

## Factors Affecting Effective Adoption of Accrual-Based International Public Sector Accounting Standards (IPSAS) in Zanzibar: The Mediating Role of Perceived Usefulness

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### Abstract

*This study examines the influencing variables in the successful adoption of accrual-based International Public Sector Accounting Standards (IPSAS) in the Zanzibar government. The research approach was a quantitative research design, where a questionnaire was used to gather primary data in a sample of 392 respondents including 217 Accountants and 175 Auditors. Closed-ended questionnaires were used to collect the primary data. Analysis using Partial Least Squares-Structural Equation Modelling (PLS-SEM, SmartPLS4) revealed that there is a statistical significant positive relationship between coercive pressures, perceived usefulness and organization culture on the effective adoption of accrual IPSAS. However, it was found that adoption and implementation cost negatively affect the effective adoption of accrual IPSAS. The results also revealed that perceived usefulness mediates partially the relationship between organization culture and accrual IPSAS adoption. These findings align with Institutional Theory, Resource-based Theory, and Organization Culture Theory, and extend the Technology Acceptance Model to the public sector context. The authors recommend that along with the financial incentive and the pressure of regulation, the policymakers, including the Ministry of Finance, should focus on the capacity building of awareness and the endeavors to promote the cultural transformation to encourage the successful adoption of IPSAS.*

**Keywords:** Accrual IPSAS Adoption, Coercive Pressures, Implementation Cost, Organisation Culture, Perceived Usefulness.

### Introduction

The worldwide trend of the reforms of financial management in the public sector has resulted in the popularization of International Public Sector Accounting Standards (IPSAS), which are intended to increase the level of transparency, comparability of financial reporting and accountability in the public sector (Miraji & Wang, 2019; Krishnan, 2021). Under these standards, two public sector accounting methods exist, namely accrual and cash-based (Lau & Mahat, 2019). Over many years cash basis leading the financial reporting system in the public sector (Huweish & Alshujairi, 2014). Such a system records only revenue and expenditure, hence not identifying

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some of the liabilities and assets, including arrears and receivables, thus creating incomplete and inaccurate information concerning the financial position of the government (Lau & Mahat, 2019). It is based on this that planning and decision-making are also impacted, and they cannot improve accountability and transparency (Krishnan, 2021). The inaccuracy of the information about state resources has motivated numerous nations to shift from the cash basis to accrual basis (IFAC, 2017). In accounting, accrual basis recognizes expenses and revenues when events occur irrespective of the cash paid or received (Polzer et al., 2021). Many countries such as Switzerland, Spain, Malaysia, Chile, Nigeria, Kenya, and Rwanda prefer this basis (IFAC, 2017). This is due to its numerous advantages, such as improved financial administration effectiveness, increased resource utilization, transparency and accountability, improved financial reporting, and portrayal of the true picture of the economic status of the country (Salia & Atuilik, 2018).

As a country, Tanzania has shown its interest in this reform agenda (Mbelwa et al., 2019; Mkasiwa, 2022; NBAA, 2009). Nevertheless, there also exists a major contextual concern for Zanzibar, which is a jurisdiction in Tanzania and which is facing massive delay issues in terms of successfully implementing the accrual IPSAS (OCAGZ, 2023, p. 117). This national delay necessitates in-depth research on the reasons why IPSAS still has not found its way to the Zanzibar. As explained by the Controller and Auditor General of Zanzibar (CAGZ), the Zanzibar public sector currently not provide a comprehensive picture of its financial position, especially in the assets, liabilities, and capital, because it continues to use cash basis accounting (OCAGZ, 2023, p. 117). Conversely, implementing accrual-based IPSAS is not a mere change in accounting policies; it is a comprehensive change in the way governance is conducted in the society and in line with the principles of New Public Management (NPM) (Mbelwa, 2015). NPM which initially gained popularity in the 1980s around the world, aims at changing the way the public services conducted leaving behind the classic bureaucratic ways of delivering services to increasingly result-oriented ways (Hood, 1991). In this case, the shift toward the adoption of accrual-based IPSAS is a fundamental (Mbelwa, 2015).

Nevertheless, some research studies have found that there are areas that pose serious challenges to the adoption and implementation of accrual IPSAS, such as low institutional commitment, excessive costs of implementation, and organizational culture that is resistant. Mbelwa et al. (2019) highlighted the importance of government readiness and support, especially the training and education as important factors in effective IPSAS implementation. On the same note, Latif et al. (2020) also emphasized that there is a complicated interaction between the institutional and organizational factors that affect the IPSAS adoption. Thus, due to the geographical and cultural differences across countries or regions it is vital to pay attention to the contextual factors of each jurisdiction (Alsharari 2022). Moreover, majority of the past researches (Huweish & Alshajairi, 2014; Mbelwa et al., 2019; Saeed, 2024) have focused primarily on either the Institutional Theory or Contingency Theory on investigate the influence of the adoption and implementation of IPSAS. In its turn, this work is based on a multi-theoretical approach and relies on the Organization Culture Theory, the Institutional Theory Resource-Based Theory (RBV), and the Technology Acceptance Model (TAM). The integrative framework provides a deeper and more detailed insight into the factors that lead to successful IPSAS adoption.

Furthermore, the literature that took into account the mediating effect of perceived usefulness to describe the impact of the organization and institutional factors on IPSAS adoption is difficult to

locate. Addressing this gap is crucial to figure out by the knowledge of these dynamics more context-dependent policy measures, capacity-building interventions, and professional reforms necessary to hasten the adoption of IPSAS in Zanzibar and other developing countries. This is because the successful adoption of accrual IPSAS is a multidimensional phenomenon, predetermined by a complicated interaction of macro-level institutional pressures and micro-level individual and organisational perceptions (Alsharari, 2022). In this context, the perception of usefulness of a new system is the main factor in terms of its acceptance by people and organizations (Damerji & Salim, 2021). The perceived usefulness, in its turn, is conditioned by the contextual factors, including cost adequacy, culture of organization, and good communication related to IPSAS.

The fact that adoption has been delayed in Zanzibar is a matter of critical concern as to the exact reasons why the same has taken place. Thus, the study adds to the current literature and, on the empirical level, offers the first data on the Zanzibar public sector, which makes IPSAS implementation more abundant in African and global literature. Theoretically, the study integrates Institution, Theory, TAM, and Organisation Culture Theory to explain how external pressures and internal factors shape IPSAS adoption behaviour using a mediation framework. Contextually, the results suggest for policymakers and reform agencies in designing strategies, such as cultural change initiatives and training programs, to strengthen positive perceptions and enhance effective IPSAS adoption in the Zanzibar Public sector. Therefore, the central question is: what factors influence the accrual IPSASs in the Zanzibar?

## **Literature Review**

### **Theoretical Foundation**

The first Theory adopted in this research is the Institution Theory. The Theory is widely regarded as one of the frameworks for examining adoption practices (Kauppi & Luzzini, 2022). Its theory dates back to 1970s by Meyer and Rowan (Meyer & Rowan, 1977). DiMaggio and Powell (1983) categorize the isomorphic forces into three; coercive, normative and mimetic. Professionalization and collective professional norms are the cause of normative isomorphism. Mimetic isomorphism is the state where institution copy the behavior of perceived successful of others particularly in uncertain situations (DiMaggio & Powell, 1983). Coercive isomorphism entails the formal pressures of outside forces, including governments, regulatory agencies or global financial institutions (DiMaggio & Powell, 1983). The coercive force is specifically pertinent to the context of accounting reforms (Mbelwa et al. 2019). This is because it involves the external pressure on governments and other public institutions to conform to the world-recognized accounting standards like IPSAS (Mbelwa et al. 2019). The Institutional Theory, though, offers a useful perspective based on which the rationale to switch to accrual IPSAS, yet a lack of apparent or direct internal advantages can be seen. According to the views of Scott (2001), legitimacy and access to crucial resources tend to become the major power of institutional compliance and change.

Resource-Based View (RBV), in its turn, assumes that the major cause of competitive advantage and effective strategic performance of an organization is attributed to the internal activities and resources thereof (Wernerfelt, 1984; Barney, 1991). The RBV emphasizes the potential effect of the perceived burden of these costs as a barricade to entry because organizations might not have

the internal resources or might be reluctant to utilize them, unless the benefits are eminent (Wernerfelt, 1984).

The Organization Culture Theory was developed by Schein who highlighted that shared values, beliefs, norms, and practices have a vital role in the behavior and ability of an organization to change (Schein, 2004). Such a culture determines the way the employees feel and react to the new initiatives, such as the implementation of a new system. Effective, good, and dynamic organizational culture may create an atmosphere that is suitable to new systems, innovation and sharing of knowledge. On the other hand, the culture may create an obstacle to change, which is a very strict, resistant or unhelpful culture (Cameron & Quinn, 2011). This Theory gives a perspective through which one can focus to see how the internal dynamics, leadership support, and communication and collaboration can be used to either aid the successful transition or to hinder it.

Moreover, the study adopts TAM to examine the mediating role of perceived usefulness on accrual IPSAS adoption (Davis, 1986; 1989). The TAM is usually employed in describing software adoption, but in the current study; the author employs the gist concept, which is perceived usefulness to analyze the application of accrual-based IPSAS in the Zanzibar public sector. Although IPSAS is an accounting standard, its adoption requires substantial changes to financial systems, processes, and reporting practices, effectively functioning as a new system or innovation. Therefore, successful adoption depends primarily on whether users perceive IPSAS as beneficial, particularly for improving job performance, enhancing financial transparency, and enabling better resource allocation. By employing TAM, this study explores how perceptions of usefulness on the relationship between external pressures and internal organization factors, which in turn affects the success of IPSAS implementation. TAM assumes that despite the presence of external conditions of favoring the adoption of a new system, its successful implementation is largely defined by the beliefs held by end-users in the usefulness of the system.

### **Empirical Review**

Empirical evidence suggests that several factors influence the adoption of accrual-based IPSAS, though their effects vary by context. A frequently cited barrier is implementation costs, but studies have shown mixed results. Polzer et al. (2021) found that even OECD countries face high implementation costs, indicating that financial constraints are widespread. Similarly, Ernst and Young (2011) recorded that the prices of IT upgrade, training, and consultancy services have significant influence in decision making of governments to adopt or postpone reforms. Nevertheless, in Africa, Ademola et al. (2020) and Nangonzi (2019) reveal that implementation cost is a major challenge to the development of IPSAS. These differences suggest that the impact of cost depends on a country economy and institutional readiness. The influence of coercive pressure has also created different results. DiMaggio and Powell (1983) state that organizations align themselves in accordance with external norms using coercive, mimetic, and normative influences according to the institutional Theory. Rincón-Soto and Gómez (2021) support this idea by noting that donor mandates and regulatory requirements are major drivers of IPSAS adoption. Similarly, it was found out that pressure from the international institutions like IMF accelerated reforms in Sri Lanka (Lokuwaduge & Silva 2020). Nevertheless, Polzer et al., (2021) revealed that coercion results in a superficial compliance that is not owned internally. Therefore, although

external pressure may be used to trigger the adoption, it does not assure of the long-term success in implementation.

The outcome of IPSAS adoption is also affected by internal factors especially the organization culture. For example, Abdulkarim et al., (2020), reveal that the adoption of IPSAS were not appreciated effectively in Qatar unless there was a robust support of the management. These studies suggest that organization culture can facilitate or hinder IPSAS reforms depending on leadership commitment and institutional maturity. Although previous studies have focused on these variables, few have examined how perceived usefulness affects IPSAS adoption. Perceived usefulness belief that IPSAS increases work efficiency can act as a mediating factor (Davis, 1989). Nevertheless, as an issue in the accounting of the public sector, perceived usefulness has been under-investigated especially in East Africa. The proposed research, thus, amalgamates organization culture theory by Schein, institutional Theory and TAM to explore the mediating relationship between the cost, coercive pressure, and organization variables on IPSAS adoption through the perceived usefulness in the Zanzibar.

### **Hypothesis Formulation and Conceptual Framework Accrual IPSAS Adoption**

Initially, the adoption of accrual accounting was driven by practices in the private sector where financial transparency, accountability and regulatory compliance were prioritized (Deloitte, 2017). As a result, the International Federation of Accountants (IFAC) through IPSASB has issued accrual-based standards of accounting that are specific to the public sector (IFAC, 2008). Owing to the importance of these bases as they have been introduced in the accounting reforms, past researches have established a number of critical indicators in determining the degree as well as performance of the accrual-based IPSAS implementation. Notably, commitment, reporting requirements, and policy have become the important dimensions of IPSAS adoption assessment (Ernst & Young, 2018; Kartiko et al. 2018). Based on this literature, this study adopted commitment, reporting requirements, government commitment and accrual policy as the criterion that can effectively decide on the effectiveness of accrual IPSAS adoption in Zanzibar public sector (Ademola et al. 2020; Saeed, 2024).

### **Coercive Pressure and Adoption of Accrual IPSAS**

The coercive pressure as explained by DiMaggio and Powell is the use of threats or punishments to conform the behavior of an organization (DiMaggio & Powell, 1983). Auditors, Development Partners and Regulators are the sources of coercive pressures in the context of IPSAS adoption (Mbelwa et al. 2019). Thus, they may compel the government to adopt and implement the IPSAS (Amiri & Hamza 2020; Mbelwa et al. 2019). For instance, Amiri, Hamza and Nangonzi prove that the expectations and external requirements are the leading role in the reform because, most multinational institutions promote its adoption to improve transparency and accountability. (Amiri & Hamza, 2020; Nangonzi, 2019). Although previous literature always shows the positive relationship between coercive pressure and the adoption of IPSAS, the mechanisms and strength of the latter pressure in the context of the Zanzibar are the subject of additional empirical research (Mbelwa et al. 2019, Nangonzi, 2019). Thus, this study adopts indicators of coercive pressure, including funding restrictions, grant conditions, funding sources, reporting deadlines, contractual obligations, compliance audits, donor engagement, and comparisons with peers (Goddard et al., 2015; DiMaggio & Powell, 1983). This is especially relevant when considering the potential

mediating role of perceived usefulness, which may influence how public sector actors internalise and act on such pressure. Therefore, the study hypothesizes as follows:

*H1: There is a positive influence between coercive pressure and accrual IPSAS adoption.*

### **Adoption and Implementation Cost on Accrual IPSAS Adoption**

Adoption and implementation costs are expenses associated with estimating the financial resources required during the transition period such as training cost, staffing and consultancy cost (Aswar, 2019; Wiguna et al. 2023). The existing literatures indicate a statistically significant negative correlation between the adoption and implementation costs on effective adoption of accrual IPSAS (Ademola et al. 2020; Miraj & Wang, 2019). Although such an inverse relationship is already extensively studied in many contexts, the particular expression of such an inverse relationship in the Zanzibar context of the public sector has been underfunded. As a result, it becomes crucial to examine to what extent the adoption and implementation costs influence the effective adoption of accrual IPSAS in Zanzibar.

Accordingly, the study hypothesizes as:

*H2: There is a negative influence between adoption and implementation cost and accrual IPSAS adoption.*

### **Organization Culture and Accrual IPSAS Adoption**

Organization culture is defined as the value, belief, and behavior shared among people working in an organisation (Schein, 2004). Existing literature shows that, a culture that always evident a positive and supportive organization culture is closely linked to the successful adoption of the IPSAS (Abdulkarim et al. 2020). However, weaker or opposing culture may be a serious impediment to the adoption and implementation efforts (Haija et al. 2021; Shehadeh, 2022). Although the overall impact of the organization culture in supporting the adoption of IPSAS is reported, this research applies the indicators namely as management commitment, effective communication, leadership support, and engagement of employees to investigate how these cultural dimensions shape the effectiveness of IPSAS in Zanzibar's public sector.

Therefore, based on this the study hypothesizes as follows:

*H3: There is a positive relationship between organization culture and the accrual IPSAS adoption.*

### **Perceived Usefulness as a Mediator between an Independent Variables (Adoption and Implementation Cost, Coercive Pressure, and Organisation Culture) and Accrual IPSAS Adoption**

According to Davis (1986), the perceived usefulness defined as the level to which an individual believes that the application of a given system will enrich his or her performance in work. It means that the individual conviction of the usefulness of a digital technology or a new system can greatly stimulate their desire and willingness to implement this change (Arumugam et al., 2022). In the broader term of technology and system adoption, prior studies consistently show that individuals and organisations are more likely to adopt a technology when they perceive greater benefits and utility from its adaptation (Chawla & Joshi, 2020). Furthermore, it is argue that the perceptions of usefulness are not independent variables but they strongly depend on the larger contextual

factors that evoke the need to think about a new system (Arumugam et al., 2022). Consistent with the previous literatures, indicators such as perceived ease of use, user feedback, user satisfaction, and improvement in decision making are frequently used to assess the perceived usefulness of new accounting system like IPSAS (Arumugam et al. 2022; Chawla & Joshi, 2020). Hence, this study hypothesizes as follows:

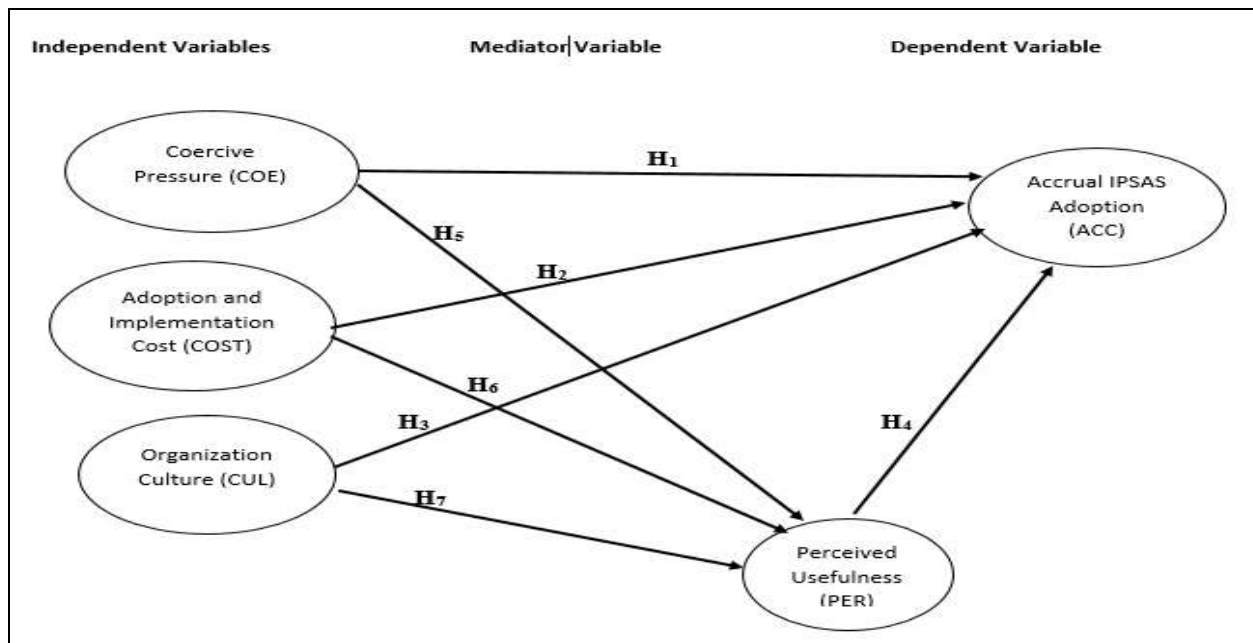
*H4: There is a positive influence between perceived usefulness and accrual IPSAS adoption*

*H5: There is relationship between coercive pressure and the accrual IPSAS adoption through perceived usefulness.*

*H6: There is relationship between adoption and implementation cost and the accrual IPSAS adoption through perceived usefulness.*

*H7: There is relationship between organisation culture and the accrual IPSAS adoption through perceived usefulness.*

Therefore, after formulating and explaining the study hypotheses, figure 1 illustrates conceptual framework developed from the study hypothesis



**Figure 1: A Conceptual Framework**

**Source: Study Construct 2024**

### Methodology

This study used a quantitative design and the primary data was collected using a structured questionnaire survey (Creswell, 2014). The aim was to study the factors that influence the effective adoption of accrual IPSAS in Zanzibar. Consistent with the aimed at exploring the mediating effect of the usefulness on the coercive pressure, adoption and implementation cost on

the accrual IPSAS adoption and implementation by the organizational culture. Never the less in establishing an experimental evaluation of theoretical framework, the study used a positivist research philosophy and deductive approach (Creswell, 2014). The survey was conducted through a questionnaire using five-point Likert ordinal scale but closed-ended. Accountants and auditors in different government ministries, agencies and local government in Zanzibar were sampled as sources of data collection. The specific group of respondents was identified due to direct work and direct experience in the accounting, auditing, and budgeting sectors, which meant that they were in a position to give informed data on the accounting systems within the public institutions (Huweish & Alshujairi, 2014). Furthermore, the Krejcie and Morgan formula was used to calculate a suitable sample size (Krejcie & Morgan, 1970). The report of the office of the Accountant General (2023) indicates that the population of interest will include 820 individuals, including 500 accountants and 320 external auditors. Using the formula with standard values of a 95% confidence level and a population of 0.50 percent, the sample size obtained was 392 respondents (217 accountants and 175 external auditors). It is a statistically representative sample size that was chosen through simple random sampling to have an equal representation. However, data were obtained at both central and local government.

To analyze the data, the study employed Smart-PLS 4 software to determine construct validity and reliability, and to test the study hypotheses using a Partial Least Squares Structural Equation Modelling (PLS-SEM) (Shmueli et al. 2019). The approach also offered sound bootstrap hypothesis testing with reliable and interpretable results (Hair et al. 2019, Shmueli et al., 2019). The instrument experienced an elaborate process of expert scrutiny to help in ensuring the validity and reliability of the questionnaires. It was approved by four professionals who included two senior lecturers in business schools and the Department of Accounting in the State University of Zanzibar, the Accountant General of Zanzibar (who was not a study respondent) and a professional consultant at the Zanzibar Institute of Accountants, Auditors and Tax Consultants (ZIAAT). Furthermore, an attempt to use an online method proved unsuccessful, prompting the use of a direct drop-off and pick-up method (Jackson et al. 2016). Thus, despite the cost, the method was selected because it yields higher response rates and better data quality (Jackson et al. 2016).

## **Results**

Table 1 presents the response rate by respondent type. Of the 217 questionnaires sent to accountants, 175 were duly returned and thus the response rate stood at 80.65% and 42 (19.35%) questionnaires were not returned. Likewise, out of the 175 questionnaires that were sent to auditors, 130 were filled in, giving a response rate of 74.29%, and 45 questionnaires (25.71%) were not returned. In total, 305 usable responses were collected from the 392 distributed questionnaires, yielding an overall response rate of 77.81% for the entire sample. As noted by Mbelwa (2015), the primary reasons for non-response in public sector research is the limited understanding among potential respondents regarding the relevance and contribution of research to the development of organisations. However, the number of responses obtained in this study remains robust as according to Hair et al. (2010) the sample size of 200 or more is acceptable to perform multivariate statistical analyses, such as Structural Equation Modelling (SEM) Hair et al. (2010).

**Table 1: Respondents Rate Profile**

Position	Accountants	Auditors	Total
Expected Field Questionnaires	217	175	392
Actual Field Questionnaires	175	130	305
Percentage filled Questionnaires	<b>80.65%</b>	<b>74.29%</b>	<b>77.81%</b>
uncollected Questionnaires	42	45	87
Percentage uncollected Questionnaires	19.35%	25.71%	14.03%

Source: Study Findings 2024

**Assessment of Measurement Model**

The measurement model evaluated with respect to measuring reliability and convergent validity. The Convergent validity studied using factor loading, Composite Reliability, and Average Variance Extracted (Hair et al. 2019). According to Hair et al. (2019), adequate factor loadings should exceed 0.7. However, weights between 0.4 and 0.7 can still be maintained if the AVE and CR are at an acceptable level (Fornell & Larcker, 1981). An AVE value of 0.5 or higher indicates that the hypothesis explains at least 50% of the variance in its observed indicators (Fornell & Larcker, 1981). Following the removal of items with weak loadings, all the constructs that met the required threshold were retained, such that accrual IPSAS adoption (AVE = 0.789), coercive pressure (AVE = 0.532), adoption and implementation cost (AVE = 0.564), organization culture (AVE = 0.566), and perceived usefulness (AVE = 0.791) showed acceptable cumulative validity, as shown in Table 2.

**Table 2: Constructs Reliability and Validity**

Constructs	Short Form	Outer Loading	Cronbach's $\alpha$	Composite Reliability (rho_a)	Composite Reliability (rho_c)	Average Variance Extracted (AVE)
<b>ACC</b>	ACC1	0.951	0.909	0.926	0.937	0.789
	ACC2	0.768				
	ACC3	0.925				
	ACC4	0.899				
<b>COST</b>	COST1	0.432	0.733	1.503	0.780	0.564
	COST2	0.968				
	COST3	0.755				
<b>COE</b>	COE1	0.881	0.791	0.855	0.840	0.532
	COE2	0.901				
	COE3	0.422				
	COE4	0.293				
	COE5	0.808				
<b>CUL</b>	CUL1	0.830	0.786	0.818	0.838	0.566
	CUL2	0.757				
	CUL3	0.657				
	CUL4	0.756				

<b>PER</b>	PER1	0.850	0.914	0.966	0.938	0.791
	PER2	0.909				
	PER3	0.899				
	PER4	0.898				

Source: Study Finding 2024

Note

ACC = Accrual IPSAS Adoption, COST = Adoption and Implementation Cost, COE = Coercive Pressure, CUL = Organization Culture, PER = Perceived Usefulness, ACC1 = Accrual Report, ACC2 = Accrual Commitment, ACC3 = Accrual Policy, ACC4 = Commitment from Government Entities, COE1 = Grant Condition, COE2 = Contractual Obligation, COE3 = Donor Obligation, COE4 = Funding restriction, COE5 = Donor Commitment, COST1 = Adoption and Implementation Cost, COST2 = Training Cost, COST3 = System and Technology Cost, CUL1 = Management Commitment, CUL2 = Leadership Support, CUL3 = Effective communication, CUL4 = Employee Engagement, PER1 = Accountability and Transparency, PER2 = User Feedback, PER3 = Perceived Ease of Use, PER4 = Decision-making Improvement.

The study also assessed discriminant validity at the construct level using the Heterotrait-Monotrait Ratio of Correlation (HTMT). Table 3 indicates that the values of all HTMTs were less than the 0.9 mark, which points at a good discriminant validity. Webber et al. (2020) propose that the values of HTMT below 0.9 indicate that the constructs are empirically different and do not overlap with each other to a great extent. These outcomes confirm the conceptual and statistical distinction between the latent constructs, and the fact that each of the constructs represents a different dimension of the model. As a result, none was dropped because they all had a value to its construct. The findings confirm that the model meets the discriminant validity condition with the tolerable level of  $-1 < HTMT < 1$ .

**Table 3: Discriminant Validity Using HTMT.85, .90 and HTMT Inference**

<b>Constructs</b>	<b>ACC</b>	<b>COST</b>	<b>COE</b>	<b>CUL</b>	<b>PER</b>
<b>ACC</b>					
<b>COST</b>	0.245				
<b>COE</b>	0.269	0.189			
<b>CUL</b>	0.355	0.229	0.188		
<b>PER</b>	0.341	0.198	0.131	0.283	

Source: Field Data Result 2024

To test the strength of the results, the study considered possible threats of multi-collinearity and bias of the standard methods of data analysis before moving on with data analysis. Variance Inflation Factor (VIF) values for all constructs were below the commonly accepted threshold of 4, indicating that multicollinearity was not a concern and that subsequent analysis could be conducted reliably. Furthermore, the study assessed Common method bias using the PLS-SEM collinearity test. In this study, all VIF values within the inner matrix were below 3.3, indicating that this bias was not a concern. Therefore, these data were considered suitable for further analysis.

**Table 4: Summary of Collinearity Analysis**

<b>Constructs</b>	<b>VIF</b>
COST -> ACC	1.027
COST -> PER	1.009
COE -> ACC	1.041
COE -> PER	1.037
CUL -> ACC	1.132
CUL -> PER	1.041
PER -> ACC	1.112

Source: Study Findings (2024)

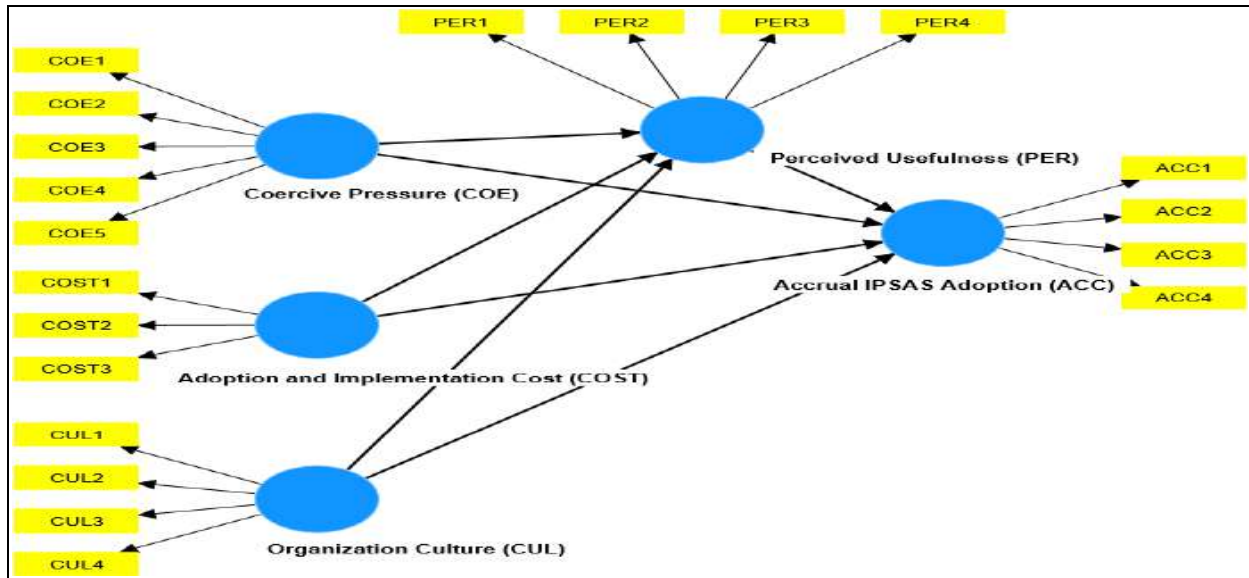
In Table 5, it is observed that the model can explain about 34.5 per cent (R-squared = 0.345) of the variation in accrual IPSAS Adoption, which means that coercive pressure, the cost of adoption and implementation, and organization culture explain a moderate amount of the variable accrual IPSAS adoption. R-squared shows that the model has an average level of explanatory power, which is in line with its overall level of significance. However, a considerable portion of the variance leftovers, suggesting that other contextual or organization factors not included in this analysis may also influence IPSAS adoption.

**Table 5: Model Fit**

<b>Model Fitness Indices</b>	<b>Value</b>
ACC	0.345
R-square adjusted	0.336
PER	0.1
R-square adjusted	0.091
f-square	
COST -> ACC	0.134
COST -> PER	0.017
COE -> ACC	0.044
COE -> PER	0.004
CUL -> ACC	0.106
CUL -> PER	0.088
PER -> ACC	0.097

Source: Study Findings (2024)

The perceived usefulness however has an R-squared of 0.10 which implies that the independent variables (coercive pressure, adoption and implementation cost and organization culture) can only account a small percentage of variability of perceived usefulness. It is worth mentioning that the results have shown that organization culture is the most influential predictor of the variables, which implies that resistance to change is the key hindrances to the successful adoption of accrual IPSAS in Zanzibar.



**Figure 2: Hypothesis Results using PLS SEM –bootstrapping**

Source: Field Data 2024

### Hypothesis Testing

The relationship between coercive pressure (COE), adoption and implementation cost (COST), and organization culture (CUL) on accrual IPSAS adoption were examined through perceived usefulness (PER) and the results are presented in Table 6 and explained thereafter.

**Table 6: Path Coefficient and Significance levels for Hypothesized Relationships (n=305)**

Hypothesis	$\beta$	std Error	t -value	P values	]	Decision
<b>Direct Relationship</b>						
H1 (COE -> ACC)	0.174	0.050	3.452	0.001***		Accepted
H2 (COST -> ACC)	-0.300	0.065	4.588	0.000***		Accepted
H3 (CUL -> ACC)	0.280	0.056	4.981	0.000***		Accepted
H4 (PER -> ACC)	0.266	0.049	5.382	0.000***		Accepted
<b>Mediation Analysis</b>						
H5 (COE -> PER -> ACC)	0.016	0.015	1.054	0.292 <sup>NS</sup>		Rejected
H6 (COST -> PER -> ACC)	0.033	0.020	1.645	0.100 <sup>NS</sup>		Rejected
H7 (CUL -> PER -> ACC)	0.076	0.021	3.633	0.000***		Accepted

Source: Study Findings 2024

Note: \*\*\* Significant At 1% Level, NS = not supported, ACC = accrual IPSAS adoption, COE = coercive pressure, COST = Adoption and Implementation Cost, CUL = organization Culture, PER = Perceived usefulness

### Direct Relationship

Table 6 shows some of the major results concerning the determinants of accrual IPSAS adoption in Zanzibar. Hypothesis H1 examines whether there is a statistically significant positive relationship between COE and ACC. As shown in Table 6, the results support this hypothesis, with  $\beta = 0.174$  and  $p < 0.001$  implying a statistically significant positive relationship at 1%

significance level. Hypothesis H2 investigates whether there is a statistically significant negative relationship between COST and ACC. The result supports the study hypothesis with  $\beta = -0.300$  and  $p < 0.001$ . Meaning that there is enough statistical data to prove that the adoption and implementation costs negatively impact accrual IPSAS adoption. Hypothesis H3 investigates the existence of statistically significant positive influence between CUL and ACC. The results support the study hypothesis with the  $\beta = 0.280$  and  $p < 0.001$ , which means that the relationship between these two variables is statistically significant at the 1% level. Furthermore, hypothesis H4, investigate whether PER has a statistically significant positive correlation with ACC. The findings confirm this hypothesis with  $\beta = 0.260$  and  $p < 0.001$ , suggesting a statistically significant effect at the 1% level. These results indicate that higher perceived usefulness significantly enhances the adoption of accrual IPSAS.

### **Mediation Analysis**

The Hypothesis H5 test if there is statistically significant relationship between COE and ACC through PER. The result presented in Table 6 show that the mediation effect is not statistically significant ( $\beta = 0.016$ ,  $p > 0.05$ ), which means that the mediation of this relationship is not provided by PER. Therefore, H5 is not supported. Furthermore, hypothesis H6 investigates whether the PER mediates the relationship between COST and ACC. The finding reveals that there is no statistically significant mediation effect ( $\beta = 0.033$ ,  $p > 0.005$ ), and thus, H6 is rejected. Finally, the study investigates the hypothesis H7 which state that there is statistically significant relationship between CUL and ACC through PER. The study reveals that the relationship is statistically significant with  $\beta = 0.076$  and  $p < 0.001$  which is significant at 1% level. Thus, the result support hypothesis H7. The result implies that PER partially mediate the relationship between CUL and ACC.

### **Discussion of Findings**

This study examined how the aspects of adoption and implementation cost, coercive pressure, organizational culture, and perceived usefulness affect the adoption of accrual-based IPSAS in the Zanzibar public sector. The results highlight several key trends shaping the adoption of accrual-based IPSAS in this context. The following are some of the main factors that should be discussed as effective adoption:

#### ***Adoption and Implementation Cost (COST)***

It was discovered that the COST affects the ACC in a significant negative way. This means that the costs and resource requirements involved in the implementation of the IPSAS are a direct drawback in the adoption and implementation process. Such results are in line with the Resource-Based Theory (Barney, 1991), which holds the most important success factors in strategic adoption is the availability of resources as high costs may create a significant obstacle to resource-limited setting. The results also align with Jafari and Soltani (2016) and Mbelwa et al. (2019), who found cost to be one of the challenges in accounting and technological changes in the same context of the public sector. Interestingly, it has been found that PER is not a mediator in this relationship. This means that the high implementation costs can still be seen as an independent barrier, notwithstanding the attitudes of users to the value of IPSAS.

### ***Coercive Pressure (COE)***

It was found that COE had an important positive impact on ACC. Meaning that external pressure plays a vital role in driving adoption, even when internal motivation may be low. These results are highly congruent with the Institutional Theory to which the organizations can engage in practices that make them to align with the external demands and improve legitimacy (DiMaggio and Powell 1983; Meyer and Rowan 1977). These findings also confirm the previous research by Mbelwa et al. (2019) and Saeed (2024), which underscore the role of coercive pressures from influential institutions in promoting IPSAS adoption.

### ***Organisation Culture (CUL)***

CUL emerged as a significant and positive predictor of ACC, suggesting that a supportive and adaptive organisation environment directly facilitates the adoption process. The mediation analysis also proved that perceived usefulness partially mediates CUL and ACC ( $\beta = 0.076$ ,  $p < 0.001$ ). This implies that as much as it is directly influenced by organization culture, some of the effects act indirectly through the increased perceptions of the stakeholders regarding the usefulness of IPSAS. These findings are highly favorable to Organization Culture Theory that values the role played by shared values, norms and behaviors in facilitating organization change. The finding are consistent with previous studies such as Aswar (2019) and Wiguna et al. (2023), which found that a positive organisation culture plays a crucial role in facilitating accounting reforms.

### ***Perceived Usefulness (PER)***

On the other hand, hypothesis H7 found that there is a statically significant relationship between PER and accrual IPSAS adoption. This supports the essence of the postulation of the TAM (Davis, 1986, 1989), which shows that PER as a major factor in system acceptance. Therefore, in the event that the stakeholders realize the practical advantages of IPSAS, they will be more willing to embrace its adoption. The finding is consistent with the empirical data of Arumugam et al. (2022), Chawla and Joshi (2020), and Tsourela and Nerantzaki (2020), who also identified the perceived usefulness as a key variable that determined the need to adopt new systems. However, mediation analysis has given a more insight on the processes that mediate the role of different factors on the adoption of IPSAS under the accrual system. Hypothesis H5, which examined whether PER mediates the relationship between COE and ACC, did not show a statistically significant mediation ( $\beta = 0.016$ ,  $p = 0.292$ ). This indicates that although COE can directly drive the implementation of IPSAS, it does not do it as a result of heightening the perceptions of stakeholders of the usefulness of IPSAS. The possible theoretical elucidation is that financial constraints are structural and not perceptual and therefore practitioners can see costs as the external limitations they cannot affect, rather than as factors that change their perception of IPSAS value. This finding concurs with the institutional Theory (DiMaggio & Powell, 1983), which suggests that coercive forces often drive symbolic adoption without complete internalization of reform benefits.

Similarly, H6 which tested the mediation of PER between COST and ACC was not statistically significant in the mediation effect. This indicates that the influence of the cost of implementation on adoption of IPSAS cannot be explicated using the usefulness of IPSAS perceptions. The results indicate that only organisation culture demonstrates a significant indirect effect through perceived

usefulness ( $\beta = 0.076$ ,  $t = 3.633$ ,  $p < 0.001$ ), confirming partial mediation. This implies that a positive culture boosts the usefulness of IPSAS to the staff, thus encouraging adoption.

### **Conclusion and Recommendation**

This study offers significant methodological, theoretical and practical implications to the study of accrual-based IPSAS adoption within the Zanzibar government sector. It methodologically shows how quantitative techniques, in this case the structural equation modelling (PLS-SEM) is applied in analyzing the complex variables affecting the adoption of IPSAS. Theoretically, the findings provide robust empirical support for the applicability of Institutional Theory, the Resource Based View, Organization Culture Theory, and TAM in explaining the adoption and implementation of accrual IPSAS in Zanzibar. The significance results of coercive pressure confirm the central role of regulatory and governmental mandates as emphasized by Institutional Theory. Consistent with RBV adoption and implementation costs emerged as a key constraint highlighting the importance of adequate organizational resources. However, the effect of organization culture demonstrates that supportive values and openness to change are critical for the successful adoption and implementation of accrual IPSAS. In line with TAM perceived usefulness significantly influenced accrual IPSAS adoption and implementation, underscoring the role of user perceptions in public sector accounting reforms. Thus, the consistency between the empirical findings and the theoretical expectations confirms that the selected theories provide a robust and complementary framework for understanding the study results. Therefore, the study contributes to the existing literature by reinforcing the relevance of these theories in similar organizational and institutional contexts and provide a more comprehensive framework for explaining IPSAS adoption behaviour than approaches relying on a single Theory. Practically, the research validates that organization culture, coercive pressure, and cost of implementation have a strong influence on adoption of accrual-based IPSAS in the Zanzibar public sector because of their strong effects on the perceived usefulness. Those findings also show that the perceived usefulness mediates the relationship between the organization culture and adoption of the IPSAS significantly. This indicate that users will tend to consider IPSAS as useful in case of a culture that values learning, accountability, and being open to innovation.

Coercive pressure and adoption and implementation costs, on the other hand, showed direct but unmediated impacts, suggesting that these factors primarily promote initial adoption through resource considerations and regulatory enforcement rather than through perceptions of utility. These findings emphasized the fact that internal aspects like user attitudes and cultural change play a bigger role in the sustainable execution of IPSAS than the external requirements. It further portrays that cost and coercive pressure are direct determinants and not the perceptual channels, which means that internal cultural and managerial approaches should be adopted to enhance positive perceptions of IPSAS usefulness among the public sector staff. Based on these insights, the Ministry of Finance should focus on continuous professional education, outreach activities and demonstration projects which clarify the practical advantages of IPSAS in enhancing transparency and accountability. The perceived usefulness and implementation resistance can further be improved by simple reporting tools and easy-to-use systems. Financial barriers should also be resolved by implementing reforms in phases, with the help of donors and specific funding to support reforms. Although this study has valuable insights, the cross-sectional design does not allow following the long-term effects. Hence, longitudinal techniques to measure adoption changes and consider factors that might affect the results (leadership commitment, institutional

support, and technological preparedness) and correlate these factors with performance results (transparency and quality of decision-making) should be utilized in future studies.

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