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INSTITUTIONAL CONDITIONS ASSOCIATED WITH PERCEIVED IPSAS IMPLEMENTATION AND GOVERNMENTAL FINANCIAL REPORTING QUALITY IN WESTERN ALGERIA

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ABSTRACT

This study examines institutional conditions associated with Perceived IPSAS implementation and its relationship with governmental financial reporting quality in Western Algeria. Perceived IPSAS implementation is modeled as a distinct endogenous construct predicted by four institutional antecedent conditions: organizational, legal, professional and training, and technological. A structured questionnaire yielded 75 valid responses from public finance professionals selected through purposive sampling. Data were analyzed using PLS-SEM. Organizational, legal, and professional and training conditions were positively and significantly associated with Perceived IPSAS implementation, whereas the technological condition was not statistically significant. Perceived IPSAS Implementation was positively associated with governmental financial reporting quality ($\beta = 0.566$, $p < .001$), with $R^2 = 0.321$ (32.1% of variance explained). The available output also reports $R^2 = 0.971$ for Perceived IPSAS Implementation; however, its numerical consistency with the reported correlations and path coefficients could not be independently verified because the original SmartPLS project and dataset were unavailable for re-estimation. This estimate is interpreted cautiously. Given the cross-sectional design and perceptual nature of the data, the findings indicate statistical associations rather than causal effects.

1 INTRODUCTION

The transformation of public financial management has become a central component of contemporary governance reforms worldwide. Within this evolving landscape, International Public Sector Accounting Standards (IPSAS) are increasingly associated with efforts to modernize public-sector accounting and strengthen the transparency, accountability, and comparability of governmental financial reporting. IPSAS-related

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reforms may also support the development of more information-oriented public financial management systems by improving the availability and consistency of financial information for decision-making (Christiaens et al., 2015).

In developing and resource-dependent economies, IPSAS-related reforms are often embedded within broader public-sector modernization agendas aimed at strengthening fiscal management, improving public-sector efficiency, and enhancing the credibility of financial governance. Algeria provides a relevant context for examining these reforms, as its public financial management framework has undergone significant legislative and institutional changes in recent years. Major legislative milestones include Organic Budget Law No. 18-15 of 2018 concerning finance laws and Public Accounting Law No. 23-07 of 21 June 2023 concerning public accounting and financial management. These reforms form part of broader efforts to modernize public financial management, develop accrual-oriented accounting practices, strengthen budgetary management, and improve the oversight of public expenditure (Elbaroud, 2025; Bellarbi & Bissar, 2025).

However, formal regulatory reform does not necessarily translate automatically into effective implementation. This distinction is particularly important in the context of IPSAS-related reform. Formal IPSAS adoption refers to an official governmental or legal decision to adopt IPSAS, whereas implementation concerns the extent to which IPSAS-related principles and requirements are translated into organizational arrangements, professional capabilities, regulatory practices, technological systems, and financial reporting processes. Operationalization refers more specifically to the incorporation of these requirements into routine administrative and accounting practices. Previous research on IPSAS institutionalization also indicates that formal reform commitments need to be considered alongside the institutional processes through which accounting reforms become embedded in public-sector organizations (Harun et al., 2021; Polzer et al., 2023). Consequently, examining IPSAS implementation requires attention not only to formal legislation but also to the institutional conditions that enable public-sector organizations to translate reform objectives into practice.

In the present study, the construct initially labelled “IPSAS Adoption” is therefore refined to “Perceived IPSAS Implementation.” This refinement reflects the measurement instrument used in the study. The questionnaire does not measure whether Algeria has formally adopted IPSAS through a single national legal decision. Rather, it captures public finance professionals' perceptions of the extent to which IPSAS-related arrangements are established within public-sector institutions. The organizational, professional and training, technological, and legal dimensions are specified as conceptually related institutional conditions associated with Perceived IPSAS Implementation, rather than as constituent components of the construct. This specification distinguishes the institutional conditions surrounding implementation from the distinct endogenous construct examined in the structural model.

From an institutional perspective, the implementation of accounting reforms depends on the interaction between organizational structures, professional norms and competencies, regulatory arrangements, and enabling technological conditions. Institutional Theory emphasizes that organizational practices can be shaped by coercive pressures arising from formal regulations, normative pressures associated with professional knowledge and expectations, and broader institutional processes through which organizations seek to establish appropriate and legitimate practices (DiMaggio & Powell, 1983). In the context of public-sector accounting reform, institutional capacity is also relevant because formal accounting changes need to be translated into organizational procedures, administrative capabilities, and professional practices (Fresneda Fuentes & Hernández Borreguero, 2018). Organizational capacity can therefore provide the administrative structures and resources required to implement new accounting practices. Professional competencies and training can support the development of the knowledge and skills necessary for applying new accounting requirements. The legal and regulatory framework can provide formal support and institutional direction, while technological infrastructure can facilitate production, integration, and dissemination of financial information. Examining these dimensions jointly therefore provides a

broader understanding of the institutional conditions associated with IPSAS implementation.

Although the international literature on IPSAS has expanded considerably, empirical research has examined different aspects of the reform process, including formal adoption, institutionalization, implementation challenges, and reporting outcomes. Evidence from emerging and developing countries indicates that IPSAS reforms are shaped by institutional, organizational, professional, and regulatory conditions, and that the process of adoption and implementation may vary across national contexts (Polzer et al., 2023). Evidence from developing countries also suggests that IPSAS-related reforms may be associated with improvements in financial transparency, access to external financing, and governance outcomes, although such relationships depend on the institutional environment in which the reforms are implemented. For instance, Tawiah and Soobaroyen (2024) reported a significant association between IPSAS adoption and access to external government financing and foreign aid in developing countries. Similarly, Maali and Morshed (2025) examined the relationship between IPSAS adoption, governance quality, and corruption in the presence of institutional conditions. Evidence from Latin America has also examined the relationship between accrual-based public-sector accounting reforms, transparency, accountability, and perceived corruption (Lira et al., 2025).

In the Algerian context, a limited number of studies have examined the prospects and challenges associated with IPSAS-related reform. Boumediene and Benramdane (2024) indicate that IPSAS could contribute to greater transparency and disclosure in governmental financial reporting and support the modernization of the public accounting system. Likewise, Meziane and Azzi (2025) highlight the significance of recent legislative reforms, including Organic Law No. 18-15 and Law No. 23-07, within Algeria's broader public accounting modernization process. Other Algerian evidence has examined the institutional and practical challenges surrounding IPSAS implementation, including the need to strengthen accounting systems and institutional capacities. However, existing Algerian studies identified in this research provide limited empirical evidence on how organizational, professional, legal, and technological conditions are jointly associated with Perceived IPSAS Implementation and governmental financial reporting quality.

This gap is particularly relevant at the institutional level. National legislative reforms provide an important framework for accounting modernization, but their practical implementation also depends on the capacity of public-sector institutions, the competencies of accounting personnel, the adequacy of supporting technologies, and the consistency of the regulatory environment. Furthermore, the relationship between Perceived IPSAS Implementation and governmental financial reporting requires empirical examination rather than being assumed from the existence of formal reforms. The present study therefore focuses on public finance professionals in Western Algeria and examines the institutional conditions associated with Perceived IPSAS Implementation and its relationship with governmental financial reporting quality.

Accordingly, the central research problem of this study is to examine how organizational, legal, professional and training, and technological conditions are associated with Perceived IPSAS Implementation and whether it is positively associated with governmental financial reporting quality in Western Algeria.

The study addresses this problem through a quantitative research design based on a structured questionnaire administered to public finance professionals. The empirical relationships are examined using Partial Least Squares Structural Equation Modeling (PLS-SEM). Given the cross-sectional and perceptual nature of the data, the analysis is designed to identify statistical associations rather than establish causal relationships.

The study contributes to the literature in three main ways. First, it provides an integrated institutional perspective on IPSAS implementation by examining organizational, professional and training, legal, and technological conditions in relation to Perceived IPSAS Implementation. Second, it provides quantitative evidence on the relationship between Perceived IPSAS Implementation and governmental financial reporting quality in a public-sector context that has received comparatively limited empirical attention. Third, by focusing on Western Algeria, the study

provides context-specific evidence that may contribute to understanding the institutional conditions surrounding public-sector accounting reform in administratively transitioning and resource-dependent settings.

Beyond its academic contribution, the study provides empirically grounded insights that may be relevant to public-sector accounting reform. In particular, the findings can inform discussions concerning institutional capacity, professional development, regulatory alignment, technological readiness, and the quality of governmental financial reporting. These implications should, however, be interpreted within the geographical, methodological, and perceptual boundaries of the study.

2 THEORETICAL FRAMEWORK AND CONCEPTUAL MODEL

This section establishes the theoretical foundation of the study and explains the institutional conditions surrounding IPSAS implementation and governmental financial reporting quality. The study draws primarily on Institutional Theory, which provides a framework for understanding how formal regulations, organizational arrangements, professional norms, and institutional conditions shape accounting practices within public-sector organizations (DiMaggio & Powell, 1983). Building on this perspective, the study examines how organizational, legal, professional and training, and technological dimensions are associated with Perceived IPSAS Implementation and how perceived implementation is associated with governmental financial reporting quality. The framework provides the theoretical basis for developing the study hypotheses and the conceptual model presented subsequently.

2.1 Institutional Perspective

Public-sector accounting reforms take place within institutional environments in which organizational structures, regulatory requirements, professional norms, and administrative practices interact. Institutional Theory provides a relevant perspective for understanding such reforms because accounting practices in public organizations are not determined solely by technical efficiency considerations; they are also shaped by institutional expectations, formal regulations, professional norms, and pressures for organizational legitimacy (DiMaggio & Powell, 1983).

Within public-sector accounting, institutional pressures may arise from different sources. Coercive pressures may originate from governments, legislation, regulatory authorities, or resource dependencies; normative pressures may emerge from professional education, accounting expertise, and professional communities; and mimetic pressures may encourage organizations to adopt practices perceived as appropriate or legitimate in comparable institutional environments (DiMaggio & Powell, 1983). Previous research has applied institutional perspectives to IPSAS institutionalization and highlighted the role of institutional conditions in shaping the implementation of public-sector accounting reforms (Harun et al., 2021). A structured review of Perceived IPSAS Implementation in emerging economies and low-income countries likewise indicates that institutional and contextual conditions are important for understanding differences in the adoption and implementation of IPSAS across countries (Polzer et al., 2023).

In the context of the present study, the institutional perspective is extended from the question of formal national adoption to the institutional conditions surrounding IPSAS implementation within public-sector organizations. This distinction is important because a formal regulatory commitment does not necessarily imply that accounting reform requirements have been fully translated into organizational practices. The institutionalization of accounting reform requires organizations to establish appropriate structures, develop professional competencies, align regulatory arrangements, and maintain technological systems capable of supporting new accounting and financial reporting requirements (Harun et al., 2021).

The four dimensions examined in this study represent complementary institutional conditions. The legal dimension is closely related to coercive institutional pressures arising from formal regulations and legal requirements. The professional and training dimension reflects normative pressures associated with professional knowledge, competencies, education, and shared

accounting practices. The organizational dimension represents the internal administrative and managerial capacity required to translate reform requirements into institutional practices. This institutional capacity is particularly relevant to accounting reform because formal changes need to be supported by organizational capabilities and administrative arrangements (Fresneda Fuentes & Hernández Borreguero, 2018). The technological dimension is considered an enabling condition that provides the information systems and infrastructure necessary to operationalize modern accounting and reporting practices. Thus, the four dimensions are not assumed to represent identical forms of institutional pressure; rather, they capture complementary institutional conditions through which the environment within public-sector organizations can facilitate or constrain IPSAS-related implementation.

Accordingly, the present study conceptualizes Perceived IPSAS Implementation as a distinct endogenous construct reflecting the extent to which IPSAS-related institutional arrangements are perceived to be established within public-sector organizations. The organizational, legal, professional and training, and technological dimensions are specified as conceptually related antecedent conditions associated with Perceived IPSAS Implementation, rather than as constituent components of the construct. Their statistical relationships with Perceived IPSAS Implementation are examined separately in the structural model. This specification provides an integrated perspective on the institutional conditions surrounding IPSAS implementation while maintaining a clear distinction between the antecedent conditions and the endogenous construct.

2.2 Organizational Dimension

The organizational dimension refers to the structural and managerial arrangements that enable public institutions to implement accounting reforms. It encompasses strategic planning, internal governance arrangements, allocation of human and material resources, administrative coordination, and organizational adaptation to new accounting requirements. From an institutional perspective, these arrangements represent the internal capacity through which public organizations translate external reform requirements into administrative and accounting practices.

Organizational capacity is particularly relevant to IPSAS implementation because the introduction of new accounting requirements requires institutions to coordinate responsibilities, allocate adequate resources, establish appropriate implementation mechanisms, and adapt existing administrative processes. Accounting reform therefore depends not only on formal regulatory requirements but also on the institutional capacity of public organizations to incorporate new practices into their existing administrative structures. Evidence from public-sector accounting reform indicates that institutional capacity can play an important role in supporting the implementation of accounting changes within local government organizations (Fresneda Fuentes & Hernández Borreguero, 2018). Similarly, research on public financial management and institutional capacity highlights the relevance of organizational capabilities and institutional arrangements in supporting public-sector reform processes (Anjum & Khan, 2025).

In the present study, the organizational dimension is reflected through institutional arrangements related to strategic planning for IPSAS implementation, the existence of internal bodies or committees responsible for overseeing implementation, the allocation of human and material resources, and the gradual adaptation of administrative structures to international accounting requirements. These elements capture the perceived organizational readiness of public institutions to translate accounting reform requirements into practice.

Accordingly, the organizational dimension is understood as an institutional condition associated with Perceived IPSAS Implementation rather than as an independent measure of formal national IPSAS adoption. Its role in the empirical model is examined through its statistical association with Perceived IPSAS Implementation.

2.3 Legal Dimension

The legal dimension refers to the laws, regulations, and institutional rules that govern public-sector accounting and financial

management. A coherent regulatory framework provides the formal basis for accounting practices and establishes requirements governing the recognition, measurement, reporting, and disclosure of public financial information (Cavanagh & Fernández Benito, 2016). From an institutional perspective, legal and regulatory arrangements can also represent a form of coercive pressure by establishing formal requirements and expectations that public organizations are expected to follow (DiMaggio & Powell, 1983).

For IPSAS-related reforms, the legal environment is particularly important because implementation requires an appropriate degree of consistency between international accounting principles and domestic public accounting legislation. Regulatory inconsistencies, overlapping provisions, or transitional arrangements may create institutional constraints, whereas legal alignment can provide formal support and direction for accounting reform. Previous research on IPSAS institutionalization also indicates that the regulatory and institutional environment forms an important part of the conditions within which public-sector accounting reforms are implemented (Harun et al., 2021).

In the Algerian context, the evolution of the legal framework for public accounting and financial management represents an important institutional condition surrounding accounting reform. Recent legislative developments, including Organic Budget Law No. 18-15 and Public Accounting Law No. 23-07, form part of the broader modernization of the public financial management framework. Their relevance to IPSAS-related implementation lies not only in the existence of formal legal provisions, but also in the extent to which the regulatory environment supports the gradual adaptation of public accounting practices and financial reporting requirements.

In the present study, the legal dimension is reflected through perceptions concerning the extent to which the national legislative framework supports IPSAS implementation, the contribution of recent legal reforms to financial management transparency, the compatibility of current legal provisions with international accounting requirements, and ongoing efforts to adapt the regulatory framework. These elements capture the perceived regulatory conditions surrounding IPSAS implementation rather than constituting a direct measure of formal national IPSAS adoption.

Accordingly, the legal dimension is understood as an institutional condition that may facilitate or constrain Perceived IPSAS Implementation. Its statistical association with Perceived IPSAS Implementation is examined empirically within the proposed model.

2.4 Professional and Training Dimension

The professional and training dimension refers to the knowledge, technical competencies, practical skills, and continuing professional development required to implement modern public-sector accounting practices. The implementation of accounting standards requires personnel capable of interpreting accounting requirements, applying them to institutional transactions, and preparing reliable financial information. From an institutional perspective, professional education, specialized expertise, and shared accounting practices can also generate normative pressures that shape how accounting reforms are understood and implemented within public organizations (DiMaggio & Powell, 1983).

Professional capacity is particularly relevant to IPSAS implementation because accounting reform cannot be achieved through regulatory change alone. Public-sector accountants, financial managers, and other relevant officials require appropriate technical knowledge and opportunities for continuous training to translate accounting requirements into operational practices. Research in the public sector also indicates that staff competency is relevant to the quality of financial reporting, highlighting the importance of professional capacity in supporting reliable public-sector financial information (Mustapha, 2018). Moreover, the institutionalization of IPSAS requires organizations to develop the professional capabilities necessary to embed new accounting practices within existing institutional arrangements (Harun et al., 2021).

In the present study, the professional and training dimension is reflected through perceptions concerning the availability of IPSAS-related training, the presence of specialized human

competencies, the organization of workshops and continuous training, and the extent to which the institutional environment encourages accounting personnel to adopt international public-sector accounting practices. These elements capture the professional and human-capacity conditions surrounding IPSAS implementation.

Accordingly, the professional and training dimension is understood as an institutional condition associated with Perceived IPSAS Implementation. Its statistical association with Perceived IPSAS Implementation is examined empirically within the proposed model.

2.5 Technological Dimension

The technological dimension refers to the availability, integration, and functionality of information systems and digital infrastructure used to process, manage, integrate, and communicate financial information within public organizations. Modern public-sector accounting requires information systems capable of supporting data collection, processing, updating, consolidation, and reporting. From an institutional perspective, technological capacity can therefore be viewed as an enabling condition that supports organizations in translating accounting requirements into operational information-processing and reporting practices.

Technological infrastructure can support the implementation of accounting reforms by improving information flows, facilitating the integration of financial data, and supporting the production of consistent financial information. In the context of public-sector accounting, the use of smart technology systems has been examined as a means of developing government accounting systems and supporting the application of IPSAS-related requirements (Benhadjar & Boughrara, 2025). However, the availability of technological infrastructure does not necessarily imply that it is effectively integrated into accounting reform processes. Its relevance may depend on the functionality and interoperability of existing systems, the degree of automation, the capacity to update financial information continuously, and users' ability to employ technological systems effectively.

In the context of IPSAS-related implementation, technology is therefore not considered a substitute for organizational, legal, or professional capacity. Rather, it provides an enabling infrastructure through which accounting information can be processed, integrated, and reported in accordance with evolving public-sector accounting requirements. Consequently, differences in technological readiness or system integration may be associated with differences in the extent to which organizations are able to operationalize accounting reforms.

In the present study, the technological dimension is reflected through perceptions concerning the use of digital accounting information systems, the capacity of financial systems to support IPSAS-related reporting requirements, the automation of accounting processes, and the technical infrastructure available for interaction between finance and accounting units. These elements capture the perceived technological conditions surrounding IPSAS implementation.

Accordingly, the technological dimension is understood as an enabling institutional condition whose statistical association with Perceived IPSAS Implementation is subject to empirical examination.

2.6 Perceived IPSAS Implementation

A distinction should be made between formal IPSAS adoption, implementation, operationalization, and transition to accrual accounting. Formal adoption refers to an official governmental or legal decision to adopt IPSAS. Implementation concerns the translation of IPSAS-related principles and requirements into organizational arrangements, professional capabilities, regulatory practices, technological systems, and financial reporting processes. Operationalization refers more specifically to the incorporation of these requirements into routine organizational procedures and accounting practices. Transition to accrual accounting, while closely related to IPSAS-oriented reform in many public-sector contexts, refers specifically to a change in the basis of accounting from cash-oriented to accrual-based recognition and measurement. These concepts may overlap in practice, but they should not be treated as equivalent.

In the present study, the construct initially labelled “IPSAS Adoption” is more accurately

conceptualized as "Perceived IPSAS Implementation." The questionnaire does not directly measure whether IPSAS has been formally adopted at the national level. Instead, it captures public finance professionals' perceptions of the extent to which IPSAS-related organizational, professional training, technological, and legal arrangements are established within public-sector institutions.

This conceptualization is particularly important because the implementation of IPSAS cannot be inferred solely from the existence of formal legislation. The presence of laws and regulations may provide a formal basis for reform, but effective implementation also requires appropriate organizational arrangements, qualified personnel, supporting information systems, and institutional mechanisms capable of translating accounting requirements into practice. Perceived IPSAS implementation therefore reflects the extent to which these complementary institutional conditions are perceived to be established within the organizations examined.

In the present study, Perceived IPSAS Implementation is specified as a distinct endogenous construct. The organizational, legal, professional and training, and technological dimensions are not treated as constituent components of this construct. Rather, they are specified as conceptually related antecedent conditions whose statistical associations with Perceived IPSAS Implementation are examined separately in the structural model. This specification allows the study to assess whether organizational, regulatory, professional, and technological conditions are associated with the perceived extent of IPSAS-related implementation while maintaining a clear distinction between the antecedent conditions and the endogenous construct.

The original questionnaire operationalized these institutional dimensions through 18 items: four items for the organizational dimension, four for the professional and training dimension, four for the technological dimension, and six for the legal dimension. These dimensions were specified as separate measurement domains in the research instrument, while Perceived IPSAS Implementation was conceptualized as a distinct endogenous construct in the empirical model. Accordingly, the empirical framework distinguishes between the institutional conditions surrounding IPSAS implementation and the perceived extent to which IPSAS-related implementation arrangements are established within public-sector organizations.

2.7 Governmental Financial Reporting Quality

Governmental financial reporting quality refers to the extent to which public-sector financial reports provide useful, accurate, complete, understandable, timely, comparable, and accessible information to users of governmental financial information. The IPSASB Conceptual Framework identifies qualitative characteristics that enhance the usefulness of general-purpose financial reporting information for accountability and decision-making in the public sector. These characteristics provide an important conceptual basis for assessing the quality of governmental financial reporting.

In practical terms, governmental financial reporting quality extends beyond the technical preparation of financial statements. It encompasses the clarity and completeness of reported information, the consistency and comparability of financial information, the timeliness of reporting, the accessibility of financial reports to relevant stakeholders, and the extent to which reported information faithfully represents the financial position and financial activities of public-sector entities. High-quality reporting can therefore support accountability, transparency, oversight, and informed decision-making concerning the use of public resources. Empirical research in the public sector has also linked professional competence with financial reporting quality, highlighting the relevance of human capacity to the reliability of public-sector financial information (Mustapha, 2018).

Recent evidence from another developing-country context further indicates that IPSAS-related implementation mechanisms can be associated with perceived financial reporting quality. Sharif and Osman (2026), for example, examined the relationship between IPSAS-related implementation mechanisms and perceived financial reporting quality in public institutions in Somalia. Their findings provide recent empirical

evidence that is relevant to the relationship examined in the present study, while the different institutional and geographical context also highlights the importance of interpreting such relationships within their specific settings.

The measurement instrument used in this study reflects these broader dimensions of reporting quality. The eight items assess perceptions concerning the clarity and understandability of financial reports, completeness of reported financial operations, comparability of financial performance, consistency and accuracy of financial statements, timeliness of reporting, accessibility of financial information, representation of the institution's financial reality, and disclosure of assets, liabilities, and financial results.

Accordingly, the construct is referred to as Governmental Financial Reporting Quality (GFRQ) rather than being limited to governmental accounting disclosure. This terminology more accurately reflects the content of the measurement instrument, which encompasses several qualitative and informational characteristics of governmental financial reporting rather than disclosure alone. GFRQ is therefore treated as the outcome construct through which the study examines the statistical association between Perceived IPSAS Implementation and the quality of governmental financial reporting.

2.8 Hypotheses Development

Based on Institutional Theory and the conceptualization of Perceived IPSAS Implementation as a distinct endogenous construct, this study examines the statistical associations between four conceptually related institutional antecedent conditions-organizational, legal, professional and training, and technological and Perceived IPSAS Implementation, as well as the statistical association between Perceived IPSAS Implementation and Governmental Financial Reporting Quality. The hypotheses are derived from the institutional arguments developed in the preceding sections and from empirical evidence concerning the organizational, regulatory, professional, and technological conditions surrounding public-sector accounting reform. The hypotheses are presented below.

2.8.1 Organizational Dimension and Perceived IPSAS Implementation

The implementation of public-sector accounting reforms requires organizational arrangements capable of translating reform requirements into institutional practices. Strategic planning, internal oversight mechanisms, adequate allocation of human and material resources, and administrative adaptation can provide the organizational capacity necessary to coordinate implementation activities and embed new accounting requirements within routine procedures. From an institutional perspective, organizational capacity represents an internal condition through which public organizations respond to and operationalize broader reform requirements.

Previous research has emphasized the relevance of organizational capacity and institutional arrangements in supporting public-sector accounting reform. Fresneda Fuentes and Hernández Borreguero (2018) highlight the role of institutional capacity in the accounting reform process within local governments, indicating that organizational capabilities can support the incorporation of accounting changes into public-sector practices. Similarly, research on IPSAS institutionalization emphasizes that the implementation of public-sector accounting reforms depends on institutional conditions and organizational processes through which new accounting practices become embedded within public organizations (Harun et al., 2021). In this context, institutions with appropriate organizational arrangements may be better positioned to coordinate responsibilities, allocate resources, establish implementation mechanisms, and adapt administrative processes to new accounting requirements.

In the present study, the organizational dimension is reflected through strategic planning for IPSAS implementation, internal bodies or committees responsible for overseeing implementation, the allocation of human and material resources, and the gradual adaptation of administrative structures to international accounting requirements. These organizational arrangements are therefore expected to be associated with a higher perceived level of IPSAS implementation.

Accordingly, the following hypothesis is proposed:

H1: The organizational dimension is positively associated with Perceived IPSAS Implementation.

2.8.2 Legal Dimension and Perceived IPSAS Implementation

The legal and regulatory environment provides the formal institutional framework within which public-sector accounting practices are established and implemented. Consistent legislation can provide formal direction and legitimacy for accounting reform, while regulatory inconsistencies or conflicting provisions may constrain the translation of reform objectives into practice. From an institutional perspective, legal arrangements may also constitute coercive pressures that shape the accounting practices expected from public organizations (DiMaggio & Powell, 1983).

The relevance of the regulatory environment to public-sector accounting has been highlighted in the literature, particularly with regard to the role of accounting rules and regulatory arrangements in shaping governmental financial reporting practices (Cavanagh & Fernández Benito, 2016). Research on IPSAS institutionalization likewise emphasizes the importance of the institutional and regulatory environment in shaping the implementation of public-sector accounting reforms (Harun et al., 2021). A coherent legal framework can therefore provide the formal conditions necessary for organizations to translate accounting reform requirements into institutional practices.

In the Algerian context, recent reforms to the public financial management and accounting framework provide an important institutional context for the modernization of public-sector accounting. In particular, Organic Budget Law No. 18-15 and Public Accounting Law No. 23-07 represent significant developments in the legal framework governing public financial management and accounting. Their relevance to IPSAS-related implementation lies in the extent to which the evolving regulatory framework provides formal support for the adaptation of public accounting practices and financial reporting requirements.

In the present study, the legal dimension captures perceptions concerning the extent to which the national legislative framework supports the gradual application of international accounting standards, recent legal developments contribute to greater transparency in public financial management, the regulatory framework is compatible with international accounting requirements, and efforts are being made to adapt existing legislation to facilitate accounting reform. These legal and regulatory conditions are therefore expected to be positively associated with Perceived IPSAS Implementation.

Accordingly, the following hypothesis is proposed:

H2: The legal dimension is positively associated with Perceived IPSAS Implementation.

2.8.3 Professional and Training Dimension and Perceived IPSAS Implementation

The implementation of accounting standards requires personnel with appropriate technical knowledge, practical competencies, and opportunities for continuing professional development. Professional education and training can contribute to the development of shared knowledge, professional norms, and accounting practices, thereby generating normative conditions that support the implementation of accounting reforms (DiMaggio & Powell, 1983).

Public-sector accountants and financial officials need to understand new accounting requirements and translate them into appropriate institutional and accounting practices. Training programs, specialized competencies, and continuous professional development can therefore provide an important basis for implementing IPSAS-related requirements. The institutionalization of IPSAS also requires public organizations to develop the professional capabilities necessary to embed new accounting practices within existing institutional arrangements (Harun et al., 2021). In addition, empirical research has highlighted the relevance of staff competency and professionalism to the quality of public-sector financial reporting, indicating the importance of professional capacity in public accounting environments (Mustapha, 2018).

In the present study, the professional and training dimension is reflected through the availability of IPSAS-related training, the presence of specialized human competencies, the organization of workshops and continuous professional development, and the extent to which the institutional environment encourages

accounting personnel to adopt international public-sector accounting practices. These elements capture the professional and human-capacity conditions that may support the implementation of accounting reforms.

Accordingly, the following hypothesis is proposed:

H3: The professional and training dimension is positively associated with Perceived IPSAS Implementation.

2.8.4 Technological Dimension and Perceived IPSAS Implementation

The implementation of modern public-sector accounting practices increasingly depends on information systems capable of processing, integrating, updating, and reporting financial information. Technological infrastructure can facilitate information flows, support accounting processes, and enable organizations to manage increasingly complex financial reporting requirements. From an institutional perspective, technology can therefore be viewed as an enabling condition through which organizations operationalize accounting reforms and support the implementation of new accounting practices.

The relevance of technological capacity to IPSAS-related reform has been highlighted in the literature. Benhadjar and Boughrara (2025), for example, examine the role of smart technology systems in developing the government accounting system and supporting the application of IPSAS in the Algerian context. Their study highlights the relevance of digital systems and technological capabilities to the modernization of governmental accounting practices. However, the availability of technological infrastructure alone does not necessarily guarantee effective implementation. Its contribution may depend on the integration and interoperability of accounting systems, the degree of automation, the capacity to update financial information, and users' ability to employ these systems effectively.

In the present study, the technological dimension is reflected through the use of advanced digital accounting information systems, the capacity of financial systems to support IPSAS-related reporting requirements, the automation of accounting processes, and the technical infrastructure available for interaction between finance and accounting units. These elements capture the perceived technological conditions that may enable public organizations to translate accounting reform requirements into operational practices.

Accordingly, the technological dimension is expected to be positively associated with Perceived IPSAS Implementation. Therefore, the following hypothesis is proposed:

H4: The technological dimension is positively associated with Perceived IPSAS Implementation.

2.8.5 Perceived IPSAS Implementation and Governmental Financial Reporting Quality

IPSAS-related implementation may be associated with improvements in the quality and usefulness of governmental financial reporting by supporting more consistent accounting practices, strengthening reporting processes, and improving the availability and comparability of financial information. From the perspective of the present study, however, this relationship is interpreted as a statistical association rather than a direct causal effect because the data are cross-sectional and based on respondents' perceptions.

The relationship is conceptually relevant because the institutionalization of modern public-sector accounting requirements can provide organizations with accounting and reporting practices that support the production of useful financial information. The IPSASB Conceptual Framework emphasizes qualitative characteristics that enhance the usefulness of general-purpose financial reporting information for accountability and decision-making in the public sector (IPSASB, 2023). These characteristics include relevance and faithful representation, complemented by enhancing characteristics such as comparability, verifiability, timeliness, and understandability. Accordingly, the extent to which IPSAS-related requirements are implemented may be associated with the ability of public-sector organizations to produce financial reports that are clear, complete, consistent, comparable, timely, and accessible to users.

Empirical research has also examined relationships between IPSAS-related reforms and broader financial reporting and governance outcomes. Tawiah and Soobaroyen (2024)

provide evidence concerning the association between Perceived IPSAS Implementation and access to external government financing and foreign aid in developing countries, suggesting that IPSAS-related reporting may have implications for the credibility and usefulness of governmental financial information. Maali and Morshed (2025) examine the relationship between Perceived IPSAS Implementation and governance-related outcomes within institutional contexts, while Lira et al. (2025) investigate relationships between accrual-based public-sector accounting reforms, transparency, accountability, and perceived corruption. Although these studies address different outcomes and institutional settings, they provide relevant empirical support for examining the relationship between public-sector accounting reform and the quality and usefulness of governmental financial information.

In the present study, Governmental Financial Reporting Quality (GFRQ) captures perceptions concerning the clarity and understandability, completeness, comparability, consistency, timeliness, accessibility, faithful representation, and disclosure of governmental financial information. Perceived IPSAS implementation is therefore expected to be positively associated with the quality of governmental financial reporting.

Accordingly, the following hypothesis is proposed:

H5: Perceived IPSAS implementation is positively associated with governmental financial reporting quality.

2.9 Conceptual Model

Based on Institutional Theory and the hypotheses developed above, the conceptual model examines the statistical associations between four conceptually related institutional antecedent conditions-organizational, legal, professional and training, technological- and Perceived IPSAS Implementation. The model further examines the statistical association between Perceived IPSAS Implementation and Governmental Financial Reporting Quality.

The model distinguishes between the institutional conditions surrounding IPSAS implementation and the perceived extent to which IPSAS-related arrangements are established within public-sector organizations. Accordingly, the organizational, legal, professional and training, and technological dimensions represent institutional conditions examined in relation to Perceived IPSAS Implementation. Governmental Financial Reporting Quality represents the outcome construct associated with Perceived IPSAS Implementation.

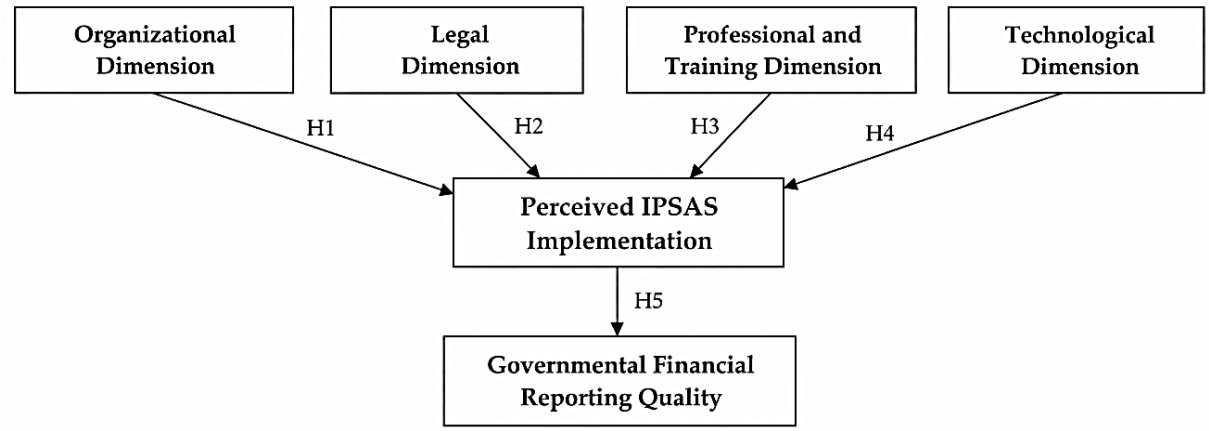


Figure 1.*Conceptual Framework of the Study*

Source: Developed by the author.

This conceptualization reflects the distinction established in the preceding sections between formal national IPSAS adoption and Perceived IPSAS Implementation. The model does not assume that the four institutional dimensions constitute measures or components of Perceived IPSAS Implementation. Rather, they represent complementary institutional conditions that are specified as antecedent constructs associated with the extent to which IPSAS-related arrangements are perceived to be implemented within public-sector organizations.

The conceptual model is presented in Figure 1. H1, H2, H3, and H4 represent the hypothesized positive associations between the four institutional antecedent conditions and Perceived IPSAS Implementation, whereas H5 represents the hypothesized positive association between Perceived IPSAS Implementation and Governmental Financial Reporting Quality.

3 RESEARCH DESIGN AND METHODOLOGY

This study adopts a quantitative research design to examine the statistical associations between four conceptually related institutional antecedent conditions-organizational, legal, professional and training, and technological and Perceived IPSAS Implementation, as well as the statistical association between Perceived IPSAS Implementation and Governmental Financial Reporting Quality in Western Algeria. A structured questionnaire was used as the primary data collection instrument, and the collected data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM).

The methodological approach covers the research population and sample, sampling strategy, data collection procedures, measurement instrument, and data analysis techniques. Particular attention is given to the operationalization of the study constructs and the assessment of the measurement and structural models. Given the cross-sectional and perceptual nature of the data, the empirical analysis is intended to identify statistical associations among the constructs rather than establish causal relationships.

3.1 Target Population and Context

The target population comprised public finance professionals involved in public accounting and financial management within public-sector institutions in Western Algeria. The target respondents included professionals whose responsibilities involve budget execution, financial control, public accounting, compliance with public financial regulations, and the preparation or review of governmental financial information.

A total of 75 valid responses were obtained through purposive sampling. Respondents were selected based on their direct involvement in public financial management and their practical experience with governmental accounting and financial reporting practices. The sample included ordonnateurs (authorizing officers), financial controllers, public accountants, and other public finance practitioners working in public-sector institutions across several provinces in Western Algeria.

The use of purposive sampling was intended to ensure that respondents possessed relevant professional knowledge and practical exposure to public-sector accounting and financial management. The selection of respondents therefore focused on professional relevance rather than statistical representativeness. Given the non-probability sampling approach and the geographical concentration of the respondents in Western Algeria, the findings should be interpreted as context-specific evidence and should not be generalized as statistically representative of the Algerian public sector as a whole.

3.2 Sampling Strategy and Data Collection

A purposive sampling strategy was employed to select public finance professionals with relevant professional experience and institutional knowledge of public accounting and financial management. The purposive approach was intended to ensure that respondents had direct professional exposure to the institutional and accounting practices examined in the study.

Data were collected between February 2025 and April 2025. A total of 95 questionnaires were distributed through multiple channels, including hand delivery, email, Google Forms, and face-to-face meetings. The data collection process yielded 75 valid responses, representing a valid response rate of approximately 78.9%. These 75 valid responses constituted the final dataset used for the empirical analysis.

Before completing the questionnaire, respondents were informed about the purpose of the study and the procedures governing data collection. Participation was voluntary, and respondents were assured that their responses would be treated anonymously and confidentially. These procedures were intended to support informed

participation and reduce concerns regarding the disclosure of individual responses.

The purposive sampling strategy was selected because the study required respondents with direct knowledge of public accounting, financial management, and governmental financial reporting practices. Accordingly, the sample was based on professional relevance rather than random selection. The resulting findings should therefore be interpreted within the geographical and sampling boundaries of the study.

3.3 Measurement Instrument

Data were collected using a structured, closed-ended questionnaire designed to capture respondents' perceptions of the institutional conditions surrounding IPSAS-related implementation and the quality of governmental financial reporting. The questionnaire consisted of 33 questions organized into two main sections.

The first section collected respondents' personal and professional information, including gender, age, educational background, years of professional experience, familiarity with IPSAS, participation in IPSAS-related training, and involvement in the preparation or review of financial reports according to IPSAS-related requirements.

The second section comprised 26 measurement items covering the study constructs. In the original questionnaire, 18 IPSAS-related items were organized thematically into four dimensions: the organizational dimension (Items 1–4), the professional and training dimension (Items 5–8), the technological dimension (Items 9–12), and the legal dimension (Items 13–18). The remaining eight items (Items 19–26) addressed governmental accounting disclosure in the original questionnaire. In the present revised manuscript, this outcome construct is referred to analytically as Governmental Financial Reporting Quality (GFRQ). In the empirical model, the four institutional dimensions were specified as separate antecedent constructs, while Perceived IPSAS Implementation was specified as a distinct endogenous construct.

The measurement indicators were assessed within the PLS-SEM framework, and the final estimated model retained Items 1–4 for the Organizational Dimension, Items 7–8 for the Professional and Training Dimension, Items 10–12 for the Technological Dimension, Items 13, 15, and 16 for the Legal Dimension, and Items 21–26 for Governmental Financial Reporting Quality. Accordingly, eight original items-Items 5, 6, 9, 14, 17, 18, 19, and 20-were not retained in the final estimated model. The original questionnaire containing all 26 measurement items is provided in Appendix A.

The measurement items were informed by relevant literature on public-sector accounting, IPSAS-related implementation, institutional conditions, and governmental financial reporting. Their formulation was also adapted to the institutional and regulatory context of Algeria, including developments in the legal and regulatory framework governing public financial management and accounting. Prior to administration, the questionnaire was reviewed by three academic experts with relevant expertise to assess the relevance, clarity, and contextual appropriateness of the items. Their review was intended to improve the content relevance and contextual suitability of the measurement instrument.

The 26 measurement items were assessed using a five-point Likert scale ranging from 1 = Strongly Disagree to 5 = Strongly Agree. The items were designed to capture respondents' perceptions of organizational, professional and training, technological, and legal conditions associated with IPSAS-related implementation, as well as their perceptions of governmental accounting disclosure, subsequently operationalized analytically as Governmental Financial Reporting Quality (GFRQ). Item 16 in the legal dimension was negatively worded and was reverse-coded during data preparation so that its coding direction was consistent with the other measurement items before the PLS-SEM analysis.

The construct initially labelled "IPSAS Adoption" in the original research design is operationalized in the present study as Perceived IPSAS Implementation. The measurement items do not directly assess formal national adoption of IPSAS. Rather, they capture respondents' perceptions of the extent to which IPSAS-related implementation arrangements are established within the public-

sector organizations examined. In the structural model, Perceived IPSAS Implementation is specified as a distinct endogenous construct, while the organizational, legal, professional and training, and technological dimensions are specified as separate antecedent constructs associated with implementation. Accordingly, these four institutional dimensions are not treated as constituent components of Perceived IPSAS Implementation. This distinction ensures greater consistency between the conceptual framework, the measurement instrument, and the empirical analysis.

The original questionnaire organized the measurement items into separate thematic domains. The organizational dimension addressed strategic planning, internal oversight, resource allocation, and administrative adaptation. The professional and training dimension covered IPSAS-related training, specialized competencies, continuous professional development, and institutional encouragement. The technological dimension addressed digital accounting systems, support for IPSAS-related reporting requirements, automation, and technical integration. The legal dimension addressed the supporting legislative and regulatory environment through six items concerning the perceived role and evolution of the public-sector accounting framework. The original governmental accounting disclosure items addressed clarity and understandability, completeness, comparability, consistency and accuracy, timeliness, accessibility, faithful representation of financial reality, and disclosure of financial information.

Detailed item-level documentation identifying the original source or adaptation of each individual item, as well as the complete record of indicators assessed and deleted during the original PLS-SEM analysis, could not be fully recovered. This documentation limitation is therefore acknowledged explicitly. The present study reports the original questionnaire structure and the indicators retained in the final estimated model, while Appendix A provides the complete English translation of the questionnaire used for data collection.

3.4 Validity and Reliability

Several procedures were used to assess the validity and reliability of the measurement instrument. First, the questionnaire was informed by relevant previous studies and adapted to the Algerian public-sector accounting and financial management context, taking into consideration recent developments in the national legal and regulatory framework. The instrument was subsequently reviewed by three academic experts with relevant expertise in public-sector accounting, governmental financial reporting, and quantitative research. Their review focused on the clarity, relevance, and contextual appropriateness of the questionnaire items, providing supporting evidence for the content validity of the instrument.

Second, internal consistency reliability was assessed using Cronbach's alpha. The results indicated that the constructs included in the empirical model met the commonly recommended threshold of 0.70, providing evidence of satisfactory internal consistency reliability (Hair et al., 2021).

The measurement model was further assessed using the reliability and validity procedures available from the PLS-SEM analysis. Convergent validity was assessed through the Average Variance Extracted (AVE), together with the reliability measures reported for the constructs. Discriminant validity was examined using the Fornell–Larcker criterion. Overall, the results provide evidence of satisfactory internal consistency reliability and convergent validity for the constructs. However, discriminant validity cannot be regarded as fully established because the Fornell–Larcker criterion is not satisfied for the Professional and Training Dimension and Perceived IPSAS Implementation, and HTMT and VIF diagnostics were unavailable.

The distinction between content validity and empirical measurement assessment is important. The expert review provides evidence concerning the relevance, clarity, and contextual appropriateness of the questionnaire items, whereas Cronbach's alpha, AVE, and the PLS-SEM measurement assessment provide empirical evidence concerning internal consistency reliability, convergent validity, and discriminant

validity. Accordingly, the validity and reliability assessment combines substantive review of the instrument with statistical evaluation of the measurement model, while recognizing the limitation arising from the unavailable HTMT and VIF diagnostics.

3.5 Data Analysis Technique

The study employed Partial Least Squares Structural Equation Modeling (PLS-SEM) using SmartPLS 4 as the primary analytical technique. PLS-SEM was selected because the study examines a structural model involving several institutional antecedent constructs and an endogenous outcome construct, while the final empirical sample consists of 75 observations. The method is appropriate for estimating relationships among latent constructs and for research settings that emphasize explained variance and predictive assessment (Hair et al., 2021).

The analysis followed a two-stage approach. First, the measurement model was assessed to examine the reliability and validity of the constructs. Internal consistency reliability was evaluated using Cronbach's alpha and composite reliability, while convergent validity was assessed using the Average Variance Extracted (AVE) and the relevant indicator-level results. Discriminant validity was examined using the Fornell-Larcker criterion. These procedures were used to assess the reliability and construct validity of the measurement model before interpreting the structural relationships.

Second, the structural model was assessed by examining the estimated path coefficients, their statistical significance, the coefficient of determination (R^2), and effect sizes (f^2). Bootstrapping with 5,000 subsamples was used to estimate the sampling distributions of the model parameters and assess the statistical significance of the hypothesized relationships.

The analysis further included predictive assessment using the Q^2_predict procedure and the associated prediction errors, including the root mean squared error (RMSE) and mean absolute error (MAE). These indicators provide complementary information concerning the explanatory and predictive performance of the estimated model.

The empirical analysis was therefore structured to assess both the quality of the measurement model and the statistical relationships specified in the structural model. In line with the cross-sectional and perceptual nature of the data, the estimated path coefficients are interpreted as statistical associations rather than evidence of causal effects. The analysis examines the associations between the four institutional antecedent constructs-organizational, legal, professional and training, and technological and Perceived IPSAS Implementation, as well as the association between Perceived IPSAS Implementation and Governmental Financial Reporting Quality.

4 RESULTS

This section presents the empirical results obtained from the Partial Least Squares Structural Equation Modeling (PLS-SEM) analysis. The results are presented in two stages. First, the measurement model is assessed in terms of internal consistency reliability, convergent validity, and discriminant validity. Second, the structural model is evaluated by examining the estimated path coefficients, explanatory power, effect sizes, predictive assessment, and the statistical significance of the hypothesized relationships.

The results are interpreted in accordance with the conceptualization of IPSAS-related implementation adopted in this study. Accordingly, the construct initially labelled “IPSAS Adoption” is referred to as Perceived IPSAS Implementation, while the outcome construct is referred to as Governmental Financial Reporting Quality (GFRQ). Perceived IPSAS Implementation is specified as a distinct endogenous construct predicted by four conceptually related institutional antecedent conditions: organizational, legal, professional and training, and technological. This terminology distinguishes the institutional conditions associated with implementation from the construct being predicted.

4.1 Measurement Model Evaluation

Before examining the structural relationships, the measurement model was evaluated to assess the reliability and validity of the constructs included in the study. Following the methodological guidelines proposed by Hair et al. (2021), the assessment

focused on internal consistency reliability, convergent validity, and discriminant validity.

Internal consistency reliability was assessed using Cronbach's alpha and the reliability coefficients ρA and ρC. Convergent validity was assessed using the Average Variance Extracted (AVE), which indicates the extent to which a construct explains the variance of its indicators. Discriminant validity was examined using the Fornell–Larcker criterion, which compares the square root of the AVE for each construct with its correlations with the other constructs. The results are presented in Table 1.

***Table 1**. Reliability, Convergent Validity, and Discriminant Validity of the Constructs*

Panel A. Reliability and Convergent Validity				
Construct	**Cronbach's Alpha**	**(ρA)**	**(ρC)**	**(AVE)**
Governmental Financial Reporting Quality	0.936	0.950	0.950	0.761
Organizational Dimension	0.808	0.877	0.867	0.621
Legal Dimension	0.725	0.766	0.843	0.643
Professional and Training Dimension	0.767	0.771	0.821	0.697
Technological Dimension	0.744	0.806	0.853	0.661
Perceived IPSAS Implementation	0.829	0.839	0.875	0.541

Panel B. Discriminant Validity (Fornell–Larcker Criterion)						
Construct / Dimension	Governmental Financial Reporting Quality	Organizational Dimension	Legal Dimension	Professional and Training Dimension	Technological Dimension	Perceived IPSAS Implemen-tation
Governmental Financial Reporting Quality	0.872					
Organizational Dimension	0.260	0.788				
Legal Dimension	0.587	0.550	0.802			
Professional and Training Dimension	0.470	0.467	0.647	0.835		
Technological Dimension	0.375	0.299	0.640	0.542	0.813	
Perceived IPSAS Implementation	0.566	0.756	0.736	0.847	0.594	0.872

***Note:** ρA = rho_A reliability; ρC = composite reliability; AVE = average variance extracted. Diagonal values represent the square root of AVE.*

Source: Author's calculations based on SmartPLS 4 output

As reported in Table 1, Cronbach's alpha values range from 0.725 to 0.936, while ρA values range from 0.766 to 0.950 and ρC values range from 0.821 to 0.950. These results indicate satisfactory internal consistency reliability across the constructs. The AVE values range from 0.541 to 0.761, exceeding the commonly recommended minimum value of 0.50 and providing evidence of convergent validity.

The Fornell–Larcker criterion was then examined to assess discriminant validity. For most pairs of constructs, the square root of the AVE shown on the diagonal is greater than the corresponding inter-construct correlations. However, the criterion is not fully satisfied for the Professional and Training Dimension and Perceived IPSAS Implementation. Specifically, the correlation between the two constructs is 0.847, which is slightly higher than the square root of the AVE for the Professional and Training Dimension (0.835).

This indicates a potential lack of sufficient discriminant distinction between these two constructs according to the Fornell–Larcker criterion.

The relatively high association between the Professional and Training Dimension and Perceived IPSAS Implementation should be interpreted in light of the conceptual relationship specified in the model. The Professional and Training Dimension is specified as an institutional antecedent condition associated with Perceived IPSAS Implementation, which may partly explain the relatively strong empirical association between the two constructs. Nevertheless, the Fornell–Larcker result indicates that discriminant validity between these constructs cannot be considered fully established on the basis of this criterion alone.

Overall, the results provide evidence of satisfactory internal consistency reliability and convergent validity for the constructs. However, discriminant validity cannot be regarded as fully established because the Fornell–Larcker criterion is not satisfied for the Professional and Training Dimension and Perceived IPSAS Implementation, and HTMT and VIF diagnostics were unavailable.

After assessing the measurement model, the structural model was evaluated to examine the explanatory power of the proposed relationships and the contribution of the predictor constructs to the endogenous constructs. Following the guidelines of Hair et al. (2021), the assessment considered the coefficient of determination (R^2) and effect size (f^2).

The coefficient of determination (R^2) indicates the proportion of variance in an endogenous construct explained by its predictor constructs. The effect size (f^2) assesses the contribution of an individual predictor to the R^2 value of an endogenous construct by evaluating the change in explained variance when that predictor is considered in the model. The results are presented in Table 2.

The available SmartPLS output reports an R^2 value of 0.971 and an adjusted R^2 value of 0.968 for Perceived IPSAS Implementation. If accurate, these values would indicate that the four institutional antecedent constructs jointly account for 97.1% of the variance in Perceived IPSAS Implementation within the estimated sample. However, because the original SmartPLS project file and underlying dataset are no longer available for re-estimation, the numerical consistency of the reported R^2 and adjusted R^2 values with the reported construct correlations and standardized path coefficients could not be independently verified. The values are therefore retained as reported in the available output, but their interpretation requires particular caution.

The available output also reports effect-size values of 2.466 for the Organizational Dimension, 2.367 for the Legal Dimension, 3.272 for the Professional and Training Dimension, and 0.000 for the Technological Dimension. According to conventional reference values for f^2, the first three values represent large effect sizes, whereas the Technological Dimension shows no measurable contribution to explained variance according to this indicator. These values should be interpreted cautiously in view of the numerical-verification limitation affecting the reported R^2 for Perceived IPSAS Implementation and the unresolved discriminant-validity concern.

For Governmental Financial Reporting Quality (GFRQ), the available results report an R^2 value of 0.321 and an adjusted R^2 value of 0.305. These values indicate that Perceived IPSAS Implementation accounts for 32.1% of the variance in GFRQ in the reported model results. The corresponding reported f^2 value is 0.472, which falls within the conventionally defined range for a large effect. As with the other reported statistics, these estimates are interpreted in light of the available output and the limitations of the study.

The very high reported R^2 value for Perceived IPSAS Implementation warrants particular caution. Its numerical consistency with the construct correlations and standardized path coefficients could not be independently verified, and its substantive interpretation is further constrained by the conceptual proximity between the predictor constructs and the endogenous construct and by the unresolved discriminant-validity concern. Accordingly, the reported R^2 and f^2 values should not be treated as independently

verified evidence of explanatory power. Their interpretation remains provisional and should take account of the limitations of the available statistical records, the model specification, and the perceptual, cross-sectional nature of the data.

***Table 2**. Structural Model Assessment: R^2, Adjusted R^2, and Effect Sizes (f^2)*

Dependent Construct	Predictor / Path	R^2	Adjusted R^2	f^2
Perceived IPSAS Implementation	Organizational Dimension → Perceived IPSAS Implementation	0.971	0.968	2.466
	Legal Dimension → Perceived IPSAS Implementation	—	—	2.367
	Professional and Training Dimension → Perceived IPSAS Implementation	—	—	3.272
	Technological Dimension → Perceived IPSAS Implementation	—	—	0.000
Governmental Financial Reporting Quality	Perceived IPSAS Implementation → GFRQ	0.321	0.305	0.472

Note: *R^2 = coefficient of determination; Adjusted R^2 = adjusted coefficient of determination; f^2 = effect size; GFRQ = Governmental Financial Reporting Quality. Values of $f^2 > 0.35$ indicate large effects, values between 0.15 and 0.35 indicate moderate effects, and values between 0.02 and 0.15 indicate small effects (Cohen, 1988).*

***Source:** Author's calculations based on SmartPLS 4 output.*

4.2 Hypotheses Testing Results and Interpretation

The structural model was further examined to test the study hypotheses by analyzing the estimated path coefficients and their statistical significance. The significance of the structural relationships was assessed using a bootstrapping procedure with 5,000 subsamples in SmartPLS 4. Table 3 presents the original sample estimates, bootstrap sample means, standard deviations, t-statistics, and p-values for the hypothesized relationships.

***Table 3**. Hypotheses Testing Results Using PLS-SEM*

Path	O	M	STDEV	T Statistics	p-Values	Result
Organizational Dimension → Perceived IPSAS Implementation	0.329	0.325	0.050	6.538	p < .001	Supported
Legal Dimension → Perceived IPSAS Implementation	0.418	0.416	0.063	6.624	p < .001	Supported
Professional and Training Dimension→ Perceived IPSAS Implementation	0.424	0.415	0.050	8.443	p < .001	Supported
Technological Dimension → Perceived IPSAS Implementation	-0.001	0.005	0.047	0.015	0.988	Not Supported
Perceived IPSAS Implementation→ Governmental Financial Reporting Quality	0.566	0.581	0.106	5.320	p < .001	Supported

**Note:* *O = Original Sample, M = Sample Mean, STDEV = Standard Deviation, T Statistics = T Value, P Value = Significance Probability*

Source: Author's calculations based on SmartPLS 4 output.

The results reported in Table 3 indicate statistically significant associations for most of the hypothesized relationships between the examined institutional dimensions and Perceived IPSAS Implementation. The Organizational Dimension shows a positive and statistically significant association with Perceived IPSAS Implementation ($\beta = 0.329$, $t = 6.538$, $p < .001$), supporting H1. This finding indicates that stronger organizational conditions are associated with higher perceived

levels of IPSAS-related implementation within the surveyed institutions.

Similarly, the Legal Dimension exhibits a positive and statistically significant association with Perceived IPSAS Implementation ($\beta = 0.418$, $t = 6.624$, $p < .001$), supporting H2. This result indicates that more supportive perceived legal and regulatory conditions are associated with higher levels of Perceived IPSAS Implementation.

The Professional and Training Dimension also shows a positive and statistically significant association with Perceived IPSAS Implementation ($\beta = 0.424$, $t = 8.443$, $p < .001$), supporting H3. The result indicates that IPSAS-related training and institutional professional support are positively associated with Perceived IPSAS Implementation within the surveyed public-sector institutions.

In contrast, the Technological Dimension does not show a statistically significant association with Perceived IPSAS Implementation ($\beta = -0.001$, $t = 0.015$, $p = 0.988$). Accordingly, H4 is not supported. The coefficient is effectively zero, and the very high p-value indicates that the technological dimension does not exhibit a statistically detectable association with Perceived IPSAS Implementation in the estimated model and sample. This finding should not be interpreted as evidence that technological infrastructure is generally irrelevant to IPSAS implementation; rather, it indicates that no statistically significant association was detected for this dimension within the present model and sample.

Finally, Perceived IPSAS Implementation shows a positive and statistically significant association with Governmental Financial Reporting Quality ($\beta = 0.566$, $t = 5.320$, $p < .001$), supporting H5. This finding indicates that higher perceived levels of IPSAS-related implementation are associated with higher perceived governmental financial reporting quality within the surveyed sample.

Overall, four of the five proposed hypotheses are supported, while the hypothesis concerning the Technological Dimension is not supported. The findings indicate statistically significant positive associations for the organizational, legal, and professional and training dimensions with Perceived IPSAS Implementation, as well as a positive association between Perceived IPSAS Implementation and Governmental Financial Reporting Quality. In contrast, the technological dimension does not show a statistically significant association in the estimated model.

These findings are interpreted as statistical associations rather than causal effects, given the cross-sectional and perceptual nature of the data. Their theoretical and contextual implications are discussed in the following section.

4.3 Predictive Assessment

In addition to the assessment of the explanatory power of the structural model, the predictive performance of the endogenous constructs was examined using the Q²_predict procedure. The analysis also considered the Root Mean Squared Error (RMSE) and Mean Absolute Error (MAE) as prediction-error measures. The results are presented in Table 4.

Table 4. Predictive Assessment of the Endogenous Constructs

Endogenous Construct	Q²_predict	RMSE	MAE
Governmental Financial Reporting Quality	0.235	0.910	0.729
Perceived IPSAS Implementation	0.960	0.207	0.156

Note: *Q²_predict = predictive relevance indicator; RMSE = Root Mean Squared Error; MAE = Mean Absolute Error.*
Source: Author's calculations based on SmartPLS 4 output.

The results indicate positive Q²_predict values for both endogenous constructs. The Q²_predict value for Governmental Financial Reporting Quality is 0.235, while the value for Perceived IPSAS Implementation is 0.960. These positive values provide evidence of predictive relevance for both endogenous constructs in the predictive assessment.

The prediction-error indicators provide additional information concerning the magnitude of prediction errors. For Governmental Financial Reporting Quality, the RMSE and MAE values are 0.910 and 0.729, respectively. For Perceived IPSAS Implementation, the corresponding values are lower, at 0.207 and 0.156. These results indicate differences in prediction error across the

two endogenous constructs, with lower prediction errors observed for Perceived IPSAS Implementation.

Overall, the predictive assessment provides complementary information to the R^2 results. While R^2 evaluates the variance explained within the estimated sample, Q^2_predict and the associated prediction errors provide additional information concerning the predictive performance of the model. These results should nevertheless be interpreted in conjunction with the measurement-model and structural-model findings and should not be regarded as evidence of causal relationships or, on their own, as evidence of strong predictive performance.

5 DISCUSSION OF RESULTS

The findings of the structural model provide empirical evidence on the institutional conditions associated with Perceived IPSAS Implementation and its relationship with Governmental Financial Reporting Quality (GFRQ) in the surveyed public-sector institutions in Western Algeria. The results show statistically significant positive associations for the organizational, legal, and professional and training dimensions, whereas the technological dimension is not statistically significant. Perceived IPSAS Implementation is also positively and significantly associated with GFRQ. In the conceptual framework, Perceived IPSAS Implementation is treated as a distinct endogenous construct predicted by the four institutional antecedent conditions, rather than as a multidimensional construct comprising those dimensions. Given the cross-sectional and perceptual nature of the study, these findings are interpreted as statistical associations rather than causal effects.

The Organizational Dimension is positively associated with Perceived IPSAS Implementation ($\beta = 0.329$, $p < .001$), supporting H1. This result highlights the relevance of organizational capacity, internal coordination, managerial arrangements, and resource allocation in supporting the implementation of accounting reforms within public-sector institutions. It is consistent with Fresneda Fuentes and Hernández Borreguero (2018), who emphasize the role of institutional capacity in accounting reform processes in local governments, and with Harun et al. (2021), who examine the institutionalization of IPSAS and the processes through which new accounting practices become embedded. The present finding therefore suggests that perceived implementation is associated not only with formal accounting requirements but also with the organizational conditions available to support their implementation.

The Legal Dimension also shows a positive and statistically significant association with Perceived IPSAS Implementation ($\beta = 0.418$, $p < .001$), supporting H2. This finding highlights the relevance of the regulatory environment in providing formal direction and institutional support for accounting reform. It is broadly consistent with Harun et al. (2021) and Maali and Morshed (2025), whose work addresses institutional conditions surrounding IPSAS-related reforms and their governance implications. In Algeria, recent developments, including Organic Budget Law No. 18-15 of 2018 and Public Accounting Law No. 23-07 of 2023, form part of the broader modernization of public financial management. However, the present result should be interpreted as an association between perceived regulatory support and perceived implementation, rather than as evidence that specific legislative reforms directly caused implementation outcomes.

The Professional and Training Dimension exhibits the largest estimated coefficient among the four institutional dimensions ($\beta = 0.424$, $p < .001$), supporting H3. This finding emphasizes the relevance of IPSAS-related training and institutional professional support to the implementation of new public-sector accounting practices. It is consistent with Mustapha (2018), who examines the relevance of staff competency and professionalism to financial reporting quality in the public sector, and with Harun et al. (2021), who emphasize the role of institutional and professional processes in the institutionalization of IPSAS. Nevertheless, the result should be interpreted cautiously because the Fornell–Larcker assessment identified a discriminant-validity concern between the Professional and Training Dimension and Perceived IPSAS Implementation. The statistical association is significant, but the empirical distinction between the two constructs may be limited.

In contrast, the Technological Dimension does not show a statistically significant association with Perceived IPSAS Implementation (β = −0.001, p = 0.988), and H4 is therefore not supported. This result should not be interpreted as evidence that technology is generally irrelevant to public-sector accounting reform. Rather, within the present sample and model, technological conditions do not provide statistically detectable additional explanatory information once the other institutional dimensions are considered. The finding contrasts with Benhadjar and Boughrara (2025), who reported a positive contribution of smart technology systems to the development of government accounting and support for IPSAS-related practices in the Wilaya of Tlemcen. The difference may reflect variations in technological integration, institutional settings, or respondents' exposure to digital accounting systems. However, these explanations cannot be established from the present cross-sectional data and should therefore be treated as possible interpretations rather than established explanations.

The positive and statistically significant association between Perceived IPSAS Implementation and GFRQ (β = 0.566, p < .001) supports H5. The finding indicates that higher perceived levels of IPSAS-related implementation are associated with higher perceived governmental financial reporting quality within the surveyed sample. It is consistent with Sharif and Osman (2026), who examined the association between IPSAS adoption and perceived financial reporting quality in public institutions in Somalia. Although the institutional context differs, their findings provide complementary evidence for the relationship examined here.

Tawiah and Soobaroyen (2024) examined the association between IPSAS adoption and sources of government financing in developing countries, including international financing and foreign aid. Although government financing is distinct from GFRQ, their findings provide broader evidence concerning the potential implications associated with IPSAS adoption. Similarly, Lira et al. (2025), using panel data from 19 Latin American countries over 2010–2020, examined the relationship between accrual-based IPSAS adoption and perceived corruption, with institutional quality considered as a moderating factor. While perceived corruption is different from financial reporting quality, this evidence provides complementary context for examining the broader institutional implications of IPSAS-related reforms. The present study contributes to this literature by focusing specifically on the association between Perceived IPSAS Implementation and governmental financial reporting quality.

The available SmartPLS output reports an R^2 value of 0.971 and an adjusted R^2 value of 0.968 for Perceived IPSAS Implementation. However, because the original SmartPLS project file and underlying dataset are no longer available for re-estimation, the numerical consistency of these reported values with the construct correlations and standardized path coefficients could not be independently verified. Accordingly, the reported R^2 value of 0.971 should not be interpreted as independently verified evidence that the four institutional antecedent conditions explain 97.1% of the variance in Perceived IPSAS Implementation. The value is retained as reported in the available output, but its substantive interpretation remains provisional. This limitation is particularly important given the conceptual proximity between the predictor constructs and the endogenous construct and the unresolved discriminant-validity concern.

For Governmental Financial Reporting Quality, the available results report an R^2 value of 0.321 and an adjusted R^2 value of 0.305. These values indicate that Perceived IPSAS Implementation accounts for 32.1% of the variance in GFRQ in the reported model results, suggesting that other factors not included in the model may also be relevant. Nevertheless, the interpretation of the structural results as a whole should take account of the limitations of the available statistical records and the cross-sectional, perceptual nature of the data.

The positive Q^2_predict values for Perceived IPSAS Implementation (0.960) and GFRQ (0.235) provide complementary information concerning the predictive assessment of the estimated model. The RMSE and MAE values indicate lower prediction errors for Perceived IPSAS Implementation (RMSE = 0.207; MAE = 0.156) than for GFRQ (RMSE = 0.910; MAE = 0.729). These results complement the explanatory-power assessment and provide additional information on the predictive performance of the model. They

should nevertheless be interpreted alongside the measurement-model limitations and should not be regarded as evidence of causal relationships or, on their own, as evidence of strong predictive performance.

Overall, the findings indicate that Perceived IPSAS Implementation in the surveyed public-sector institutions in Western Algeria is statistically associated with organizational, legal, and professional and training conditions, whereas the technological dimension is not statistically significant in the estimated model. The significant positive association between Perceived IPSAS Implementation and GFRQ further indicates that differences in perceived implementation are associated with differences in perceived reporting quality. These findings complement previous research on IPSAS-related reforms in Algeria and other developing-country contexts, while their interpretation remains subject to the geographical concentration of the sample, purposive sampling, perceptual measures, cross-sectional design, the unresolved discriminant-validity concern, and the inability to independently verify the numerical consistency of the reported R^2 value for Perceived IPSAS Implementation. The results should therefore be understood as context-specific empirical evidence rather than statistically representative evidence for the Algerian public sector as a whole.

6 CONCLUSIONS

This study examined the institutional conditions associated with Perceived IPSAS Implementation and their relationship with Governmental Financial Reporting Quality (GFRQ) in public-sector institutions in Western Algeria. Perceived IPSAS Implementation is conceptualized as a distinct endogenous construct predicted by four conceptually related institutional antecedent conditions: organizational, legal, professional and training, and technological. The findings indicate statistically significant positive associations between the organizational, legal, and professional and training dimensions and Perceived IPSAS Implementation, whereas the technological dimension does not show a statistically significant association in the estimated model. Perceived IPSAS Implementation is also positively and significantly associated with GFRQ. Given the cross-sectional and perceptual nature of the study, these findings should be interpreted as statistical associations rather than causal effects.

The results highlight the relevance of organizational capacity, regulatory conditions, and professional and training conditions as institutional factors associated with IPSAS-related implementation. The positive association between Perceived IPSAS Implementation and GFRQ further indicates that differences in perceived implementation are associated with differences in the quality of governmental financial reporting. The available results report an R^2 value of 0.321 for GFRQ, indicating that Perceived IPSAS Implementation accounts for 32.1% of its variance in the reported model results. This suggests that other factors not included in the present model may also contribute to reporting quality. The study therefore contributes context-specific empirical evidence by examining the institutional conditions associated with IPSAS-related implementation and governmental financial reporting quality in Western Algeria.

From a practical perspective, the findings suggest that public-sector accounting reform should be supported by appropriate organizational arrangements, regulatory development, and continuous professional training. Strengthening internal coordination, clarifying responsibilities, developing relevant competencies, and maintaining an enabling legal framework may support the institutionalization of accounting reform. Although the technological dimension was not statistically significant in the present model, continued modernization and integration of financial information systems remain relevant to the broader development of public financial management.

The study has several limitations. The relatively small purposive sample of 75 public finance professionals and its geographical concentration in Western Algeria limit the generalizability of the findings to the Algerian public sector as a whole. The reliance on self-reported perceptual data and the cross-sectional design also limits causal interpretation and may introduce response and common-method biases. In addition, the measurement assessment identified a discriminant-validity concern between the Professional and Training Dimension and Perceived IPSAS Implementation, which requires

caution when interpreting the magnitude of the corresponding relationship.

A further limitation concerns the numerical consistency of the reported explanatory-power statistics. The available SmartPLS output reports an R^2 value of 0.971 and an adjusted R^2 value of 0.968 for Perceived IPSAS Implementation. However, because the original SmartPLS project file and underlying dataset are no longer available for re-estimation, the numerical consistency of these values with the reported construct correlations and standardized path coefficients could not be independently verified. The reported values have therefore been retained as recorded in the available output, but their interpretation should remain cautious and provisional. This limitation does not permit us to conclude that the reported value is necessarily incorrect; rather, it means that its numerical consistency could not be independently confirmed.

Although the original questionnaire remains available and is provided in Appendix A, the detailed item-level documentation of the retained and deleted indicators and their individual source or adaptation records could not be fully recovered. Accordingly, complete item-level source and adaptation documentation for all retained and deleted items cannot be provided.

Future research could address these limitations through larger and geographically more diverse samples, longitudinal or comparative designs, and the inclusion of additional institutional and public financial management variables. Further research could also examine digital transformation and accounting information systems in greater depth, particularly in light of the non-significant technological association observed in the present study. Access to the original project files and item-level data, together with more comprehensive measurement-model diagnostics and independent verification of structural-model estimates, would also help clarify the numerical consistency of the model results and strengthen the robustness of future analyses.

Overall, the findings provide context-specific evidence that Perceived IPSAS Implementation is associated with organizational, legal, and professional and training conditions and is positively associated with governmental financial reporting quality among the public-sector professionals surveyed in Western Algeria. The study thus supports an understanding of IPSAS-related reform as an institutional process shaped by organizational capacity, regulatory arrangements, and professional and training conditions, while the role of technological conditions remains statistically inconclusive within the present model and sample. These conclusions should be interpreted within the study's geographical and methodological boundaries and in light of the stated limitation concerning the independent verification of the reported R^2 value for Perceived IPSAS Implementation.

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Appendix A. English Translation of the Original Questionnaire

This appendix provides an English translation of the original Arabic questionnaire used for data collection. The questionnaire was administered to respondents in its original Arabic version. The English version is provided for documentation and review purposes.

We are pleased to share with you this scientific questionnaire, which aims to study the impact of the application of International Public Sector Accounting Standards (IPSAS) on the level of accounting disclosure in the governmental sector in Algeria. This questionnaire is administered as part of an academic research study in the field of Auditing and Accounting within the Financial Sciences.
The study aims to assess the extent to which these standards contribute to improving transparency and reliability in governmental financial reporting.

Your responses will contribute significantly to understanding the impact of the application of these standards and to providing valuable insights to support future financial and administrative policies in the country. We kindly ask you to provide your answers accurately and objectively.
Note: All data and information collected through this questionnaire will be treated with strict confidentiality and will be used solely for scientific research purposes.

SECTION 1. PERSONAL AND PROFESSIONAL INFORMATION

1. Gender Response: _____

2. Age group Response: _____

3. Educational level Response: _____

4. Professional experience in the public institution Response: _____

5. Familiarity/interaction with IPSAS Response: _____

6. Participation in training on IPSAS Response: _____

7. Participation in preparing or reviewing financial reports according to IPSAS-related requirements Response: _____

SECTION 2. MEASUREMENT ITEMS

Please indicate the extent to which you agree with each statement using the following five-point Likert scale:

1	2	3	4	5
Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree

AXIS ONE: EXTENT OF IPSAS IMPLEMENTATION

Organizational Dimension

1	The institution adopts a strategic plan for the implementation of IPSAS. ☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5
2	Internal bodies or committees oversee the implementation of IPSAS. ☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5
3	Human and material resources are allocated for the implementation of IPSAS. ☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5
4	The administrative structure is adapted to international accounting standards. ☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5

Professional and Training Dimension

5	Government accounting staff receive training on IPSAS. ☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5
6	The institution has specialized professional competencies in IPSAS. ☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5
7	The institution organizes workshops and continuous training on IPSAS. ☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5
8	The institutional framework encourages accounting staff to adopt the standards. ☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5

Technical and Technological Dimension

9	The institution has an advanced digital accounting information system. ☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5
10	The financial system supports IPSAS reporting requirements. ☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5
11	Accounting processes are automated and continuously updated. ☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5
12	The technical infrastructure allows interaction between finance and accounting units. ☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5

Legal Dimension

13	The national legislative framework supports the gradual adoption of international accounting standards. ☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5
14	Organic Law 18-15 represents a significant step toward enhancing transparency. ☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5
15	Recent legal provisions require financial disclosure in accordance with international standards. ☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5
16	Some provisions of the old public accounting law still constitute an obstacle to the adoption of IPSAS. ☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5
17	The government seeks to adapt laws to facilitate the transition to international accounting standards. ☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5
18	The current regulatory framework includes measures to strengthen the preparation of unified financial reports. ☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5

AXIS TWO: GOVERNMENTAL ACCOUNTING DISCLOSURE

19	Financial reports are issued in accordance with clear and understandable standards. ☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5
20	Financial reports include all financial transactions without exception. ☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5

21	Financial data allow the analysis and comparison of financial performance. ☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5
22	Reports are prepared according to unified standards that ensure accuracy and consistency. ☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5
23	Financial reports are issued in a timely manner without delay. ☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5
24	Stakeholders can access financial reports easily. ☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5
25	Financial reports reflect the institution's actual financial reality. ☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5
26	Financial reports disclose all liabilities, assets, and financial results. ☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5