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Institutional Pressures And Regulatory Harmonization In International Public Sector Accounting Standards Adoption For Sustainable Governance

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Abstract

This study examines the influence of institutional pressures and regulatory harmonization on International Public Sector Accounting Standards (IPSAS) adoption in promoting sustainable public financial governance. Using a Systematic Literature Review (SLR) approach guided by PRISMA 2020, this study synthesizes 50 international journal articles published between 2021 and 2026. Neo-Institutional Theory provides the analytical framework for examining coercive, normative, and mimetic pressures influencing public sector accounting reforms. The findings highlight that regulatory alignment, institutional legitimacy, professional competence, and organizational readiness shape IPSAS implementation across countries. Differences between developed and developing countries reveal challenges involving institutional capacity, regulatory fragmentation, technological infrastructure, and symbolic compliance. Furthermore, IPSAS adoption can strengthen financial transparency, reporting comparability, and public accountability when supported by substantive institutional reforms. This study contributes to the literature by integrating institutional mechanisms, regulatory harmonization, and implementation challenges within sustainable public financial governance.

Keywords: Institutional Pressures, Regulatory Harmonization, IPSAS Adoption, Neo-Institutional Theory, Public Sector Accounting Reform, Sustainable Governance.

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INTRODUCTION

Inequality in government accounting practices is still a global problem despite the growing international standards. The International Public Sector Financial Accountability Index 2025 notes that only 53 out of 169 jurisdictions (31%) will use an accrual basis by 2024, while 65 jurisdictions (39%) will implement partial accrual and 51 jurisdictions (30%) will still be cash-based. These conditions show a serious gap in the implementation of reforms and the comparability of financial information between governments. The implementation of the International Public Sector Accounting Standards (IPSAS) has the potential to bridge these differences, but its success is greatly influenced by the strength of institutions and the readiness of government internal controls (IFAC & CIPFA, 2025; Maali & Morshed, 2025; Alshammari, 2026).

International reform targets are not yet fully aligned with actual achievements. IFAC and CIPFA project that 95 out of 169 jurisdictions (56%) will implement accrual reporting by 2030, well above the 31% achievement in 2024. Among jurisdictions with accrual accounting, the use of IPSAS directly, modified, or as the basis of national standards is estimated to increase from 66% to 81%. However, formal frameworks do not automatically equate the practice of measuring assets and liabilities. Studies in Georgia and Spanish government agencies affirm the importance of technical capabilities and quality of disclosure in the harmonization process (IFAC & CIPFA, 2025; Sabauri et al., 2026; Garcia-Lacalle & Torres, 2021).

The phenomenon of harmonization is also seen in Europe, where governments are trying to harmonize public reports for cross-border fiscal supervision. The European Commission noted the differences in the readiness of interstate accounting and considered IPSAS as a reference for the development of the European Public Sector Accounting Standards. Multinational corporations, investors, and international finance institutions have an interest in the credibility of the fiscal information of the countries in which they operate, even though private companies are not mandatory users of IPSAS and have their own different reporting regimes. In practice, harmonization is influenced by standard-setting actors and the competition of political interests that shape policy (European Commission, 2025; Hoffmann, 2025; Cinar et al., 2025).

Country experience shows that the use of similar accounting standards does not always result in equal governance. Studies from Spain, Portugal, and Italy place political stability, legal systems, and corruption control as important conditions that affect the benefits of IPSAS adoption. In Portugal's hospital institutions, the implementation of accounting frameworks related to international convergence also does not automatically guarantee better economic

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performance. Meanwhile, South Korea's defense sector shows the value of accrual information for cost and accountability assessments. Such variations demand an analysis of compliance and tangible results (Maali & Morshed, 2025; Pereira et al., 2024; Lim & Nam, 2023).

Barriers to reform often arise not from the absence of rules, but rather the unpreparedness of organizations to implement substantive change. Research in the public sector in Saudi Arabia highlights the risk of a disconnect between formal accrual adoption and the ability of internal audits to support implementation. The study of digital transformation explains that ignoring change prerequisites can widen the gap between policy and practice. Evidence from Indonesian local governments also underscores the relationship between apparatus competence, internal control, and commitment to reporting quality. Therefore, institutional pressures need to be analyzed alongside the resources and behaviors of reformers (Alshammari, 2026; Crusoe et al., 2024; Mediaty et al., 2025).

The sustainability agenda expands the responsibility of public reporting beyond the recording of transactions to information on climate risk, service resilience, and social impact. The development of disclosure standards creates a need for coordination between financial and sustainability reporting, but differences in frameworks can complicate cross-jurisdictional interpretation. A review of government resilience standards found gaps in disclosure in the face of systemic disruption, while a review of sustainability accounting shows shortcomings in the reporting practices of public institutions. This phenomenon confirms that harmonization requires reliable information, measurement capacity, linkage to long-term fiscal risks, and measurable public accountability goals, not just uniformity of terms (Alibašić, 2026; Airout, 2025; Glavič, 2026).

Based on this phenomenon, a systematic study of institutional pressures and regulatory harmonization in the adoption of International Public Sector Accounting Standards is needed to support sustainable governance. The previous literature has extensively reviewed the readiness of certain standards, institutional tensions, or improving the quality of reports in limited contexts. However, the relationship between coercive, normative, and mimetic pressures with regulatory adaptation options, implementation capacity, and cross-border accountability outcomes has not been mapped in an integrated manner. This study uses the Systematic Literature Review to group evidence, compare jurisdictions, and identify knowledge gaps for subsequent reforms (Sabauri et al., 2026; Nusrat et al., 2026; Ibrahim & Al-Matari, 2022).

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LITERATURE REVIEW

Neo-Institutional Theory

Neo-Institutional Theory explains that organizational decisions are not only determined by efficiency, but also by the need to gain legitimacy in the institutional environment. This perspective is used to understand why governments adopt international standards despite their different capacities. External pressures can drive formal change, while bureaucratic habits limit their implementation. Studies of public sector reform show that the dynamics of power, legitimacy, and the separation of policy from practice are important issues in the process of institutional change (Cinar et al., 2025; Nusrat et al., 2026; Crusoe et al., 2024).

Within the framework of Neo-Institutional Theory, coercive, normative, and mimetic isomorphism mechanisms group together the drivers of uniformity of practice between organizations. Coercive pressure comes from regulation, normative pressure comes from professionalization, while mimetic pressure arises when institutions model practices that are seen as successful. These three are used as analytical categories, not the assumption that all countries experience identical pressures. The literature on reform shows the importance of audit readiness, implementing competence, and acceptance of standards for the success of change (Alshammari, 2026; Mediaty et al., 2025; Sabauri et al., 2026).

Institutional Pressures

Institutional pressures reflect the influence of rules, professional expectations, and other organizational practices on government reform. In the adoption of IPSAS, pressures arise through the agenda of harmonization of reporting, demands for accountability, and the need to increase the capacity of the apparatus. However, the decision to adopt does not automatically mean that the standards have been implemented substantively. Public sector accounting studies emphasize the relationship between the application of the accrual base, the quality of disclosure, and governance controls that need to be assessed through institutional practices (Ibrahim & Al-Matari, 2022; Garcia-Lacalle & Torres, 2021; Maali & Morshed, 2025).

Differences in the strength of institutional pressures explain the differences in reform outcomes between jurisdictions. Rules provide direction, but the meaning of the executive, power relations, and opportunities for local adjustment determine change. Institutions can also pursue symbolic legitimacy without changing the in-depth routine. Therefore, the synthesis of research needs to distinguish the pressures that trigger adoption decisions from those that

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influence implementation. Evidence on government innovation and institutional transformation shows the importance of political contexts and implementation experiments (Tarabichi et al., 2025; Gritt et al., 2024; Hoffmann, 2025).

Regulatory Harmonization and IPSAS Adoption

Regulatory harmonization refers to efforts to improve the alignment of reporting rules and practices between countries by taking into account national laws. In IPSAS, harmonization is concerned with the way international standards are translated into government accounting policies, procedures, and systems. The process demands clarity of measurement, professional support, and technical capabilities of institutions. Research on accounting standards and reporting quality indicates that the success of reform is not only determined by formal provisions, but also by the readiness of implementation in organizations (Sabauri et al., 2026; Hoffmann, 2025; Lim & Nam, 2023).

The adoption of IPSAS differs from the actual conformity of the report to the requirements of the standard. States can establish convergence policies, but barriers to resources, competencies, and information systems have the potential to reduce the consistency of their implementation. Cross-country comparisons consider policy variations and institutional environments so as not to equate regulatory commitments with substantive change. The literature on policy innovation, the use of accounting technologies, and decoupling risks shows that successful change requires coordination, user acceptance, and implementation control (Döme et al., 2025; Pramono et al., 2023; Alshammari, 2026).

Sustainable Public Financial Governance

Sustainable public financial governance emphasizes the management of resources in a transparent, accountable, and considerate long-term impact. Quality financial reporting provides an information foundation for responsible oversight, evaluation, and budget decisions. However, sustainability governance encompasses broader aspects than accounting compliance, including systemic risks and community service needs. Studies on sustainability reporting highlight the disclosure gap and the need for a reporting framework that links financial information to the resilience of public institutions (Airout, 2025; Alibašić, 2026; Glavič, 2026).

Sustainable public governance is positioned as an implication to be examined, rather than an automatic outcome of IPSAS adoption. The application of standards has the potential to

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support comparability and accountability with adequate competence, control, and information. Therefore, the literature synthesis needs to assess the evidence regarding the quality of reporting, accountability, and resource utilization separate from the legitimacy of reform. Research on government organizations and health shows the relationship between financial information, performance measurement, and accountability (Pereira et al., 2024; Ibrahim et al., 2025; Lin & Lu, 2024).

METHOD

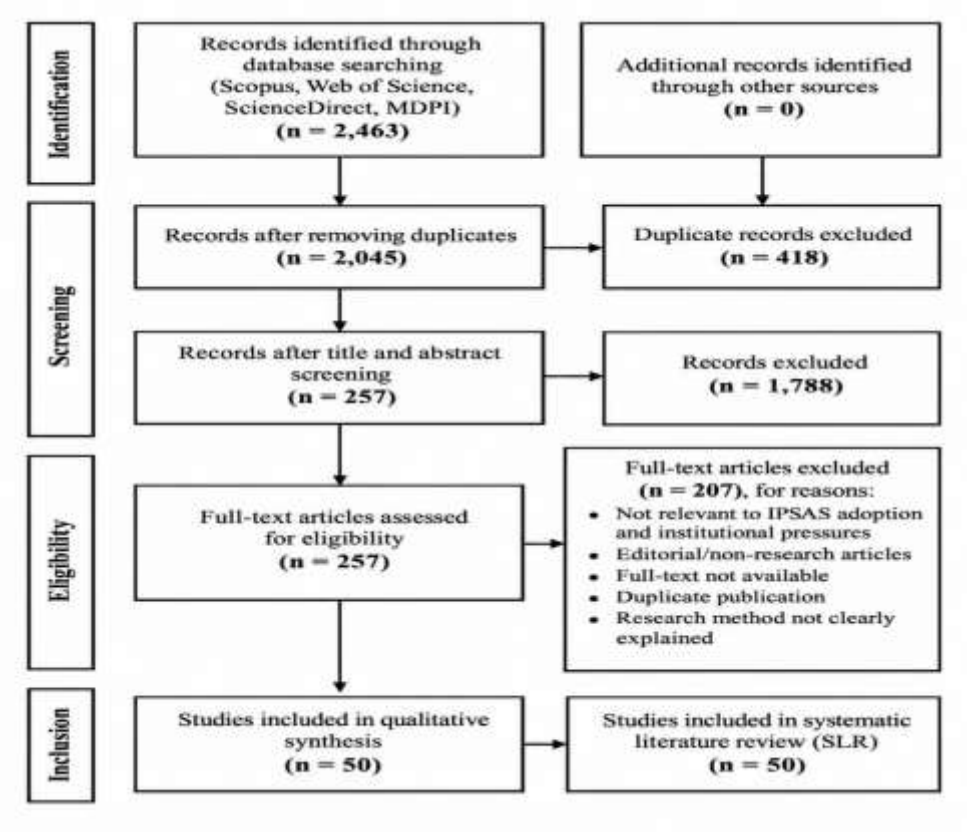
This study uses the Systematic Literature Review (SLR) method with reference to the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) 2020 guidelines. The study focuses on the relationship between institutional pressures, regulatory harmonization, and the adoption of International Public Sector Accounting Standards (IPSAS) in supporting sustainable public financial governance. Neo-Institutional Theory is used as the main framework for interpreting coercive, normative, and mimetic pressures. The literature is collected through international journal articles available on ScienceDirect and MDPI, with an emphasis on comparative approaches as well as cross-border thematic synthesis.

The scope of the research includes international scientific publications for the period 2021–2026 that discuss public sector accounting reform, the application of international standards, the quality of financial reporting, institutional legitimacy, and sustainable governance. A total of 50 articles have been compiled and mapped based on research characteristics, methodological approaches, and key findings. These articles include empirical, conceptual, and literature reviews that have different relevance to the focus of the study. The analysis distinguishes research on the adoption of IPSAS directly from supporting literature on public sector policy and institutional transformation in various countries.

The literature search used the keyword groups "International Public Sector Accounting Standards", "IPSAS Adoption", "Institutional Pressures", "Neo-Institutional Theory", "Regulatory Harmonization", "Public Sector Accounting Reform", "Accrual Accounting", and "Sustainable Governance". Inclusion criteria include international journal articles, availability of full text, suitability of publication periods, and contributions to research questions. Checks are carried out through titles, abstracts, methods, results, and discussions. Articles that are irrelevant, duplicate, or do not provide adequate information need to be issued based on documented selection decisions to maintain transparency and systematic repetition of the scientific research process.

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The inventory yielded 50 unique articles from five literature collection groups, with no repetition of DOIs on the reference list. The number of initial search records, pre-collection duplication removal, and exceptions at each stage of PRISMA are not yet available in the provided documentation. Therefore, the figures of 2,463 records, 418 duplicates, 2,045 screening results, 284 full-text checks, and 257 feasibility assessments have not been declared as the results of the study. The analysis of the 50 articles was directed to critically map the institutional mechanisms and variations of IPSAS implementation in the context of sustainable governance.



Source : Data processed, 2026

Figure 1. PRISMA Flow Diagram

Figure 1 shows the flow of literature management in research on institutional pressures and regulatory harmonization in IPSAS adoption. The process includes duplication checks, relevance screening, full-text evaluation, and grouping of research evidence. A total of 50 articles have been made available as an initial corpus, but not all of them address the implementation of IPSAS directly. Therefore, the determination of the final article must consider the suitability of

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substance and methodological quality. The results of the synthesis are then used to identify the drivers, barriers, and implications of reform for sustainable public financial governance.

RESEARCH RESULTS

This study collects 50 international journal articles for the period 2021–2026 to examine the relationship between institutional pressures, regulatory harmonization, and the adoption of International Public Sector Accounting Standards (IPSAS) in supporting sustainable public financial governance. The analysis is directed at the quality of publications, the use of theories, country contexts, research methods, sector characteristics, and key findings. Neo-Institutional Theory is an interpretive framework to explain the mechanisms of coercive, normative, and mimetic pressure, as well as differences in organizational responses to international accounting reform in various institutional and public policy environments.

Table 1. Journal Index Distribution

Journal Index	Number of Articles	Percentage
Scopus Q1	44	88,00%
Scopus Q2	4	8,00%
Scopus Q3	2	4,00%
Scopus Q4	0	0,00%
Total	**50**	**100%**

Source : Data processed, 2026

Based on Table 1, the distribution of journal indexes is dominated by Scopus Q1 with 44 articles (88.00%), followed by Scopus Q2 with 4 articles (8.00%) and Scopus Q3 with 2 articles (4.00%). There are no articles allocated to the Scopus Q4 category. The composition shows an emphasis on the literature of highly reputable journals in the discussion of public sector accounting reform. This distribution is the basis for describing the quality of scientific sources in the study of institutional pressures, regulatory harmonization, IPSAS adoption, and international sustainable governance.

Table 2. Distribution of Research Theories

Theory	Number of Articles	Percentage
Neo-Institutional Theory	16	32.00%
Legitimacy Theory	8	16.00%
Stakeholder Theory	6	12.00%

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Theory	Number of Articles	Percentage
Resource Dependence Theory	4	8.00%
Agency Theory	4	8.00%
Technology–Organization–Environment Framework	3	6.00%
Technology Acceptance Model	3	6.00%
Contingency Theory	2	4.00%
Elaboration Likelihood Model	2	4.00%
Systems Theory	2	4.00%
Total	**50**	**100.00%**

Source : Data processed, 2026

Based on Table 2, Neo-Institutional Theory occupies the largest position with 16 articles (32.00%), followed by Legitimacy Theory with 8 articles (16.00%) and Stakeholder Theory with 6 articles (12.00%). The three theories are related to institutional pressure, organizational legitimacy, and stakeholder demands in public sector reform. Furthermore, Resource Dependence Theory and Agency Theory each obtained 4 articles (8.00%). This distribution places the institutional approach as the main basis for discussing the process of adopting international accounting standards in government organizations.

In addition to the main theory, the Technology–Organization–Environment Framework and Technology Acceptance Model each obtained 3 articles (6.00%), while Contingency Theory, Elaboration Likelihood Model, and Systems Theory each included 2 articles (4.00%). This diversity illustrates the relationship between institutional reform and technological readiness, organizational characteristics, communication, and environmental factors. Overall, the distribution of theories includes institutional approaches, legitimacy, resources, and acceptance of technologies used to organize research synthesis on the implementation of standards and strengthening sustainable public governance.

Table 3. Distribution of Research Countries

Country	Number of Articles	Percentage
English	6	12.00%
United States	5	10.00%
China	5	10.00%
Indonesia	4	8.00%

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Country	Number of Articles	Percentage
India	4	8.00%
Germany	4	8.00%
Sweden	3	6.00%
Finland	3	6.00%
Italy	3	6.00%
Spain	3	6.00%
South Korea	2	4.00%
The Netherlands	2	4.00%
South Africa	2	4.00%
Vietnam	2	4.00%
Georgia	2	4.00%
Total	**50**	**100.00%**

Source : Data processed, 2026

Based on Table 3, the distribution of research countries includes 15 countries with a relatively balanced composition. The United Kingdom ranks first with 6 articles (12.00%), followed by the United States and China with 5 articles each (10.00%). Indonesia, India, and Germany each obtained 4 articles (8.00%). The distribution provides a comparative space for research contexts between countries with different institutional characteristics, governance structures, and regulatory systems. The diversity of countries is the basis for discussing the variations in public sector accounting reform in the international environment.

Sweden, Finland, Italy, and Spain each obtained 3 articles (6.00%), while South Korea, the Netherlands, South Africa, Vietnam, and Georgia each included 2 articles (4.00%). The composition shows the representation of different administrative systems and economic development conditions. Differences in country contexts are important in analyzing how institutional pressures, regulatory harmonization, and organizational readiness can affect the process of changing government financial reporting standards. Thus, geographic distributions are used to build a comparative understanding of public sector accounting reform.

Table 4. Distribution of Research Methods

Research Methods	Number of Articles	Percentage
Quantitative	23	46,00%

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Research Methods	Number of Articles	Percentage
Qualitative	16	32,00%
Literature Review	8	16,00%
Mix Method	3	6,00%
Total	**50**	**100%**

Source : Data processed, 2026

Based on Table 4, the quantitative approach occupies the largest proportion of 23 articles (46.00%), followed by the qualitative approach of 16 articles (32.00%). Literature review-based and systematic review-based research includes 8 articles (16.00%), while mixed methods are 3 articles (6.00%). The composition shows the use of diverse approaches in examining public sector reforms. The quantitative method focuses on measuring the relationship between variables, while the qualitative method emphasizes understanding the process of change, organizational dynamics, and regulatory implementation.

Overall, the combination of research methods provides a basis for analysis that includes empirical testing and contextual interpretation. Quantitative studies allow the identification of relationships between institutional conditions, policies, and organizational performance, while qualitative research reveals decision-making dynamics and barriers to reform. Literature review-based research plays a role in integrating previous findings. Thus, the diversity of methods is an important part of building a synthesis of the driving factors and constraints of regulatory harmonization and IPSAS adoption.

Table 5. Distribution of Research Sectors

Research Object/Sector	Number of Articles	Percentage
Central Government Institutions	9	18.00%
Local Government and Municipal Entities	8	16.00%
Public Service Organizations	7	14.00%
State-Owned Enterprises (SOEs)	6	12.00%
Listed Non-Financial Companies	5	10.00%
Banking and Financial Institutions	4	8.00%
Public Healthcare Institutions	3	6.00%

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Research Object/Sector	Number of Articles	Percentage
Non-Profit Organizations	3	6.00%
International Standard-Setting Institutions	3	6.00%
Educational and Research Institutions	2	4.00%
Total	**50**	**100.00%**

Source : Data processed, 2026

Based on Table 5, central government organizations occupy the largest group with 9 articles (18.00%), followed by local governments with 8 articles (16.00%) and public service organizations with 7 articles (14.00%). Furthermore, state-owned enterprises cover 6 articles (12.00%), while non-financial public companies have 5 articles (10.00%). The distribution places government organizations as the main focus of the study, accompanied by a discussion of organizations with different characteristics of resource management and accountability obligations.

The banking sector and financial institutions comprised 4 articles (8.00%), while public health service institutions, non-profit organizations, and international standards-setting institutions each received 3 articles (6.00%). Educational and research institutions occupied the last group with 2 articles (4.00%). The diversity of sectors provides an overview of the differences in reporting needs, supervisory structures, and regulatory demands. Studies on government organizations are the basis for IPSAS discussions, while other sectors provide context on organizational standardization, legitimacy, and accountability.

Table 6. Main Research Results

Main Research Results	Number of Articles	Percentage
Coercive, normative, and mimetic pressures influence the direction of accounting reform as well as the adoption of international practice	12	24.00%
Regulatory harmonization and standardization support consistency of financial reporting	9	18.00%

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Main Research Results	Number of Articles	Percentage
Organizational readiness, apparatus competence, and institutional capacity affect the implementation of reforms	8	16.00%
Legitimacy, transparency, and stakeholder demands related to governance change	7	14.00%
Quality of financial reporting and strengthening accountability are the goals of reform	6	12.00%
Digital transformation and information interoperability support the implementation of reforms	5	10.00%
Implementation barriers include policy incompatibilities, symbolic practices, and institutional resistance	3	6.00%
Total	**50**	**100.00%**

Source : Data processed, 2026

Based on Table 6, the theme of institutional pressure occupies the largest proportion of 12 articles (24.00%), followed by regulatory harmonization of 9 articles (18.00%) and organizational readiness as many as 8 articles (16.00%). The three themes cover 29 articles or 58.00% of the total distribution. This composition places the influence of the institutional environment, policy alignment, and implementation ability as the main focus of the synthesis. These three aspects are used to explain the relationship between accounting standard reform and implementation differences in public sector organizations.

Furthermore, legitimacy and stakeholder demands included 7 articles (14.00%), while reporting quality and accountability were 6 articles (12.00%). Digital transformation and information interoperability obtained 5 articles (10.00%), while implementation barriers included 3 articles (6.00%). The distribution showed the relationship between reform goals, the need for legitimacy, and the conditions supporting implementation. Information technology is part of the discussion of organizational readiness, while institutional barriers explain the importance of differentiating adoption decisions from the implementation of standards in practice.

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Overall, the distribution of research results organizes the study into the relationship between institutional pressures, regulatory harmonization, organizational readiness, and sustainable governance. Neo-Institutional Theory is the main foundation for interpreting how external demands and institutional dynamics can influence the direction of reform. Harmonization of standards is related to the need for reporting consistency, while institutional competence and capacity are related to its implementation. This synthesis is directed to understand the conditions that support the adoption of IPSAS and its implications for the quality of financial information and government accountability.

DISCUSSION

1. Institutional Pressures and the Dynamics of IPSAS Adoption

The adoption of the International Public Sector Accounting Standards (IPSAS) shows a gap between the alignment of formal policies and changes in government accounting practices. Governments can set international standards as a form of commitment to transparency, but their implementation does not necessarily result in improvements in the quality of reporting. These differences arise when reforms place more emphasis on meeting external demands than improving internal systems. Thus, the success of adoption needs to be assessed based on consistency of implementation, the ability to generate reliable financial information, and real changes in public accountability mechanisms (Maali & Morshed, 2025; Sabauri et al., 2026; Alshammari, 2026).

A comparison of developed and developing countries shows that reform pressures can result in different institutional responses. Developed countries generally have more established accounting infrastructure and professional capacity, so standard adjustments can be directed at improving the quality of information. In contrast, developing countries often face limited resources, bureaucratic complexity, and dependence on external support. These differences suggest that the success of reform is determined not only by regulatory strength, but also by the ability of organizations to translate international demands into accounting practices that are appropriate to national conditions (Glavič, 2026; Alibašić, 2026; Airout, 2025).

In the perspective of Neo-Institutional Theory, the dynamics of IPSAS adoption can be explained through coercive, normative, and mimetic pressures that work simultaneously. Coercive pressures drive regulatory compliance, normative pressures shape practices through

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accounting professionalism, while mimetic pressures reinforce the tendency to follow the reforms of other countries. However, these three mechanisms do not necessarily result in changes of the same depth. Regulatory pressures can accelerate adoption decisions, while professionalism and institutional learning are more determinative of the government's ability to sustain consistent implementation over the long term (Garcia-Lacalle & Torres, 2021; Ibrahim & Al-Matari, 2022; Lim & Nam, 2023).

The tension between international legitimacy and national needs is an important issue in the dynamics of IPSAS adoption. Governments can gain recognition through regulatory alignment, but face difficulties when new standards are not supported by administrative capacity and information systems. This has the potential to lead to institutional decoupling, which is the separation between policy commitments and organizational practices. Countries with strong institutional coordination are more likely to integrate reforms substantively, while weak coordination can maintain symbolic compliance without significant changes to the quality of public financial management (Pereira et al., 2024; Pramono et al., 2023; Mediaty et al., 2025).

Overall, the dynamics of IPSAS adoption suggest that institutional pressures are a driver of reform, but not a guarantee of successful implementation. The differences in responses between developed and developing countries underscore the importance of organizational capacity, regulatory consistency, and the conformity of standards to national administrative needs. Legitimacy-oriented reforms alone risk generating formal compliance, while changes supported by institutional strengthening have the potential to substantially improve the quality of reporting. Therefore, the effectiveness of IPSAS adoption needs to be understood through the relationship between external pressures, internal readiness, and the sustainability of public governance (Cinar et al., 2025; Crusoe et al., 2024; Tai & Awasthi, 2025).

2. Regulatory Harmonization and Cross-National Differences in Public Sector Accounting Reform

Harmonization of public sector accounting regulations does not simply equate reporting standards, but builds linkages between accounting rules, budget management, and fiscal accountability. Problems arise when a country uses IPSAS principles, but maintains different national provisions in the recognition of government assets, liabilities, and transactions. Such inconsistencies have the potential to reduce the comparability of

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information even if reports are prepared based on international frameworks. Therefore, the quality of harmonization is determined more by consistency between policies than by the number of standards that have been formally adopted by governments (Maali & Morshed, 2025; Glavič, 2026; Pereira et al., 2024).

Cross-country differences show that accounting reform does not always move towards identical regulatory models. Countries with established administrative systems have opportunities to develop national standards that remain aligned with international principles, while countries that are strengthening governance face the need for broader legal and institutional adjustments. The United Kingdom and Germany can be a comparative context of an evolving system, while Indonesia and Georgia represent different reform needs. These variations confirm that harmonization requires a contextual approach, not policy uniformity (Sabauri et al., 2026; Alibašić, 2026; Pramono et al., 2023).

A more fundamental problem lies in the relationship between accrual-based reporting and fiscal decision-making. More harmonized standards allow information on public assets, liabilities, and costs to be presented more consistently. However, these benefits can be weakened if accounting data is not connected to government budgeting, supervision, and performance evaluation. In this context, reform needs to go beyond changing reporting formats towards the use of financial information to assess fiscal sustainability, spending efficiency, and intergenerational responsibility (Alshammari, 2026; Airout, 2025; Mediaty et al., 2025).

Through Neo-Institutional Theory, differences in harmonization can be understood as a consequence of the interaction of regulatory, professional, and regulatory pressures and the tendency to follow international practices. Coercive pressure accelerates the alignment of rules, while normative pressure establishes an understanding of the quality of reporting. Mimetic pressure encourages governments to adopt models that gain international recognition. However, the push towards uniformity can result in institutional isomorphism without equality of implementation capabilities. Thus, regulatory similarities need to be distinguished from the similarity in the quality of accounting practices between governments (Garcia-Lacalle & Torres, 2021; Ibrahim & Al-Matari, 2022; Lim & Nam, 2023).

Overall, the differences in accounting reforms between countries suggest that IPSAS harmonization needs to be assessed on the basis of the integration of the financial system, not just the conformity of regulatory documents. The success of reform is reflected when

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accounting information can be used consistently in public policy budgeting, supervision, and evaluation. Countries with different institutional conditions require adjustment strategies that maintain the principle of international comparability without neglecting national needs. Such an approach places harmonization as an instrument for improving the quality of fiscal decisions and sustainability of governance (Cinar et al., 2025; Crusoe et al., 2024; Tai & Awasthi, 2025).

3. Institutional Readiness and Implementation Challenges in IPSAS Adoption

Institutional readiness in the adoption of the International Public Sector Accounting Standards (IPSAS) reflects the ability of government organizations to manage changes in the accounting system as a whole. These readiness include the quality of human resources, information infrastructure, asset management, and coordination between financial units. The biggest challenge arises when changes in standards occur faster than the organization's ability to adjust its operational processes. As a result, the implementation of IPSAS has the potential to increase administrative complexity without producing better quality financial information. Capacity gaps are an important issue in determining the effectiveness of public sector accounting reform (Maali & Morshed, 2025; Alshammari, 2026; Mediaty et al., 2025).

Implementation issues become even more complex when accrual-based reforms require the valuation of previously undocumented public assets. Infrastructure, government buildings, long-term liabilities, and service costs require consistent systems of recording and measurement. Countries with developed financial administrations face challenges integrating data from multiple agencies, while countries with more established systems focus on improving accuracy and utilization of information. These differences show that the success of IPSAS is highly dependent on data quality and integration of accounting processes (Glavič, 2026; Sabauri et al., 2026; Airout, 2025).

Human resource capacity is an important determinant because changing standards requires interpretation skills, professional consideration, and mastery of information systems. Training that only emphasizes technical procedures risks generating administrative compliance without improving understanding of the substance of reporting. The problem is exacerbated when employee rotation, budget constraints, and weak coordination hinder knowledge transfer. Therefore, competency development needs to be integrated with work process updates and internal supervision. This approach allows institutions to maintain

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reporting consistency despite changes in policies and organizational structure (Pereira et al., 2024; Pramono et al., 2023; Alibašić, 2026).

Neo-Institutional Theory explains that an organization's readiness is determined not only by resources, but also by the way an institution responds to its environmental pressures. Coercive pressure can accelerate policy-making, while normative pressure encourages the development of professional competencies. Mimetic pressure influences the tendency of governments to imitate the implementation models of other countries. Such mechanisms imbalances can result in institutional decoupling, when formal policies are not fully reflected in organizational practices. Therefore, substantive readiness requires institutional learning, not just the fulfillment of formal demands (Garcia-Lacalle & Torres, 2021; Ibrahim & Al-Matari, 2022; Lim & Nam, 2023).

Overall, the challenges of IPSAS implementation suggest that accounting reform requires a sustained change in organizational capacity. Technological limitations, apparatus competence, data quality, and institutional coordination can hinder the achievement of the benefits of international standards. Conversely, information system integration, leadership support, and strengthening oversight allow policy changes to translate into more reliable reporting practices. Successful implementation therefore needs to be assessed through improved information quality, process consistency, and institutional ability to support public financial management decisions (Cinar et al., 2025; Crusoe et al., 2024; Tai & Awasthi, 2025).

4. IPSAS Adoption and Its Implications for Sustainable Public Financial Governance

The sustainability of public financial governance is related to the ability of governments to maintain fiscal health, manage long-term liabilities, and ensure intergenerational accountability. In this context, the adoption of the International Public Sector Accounting Standards (IPSAS) provides a reporting framework that allows information on assets, liabilities, revenues, and expenses to be presented in a more structured manner. Such information is important for identifying the financial consequences of government decisions that are not always visible through cash-based record-keeping. Thus, the relevance of IPSAS lies in its contribution to information quality for public resource management (Maali & Morshed, 2025; Alshammari, 2026; Glavič, 2026).

The implications of IPSAS on fiscal sustainability are mainly seen through the disclosure of liabilities and the use of government asset information. The recognition of pension liabilities, the depreciation of infrastructure, and the cost of services allow

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governments to evaluate policy consequences more comprehensively. Countries with established accounting systems have the opportunity to integrate such information into long-term fiscal planning. In contrast, developing countries often face limitations in data and measurement systems. These differences suggest that the benefits of IPSAS depend on the use of accounting information in decision-making, not just the preparation of reports (Sabauri et al., 2026; Airout, 2025; Alibašić, 2026).

The relationship between IPSAS adoption and sustainable governance can also be reviewed through the quality of oversight and disclosure of information to the public. Consistent reporting makes it easier for legislative agencies, auditors, and stakeholders to evaluate the use of public resources. However, transparency does not automatically increase accountability when information is difficult to understand or not used in the oversight process. Therefore, the benefits of international standards need to be linked to the accessibility of reports, control effectiveness, and follow-up on audit findings to strengthen confidence in the government's financial management (Pereira et al., 2024; Pramono et al., 2023; Mediaty et al., 2025).

Neo-Institutional Theory helps explain why improving the quality of governance does not always follow decisions to adopt international standards. Coercive pressure can drive reporting obligations, while normative pressure reinforces professional responsibility to produce reliable information. Mimetic pressure also influences the spread of intergovernmental accounting practices. However, the orientation to gain legitimacy can result in symbolic compliance when reports are not used to improve fiscal decisions. The sustainability of reform therefore requires a linkage between institutional legitimacy, changes in organizational behavior, and substantive use of information (Garcia-Lacalle & Torres, 2021; Ibrahim & Al-Matari, 2022; Lim & Nam, 2023).

Overall, the contribution of IPSAS adoption to sustainable public financial governance is determined by the government's ability to transform accounting information into a transparent and accountable policy basis. The quality of reporting needs to be followed by strengthening supervision, fiscal risk management, and evaluating the sustainability of public obligations. Differences in capacity between countries indicate that the harmonization of standards requires appropriate institutional support and information systems. Thus, the success of reforms is not measured by compliance with IPSAS, but by its benefits to the quality

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of decisions and the government's financial accountability (Cinar et al., 2025; Crusoe et al., 2024; Tai & Awasthi, 2025).

CONCLUSION

Based on a Systematic Literature Review (SLR) study of 50 international journal articles for the period 2021–2026, this study concludes that institutional pressure and regulatory harmonization are important aspects in the process of adopting the International Public Sector Accounting Standards (IPSAS). Coercive, normative, and mimetic pressures influence the direction of public sector accounting reform through regulatory obligations, professionalism, and adjustment to international practice. However, the success of adoption is determined not only by the alignment of standards, but also by the government's ability to integrate these changes into the public financial reporting and management system in a sustainable manner.

The results of the study also show that the difference in institutional capacity between developed and developing countries affects the readiness and effectiveness of IPSAS implementation. The availability of human resources, the quality of information infrastructure, regulatory coordination, and organizational support are important factors in determining the success of reforms. The Neo-Institutional Theory perspective explains that external pressures can encourage formal compliance without always producing substantive changes. Therefore, regulatory harmonization needs to be accompanied by strengthening institutional capacity so that IPSAS adoption contributes to transparency, accountability, reporting quality, and sustainability of government financial governance.

RESEARCH LIMITATIONS

This study has limitations related to the use of the SLR approach based on 50 international journal articles collected through ScienceDirect and MDPI. The scope of publications for the period 2021–2026 allows an analysis of the latest research developments, but it does not fully represent the entire experience of public sector accounting reform globally. In addition, differences in objectives, methodological approaches, and article characteristics affect the depth of comparative findings. This study also did not conduct direct empirical testing of the implementation of IPSAS in specific government agencies so conclusions were drawn based on the interpretation and synthesis of the scientific literature.

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Other limitations relate to the heterogeneity of the legal system, administrative structure, regulatory maturity, and institutional capacity between countries. These conditions make it difficult to draw uniformly applicable conclusions regarding the effectiveness of IPSAS adoption. Some of the literature also discusses accounting and governance reform more broadly, so its relationship with the implementation of IPSAS is indirect. In addition, the potential for publication bias and differences in indicators of reform success can affect interpretation. Therefore, research findings need to be understood based on the institutional context and characteristics of the literature that are systematically analyzed.

SUGGESTIONS

Further research is suggested to develop an empirical study on the influence of institutional pressures and regulatory harmonization on the success of IPSAS adoption at various levels of government. Quantitative approaches can be used to examine the relationship between coercive, normative, mimetic, institutional readiness, and the quality of financial reporting. Meanwhile, qualitative and mixed methods approaches can deepen understanding of the reform process and implementation barriers. Comparative research between developed and developing countries is also needed to identify differences in institutional mechanisms that affect the effectiveness of the implementation of international standards.

For the government and public sector accounting policy-making institutions, IPSAS harmonization needs to be implemented through a reform strategy that considers the characteristics of national regulations and institutional capabilities. Strengthening the competence of the apparatus, modernizing the financial information system, improving the quality of asset and liability data, and coordination between institutions need to be implementation priorities. In addition, reform evaluation should focus not only on formal conformity to international standards, but also on the use of accounting information in budgeting, supervision, and decision-making to support fiscal sustainability and public accountability.

PRACTICAL AND THEORETICAL IMPLICATIONS

Practically, this study provides the implication that the successful adoption of IPSAS requires integration between regulatory harmonization, institutional readiness, and the use of government financial information. Public sector accounting authorities need to strengthen policy

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frameworks, professional competence, and reporting systems so that the implementation of international standards produces substantive benefits. Information on assets, liabilities, and service costs can support the evaluation of fiscal sustainability if used consistently in decision-making. Thus, accounting reform needs to be directed at improving transparency, oversight, resource management efficiency, and intergenerational accountability.

Theoretically, this study strengthens the relevance of Neo-Institutional Theory in explaining the dynamics of IPSAS adoption through the interaction of coercive, normative, and mimetic pressures. This study places regulatory harmonization as an institutional process that is influenced by legitimacy, organizational capacity, and characteristics of governance systems. In addition, the study clarifies the difference between formal compliance and substantive implementation through the concept of institutional decoupling. The contribution expands the understanding that the success of international accounting reform depends not only on standardization, but also on the ability of institutions to transform external pressures into sustainable governance practices.

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