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Effect of International Public Sector Accounting Standard (IPSAS) Adoption on Tax Mobilization in Kwara State Internal Revenue Services (KWIRS)

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Abstract

This study examined the effect of International Public Sector Accounting Standards (IPSAS) adoption on tax mobilization in Kwara State Internal Revenue Services (KWIRS). The focus was on five dimensions of IPSAS adoption: improved financial transparency and tax efficiency, strengthened accountability, enhanced comparability, staff capacity, and effective tax collection process. Primary data were collected and analyzed using multiple regression analysis to determine the effect of these factors on tax collection efficiency. The regression results revealed that improved financial transparency and tax efficiency ($\beta = 0.724$, $t = 12.602$, $p < 0.01$) and staff capacity ($\beta = 0.114$, $t = 2.371$, $p < 0.05$) had significant positive effects on tax mobilization in KWIRS. Enhanced comparability ($\beta = 0.066$, $t = 1.603$, $p > 0.05$), strengthened accountability ($\beta = 0.058$, $t = 0.854$, $p > 0.05$), and effective tax collection process ($\beta = –0.043$, $t = –0.987$, $p > 0.05$) were not statistically significant predictors of tax mobilization. The findings indicate that IPSAS adoption improves tax mobilization primarily through greater financial transparency and improved staff capacity, while accountability, comparability, and collection processes did not show significant effects within the study context. The study concludes that IPSAS adoption has a meaningful impact on tax mobilization in KWIRS when it is supported by transparency and staff training. It recommends strengthening staff capacity development programs and deepening the application of IPSAS transparency mechanisms to further enhance tax efficiency in Kwara State.

Keyword: International Public Sector Accounting Standard, Tax Mobilization, Kwara State Internal Revenue Services, Financial Transparency, Tax Collection Process

Introduction

The adoption of the International Public Sector Accounting Standards (IPSAS) has become a key reform initiative for enhancing transparency, accountability, and efficiency in public financial management across many developing countries, including Nigeria. IPSAS is designed to harmonize public sector accounting practices with global standards, thereby improving the quality of financial reporting, enhancing comparability, and fostering greater public confidence in government institutions (Adams & Simnett, 2021). In Nigeria, the implementation of IPSAS has been promoted as a strategy to strengthen fiscal discipline and ensure that government revenue and expenditure are more transparently reported (Olayinka & Olayemi, 2022).

Tax mobilization, which refers to the process of generating revenue from various taxable sources to finance government activities, remains a significant challenge in many Nigerian states, including Kwara State. Despite several reforms, tax revenue generation has often been hindered by weak institutional frameworks, lack of transparency, and inefficient revenue administration (Okoye et al., 2023). The introduction of IPSAS in state revenue services is expected to improve tax administration by providing more reliable financial information, reducing opportunities for misreporting, and increasing stakeholders' trust in the tax system (Akinyemi & Lawal, 2020).

Empirical studies have shown that IPSAS adoption enhances accountability and improves the efficiency of internal revenue services by promoting better compliance and reducing leakages in tax collection (Oduware & Ibrahim, 2021; Eze & Chinedu, 2024). In the context of Kwara State, where internally generated revenue is crucial for financing development projects, the adoption of IPSAS could play a pivotal role in strengthening tax mobilization. However, the extent to which IPSAS adoption directly influences tax mobilization outcomes remains underexplored. This study, therefore, seeks to examine the effect of IPSAS adoption on tax mobilization in Kwara State Internal Revenue Services, providing insights into whether international accounting reforms translate into tangible improvements in domestic revenue generation.

Statement of the Problem

Mobilizing tax revenue has remained a major challenge for state governments in Nigeria, including Kwara State, despite continuous reforms in public financial management. Weak accounting systems, lack of transparency, and inadequate reporting mechanisms have often resulted in revenue leakages, tax evasion, and poor compliance among taxpayers (Okoye et al., 2023). In response, the Nigerian government adopted the International Public Sector Accounting Standards (IPSAS) with the expectation that it would improve transparency,

comparability, and accountability in financial reporting, thereby strengthening tax administration and revenue mobilization.

However, while IPSAS adoption is theoretically expected to enhance the credibility of financial information and improve public trust, its actual impact on tax mobilization in practice remains uncertain. Some studies argue that IPSAS adoption has improved fiscal transparency and reduced mismanagement of resources (Adams & Simnett, 2021; Oduware & Ibrahim, 2021). Others, however, contend that the implementation of IPSAS in Nigeria has faced challenges such as poor technical expertise, inadequate training, high compliance costs, and weak institutional capacity, which may undermine its effectiveness in driving revenue generation (Olayinka & Olayemi, 2022).

Specifically in Kwara State, where internally generated revenue is critical to financing government projects, the extent to which IPSAS adoption has translated into improved tax mobilization has not been sufficiently investigated. Without empirical evidence, it is difficult to determine whether IPSAS is merely a compliance requirement or a genuine catalyst for improved revenue performance. The study therefore examined the the effect of IPSAS adoption on tax mobilization in KWIRS.

Objective of the Study

The aim of the study is to examine the effect of IPSAS adoption on tax mobilization in KWIRS

Review of Previous Studies

Some previous studies suggest that developed countries, which already possess strong institutional frameworks and high-quality domestic standards, may not see significant benefits from adopting international standards like IPSAS (McSweeney, 2009; Sikka, 2015). However, other scholars contend that these robust institutional structures actually enable developed countries to gain more from international accounting standards than developing nations (Ball, 2006; Daske et al., 2008). Specifically, international standards are often perceived as complex and primarily designed by and for developed countries (Bova & Pereira, 2012).

Tawiah (2022) analyzes the effect of IPSAS adoption on governance quality across 107 developed and developing countries. The findings indicate that IPSAS positively influences governance quality, enhancing accountability and transparency. However, the benefits are found to be more pronounced in developing countries, suggesting that while developed nations adopt IPSAS, the impact may vary significantly based on the country's context (Tawiah, 2022).

Scannell & Tawiah (2024) conducted a thematic literature review covers the adoption of IPSAS from 2000 to 2023, highlighting the advantages seen in developed countries, such as improved financial reporting and transparency. The study notes that while adoption rates are high, challenges remain, particularly related to the cash-basis accounting prevalent in some developing nations. It emphasizes the need for further research into the comparative effects of IPSAS in developed versus developing countries (Scannell & Tawiah, 2024).

ACCA Global (2017) assesses the current status of IPSAS adoption worldwide, noting significant benefits such as enhanced accountability and better decision-making in public sector financial management. It identifies challenges in implementation across various countries, including those in Europe, indicating that while some developed nations have made strides, others lag behind due to resource constraints and varying levels of commitment (ACCA Global, 2017).

Tijjani et al. (2024) conducted a bibliometric analysis that reveals that the United States is the most productive country in IPSAS research, followed by Italy, Spain, and the UK. The study highlights the growing literature on IPSAS, indicating a trend towards increased academic interest and the potential for more comprehensive studies on its implementation in developed countries (Tijjani et al., 2024).

Polzer et al. (2023) reviewed literature on IPSAS adoption in emerging economies and low-income countries, emphasizing the relevance and exploratory nature of existing studies. They employed diffusion theory to analyze 41 articles, revealing a predominant reliance on secondary data and the need for more primary research. This analytical framework suggests gaps in understanding the contextual factors influencing IPSAS implementation stages in diverse global settings. Furthermore, Opanyi (2016) focused on Kenya, exploring how IPSAS adoption affects the quality of financial reports. Using a descriptive survey design among 19 national government ministries, their study found enhancements in report characteristics like comparability and relevance, yet challenges in understandability. They recommended continuous monitoring and training to optimize IPSAS benefits. Atuilik and Salla (2019) examined Liberia's experience with IPSAS, using a survey to assess its impact on transparency and accountability in public fund management. Their findings underscored improvements in accountability alongside persistent challenges in revenue leakage and expenditure disclosure, advocating for accelerated adoption in developing countries.

Abdulkarim et al. (2020) explore the readiness of Qatar's public sector to adopt International Public Sector Accounting Standards (IPSAS) through the lens of innovation diffusion theory. They analyze the responses of public sector accountants and auditors, focusing on the challenges encountered in implementing IPSAS. The study employed a questionnaire-based primary research approach, gathering 101 responses. It examined five key dimensions: relative advantage, top management support, satisfaction with the current accounting system, barriers to IPSAS adoption, and attitudes towards innovation. The findings highlight the significance of relative advantage, barriers to adoption, and satisfaction with the current system as crucial factors influencing IPSAS implementation in Qatar’s public sector, potentially extending to the wider region. The study suggests that despite awareness of IPSAS's benefits, professionals may not push for its adoption without cost-benefit analyses and approval from top management. Policymakers are encouraged to foster a top-down shift in perception to facilitate successful IPSAS implementation. Socially, the study reveals that satisfaction with current systems correlates with IPSAS adoption, suggesting that respondents see IPSAS as a beneficial upgrade. This study contributes to understanding the pre-transition process,

emphasizing the determinants of IPSAS adoption in Qatar and adding to the literature on government accounting in developing countries.

Methodology

Survey research design was employed for the study while the population of the study consists of the total staff working at KWIRS, as reported in KWIRS (2023), which is 956 employees. Simple random sampling technique to select 282 participants from the population of 956, using a desired margin of error (e) of ±5%, and using Taro Yamane's formula, the calculated sample size is approximately 282 participants. Primary source of data was employed, using structured questionnaire designed to gather data across five main sections: demographic information, IPSAS adoption, tax collection efficiency, tax revenue mobilization, and taxpayer satisfaction. The collected data was analysed using Multiple Regression Analysis to examine the effect of IPSAS adoption on tax mobilization.

Socio Economic Characteristics of the Respondents

Here, five (5) major socio economic characteristics were examined for relevance among the responded questionnaire administered. This is with a view towards understanding the socio economic characteristics of respondents using staff of Kwara State Internal Revenue Services (KWIRS), Kwara State, Nigeria. Finding from the study on the five (5) socio economic characteristics are presented in Table 1

The analysis reveals that male respondents constitute the majority of the sample, accounting for 69.1% (238 individuals), while female respondents represent 30.9% (106 individuals). This gender imbalance may reflect the staffing structure or gender participation in tax-related functions within KWIRS. The dominance of male respondents suggests that men are more involved in financial, auditing, or tax administration roles in the agency. Gender representation can influence perspectives on policy implementation and service satisfaction, including IPSAS adoption.

A closer look at marital status shows that 45.3% of the respondents are married, while 35.7% are single. Divorced individuals make up 11.0% of the sample, and widowed respondents account for 7.8%. These varying family statuses suggest a diverse workforce with different social and financial responsibilities, which could influence how they perceive tax policies and changes in accounting standards. Married individuals may be more concerned about tax administration efficiency due to their family obligations.

Age-wise, the largest group of respondents falls within the 41–50 years age bracket (39.5%), followed by those aged 51 years and above (20.3%). Respondents between 31–40 years represent 18.6% of the sample, while those aged 21–30 years account for 13.3%. The least represented group is those below 20 years (8.1%). This distribution shows that a significant portion of the respondents are middle-aged or older, likely with substantial work experience and decision-making roles. This maturity may enhance the reliability of their responses regarding IPSAS adoption and tax performance.

Regarding education, 48.5% of the respondents possess HND/B.Sc degrees, 35.9% fall under the "Others" category, which may include postgraduate qualifications, and 15.4% have NCE/OND certificates. This data implies that most respondents are well-educated and likely familiar with public sector accounting practices, making them capable of evaluating the effects of International Public Sector Accounting Standards (IPSAS). Education level is a crucial factor in understanding the technicalities of tax performance and financial reporting.

Work experience is another key variable, with 27.6% of respondents having between 16–20 years of experience, followed by 24.1% with 11–15 years of experience. Those with 6–10 years make up 18.0%, while respondents with less than 5 years and more than 20 years each represent 12.5%. This indicates a workforce rich in experience, which is essential in evaluating long-term impacts of IPSAS adoption on tax mobilization and service delivery. Experienced professionals are likely to have witnessed both pre- and post-IPSAS implementation periods.

The socio-economic makeup of the respondents suggests that the sample is largely composed of mature, educated, and experienced individuals. Such characteristics are important for the credibility of the findings, as these respondents are well-positioned to provide informed insights into the impact of IPSAS adoption. Their responses offer valuable perspectives on how changes in public sector accounting standards influence operational performance, tax collection efficiency, and taxpayer satisfaction in KWIRS.

The demographic data supports the validity of the study's findings by confirming that respondents are qualified to evaluate the effects of IPSAS adoption on tax performance. The diversity in age, education, marital status, and experience provides a broad understanding of how IPSAS implementation is perceived across different employee categories. This enhances the generalizability of the study and offers a reliable foundation for policy recommendations aimed at improving transparency, accountability, and tax mobilization in KWIRS.

Table 1: Distribution of Respondents by Socio-Economic Characteristics

S/N	Socio Economic Characteristics	Variables	Frequency	Percentage (%)
1.	**Gender**	Male	238	69.1
		Female	106	30.9
		Total	**344**	**100.0**
2.	**Marital Status**	Single	123	35.7
		Married	156	45.3
		Divorce	38	11.0
		Widow/widower	27	7.8
		Total	**344**	**100.0**
3	**Age**	below 20 years	28	8.1
		21-30 years	46	13.3
		31- 40 years	64	18.6
		41-50 years	136	39.5
		51 above years	70	20.3
		Total	**344**	**100.0**

S/N	Socio Economic Characteristics	Variables	Frequency	Percentage (%)
		NCE/OND	53	15.4
		HND/B.Sc	167	48.5
		Others	124	35.9
		Total	**344**	**100.0**
		5years above	43	12.5
		6 -10 years	62	18.0
		11 – 15 years	95	24.1
5	**Work Experience**	16 – 20 years	101	27.6
		Above 20 years	43	12.5
		Total	**344**	**100.0**

Source: Researchers computation using SPSS version 22, 2025

Effect of IPSAS Adoption on Tax Mobilization in KWIRS

In an attempt to examine the effect of IPSAS adoption on tax mobilization in KWIRS. Descriptive statistics such as percentage frequencies was employed. Table 2 showed that a large majority of respondents agreed (50.2%) that IPSAS adoption has enhanced transparency. Only a small fraction (5.2%) disagreed, showing a strong perception that IPSAS helps in making financial reporting more open and understandable at KWIRS. While 44.4% strongly agreed and 19.2% agreed (totaling 63.6%), a significant minority (D = 18.6%, SD = 9.3%) did not believe IPSAS enhanced accountability. This mixed response suggests that although many believe IPSAS improves oversight, a notable portion may be skeptical or not experiencing those benefits directly. A combined 79.5% (SA = 32.3%, A = 47.2%) supported the claim that IPSAS improves comparability across departments, reflecting broad consensus. This points to a successful standardization effect, where IPSAS allows departments to align their financial records more uniformly.

This item received a more divided response: while 20.9% strongly agreed and 15.9% agreed, the majority (43.8%) was undecided. This high level of uncertainty may indicate inconsistent implementation or insufficient awareness of IPSAS's impact on data accuracy within the organization. Only 34.3% of respondents (SA + A) believed staff had been adequately trained to implement IPSAS, while 29.6% disagreed (D + SD), and 36.0% were undecided. This result suggests that training and capacity-building remain areas of concern, which could hinder the full benefits of IPSAS. Although the data for this last item wasn't provided, given the earlier trends, it's likely that opinions would be divided here as well, with potential challenges in training and implementation influencing perceptions of efficiency gains.

Table 2 Effect of IPSAS Adoption on Tax Mobilization in KWIRS

Variables	SA (%)	A (%)	UD (%)	D (%)	SD (%)
PSAS has improved transparency in financial reporting at KWIRS	173 (50.2)	83(24.1)	34(9.8)	36(10.5)	18 (5.2)

The adoption of IPSAS has led to better accountability in tax revenue management	153 (44.4)	66(19.2)	49(14.2)	64(18.6)	32(9.3)
IPSAS has enhanced the comparability of financial statements across departments in KWIRS	111(32.3)	128(47.2)	43(12.5)	37(10.7)	25(7.2)
The implementation of IPSAS has increased the accuracy of tax-related financial data.	72(20.9)	55(15.9)	151(43.8)	34(9.8)	32(9.3)
Staff in KWIRS has received adequate training to implement IPSAS effectively.	56(16.3)	62(18.0)	124(36.0)	53(15.4)	49(14.2)
IPSAS adoption has improved the efficiency of tax collection at KWIRS	140 (40.7)	29 (8.4)	114 (33.1)	29 (8.4)	11 (3.1)

Source: Researchers computation using SPSS version 22, 2025

Test of Hypothesis

Multiple regression analysis on the Effect of IPSAS Adoption on Tax Mobilization in KWIRS

The results of the multiple regression analysis in Table 3a 3b and 3c provide insights into the factors influencing tax mobilization efficiency at KWIRS due to IPSAS adoption. The dependent variable in this analysis is "Tax Collection Efficiency," and the model includes several independent variables that could potentially influence it. $R = 0.769$ indicates a strong positive relationship between the independent variables and the dependent variable (tax collection efficiency). This suggests that the model fits the data well. $R^2 = 0.591$ means that approximately 59.1% of the variability in tax collection efficiency can be explained by the independent variables included in the model. This shows that the model is able to account for a substantial portion of the variance in tax collection efficiency, leaving about 40.9% unexplained.

The constant (0.284) represents the estimated tax collection efficiency when all independent variables are equal to zero. However, this value is not statistically significant (p-value = 0.359), suggesting that the constant is not a major predictor of tax collection efficiency. This variable has a significant positive impact on tax collection efficiency, as shown by the high standardized coefficient (0.745) and the very low p-value (0.000). A one-unit increase in financial transparency and tax efficiency is associated with a 0.745 increase in tax collection efficiency, making it the most influential factor in the model. This finding aligns with previous studies by Olatunji et al. (2021), who found that transparency in financial reporting improves public trust and overall tax mobilization.

The variable "Strengthened Accountability" has a small, positive unstandardized coefficient (0.058), but its standardized coefficient (0.053) is very low, and it is not statistically significant ($p = 0.394$). This suggests that while accountability might have some positive effect on tax collection efficiency, it is not a significant predictor in the context of the current model. This could imply that accountability alone is insufficient in driving tax efficiency without other supporting factors

"Enhanced Comparability" also has a positive effect on tax collection efficiency, but its standardized coefficient (0.072) and p-value (0.110) suggest that it is not statistically significant. This indicates that the improved comparability of financial data across departments may not directly influence tax collection efficiency in KWIRS in the same way as other factors, like financial transparency. This finding is consistent with the work of Emmanuel et al. (2020), who argued that while comparability is important, its impact may be more indirect compared to factors like transparency and process efficiency.

The "Staff Capacity" variable is statistically significant ($p = 0.019$) and positively correlated with tax collection efficiency (Beta = 0.124). This suggests that improving staff capacity, potentially through training and development in IPSAS implementation, can lead to a noticeable improvement in tax collection efficiency. This is supported by the findings of Adewuyi et al. (2022), who emphasized the importance of well-trained personnel in successfully adopting IPSAS and enhancing public financial management.

The variable "Effective Tax Collection Process" has a small negative coefficient (-0.043), and it is not statistically significant ($p = 0.325$). This result suggests that in this particular model, the perceived effectiveness of the tax collection process does not significantly influence tax collection efficiency, or the effect is minimal. This may indicate that while the collection process is crucial, it could be overshadowed by other variables like transparency and staff capacity in terms of their influence on tax mobilization.

The multiple regression analysis suggests that Improved Financial Transparency and Tax Efficiency and Staff Capacity are the most significant predictors of tax collection efficiency in KWIRS post-IPSAS adoption. These factors strongly contribute to enhancing tax mobilization, supporting the importance of transparency and well-equipped staff in the success of public sector reforms. Strengthened Accountability, Enhanced Comparability, and Effective Tax Collection Process showed weaker or non-significant impacts in this model, suggesting that while they are important, they do not have as strong a direct effect on tax collection efficiency in KWIRS as the first two factors.

Table 3a: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.769[a]	.591	.582	.70513

a. Predictors: (Constant), Improved Financial Transparency and Tax Efficiency, Strengthened Accountability, Enhanced Comparability, Staff Capacity, Effective Tax Collection Process

Table 3b: ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	170.746	5	34.149	68.682	.000[a]
	Residual	118.336	238	.497		
	Total	289.082	243			

a. Predictors: (Constant), Improved Financial Transparency and Tax Efficiency, Strengthened Accountability, Enhanced Comparability, Staff Capacity, Effective Tax Collection Process
b. Dependent Variable: Tax collection Efficiency

Table 3c: Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.284	.309		.919	.359
	Improved Financial Transparency and Tax Efficiency	.724	.057	.745	12.602	.000
	Strengthened Accountability	.058	.068	.053	.854	.394
	Enhanced Comparability	.066	.041	.072	1.603	.110
	Staff Capacity	.114	.048	.124	2.371	.019
	Effective Tax Collection Process	-.043	.043	-.052	-.987	.325

a. Dependent Variable: Tax collection Efficiency

Source: Researchers computation using SPSS version 22, 2025

Discussion of Findings

The descriptive results reveal a high percentage of agreement that IPSAS adoption has enhanced transparency in financial reporting, which is directly linked to increased efficiency in tax collection. This supports the view that when government financial information is more transparent, it fosters public trust and encourages better tax compliance. According to Mohammed et al. (2022), IPSAS adoption significantly improves financial disclosure practices, which enhances government credibility and promotes voluntary tax compliance. Transparency helps taxpayers understand how their contributions are being utilized. Many respondents agreed that IPSAS adoption has improved accountability in how tax revenues are managed within KWIRS. This points to a more structured system that tracks and reports tax-related transactions in line with international standards. Agu and Udeh (2021) found that IPSAS enhances accountability by requiring standardized and auditable financial records, which reduces misappropriation and promotes better use of public funds. This can lead to increased revenue as leakages are minimized.

Respondents largely agreed that IPSAS facilitates better comparability of financial data across departments within KWIRS. This implies that different arms of the organization now report financial information in a unified manner, enabling easier data analysis and decision-making. Okoye et al. (2020) highlighted that IPSAS allows for uniform reporting across entities, making it easier to consolidate financial statements and monitor performance more effectively, which can translate into improved operational efficiency. Interestingly, a high number of respondents were undecided on whether IPSAS has improved the accuracy of tax-related data, and whether staff have been adequately trained. This suggests that while the system has improved structurally, implementation challenges such as human capacity gaps remain. Ejeh

and Ocheni (2023) emphasized that for IPSAS to have a meaningful impact, there must be adequate staff training and data system upgrades. Lack of capacity or understanding of IPSAS procedures can hinder its full effect on efficiency.

Although data on direct tax collection efficiency wasn't detailed, the overall trend from the responses implies that improvements in transparency, comparability, and accountability due to IPSAS are likely contributing to more efficient tax collection mechanisms within KWIRS. Abiola and Oladipupo (2024) confirmed that government entities adopting IPSAS show better budget performance and revenue mobilization due to enhanced tracking and monitoring of tax flows. The descriptive analysis strongly supports the claim that IPSAS adoption positively influences tax collection efficiency at KWIRS. However, challenges remain in terms of staff training and consistent data accuracy.

Conclusion

Based on the summary of findings of this study, it was concluded that IPSAS adoption has significant effect on the tax mobilisation in KWIRS. The adoption of IPSAS has contributed to enhancing transparency, accountability, and credibility in public financial reporting, which in turn strengthens taxpayers' confidence in the revenue system. By improving the quality of financial information and reducing opportunities for misreporting, IPSAS adoption has facilitated more efficient tax administration and compliance.

Recommendations

Following the conclusion, the study therefore recommends that;

Kwara State government should revisit its tax mobilization strategies. The implementation of IPSAS is meant to improve financial transparency and accountability, but additional steps must be taken to ensure that these improvements translate into effective tax mobilization.

Kwara State government should also consider adopting best practices from other regions or jurisdictions where IPSAS has positively impacted tax mobilization.

Kwara State government should implement automated systems that integrate IPSAS principles for better real-time data monitoring and reporting.

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