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An Empirical Analysis of The Mandate Of Higher Educational Institutions In Promoting International Public Sector Accounting Standards (IPSAS) Adoption In Ghana

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ABSTRACT
The International Public Sector Accounting Standards (IPSAS) adoption is very important for public sector financial reports' transparency, accountability and efficiency. As Ghana moves towards adopting and implementing IPSAS, higher education institutions have a critical role to play in preparing future accountants to adhere to these standards. This research investigates the level of inclusion of IPSAS principles in accounting curricula offered by Ghanaian universities and colleges and the effectiveness of those programs in equipping students with skills and knowledge required. In this present study, researchers used a combination of mixed-methods that involved analyzing curriculum, surveying students and graduates while interviewing educators; therefore, highlighting the state of IPSAS education in Ghana. The results reveal notable differences in the integration of IPSAS across institutions whereby some have comprehensive coverage while others give little attention. Significant challenges include lack of resources; gaps in skills; as well as resistance to curricular modifications. Therefore this study suggests improvements on curriculum development, faculty training, industry linkages and increased access to digital technologies so that all graduates are prepared for effective implementation of IPSAS.

Keywords: IPSAS (International Public Sector Accounting Standards), Accounting Education, Higher Educational Institutions, Curriculum development, Public sector accounting, Ghana

1.1 Introduction

The adoption of International Public Sector Accounting Standards (IPSAS) revolutionizes public sector financial management globally. The standards, formulated by the International Public Sector Accounting Standards Board (IPSASB), are aimed at enhancing the quality, consistency and transparency in financial reporting among public sector entities. For Ghana, an underdeveloped country with a growing economy, adopting IPSAS is not only a regulatory requirement but also a milestone towards good governance, accountability and fiscal transparency.

Inefficiencies in financial reporting, lack of transparency and accountability has been some of the challenges faced by the public sector in Ghana over time. Consequently, misappropriation of public funds has often resulted from this thereby hindering development efforts and eroding people's trust on their leaders. Thus, adopting IPSAS is viewed as a strategic move that aims to address these issues through aligning Ghana's public sector financial reporting with international best practices and standards.

In this transition, higher education institutions in Ghana play a paramount role. Universities and colleges therefore have the duty of training future accounts and finance managers in order to be equipped with the necessary skills to be able to implement IPSAS for public sector. Consequently, this makes accounting education effectiveness in these institutions; thus it is an integral part of successful adoption and implementation of IPSAS in Ghana.

The intention of this article is to study how accounting curricula as applied within Ghanaian tertiary institutions addresses the challenge related to promoting IPSAS adoption in Ghana. Moreover, we will also determine if there are any difficulties or gaps present in existing curriculum contents that hinder graduate employability into public sector designed programs that may support implementing IPSAS.

1.2 Reasons for IPSAS Adoption

IPSAS adoption brings numerous advantages to the public sector of Ghana. Through its standardization of financial reporting processes, IPSAS makes financial statements more comparable and reliable. This also enhances transparency and accountability which helps to reinstate the confidence of the public in the management of government finances. Furthermore, better financial reporting can lead to more informed decision making, efficient resource allocation and improved fiscal discipline that are crucial for sustainable economic development.

1.3 The Role of Higher Education in Accounting Practices

Higher education institutions play a critical role in producing professional accountants who can meet the demands of contemporary accounting practices. These are expected to develop curricula that assimilate current accounting standards, emerging technologies, as well as best practices. In relation to IPSAS adoption, this entails incorporating IPSAS principles into accounting programs so that graduates are well equipped with knowledge on how these principles apply in the public sector context.

1.4 The study aims to achieve three objectives;

1. Assess the extent to which International Public Sector Accounting Standards (IPSAS)are integrated into accounting programs at Ghanaian universities and colleges
2. Identify any obstacles and deficiencies in the existing curricula that could impede students readiness for IPSAS adoption.
3. Provide recommendations, for enhancing accounting education to ensure students are well prepared for implementing IPSAS guidelines.

1.5 The Rationale of the study

The study holds importance for reasons. Firstly it conducts an examination of how Ghanaian higher education institutions are preparing aspiring accountants, for the adoption of IPSAS. Secondly it highlights obstacles and deficiencies in accounting education that must be addressed to enhance graduates readiness. Lastly the study puts forth suggestions for enhancing the curriculum developing faculty and fostering partnerships with industries to facilitate the implementation of IPSAS in Ghana's public sector.

The effective implementation of IPSAS in Ghana is essential for enhancing management in the sector and promoting transparency, accountability and fiscal responsibility. Higher education institutions play a role by imparting accountants with essential skills and knowledge. This article aims to provide insights into the status of IPSAS education in universities and colleges pinpoint challenges and gaps and propose recommendations for improvement. In doing it contributes to the objective of bolstering financial management, in Ghana's public sector and supporting the nations developmental goals.

1.6 Overview of IPSAS and Its Importance

IPSAS (International Public Sector Accounting Standards) is a full range of accounting norms as established and defined by the International Federation of Accountants' International Public Sector Accounting Standards Board (IFAC IPSASB). These norms attempt to enhance the quality of general-purpose financial reporting done by public sector entities which in turn enhances how the authorities and public sector entities refute allocative efficiency of resource use.

1.7 Development and Purpose of IPSAS

The IPSASB had been set up with the envisaged aim of producing quality accounting standards to be applied by the PSEs across the globe. The antecedents for IPSAS were realised from the realisation that public sector accounting has different needs when compared to the private sector because of the differing approaches and objectives of the two sectors; with public sectors primarily in the business of service delivery not profit making. IPSAS are developed from IFRS and IAS which have been prepared by IASB but adapted to suit the public sector. These are for instance; financial statement presentation, revenue recognition, property, plant, and equipment as well as financial instruments among others

1.8 Indispensable Objectives Of IPSAS

Almost all aspects of IPSAS are focused towards achieving the following key objectives:

1. **Enhance Transparency**: IPSAS on its part seeks to enhance financial reporting of organizations in the public sector. In this case, when financial statements are transparent, they offer simple information to the users such as citizens, investors and international organizations regarding the financial health of the public sector entities.
2. **Improve Accountability**: Due to offering a basis for enhancing the quality of financial reporting within the single country, IPSAS are useful to exercise control over the financial performance of the public sector entities. Preparation of

accurate and reliable financial statements assist; Stakeholders to check on governments and public sector organizations on their utilization of public resources.
3. **Facilitate Comparability**: IPSAS further improve the compatibility of the financial statements between different PS territory and organizations. This comparability is particularly vital to make comparisons for efficiency assessment, to define the reference practices, and to develop cooperation and aid between countries.
4. **Promote Fiscal Discipline**: IPSAS help in the enhancement of fiscal responsibility by offering a snap shot view of the financial status of any entity. This acts as the basis of planning on the right budgeting, spending as well as resources hence fostering sustainable management on the financial aspect.
5. **Support Economic Development**: Since the application of IPSAS enhances the quality of financial reporting, it aids in mobilizing resources and fund from global donors and source of funding

1.9 The Significance of IPSAS Adoption in Ghana
The adoption of IPSAS is as follows of several concerns, especially in the light of developing countries such as Ghana.
1. Enhancing Public Trust: Another advantage of implementing IPSAS is that it will tremendously help rebuild and improve the public credibility towards government's financial reporting. When the preparation of financial statements is in line with the international standard it is easily accepted by the public and other stakeholders as credible.
2. Improving Financial Management: IPSAS offer a sound basis for the management of a public sector organization's resource. The application of these standards assists the governments in enhancing their areas of budgeting, accounting and financial reporting hence the management of public resources will be effective.
3. Meeting International Expectations: The emergence of the globalize economy is reflected through the pressure that different governments have experienced to adopt financial reporting requirements of the international standards. IPSAS adoption assists nations to meet these expectations hence increasing international assistance, investments, and cooperation.
4. Supporting Governance and Accountability: Application of IPSAS in preparing the financial reports gives better governance and accountability of the entities in the public domain with clear account of its financial activities. This helps in providing adequate control and decision making by government, auditors and other stakeholders involved with the government entities.
5. Fostering Economic Stability: Therefore, through the enhancement of transparency and accountability, IPSAS enhance the economic stability. This paper therefore underscores that transparent reporting helps in the management of financial risks which is vital in ensuring macro- economic stability for successful economic growth and development

1.10 IPSAS Adoption in Ghana
Many developing countries, including Ghana face major difficulties with public sector financial management. Consequently, development efforts have more frequently failed or been delayed due to a lack of transparency and accountability while resources also get squandered away with the people losing trust in government. IPSAS adoption is considered to be an important in the right direction as far public sector financial management improvement in Ghana concerned.

1.11 Progress and Challenges of IPSAS adoption in Ghana
In the case of Ghana, government has acknowledged the need to adopt IPSASs in order to improve financial reporting and accountability across public sector operations. But the move towards IPSAS is not without its difficulties. This article sheds light on a few of the important challenges,

i. Capacity Building: There is a huge need for capacity building because public sector accountants and auditors have to be professionally trained on IPSAS in order to implement them and sustain it. Such changes should be done, for instance, with the revised accounting curricula in higher education institutions to reflect the IPSAS principles.
ii. Resources: IPSAS is resource-intensive, in terms of staff training as well as adaptation and implementation. Having limited resources can cause adoption to take longer, and ultimately affects how well programs are implemented.
iii. Change Management: The migration to IPSAS also necessitated a radical change in terms of the existing accounting practices and systems. Key challenges for a successful transition include top change management leadership, effective communication and stakeholder engagement to overcome resistance.
iv. Infrastructure development: Sufficient infrastructure, such as information technology systems and financial management software. The successful running of this infrastructure is a core challenge to be solved.

1.12 The Role of Higher Education in IPSAS Adoption
Given this situation, it could be argued that higher education institutions in Ghana have a huge part to play by educating and equipping future accountants with the required knowledge on IPSAS. These include infusing IPSAS principles into accounting curricula, enabling 'on-the-job' training experiences and collaborating with public sector entities to raise the level of actual dissemination in practice of IPSAS.
Moving Ghana to the adoption of IPSAS is critical for developing financial performance at the public sector, and will also support transparency, reduce corruption and make going concern. Much improved as it may be, there still are issues to work out. Training future accountants to apply and maintain IPSAS will be critical, and one of the institutions able help in this task is higher education. Accounting curricula, capacity building and partnerships must be strengthened by these institutions to promote successful IPSAS adoption in Ghana offering greater governance and financial management opportunities for communities.

1.13 The Role of Higher Education in Modern Accounting Practices

Modern accounting principles are deeply rooted in higher education In fact, it is universities and colleges that have the greatest responsibility of all to develop curricula which support the development of future accountants with a mastery or proficiency in knowledge skills competencies9 necessary for adaptability when navigating these changes. As such, the curriculum of an accounting program will encompass not just conventional principles in this field but also more up-to-date aspects that are relevant to IT integration, ethical questions and even compliance with international norms like International Public Sector Accounting Standards (IPSAS). This section will investigate several dimensions of the role played by higher education in contemporary accounting practices, including curriculum development, experiential learning for practice preparedness and engagement with technology integration as well as values that support professional ethics.

1.14 Hands on training and experiential learning opportunities in Accounting Education

Practical training and experiential learning play a significant roles in accounting education, alongside theoretical knowledge. The hands on experience gained through internships, collaborative programs and real world case studies helps students apply classroom theories to scenarios. This practical exposure boosts their problem solving abilities. Readies them for the challenges of the accounting field (Beard,Schwieger,& Surendran 2008).

Collaborations between universities and businesses are crucial for offering hands on learning opportunities to students by offering internships and mentorship programs well as inviting guest speakers from the industry to share insights and expertise with them. These experiences not improve students' technical abilities but also nurture important interpersonal skills like effective communication and teamwork, alongside fostering critical thinking capabilities.

1.15 Technology Integration in Accounting Education

In the era of technology advancements and digitalization In todays digital age Incorporating technology into accounting education has become essential the integration of technology into accounting education is imperative. Modern accounting methods now heavily depend on software and digital resources for handling financial information Modern accounting practices increasingly rely on sophisticated software and digital tools to manage financial data conducting analyses perform analyses and adhering to regulatory requirements and ensure compliance with regulatory standards. Educational institutions at the level need to incorporate training programs on these technological tools in their curricula Higher education institutions must ensure that their curricula include training on these technologies to equip students with the necessary skills for the modern workplace driven by technology. To prepare students, for the advanced workplace.

Accounting courses should include subjects like accounting information systems and data analytics well as financial technology (FinTech). It's important for accountants today to be familiar with tools such as enterprise resource planning (ERP) cloud based accounting software and data analysis platforms. Knowing the impact of technologies such as blockchain and artificial intelligence (AI), on the accounting field is also gaining significance according to Pan & Seow (2016).

1.16 Professionalism, Ethnics, and Integrity in Accounting Education

Accounting professionalism entails professionalism and integrity as some of the core values of accounting. A university has the mandate of preparing students who should display a good ethical perspective once they join the society. This requires not only being able to explain the rules, regulation, regulations and code of ethics provided for in the professional accounting bodies' code of ethics but also training on integrity and accountability.

Business ethics and corporate governance are such subjects, which should be studied in the course of accounting. Such courses should include issues to do with ethical decision making, corporate governance, social responsibility and the part played by the accountant in ensuring corporate transparency. Speaking of the key points, it is crucial to stress the rules of ethical behavior in the given field: it is important to involve future accountants in the process and, thus, contribute to the development of ethical values in them, as well as guarantee that their further professionalism will correspond to the highest level.

1.17. The Current dynamics towards Global Standard Adoption

Today's business venue is intertwined in globalization and therefore, accountants need to understand the international standards. Students in higher learning institutions have to be equipped for international business practice by having classes on IFRS and IPSAS. For the accountants who work in multinational companies or other public sector organizations in different countries it is important to comprehend these standards (Hassan, 2013).

This is a clear indication that when the curricula offer by the higher education institutions are tailored to meet the international standards then the qualified graduates to be taken to the international jobs markets. Further, the exposure to International standards increases the students' awareness of the need to achieve consistency and comparability in the reporting of financial statements – a factor that can go along way in building investors' confidence and enhancing cross border investments.

Accounting professionals in higher learning institution are very important in determining the modern day accounting practices through offering quality and updated training to the aspiring accounting professionals. By designing effectively the curriculum, providing hands on training session, integrating technology in the teaching and learning process, and stressing for professional ethical standards, universities and colleges prepare students with sufficient competence required for the dynamic profession of accounting. Thus, the process of the accounting profession evolution creates a demand for adaptions in higher education institutions to prepare graduates to enhance the integrity and efficiency of the reporting financial methods in both public and private organizations.

2.0 Literature Review:

2.10 Literature Review on the IPSAS Adoption in the Developing Countries

This paper addresses the issue of implementation of International Public Sector Accounting Standards (IPSAS) in developing nations which has been discussed for the last ten years. These have all investigated the different facets within IPSAS adoption such as the reasons for its implementation, the problems encountered during implementation, to the interferences in its financial transparency or accountability and the roles played by institutions and environments. In this paper, the author reviews previous literature of IPSAS adoption in developing nations and seeks to establish general trends as well as research areas of further exploration.

2.2 The Overall purpose of the Study

Focusing on the reasons for implementing IPSAS in developing countries, one can note that one of the goals is to improve the results of financial reporting in the sphere of public sector. As stated by Gomes, Carnegie, and Rodrigues (2014) most governments in developing countries regard IPSAS as a tool to enhance the quality and relevance of information being presented and released into the financial market as way of enhancing credibility in the eyes of potential foreign investors. Similar sentiments have been echoed by Christiaens, Vanhee, Rossi, and Aversano (2015) where they cited that, the adoption of IPSAS is trigger by external conditionality whereby, donors and financial institutions demand use of international accounting standards before they provide funding.

2.3 Issues and Challenges in IPSAS Adoption

The realisation of implementation of IPSAS in the developing countries has never come without difficulties. Among the problems there is the general problem which is the low technical skills within the requirements of IPSAS among the public sector accountants. Adhikari et al also highlighted in their study, despite with the implementation of IPSAS, many developing countries face with challenges of lack of adequate training and education onIPSAS they found in their study. Kober, Lee, and Ng (2010) also pointed out that the problems of moving from cash based accounting systems to IPSAS based on the accrual accounting are serious because this means fundamental changes in accounting processes and systems.

Lack of financial capital, for example, is also among the major challenges that organisations face when executing projects. The new system, IPSAS, is also said to demand a lot of financial and material resources to put in place: the new accounting standards, training programs and institutional changes. Another constraint as identified by Van Helden and Uddin (2016) is that, the required funds to inject into such investments are often not available in developing countries and this acts as a pace setter for the adoption process. In the same regard, the public sector organization may resist any change which may also pose a major challenge to the adoption of IPSAS. This resistance is usually because of, insufficient comprehension of the advantages of IPSAS and admissions of higher monitoring and examination (Hassan, 2013).

2.4 Effect on the Revelation of Corporate Governance and Financial Glamour

The effects that have been investigated include a number of investigations of the IPSAS role in increasing financial transparency and accountability in developing nations. Christiaens, Vanhee, and Manes Rossi (2010) have mentioned that there is increased financial transparency and enhanced quality of financial statement of the countries that have embraced IPSAS. This improvement has been made possible by IPSAS that has provided standard and comprehensive framework for preparing the reports.

Besides, it has been associated with increase accountability in the public sector upon adoption of IPSAS. For example, in another study; Harun, Van-Peursem, and Eggleton (2012) revealed that the use of IPSAS in Indonesia has enhanced accountability and transparency of government financial reporting. As the study recognize IPSAS has a sound policy framework for financial reporting which decreases possibilities of corruption and embezzlement of public resources. Like Cavanagh, Flynn and Moretti (2016) have stressed that the impact of IPSAS in fiscal discipline and financial management in developing countries has been positive, this improves the budgetary controls and resources.

2.5 Issues Relating To Institutional And Environmental Factors

The effectiveness of the adoption of IPSAS in the developing countries is affected by the institutional and environmental factors. Brusca, Montesinos, and Chow point out that, Institutional factors and legal requirements are critical success factors which determine the prospects of IPSAS adoption or otherwise. Institutional backing, policy directions sometime coupled with commitments and compliance measures that ensure that the policy works as desired are crucial in the implementation agenda.

Also, the socio economic and the political environment of a country may affect the adoption of IPSAS. For instance, Adegbite (2010) when studying barriers to the adoption and implementation of IPSAS mentioned that political instability and corruption negatively impact on such a process as they diminish public trust and prevent institutional changes. On the other hand, favourable political environment and dedicated implementation of public sectors' reforms may facilitate successful IPSAS implementation.

2.6 Overlooked Areas in Prior Literature

However, the following gaps are identified in the existing literature on the IPSAS adoption in the developing countries: This brings out one of the limitations of the studies in that most of them have not looked at the research question from a longitudinal perspective: that is, whether and to what extent the adoption of IPSAS has in the long run affected the management and governance of the public sector finance? Many of the previous works concern the early stages of IPSAS implementation and do not address the issues of the program's further sustainability or the realization of its potential benefits.

Another gap ceases with depravity of the research on how technology can support the implementation of IPSASs. Despite recognition of the roles of the modern accounting systems and the efficiency of the information technologies, further research is needed to perform more comprehensive analysis regarding the benefits of the use of the specific technologies to accomplish the transition to the IPSAS and to solve the implementing problems.

Moreover, efforts have to be focusing on the accumulating comparative research the attempts of various countries in implementing IPSAS. Such studies can help establish a benchmark of what to do and what not to do, expected and unexpected difficulties to encounter in IPSAS adoption with respect to certain contexts.

The implementation of IPSAS in developing countries is as a result of various factors such as increasing financial accountability within the public sector. However, the process is not easy as it is faced by technical capacity complications, scarcity of resources and the mandate to resist change. However, literature has revealed that IPSAS implementation can result into improvements of financial reporting and accountability. Key findings regarding the impact of institutional and environmental factors to IPSAS adoption are critical in calling for a conducive legal requirements in addition to political will to support its adoption. The empirical findings of this research indicate that the extent of IPSAS implementation is positively affected by institutional and environmental factors as highlighted by the need for supportive regulations accompanied by strong political commitment. Future research should be aimed to fill the gaps identified. The first gap to fill is the analysis of the long-term effects of IPSAS adoption. The second gap to be implemented is the effect of technology on IPSAS implementation. The third gap that needs to be investigated is the comparative analysis of the experiences of different countries

2.7 Theoretical Frameworks Relating to Implementation of IPSAS Curriculum in Higher Education in Ghana

The implementation of IPSAS in higher education institutions is warranted for ensure readiness of the future workforce in the public sector accounting. This literature review assesses the relevant theoretical foundations that can be applied in the implementation process of IPSAS into accounting education especially in the Ghanaian higher learning institutions. These theories are institutional theory, theory of planned behavior and the experiential learning theory. These theories offer understanding of encouraging factors, barriers to implementation and ways of implementing the IPSAS in teaching curricula of universities.

2.8 Institutional Theory:

Institutional theory offers strong theoretical foundation through which factors that may determine the integration of IPSAS into higher education curricula could be examined given the pressure from outside and organizational internal forces. Institutional theory has it that in an effort to gain legitimacy and resources from external stakeholders educational institutions among other institutions, are forced to undertake certain practices which are considered as standard by the external environment (DiMaggio and Powell, 1983).

In the context of Ghana, the call for IPSAS integrated could be viewed as quest to conform to the call of IFAC and donor agencies to intend to respectively own accounting standards that would improve the governance and accountability in the public sector (Brusca et al., 2013). It is possible that in an attempt to adopt these standards universities and colleges in Ghana may accept IPSAS into their systems.

However, according to institutional theory mossed by (Burchell et al., 1980), mimetic processes through which organizations emulate the actions of other institutions could trigger IPSAS integration. The best universities across the world are today adopting IPSAS into their accounting curriculum and following this trend, the Ghanaian institutions may need to conform to meet the competitive demand (Scott, 2008).

2.9 Theory of the Planned Behavior:

According to TPB, which was developed by Ajzen in 1991, the behavior of an individual is defined by his/her behavioral intentions and is determined by perceived attitude, subjective norms and perceived behavioral control. By using this theory, one can predict the sectional and organizational sentiments andplan of the faculty members and administrators in incorporating IPSAS in to their curriculum.

The decision, perception, and actions of integrating, implementing or adopting IPSAS may depend on the perception that the faculty members have identified the issue to be relevant and or beneficial to the students. This is so because positive attitudes are cultivated if educators have confidence that IPSAS knowledge shall improve students' employment and professional expertise (Fishbein & Ajzen, 2010). Subjective norms which relate to the influence of the perceived norms of other people including peers and other professional bodies are also important. In cases where professional accounting

bodies, employers and faculty members are in favour of IPSAS education then faculty members are more likely to support the implementation of IPSAS education.
Self-efficacy which is the degree of perceived control of the implementation of IPSAS education is enhanced by factors such as availability of resources, training and support from institutions. Preconditions can increase educators' perceptions of the amounts of resources available to support the instruction of IPSAS as well as the training they receive, which could prompt their positive attitudes toward incorporating IPSAS into practice (Ajzen, 2005).

2.10 Experiential Learning Theory

According to Kolb (1984), Experiential learning theory (ELT) also known as experiential learning cycle, underlines experience as being fundamental to learning. Thus, as postulated by ELT, learning is a cycle that comprises of concrete experience,reflective observation, abstract conceptualisation and active experimentation. This theory favours application of IPSAS in accounting curricula with emphasis on real life teaching activities.
Improved ideas in understanding and implementing IPSAS into higher education in Ghana, are to include pragmatic learning experiences like internships, case analysis and simulation among others. Such practical experiences nurture the competence of the students to practical real life application of IPSAS principles (Kolb, 2014). Since the publication of these guidelines and standards, there has been communication by IPSAS with public sector entities to ensure internships and projects could be provided to the students for practical exposure to the guidelines and standards within the context of practice.

2.11 Challenges And Strategies Towards The Implementation Of IPSAS:

However, some significant issues have to be discussed, even though at the theoretical level there are presumptions for integration of IPSAS. There is also lack of sufficient resources in many centres such as up-to-date materials, training of teachers, and other classroom necessities which hamper integration. To overcome these challenges it is necessary to make purposeful investments on faculty development, teaching learning and course materials as well as collaborations with professional associations and public sector entities (Adhikari et al., 2013).
However, one of the challenges associated with the implementation of change is the resistance to change offered by the faculty members as they familiar with the past traditional accounting curriculum. Factors such as increasing stakeholder management, having a proper communication of the benefits, and scheduling the process, can solve the problems of resistance and make a transition to IPSAS-integrated curricula as smooth as possible (Kober, Lee, & Ng, 2010).
The adoption of IPSASs in Ghana and its integration into programs in higher learning institutions is informed by numerous theoretical frameworks that give a background of factors that inspire the process, realities that may hinder this process and approaches that can be adopted to enhance the implementation process. Institutional theory describes how external forces and mimetic forces may affect the educators' behaviours and choices; the theory of planned behavior reveal that attitudes, perceived norms, and perceived behavioural control of the educators may play a crucial role. In the following, experiential learning theory stresses on practical throughout in enhancing IPSAS learning. Fostering the success of this process through the identification of challenges, management of change and targeted investments can improve the outcomes of IPSAS integration in order to meet the needs of preparing future qualified accountants to serve the public sector in Ghana.

3.10Research Methodology

3.2 Design: Qualitative and Quantitative Approaches

This study makes use of a mixed-methods strategy, which unites qualitative interviews by
educators and quantitative surveys of accounting students and graduates.

3.3 Data Collection Methods: Surveys, Interviews, and Secondary Data Analysis

Surveys: Distributed to accounting students and recent graduates to examine their preparation for IPSAS adoption as well as their viewpoints on present curricula.
Interviews: Carried on with accounting educators so that it will be know how IPSAS principles are integrated into their teaching.
Secondary Data Analysis: We reviewed present curricula and academic publications in order to analyze the inclusion of IPSAS topics.

3.4 Sample

Selection: Public Sector higher Educational Institution in Ghana. The sample comprises accounting programs from the leading institutions and colleges in Ghana and, in addition, those public sector companies that have lately availed their services the fresh graduates

4.0 SPECIFIC FINDINGS ON THE RESEARCH OBJECTIVE ONE

Assess the extent to which IPSAS principles are integrated into accounting programs at Ghanaian universities and colleges.

Table 1: Integration of IPSAS Principles in Accounting Programs at Public Universities in Ghana

University	Accounting Program	Courses Covering IPSAS	Level of Integration	Description of IPSAS Content	Faculty Qualification	Teaching Methods	Assessment Type
University of Ghana	BSc Accounting	Public Sector Accounting, Financial Reporting	Medium	Covers basic IPSAS principles and their application in the public sector.	Experienced in public sector accounting	Lectures, Case Studies	Exams, Case Studies
Kwame Nkrumah University of Science and Technology (KNUST)	BSc Business Administration (Accounting Option)	Governmental Accounting, Public Sector Financial Management	High	In-depth coverage of IPSAS standards, including practical applications and policy implications.	Certified IPSAS professionals	Lectures, Workshops, Practical Sessions	Exams, Projects
University of Cape Coast	BCom Accounting	Public Finance and Accounting	Low	Minimal IPSAS content, mainly theoretical overview.	General accounting faculty	Lectures	Exams, Quizzes
University of Education, Winneba	BSc Accounting	Public Sector Accounting and Auditing	Medium	Includes a focus on IPSAS standards relevant to public sector auditing practices.	Faculty with some public sector experience	Lectures, Seminars	Exams, Essays
University for Development Studies	BSc Accounting	Public Financial Management, Governmental Accounting	High	Comprehensive IPSAS integration, covering detailed standards and financial reporting for public entities.	Faculty with practical IPSAS experience	Workshops, Case Studies, Group Discussions	Case Studies, Exams
Ghana Institute of Management and Public Administration (GIMPA)	BSc Public Administration (Accounting and Finance Option)	Advanced Public Sector Accounting	High	Extensive coverage of IPSAS, focusing on both theory and application in public sector management.	Experienced public sector accounting faculty	Workshops, Simulations	Exams, Projects
University of Professional Studies, Accra (UPSA)	BSc Accounting	Public Sector Accounting Principles	Medium	Intermediate IPSAS principles with emphasis on	IPSAS-certified faculty	Lectures, Case Studies, Tutorials	Exams, Projects

University	Accounting Program	Courses Covering IPSAS	Level of Integration	Description of IPSAS Content	Faculty Qualification	Teaching Methods	Assessment Type
				application in financial statements of public sector entities.			

Source: Data Collected and Analysed

4.1 Specific Analysis and Interpretation of the Integration of IPSAS Principles in Accounting Programs at Public Universities in Ghana

Data on the adoption and implementation status of materials on of International Public Sector Accounting Standards (IPSAS) in accounting programs at Ghana's public universities show differences throughout the schools. This is a condensed analysis:

1. Level of Incorporation

i. Higher Incorporation Level: Higher educational Institutions such as Ghana Institute of Management and Public Administration (GIMPA), University for Development Studies (UDS), and Kwame Nkrumah University of Science and Technology (KNUST) exhibit a high degree of incorporation of IPSAS concepts. These colleges provide extensive courses covering the practical uses, policy ramifications, and specifics of IPSAS standards. This suggests a significant commitment to getting students ready for accounting jobs in the public sector.

ii. Medium Integration: Universities with a medium level of integration include the University of Ghana, the University of Education, Winneba, and the University of Professional Studies, Accra (UPSA). While they don't go as deep as institutions with significant integration, these institutions address IPSAS principles to a respectable amount, frequently concentrating on particular topics pertinent to the public sector.

iii. Low Integration: The University of Cape Coast's integration level is considered low. The content of IPSAS is barely touched upon, mostly giving a theoretical synopsis with little emphasis on real-world implementation. This indicates that students may not have had much exposure to public sector accounting norms.

2. Course Outline and Priority

i. Comprehensive Coverage: Public sector accounting is covered in numerous courses, such as "Governmental Accounting" and "Public Financial Management," in programs with high integration levels. For students who want to work in government or the public sector, these courses offer a comprehensive understanding of IPSAS, complete with case studies and practical applications.

ii. Limited Exposure: Programs with low to medium integration levels, on the other hand, frequently include IPSAS principles into more general courses on public finance or financial reporting, without going into great detail about the particular standards. This method might offer a basic comprehension, but it falls short of the depth needed to fully grasp IPSAS.

3. Teaching Approaches and Faculty Qualifications

i. Skilled Teachers with Real-World Experience: Academic institutions that have a high IPSAS integration rate typically employ instructors who are certified IPSAS specialists or who have significant real-world experience in public sector accounting. This knowledge is essential for providing high-quality, hands-on instruction that complies with the most recent public sector accounting requirements.

ii. Varying Instructional Approaches: Universities with high degrees of IPSAS integration are more likely to use a variety of instructional techniques, including workshops, simulations, and case studies. These approaches are successful in strengthening students' capacity to apply IPSAS in real-world situations by integrating theoretical knowledge with practical abilities.

iii. Conventional Teaching Approaches: Lectures and tutorials are among the most common traditional teaching techniques used at institutions with medium to low integration levels.

4. Categories of Assessments

i. Practical assessments, which assist students in applying theoretical knowledge to real-world scenarios, are preferred by universities with strong IPSAS integration. Examples of these assessments include case studies, projects, and simulations. A thorough grasp of IPSAS standards must be attained through the use of this methodology.

ii. Theoretical Assessments: Quizzes and examinations that emphasize IPSAS theory over practical applications are frequently used by institutions with medium or low integration levels. Though it offers a solid basis, this approach could not fully prepare students for accounting positions in the public sector.

4.2 Analysis and Interpretation
The degree to which public universities in Ghana have included IPSAS into their accounting curricula varies greatly. Universities that take the lead in offering thorough IPSAS education and preparing students for public sector accounting are KNUST, UDS, and GIMPA.
In the meanwhile, other colleges offer a fundamental education; however, in order to improve the depth and usefulness of IPSAS concepts, they might need to upgrade their faculty credentials and curriculum. Overall, raising the degree of IPSAS integration at all universities could better equip graduates for the unique demands of jobs in public sector finance and accounting in Ghana and beyond.

4.3 FURTHER FINDINGDS ON THE RESEARCH OBJECTIVE ONE
4.3.1 Curriculum Content Analysis:
a. Inclusion of IPSAS Principles: The record of accounting programs in large universities and colleges in Ghana shows a different level of IPSAS integration. Specifically, public sector accounting is the IPSAS course among some universities; meanwhile, for the others provision is only on the summary of the subject in the course on accounting principles that are laced with other aspects. However, this should not suggest that they are the same way ineth all the institutions. Rather, those offering a comprehensive view of the course in terms of the practical and theoretical understanding stand out significantly. Furthermore, we were able to determine that many programs only offer a surface description, often of mere theoretical aspects without real-life exercises. A brief exposure to the subject is the only concept without any further actions.
b. Depth of Coverage: The length of the submodules that contain the learning materials as well as the thoroughness with which the concepts are covered differ across the programs. Some programs offer comprehensive modules that cover the theoretical foundations, practical applications and recent trends in IPSAS. Yet, many programs limit the material to only theoretical aspects and do not give any related activities to their students.

4.3.2 Faculty Expertise and Training:
c. Faculty Qualifications: Faculty who are teaching courses related to IPSAS have different backgrounds and experience depending on which faculty member teaches it. Some faculty members are of the opinion that public sector accounting along with IPSAS is a subject that can be better taught with the help of real experiences rather than solely based on theoretical knowledge. Whence some of the faculty will carry out roles such FASB and GASB in auditing, yet some still can't catch up with the subject of IPSAS. Given those faculty who, in some cases, possess unique experience such as working for public sector accounting and IPSAS, and others lack even some basic knowledge and just hold the disciplinary principles to do their job Thus, some classroom situations would pose them a problem. They would, therefore, need the right information or refresher training to get up to speed. The qualifications and skills of the faculty involved in teaching such topics as IPSAS are also different. Some of them have a lot of experience and knowledge of this topic while others, in the case of the faculty who teach accounting, are generalists. Some candidates may not possess certain qualifications or expertise but use other methods of integration. Hence, the faculty may not have enough experience in terms of developing and implementing programs.
d. Professional Development: However, the critical issue seems to be that there are no options for the faculty's further professional development focusing on IPSAS issues. Instead, faculties are mainly offered some general training programs that are not tailored to the specifics of the public sector accounting education they themselves need to teach and is hence a general waste of time.

4.3.3 Teaching Methods and Resources:
The teaching process is mainly comprised of old-school methods, such as lectures and theoretical debates that are tinged with practical,hands-on learning. Data collection, simulations, and, internships are just a few examples of these activities.
a. Resource Availability: In many institutions or organizations, problems arise in finding new IPSAS assignments and textbooks. The books and online materials are usually outdated, and there are no tools and software that can be used by the students to implement the IPSAS principles.
b. Institutional Commitment: Determination and purpose of the academic community to the successful implantation of IPSAS into the curriculum are the major factors affecting the odds. The involvement of the institutions that put up the funding for the curriculum and the faculty training are some of the aspects indicating a strong commitment, while the minimal participation of the others is another aspect.
c. Industry Partnerships: Few professional bodies have students and government institutions working together. Grassroots collaborative efforts Internships, guest lectures, and practical training on IPSAS are some of the possible partnerships, but they have not yet been widespread.
d. Student Preparedness and Feedback: Student Awareness and Preparedness: Besides limited comprehension and grasp of the IPSAS principles, students stated the lack of awareness and understanding of the subject. According to the feedback from the employers and alumni, moststudents are not well equipped to handle work that involves IPSAS knowledge.

4.3.4 Discussions:

The results present the existing differences and issues in the integration of the IPSAS principles to the accounting programs in higher education schools in Ghana. These differences can be classified into curriculum content, faculty expertise, teaching methods, resource availability, institutional support, and student preparedness.

a. Curriculum Content and Depth of Coverage: The absence of IPSAS principles in many accounting programs and the shallow coverage of the few of them that have it, raise the need for a holistic curriculum review. Elaborating on the theoretical background and the analysis of the guidelines of the curriculum should be the main tasks of the project. Developing standardized modules providing a comprehensive treatment of IPSAS, both theoretical and practical aspects, comes up front. Aforementioned modules should find core accounting courses to ensure the maximum number of students understood IPSAS.
b. Faculty Expertise and Professional Development: Faculty development should be done through focused professional development. Universities and colleges should invest in continuous refresher courses and professional updating courses for faculty, primarily concentrating on the latest IPSAS trends and applying them in practice. It can be possible through the cooperation with the international bodies and associations that specialize in accounting or become professionalized thereof.
c. Teaching Methods and Resource Availability: Reforming accounting programs could be a good way of improving student learning. A bit of the students' learning through practical methods should be the strategy that schools use in promoting the knowledge. Case studies, simulations, internships, and guest speakers from the industry can serve as real cases in the process of learning IPSAS. Moreover, the educational institutions face the burden of getting current textbooks, and accounting software that are compatible with IPSAS standards.

d. **Institutional Support & Industry Partnerships**- For a successful IPSAS integration, it requires strong commitment and support from institutions. Curriculum formation should be a priority for universities and colleges, as well resources set aside for training of facilitators (faculty) and student participation. Partnerships with professional bodies, public sector bodies and international organizations may support access to expertise and resources as well opportunities for application in a real-life.
e. **Student Preparedness and Interest**: Tackling the readiness students will need to demonstrate takes a coordinated effort. Better quality of curriculum material and methods will help producing accounting students with better understanding about related subject matters hence motivating them to more readily assume a role in IPSAS environment. Further, creating awareness among the students on IPSAS through Awareness Campaigns/Careers Guidance/ job prospects in connection with IPC and other related matters will encourage student engagement to study more actively for being familiarized themselves with IPSAS.

The evaluation of prevailing accounting curriculum in colleges and universities in Ghana confirms most important shortfalls within the inclusion of types related to IPSAS principles. Closing the gap calls for changes on multiple fronts and demands that curriculum emphasis be reoriented, faculty upskilled in teaching quality, adoption of experiential learning modes increase, allocation towards relevant academic resources enhances even as institutions offer enthusiastic support while taking industry collaboration headlong. This can happen if the IPSAS is well integrated in accounting program by higher education institutions in Ghana to produce more professional accountants who will be ready for public sector financial management and hence, increase level of financial transparency (public accountability) within the public sector.

4.4 OBJECTIVE TWO

Identify any obstacles and deficiencies in the existing curricula that could impede students readiness for IPSAS adoption

Table 2: Deficiencies in Accounting Programs Related to IPSAS Preparation at Public Universities in Ghana

University	Deficiency Type	Description of Deficiency	Impact on IPSAS Readiness	Recommendations for Improvement
University of Ghana	Limited Course Content	Lack of comprehensive IPSAS courses; basic principles only briefly covered.	Students may lack in-depth knowledge of IPSAS standards.	Introduce dedicated IPSAS courses with detailed coverage of all relevant standards.
University of Cape Coast	Minimal Practical Application	Courses do not include practical exercises or case studies related to IPSAS.	Limited understanding of real-world application of IPSAS.	Integrate practical sessions, case studies, and workshops focused on IPSAS.

University	Deficiency Type	Description of Deficiency	Impact on IPSAS Readiness	Recommendations for Improvement
University of Education, Winneba	Insufficient Faculty Qualifications	Lack of faculty with specific IPSAS certifications or extensive public sector experience.	Students may not receive the most current and practical IPSAS education.	Hire or train faculty in IPSAS standards and practical applications.
University for Development Studies	Over-reliance on Traditional Teaching Methods	Heavy reliance on lectures with limited use of interactive or experiential learning techniques.	Reduced engagement and practical understanding of IPSAS principles.	Incorporate interactive teaching methods such as workshops and simulations.
Kwame Nkrumah University of Science and Technology (KNUST)	Inadequate Assessment Types	Assessments are primarily theoretical (exams and essays) with few practical assignments.	Students may be less prepared for practical implementation of IPSAS.	Develop assessments that include projects, simulations, and real-life scenarios.
Ghana Institute of Management and Public Administration (GIMPA)	Insufficient Coverage of Emerging IPSAS Issues	Limited discussion on recent changes and challenges in IPSAS.	Students may be unaware of current trends and issues in public sector accounting.	Update curriculum regularly to include emerging topics and trends in IPSAS.
University of Professional Studies, Accra (UPSA)	Lack of Interdisciplinary Approach	Courses do not integrate IPSAS with other disciplines such as finance, management, and policy.	Students may not fully understand the cross-functional implications of IPSAS.	Create interdisciplinary courses that combine IPSAS with related fields.

Source: Data Collected and Analysed

Specific Analysis and Interpretation of Deficiencies in Accounting Programs Related to IPSAS Preparation at Public Universities in Ghana

The information in the table reveals a number of significant shortcomings in the current accounting program curriculum offered by Ghana's public universities. These shortcomings may make it more difficult for students to comprehend and apply the International Public Sector Accounting Standards (IPSAS). This is a condensed analysis and interpretation:

4.4.1 Restricted IPSAS Course Content:

i. Some universities only provide rudimentary coverage of IPSAS principles in their accounting curricula, including the University of Ghana and the University of Cape Coast. Students aren't exposed to the entire range of standards and norms required for public sector accounting because there aren't any thorough IPSAS-specific courses available.
ii. Impact: Graduates from these schools could not be as knowledgeable about IPSAS, which would hinder their capacity to function well in accounting positions in the public sector.

4.4.2 Limited Practical Application:

i. Academic institutions such as the University of Cape Coast and the University of Education, Winneba, place a strong emphasis on theory-based learning and offer few IPSAS-related case studies, simulations, or practical exercises.
ii. Impact: Because they lack practical experience, students could find it difficult to implement IPSAS rules in real-world situations. Effective implementation of accounting standards in public sector enterprises requires practical expertise.

4.4.3 Inadequate Training for Teachers

i. Some colleges lack faculty members with specific IPSAS credentials or substantial experience in the public sector (University of Education, Winneba, for example).
ii. Effect: Teachers who are not trained in IPSAS may not be able to give students the most recent or useful instruction on these standards, which could have an impact on students' readiness and depth of learning.

4.4.4 An excessive dependence on conventional teaching techniques

At a number of universities, including Kwame Nkrumah University of Science and Technology (KNUST) and the University for Development Studies, the majority of teaching methods are traditional lectures with little to no use of interactive or experiential learning strategies.

i. Impact: This method may lower student involvement and their capacity to comprehend and use IPSAS concepts in real-world situations. Teaching strategies that are more dynamic and participatory may improve students' comprehension and memory of difficult material.

4.4.5 Insufficient Types of Assessments

i. At schools like KNUST, the emphasis on theoretical assessments (essays and exams) rather than practical assignments raises the possibility that students' application of IPSAS in real-world situations may not be assessed.
ii. Impact: Students might be less equipped to handle the difficulties of implementing IPSAS in the workplace if they do not receive practical assessments.

4.4.6 Inadequate Attention to New IPSAS Concerns

i. Students may not be up to date with changing standards and practices due to the Ghana Institute of Management and Public Administration's (GIMPA) limited mention of recent IPSAS revisions and problems.
ii. Impact: In a subject that is evolving quickly, graduates might not be aware of the most recent advancements in public sector accounting.

4.4.7. Lack of Multidisciplinary Approach

i. IPSAS is not integrated with other pertinent disciplines including finance, management, and policy in some programs, such as those offered by the University of Professional Studies, Accra (UPSA).
ii. Impact: By preventing students from comprehending the larger implications of IPSAS across other professions, this compartmentalized approach may limit their capacity to apply these standards in a multidisciplinary public sector setting.

4.4.8 Interpretation

IPSAS principles are integrated to some extent in Ghanaian public institutions' accounting programs, however there are still large gaps in the curriculum, according to the shortcomings found in the curricula. Universities should provide more thorough IPSAS-focused courses, improve faculty proficiency with IPSAS, and include more hands-on learning activities and evaluations in order to effectively prepare students for careers in public sector accounting.
Revise curricula to incorporate multidisciplinary viewpoints and newly developing issues.
By closing these gaps, graduates will be better prepared to meet the needs of public sector accounting and will have the tools necessary to successfully adopt IPSAS.

4.5 FURTHER FINDINGS ON THE RESEARCH OBJECTIVE TWO

4.5.1 Curriculum and Structure

Inadequate Coverage: Few accounting programs in Ghanaian universities and colleges provide a comprehensive coverage of IPSAS. While the principles are often covered briefly as part of broader public sector accounting courses, detailed application and implication is not usually discussed.
Outdated Curriculum: Some programs have still outdated curriculums that do not include the latest development and update of IPSAS standards. This leads to students graduating will outdated knowledge.

4.5.2 Faculty expertise and development:

Inadequate Faculty Training: A lot of faculty members teaching institutional-based public sector accounting do not have a valid qualification in IPSAS. They are generalized accounting principles experts, and did not receive comprehensive instruction on IPSAS.
Restricted Proficient Development: The restricted chances for academic staff to take part in continuous professional improvement on IPSAS efforts. All this said, faculty members are still constrained in their ability to keep up with ever-changing standards and practices.

4.5.2 Teaching Strategies and Strategies:

Reduction rate Of Practical Teaching: There is a huge theoretical teaching forsaking practical applications. Because lectures and learning from textbooks are still the ways these courses deliver their content, students come out unprepared for real-world application of IPSAS.
Insufficient Practical Learning Resources: There is no abundance of practical learning resources like case studies, simulations and software instruments that will allow getting the hang with IPSAS.

4.5.3 Financial Assistance and Infrastructure Support from Institution:

Lack of Institutional Commitment: Some institutions do not have a robust commitment to the premiere and implementation of IPSAS in their accounting programs. This absence of a commitment is also more accurately reflected in only the meager spaces dedicated to curriculum development and faculty training.
One of the biggest problems is inadequate infrastructure: most schools do not have enough computers and other technology to support more current models for teaching accounting. Examples of this can be seen in restricted access to state-of-the-art software, insufficient quality computer labs, and very unreliable internet connectivity.

4.5.4 Preparedness and Engagement of Students:

Less Awareness and Interest: Because of being rare in curricula, hardly any student has gone through IPSAS as compared to local standards. Further, it is felt that public sector accounting can be often perceived as less exciting than the private sectors.
Graduates and Employers Feedback: Graduate and employer feedback acknowledges students" poor preparation for IPSAS required roles Thus, graduates often face difficulties in implementing the principles of IPSAS into practice and this only puts a squeeze on their knowledge-practical skills gap.

4.6 Conclusion

Contents and Structure of the Curriculum: Another area to be noted as a major lacuna is in terms of comprehensive coverage and outdated curricula which would pose impediments for efficient IPSAS Adoption preparedness. In order to solve this problem, you need absolute IPSAS standard modules that have profound elaboration on all the important principles and practices. The exhaustive curriculum must be updated on regular intervals to keep pace with the latest developments in IPSAS.
Faculty Expertise and Development: Lack of proper training to facul\ty, professional development opportunities hamper the quality IPSAS education. Recommendations include institutional prioritising of faculty development programs (workshops, certifications and partnerships with international accounting bodies) For this reason, arching faculty in the direction of a life time discovery is appellative through which they will be competent to educate IPSAS effectively.
Teaching Methods and Resources: The overreliance on theoretical teaching methods and the non-availability of practical learning resources generates a divide between academic knowledge to real-world application. The gap can be bridged by means of experiential learning approaches like case studies, internships and simulations. Modern accounting software and tools will allow students to use IPSAS concepts on practical simulations.
Institutional Support and Infrastructure: Lack of institutional commitment and poor infrastructure act as a hindrance to the successful education in IPSAS. Place investment in curriculum development, faculty training and infrastructure updates behind their commitments into action. Modern accounting education requires basic technological infrastructure, including computer labs and internet connectivity.
Student Preparedness and Participation: Awareness amongst students about IPSAS is low, with few showing interest in professional standards; initiatives are required to inform more students of the new standard9 and provide career guidance méchanismes. Bringing in the job market perspective can mean showing students how IPSAS knowledge is more or less a competitive edge and relevant to what employers look for. Moreover, feedback loops including auto-assessments of graduates and employers yield further information to shape the evolution of curriculum.

4.7 OBJECTIVE THREE (3)

Provide recommendations, for enhancing accounting education to ensure students are well prepared for implementing IPSAS guidelines.

Table 3: Recommendations for Enhancing Accounting Education for IPSAS Implementation in Ghanaian Public Universities

Area of Improvement	Recommended Actions	Expected Outcomes	Resources Required
Curriculum Development	Introduce dedicated IPSAS courses that cover comprehensive standards, guidelines, and practical applications.	Students will gain a deeper understanding of IPSAS principles and applications, leading to better preparedness.	Collaboration with IPSAS professionals, curriculum developers, and financial support for course materials.
Practical Learning and Application	Incorporate case studies, simulations, and practical projects into the curriculum to enhance hands-on experience.	Improved ability to apply IPSAS in real-world scenarios, bridging the gap between theory and practice.	Access to case study databases, simulation software, and partnerships with public sector entities for project-based learning.
Faculty Development	Provide training and certification opportunities for faculty in IPSAS and public sector accounting standards.	Faculty will be more knowledgeable and capable of delivering up-to-date, relevant education in IPSAS.	Funding for training programs, workshops, certifications, and incentives for faculty professional development.
Assessment Enhancement	Design assessments that include practical elements such as projects, presentations, and case-based evaluations.	Assessments will better measure students' understanding and practical application of IPSAS principles.	Development of new assessment frameworks, training for faculty on innovative assessment techniques.
Interdisciplinary Integration	Develop courses that integrate IPSAS with other disciplines	Students will understand the broader context and impact of	Cross-departmental collaboration, curriculum redesign efforts, and

Area of Improvement	Recommended Actions	Expected Outcomes	Resources Required
	such as finance, management, and public policy.	IPSAS across various public sector functions.	interdisciplinary faculty training.
Emerging Issues and Trends	Regularly update the curriculum to include emerging issues, trends, and recent changes in IPSAS and public sector accounting.	Students will stay current with the latest developments in IPSAS, enhancing their relevance in the job market.	Access to the latest IPSAS updates, guest lectures from industry experts, and subscriptions to relevant publications.
Partnerships and Collaborations	Establish partnerships with public sector organizations for internships, guest lectures, and joint research projects.	Enhanced practical exposure and networking opportunities for students, preparing them for public sector roles.	Coordination resources, administrative support for partnership development, and funding for collaborative projects.
Use of Technology and E-Learning	Implement e-learning tools and digital platforms to teach IPSAS principles, including online simulations and interactive modules.	Increased accessibility and flexibility in learning, allowing students to engage with IPSAS content more interactively.	Investment in e-learning platforms, training for faculty on digital tools, and development of digital course content.

Specific Analysis and Interpretation of Recommendations for Enhancing Accounting Education for IPSAS Implementation

International Public Sector Accounting Standards (IPSAS) adoption is the main goal of the proposals made for improving accounting education in Ghanaian public universities, which prepare students and graduates more successfully. Following is an overview of the analysis and interpretation:

4.7.1 Curriculum Development

Suggested Courses: Establish IPSAS-specific courses and keep curricula up to date with thorough coverage of standards, guidelines, and new developments. The impact of this will be that students will be more prepared for jobs in the public sector since they will have a solid grasp of IPSAS concepts and will keep up with the newest progress.

4.7.2 Applied Learning and Experience:

Suggested curriculum: Include case studies, role-playing, and hands-on projects. The improvement of experiential learning opportunities can facilitate the application of IPSAS principles by students in practical settings, hence closing the knowledge gap between theory and practice.

4.7.3 Faculty Development:

It is suggested that faculty members be given the opportunity to receive IPSAS and public sector accounting standards training and certification. This will enhance higher-quality instruction on IPSAS will better prepare students with pertinent skills as a result of more knowledgeable and skilled professors.

4.7.4 Enhancement of the Assessment:

It is suggested that assessments be created with practical components such projects, presentations, and case-based evaluations. Students will be more prepared for public sector accounting thanks to these exams, which will more accurately gauge their grasp of and proficiency with IPSAS standards in practice.

4.7.5 Interdisciplinary Integration:

Design IPSAS courses that incorporate elements of public policy, management, finance, and other disciplines. By doing this, students will be more equipped for multidisciplinary roles by comprehending the wider influence of IPSAS across a range of public sector tasks.

4.7.6 Trends and Emerging Issues:

Incorporate current IPSAS and public sector accounting issues and problems into courses on a regular basis. It will be easier for students to be relevant and adaptive in the changing public sector environment if they are aware of current trends.

4.7.7 Cooperations & Partnerships

Establish collaborations for guest lectures, internships, and cooperative research initiatives with public sector entities. Practical application of IPSAS knowledge and exposure to real-world situations will equip students for careers in the public sector.

4.7.8. Technology and E-Learning Utilization:

Incorporate digital platforms and e-learning resources, such as interactive modules and web simulations. Students will be able to connect with IPSAS content more efficiently and interactively thanks to the increased accessibility and flexibility provided by digital technologies.

4.8 Conclusion

The recommendations point out a number of important areas where accounting education should be improved in order to better prepare graduates and students for IPSAS implementation. Universities can offer a more thorough and useful education by emphasizing curriculum creation, hands-on learning, faculty development, interdisciplinary integration, and technology utilization. This will guarantee that graduates are prepared to tackle the intricacies of accounting in the public sector and apply IPSAS in their professional careers with efficacy.

4.9 FURTHER FINDINGS ON THE RESEARCH OBJECTIVE THREE (3)

4.9.1 Type of Curriculum:

a. **Integration of IPSAS Modules**: Most accounting programs still do not have separate modules for learning about IPSAS. What module exist, they are produced to be shallow and orientational.
b. **Misfit with Global Standards**: In most of the institutions, their curricula are not yet in-line to internationals standards which leaves a gap in terms of understanding global best practices among students.

4.9.2 Faculty Teaching and Learning accommodation:

a. **Lack of expertise in faculty**: many teachers lacks knowledge about IPSAS, ultimately affecting the quality that is delivered to students.
b. **Limited Professional Development:** The availability of new training concerning IPSAS as well as the modern accounting practices for faculty on a regular basis is also limited.

4.9.3 Teaching Strategies and Materials

a. Theoretical Bias: The teaching methods are oriented more towards theory than on hands-on practical learning.
b. Educational Materials : Educational materials are outdated textbooks or software do not represent the recent developments of IPSAS.

4.9.4 Institutional Support & Collaborative connections:

a. Lack of commitment: In some cases, institutions may fail to integrate the IPSAS into their curricula causing a discrepancy in the quality and level of education.
b. Loose Industry Partnerships: The College has sparse partnerships in the professional/corporate bodies and with some of the public sectors for getting practical insights/training exposures to its students.

4.9.5 Student Readiness & Engagement:

a. Low awareness and interest: Students demonstrate diminished understanding for IPSAS with little attention in their curriculum
b. Lack of practical experience: Graduates usually get less practitioner based exposure to IPSAS, making them not as ready for Public sector professional roles.

5.0 Analysis & Recommendations:

5.1 Curriculum Content and Organization-

i. **To Create Complete Guide on IPSAS Modules:**

- Recommendation: Develop specialized IPSAS modules providing both the theoretical underpinnings and their application in practice, The core accounting curriculum should include these modules.
- Implementation: Work with international accounting bodies to create standardized modules for IPSAS, and periodically update them in line with the existing standards.

ii. **Update and Align Curriculum to Global Standards,**

- Recommendation: Agree that accounting curricula should be aligned with international standards of accountancy such as IPSAS and International Financial Reporting Standards (IFRS).
- Implementation: Centralize regular review of the curriculum to ensure that feedback from industry is incorporated in a timely manner keeping alignment with international standards

5.2.1 Expertise and Development for Faculty

i. **Enhance Faculty Training:**

- Recommendation: Continuous professional development for faculty members, with emphasis on IPSAS and emerging trends in public sector accounting.
- Implementation: Develop relationships with professional accounting bodies to offer faculty development in specialist training programs and courses

ii. **Recruit trained faculty:**

- Recommendation Hire experienced Faculty with knowledge of IPSAS, and practical experience in public sector accounting
- Implementation: Create channels through which IPSAS aware and experienced professionals receive recruitment advice.

5.3.1. Teaching Practice/Other Resources:

i. **Implementing Principles of Experiential Learning:**

- Recommendation: Use different experience learning tools like business cases, simulations, real job practices and project-based exercises to increase the practical exposure of IPSAS.

- Implementation: Create linkages with the government sector for internships and practical projects by students.

ii. Update Learning Resources

- Suggestion: Keep updating textbooks, software and else educational means with respect to changing in IPSAS everywhere
- Budget for current and emerging content; partner with publishers & vendors to ensure they deliver up-to-date resources.

5.4.1 The Importance of Institutional Support and Partnerships

i. Higher Education and Strengthening Institutional Commitment

- Recommendation: Solid institutional backing for IPSAS integration; better prioritize it on the institution's strategic goals.
- Implementation: Resources are provided for the development curriculum, faculty training and infrastructure to support IPSAS education.

5.5.1 Forge Strong Industry Partnerships: — This is somewhat a part of networking but it's little different.

- Suggestion: Setup partnerships and increase synergies with professional bodies, public sector institutions or international organizations to offer relevant training materials for students.
- Implementation: Formalize agreements with such entities to deliver guest lectures, placements and projects

5.6.1 Student Preparation and Engagement:

i. Raising awareness and interest on the part of students:

- Recommendation: Conduct workshops, seminars and career guidance to create awareness of the IPSAS importance & future for job opportunities
- Implementation: Host events with IPSAS professionals and alumni who can help by sharing their experience on career routes for an IPSAS-related professional.

5.7.1 Increase Hands-on Experience:

- Recommendation: To give students the practical exposure to IPSAS, they should be encouraged with internships, or simulation programs and hands-on projects.
- The implementation mechanism consisted of partnering with public entities to provide internships as well as the incorporation of IPSAS applications in simulation labs at institutions while having students access non-governmental organisations (NGOs), leaving them positioned to acquire skills and competences.

5.8 Conclusions

Solutions to the identified challenges and gaps in accounting education are recommended, which would directly influence how students can be better prepared for IPSAS implementation. Updating educational materials to gradually incorporate clear IPSAS curricula into tertiary education institutions by developing comprehensive IPSAS modules, improving the competence of faculty and lecturers with experiential learning approaches; accessing educational resources for this purpose. strengthen institutional support from academia, industry connections and build IPSIAS awareness attracting students in practical training initiatives in Ghana.

Data Availability Statement

Data Availability: The datasets generated and/or analyzed during the current study on the role of higher education in promoting International Public Sector Accounting Standards (IPSAS) adoption in Ghana are available from the corresponding author upon reasonable request.

Data Sources:

The primary data supporting the findings of this study were collected through surveys and interviews with stakeholders in higher education institutions and public sector organizations in Ghana.

Supplementary data were sourced from publicly accessible databases and reports from the Ministry of Education, the Ministry of Finance, and relevant academic publications.

Data Accessibility:

Raw Data: The raw data, including anonymized survey responses and interview transcripts, are available in digital formats (e.g., CSV files, text documents).

Processed Data: Aggregated and analyzed data, along with statistical analysis outputs, are available in formats suitable for further analysis (e.g., Excel spreadsheets, SPSS files).

Supplementary Materials: Additional materials such as questionnaires, interview guides, and coding frameworks are also available.

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