IPSAS standards can improve public sector governance and enhance public trust.

Agency Theory

The agency theory perspective highlights the relationship between principals, represented by citizens and government authorities, and agents, represented by public sector officials and managers. This theory is particularly important in environments where decision-making authority is delegated from principals to agents (Dawson, et al., 2023). In this context, IPSAS promote uniform and detailed financial disclosure, which helps reduce the information gap between the two parties. By imposing comprehensive disclosure requirements, these standards allow regulators and citizens to monitor government performance more effectively, which supports accountability and transparency mechanisms (Ekele, 2024). Moreover, accurate and clear financial reports help align the interests of public officials with the needs of citizens, which enhances the efficiency of public resource management and ensures that they are directed towards optimal use (Aboukhadeer, et al., 2023).

Institutional Theory

Institutional theory focuses on how organizational structures, including rules, norms, and procedures, shape and serve as guidelines for social behavior. This theory emphasizes the role of institutions in influencing the practices of organizations and individuals, making compliance with international standards part of the institutional operating environment (Harun, et al., 2021). The adoption of IPSAS can be interpreted as a response to pressures from international bodies, donor agencies, and other stakeholders who support standardized financial reporting practices (Amiri & Hamza, 2020). The implementation of these standards contributes to enhancing the legitimacy and credibility of public institutions, as it aligns their accounting practices with international standards, which enhances confidence in government financial reporting. In the long-term, public-sector entities in Jordan may witness a gradual shift towards financial reporting practices that are more consistent with international standards, as a result of forced similarity, imitation, and normative influence (Shatnawi et al., 2024), which enhances levels of transparency and accountability in public financial management.

Stakeholder's Theory
Stakeholder theory assumes that organizations should take into account the interests of all stakeholders, not just shareholders or senior management (Waris, et al., 2022). In the context of the public sector, stakeholders include citizens, government agencies, donors, and international organizations, making transparency and accountability essential to ensuring that public interests are achieved (Betty Oluwayemisi, et al., 2024). IPSAS require public institutions to disclose relevant financial information to a wide range of stakeholders, which enhances accessibility of financial statements and ensures transparency in public sector financial management. Furthermore, by providing accurate and comprehensive financial reports, public sector entities can provide stakeholders with reliable information about their financial performance, which contributes to enhancing accountability and public trust (Ademola, et al., 2020). The transparency supported by IPSAS also creates an interactive environment between public institutions and stakeholders, which contributes to more informed decision-making that supports good governance and effective financial management (Sari & Muslim, 2023).

Thus, these theories provide valuable insights into how IPSAS contribute to enhancing financial transparency and accountability in Jordanian public sector. By mandating uniform financial reporting, reducing information asymmetries, and aligning the interests of public officials with the needs of citizens, these standards contribute to building a more transparent and efficient governance framework. This in turn enhances public confidence, improves financial management, and supports sustainable development, which instills accountability in the public sector and contributes to achieving a country's economic and social goals.

Review of Previous Studies
Alghizzawi and Masruki, (2020) conducted a systematic review of recent studies on the implementation of IPSAS in developing countries, focusing on its benefits in enhancing transparency, accountability, and decision-making. It examined IPSAS's role in addressing key financial challenges, including budget deficits, financial aid management, tax optimization, and corruption, which impact Jordan's public sector and economic growth. The findings highlighted IPSAS's effectiveness in strengthening fiscal discipline and governance. The study uniquely contributed by exploring IPSAS adoption in Jordan, offering insights into its impact on public sector reform and economic development.

Shehadeh (2022) conducted a study focused on the implementation of accrual-based IPSAS in Jordan, aiming to provide academic perspectives to authorities and regulators regarding its effective adoption. The study surveyed 124 accounting professors from Jordanian institutions and found that adopting accrual-based IPSAS would help present a more accurate financial status of governmental bodies, with benefits such as enhanced asset and liability management, improved decision-making processes, increased transparency, and better expenditure management. Also, the study recommended providing proper training programs, reward systems, and strong support from top management for a successful transition. Additionally, it suggested that the Jordanian government commit to adopting IPSAS in the public sector to improve management, financial transparency, accountability, and overall socioeconomic benefits for residents.

Al-otoom and Alrabba (2022) examined the factors affecting IPSAS implementation in Jordan's public sector, focusing on government accountants' use of the "Accounting Principles and Practices (No.39/1962)". The study identified key barriers to IPSAS adoption, such as lack of self-efficiency and inadequate asset evaluation. Using a quantitative approach, data was collected from 100 respondents at the Jordanian General Budget Department and analyzed with SPSS. The results revealed significant positive relationships between these barriers and resistance to IPSAS implementation. The study contributes to the IPSAS literature in the Jordanian context and provides valuable guidance for addressing implementation challenges and ensuring success.

Ahmad (2025) conducted a study to assess the adoption and compliance with IPSAS in the Jordanian public sector and its impact on accounting transparency and quality. The research surveyed 152 randomly selected employees from the Ministry of Finance out of a total population of 250. Using a structured questionnaire and analyzing data through simple percentages and t-tests, the study found that IPSAS adoption enhances data transparency, strengthens government accountability, and improves decision-making processes. The study recommends that the government provide training and resources for public sector accountants to facilitate effective IPSAS implementation.

Zraiq and Masruki (2024) examined the impact of transformational leadership on government accountants' commitment to IPSAS adoption in Jordan's public sector. Although Jordan's government introduced cash-basis IPSAS in 2015 and planned to transition to accrual accounting by 2021, full implementation has been hindered by resistance to change and various obstacles. The study used a quantitative approach, surveying 384 accountants from the Ministry of Finance, with a 78% response rate. Using PLS-SEM analysis, the study found that transformational leadership positively influenced the commitment to IPSAS adoption, highlighting its role in facilitating the transition.

Alghizzawi and Masruki (2024) explored the role of information technology in facilitating the adoption of accrual accounting within Jordan’s public sector under the IPSAS implementation plan. Given the complexity of the transition, the study emphasized the necessity of an effective IT system to support accounting reforms. Using a quantitative survey approach, the study analyzed 331 valid responses and found that IT usage is crucial for daily accounting transactions and accrual accounting practices. Regression analysis confirmed a significant positive relationship between IT and accrual accounting adoption. The study suggests that collaboration between accounting and IT experts can enhance public sector reform, contributing to the literature on IT’s impact in this domain.

Alghizzawi (2025) presents a dataset examining the impact of human resources and information technology on the readiness of government accountants to implement IPSAS. The study utilized a five-point Likert scale questionnaire, collecting responses from 331 government accountants in Jordan. The dataset offers valuable insights into the role of human resources and IT in IPSAS adoption, supporting hypothesis development and survey design.

Haija et al. (2021) examine the key success factors influencing the adoption of IPSAS in Jordan, acknowledging that each country faces unique challenges in transitioning to accrual-based accounting. A survey of 500 public sector employees yielded 326 responses. The findings highlight that local legislation and infrastructure are the most crucial factors for successful IPSAS implementation, while staff training ranked lowest. These insights provide regulators with essential guidance for developing a structured roadmap to facilitate the full adoption of IPSAS in Jordan.

Maswadeh and Ababneh (2024) investigate the impact of applying the accrual basis on transparency and accountability in the Jordanian public sector. A questionnaire was distributed to employees in the Ministry of Finance and the Audit Bureau, with 255 valid responses analyzed using multiple regression. The findings indicate a positive relationship between accrual-based accounting and enhanced transparency and accountability, driven by improved control systems, updated accounting practices, and performance evaluation of government units. The study recommends advancing technological capabilities and modern accounting software to align with accrual basis requirements and strengthen oversight mechanisms.

Khrais et al. (2024) assess the challenges and benefits of implementing IPSAS in Jordan. Using a questionnaire distributed across 14 government ministries, affiliated departments, the Amman Municipality, and the Audit Bureau, the study gathered 131 responses. A t-test and personal interviews revealed key challenges, including organizational, educational, time-related, resistance to change, accounting system, financial, and legal challenges. However, technological challenges were found to have no significant impact. The study highlights the expected benefits of IPSAS, such as enhanced accountability, transparency, improved financial reporting quality, and better decision-making through increased comparability and accuracy.

Methodology

This study employs a qualitative research approach through a systematic literature review to examine the role of IPSAS in enhancing transparency and accountability in Jordan's public sector. The research analyzes previous studies related to international accounting standards to evaluate the current status of IPSAS adoption in Jordan, its impact on financial reporting and public governance, and the challenges hindering its full implementation. A thematic analysis is conducted to identify key themes related to financial transparency, accountability, institutional challenges, and policy recommendations.

Discussions

Current Status of IPSAS Adoption in Jordan's Public Sector

The current status of the adoption of IPSAS in the Jordanian public sector is witnessing a gradual development. In 2015, the Jordanian Ministry of Finance began implementing cash-based accounting standards (IPSAS) as a first step towards the transition to accrual-based accounting (IPSAS) which was supposed to be implemented by 2021. However, the full implementation of the accrual-based accounting system is still incomplete at the level of all government institutions in Jordan, as this transition has not been comprehensively implemented yet.

The Jordanian Ministry of Finance has made great efforts to develop plans and policies related to the implementation of the new standards, but the full implementation of the accrual-based accounting system still faces some challenges. Some government institutions have succeeded in implementing the cash system, while the transition to accrual-based accounting is still slow in other institutions, indicating a discrepancy in the implementation of the standards between different government entities (Zraiq & Masruki, 2024; Alghizzawi & Masruki, 2024).

Moreover, there is an increasing focus on improving transparency and accountability in the public sector through Jordan's commitment to implementing IPSAS standards. This transformation requires additional efforts to enhance technical and human capacities in the government sector, in addition to improving the accounting information system to keep pace with the requirements of international standards (Shehadeh, 2022).

Adoption of IPSAS, Financial Transparency and Accountability in the Jordanian Public Sector

The adoption of IPSAS in the Jordanian public sector has improved financial transparency and accountability, as these standards provide a unified framework that enhances the accuracy of financial reports and facilitates the financial review and monitoring process. Studies have shown that the implementation of IPSAS contributes to improving the ability to provide accurate financial reports that show the financial position of the public sector in a transparent manner, which enhances the credibility of the government and increases the level of public confidence in the management of public funds (Ahmad, 2025).

One of the positive aspects shown by the implementation of IPSAS in Jordan is the enhancement of accountability, as accurate and up-to-date financial reports contribute to providing the information necessary for public oversight, and thus contribute to improving the management of public funds (Khrais et al., 2024). Improving the accuracy of financial reports also enhances the government's ability to make informed financial decisions, thus enhancing the effectiveness of public administration and distributing resources in a more just and transparent manner.

However, the implementation of IPSAS in Jordan faces several challenges related to resistance to change by some public sector workers, as well as the lack of necessary training for government accountants to adapt to the new standards. Therefore, the need for specialized training programs and incentive rewards for accountants is essential to ensure successful adoption (Shehadeh, 2022). In addition, the full implementation of these standards requires the development of the IT infrastructure in the Jordanian public sector, as digital accounting systems compatible with IPSAS are essential to improve the quality and accuracy of financial reporting (Alghizzawi & Masruki, 2024).

In addition, studies have shown that challenges related to the efficiency of government accountants, weak asset valuation, and lack of updating of accounting systems cause delays in the full implementation of IPSAS in the Jordanian public sector. Therefore, enhancing cooperation between specialized accountants in the public sector and IT experts is an essential step to accelerate adoption and ensure the success of the implementation of the standards (Al-otoom & Alrabba, 2022).

Ultimately, despite the challenges facing the Jordanian public sector in implementing IPSAS, the benefits of these standards in improving financial transparency and accountability, as well as improving government performance and public finance management, make full adoption of these standards an important step towards improving the efficiency of the public sector and enhancing public confidence in the management of the country's financial affairs.

Conclusion and Recommendations

Implementing full IPSAS standards in all Jordanian public sectors requires facing several challenges related to financial and human resources, as well as cultural and organizational issues. The challenges are not limited to technical and financial aspects only, but also include resistance to change in some government sectors, which requires considering these standards as part of a comprehensive strategy aimed at modernizing the government financial system. On the other hand, although implementing these standards requires initial investments in infrastructure and training, the long-term benefits of these standards in improving financial and administrative efficiency justify these investments. The Jordanian government must realize the importance of legislative support and political guidance in accelerating and stimulating the implementation process, as the absence of appropriate legislation may hinder actual implementation and lead to disparities in understanding and application between different entities. In order to ensure the effective implementation of IPSAS standards, it is recommended to develop a long-term strategy that focuses on continuous training and professional development for public sector employees, as well as adopting a flexible plan that includes successive implementation phases that contribute to achieving integration between all ministries and government institutions. It is also necessary to involve the political leadership in this process through legislative support that ensures that government entities are motivated to adopt these standards. In this context, specialized centers of excellence in the application of IPSAS standards can be established within ministries and government institutions, which contribute to providing the necessary training and technical support. These centers can work to improve the continuous diagnosis of government financial performance and serve as a reference for other government agencies.

In addition, the government should strengthen partnerships with the private sector and international organizations, which can provide technical advisory support to help accelerate the implementation process and exchange experiences. These partnerships can contribute to stimulating innovation within the government's financial system. Investment should also be made in developing government accounting systems by adopting modern technologies that contribute to automation and improving efficiency, such as real-time data analysis systems, which reduce human errors and enhance the ability to make accurate financial decisions.

Finally, it is necessary to update government oversight mechanisms, whether internal or external, to ensure the effective and sustainable implementation of the standards. These updates can include the establishment of independent oversight bodies that monitor the development of IPSAS implementation in various public sector institutions while enhancing ongoing research and studies on this topic through partnerships with universities and research centers, which contributes to providing practical solutions to challenges that may arise during implementation.

Theoretical and Contextual Contribution

This research makes a significant contribution to both theoretical and contextual understanding of IPSAS implementation in the Jordanian public sector. Theoretically, it adds to the growing body of literature on public sector financial reforms by providing empirical insights into the challenges and benefits of transitioning to IPSAS in a developing country context. Unlike previous studies that focused broadly on IPSAS adoption globally, this study specifically examines the unique institutional, regulatory, and organizational barriers in Jordan. It highlights the role of resistance to change, capacity-building needs, and digital transformation as critical factors influencing IPSAS implementation, thus enriching theoretical discussions on public sector accounting transitions.

Contextually, this study provides an in-depth analysis of Jordan’s public sector financial practices, offering valuable insights for policymakers, financial regulators, and government agencies. Identifying the gaps in training, legislative support, and IT infrastructure provides a roadmap for government entities to develop a phased implementation strategy tailored to Jordan’s institutional capacities. It is a benchmark for future research and policymaking, emphasizing the need for a structured, well-supported transition to accrual-based accounting systems in developing economies.

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