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Exploring the Drives of Accrual Accounting Adoption in the Kenya's Public Sector

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ABSTRACT

The Kenya's public sector accounting continues to face persistent challenges that hinder fiscal transparency and accountability at both the national and county government levels. These challenges include unverified expenditures, incomplete financial records, and inconsistencies in financial reporting. This study explored the driver's of accrual accounting in the Kenya's public sector. Specifically, it investigated the impact of accounting information systems and the regulatory and policy framework on the adoption of accrual accounting. The study was underpinned by Institutional Theory. Employing a desk research methodology and a descriptive research design, the study synthesized secondary data sourced from peer-reviewed journals and official reports, selected through purposive sampling. Qualitative analysis was conducted in alignment with the research objectives. The findings reveal that accounting information systems and enforcement of regulatory and policy frameworks are core drivers of accrual accounting adoption in the Kenya's public sector. The study concludes that a successful transition to accrual accounting in the public sector requires reliable technological infrastructure, and coherent policy guidance. It is recommended that both national and county governments invest in capacity building and system upgrades, adopt a phased implementation strategy, and continuously refine regulatory policies to support the full adoption of accrual-based accounting.

Keywords: Accounting Information Systems, Regulatory and Policy Framework, Accrual Accounting, Public Sector

INTRODUCTION

Governmental accounting serves as a core component of the public sector financial framework, providing a system for managing and overseeing fiscal operations (Amalia, 2023). It functions within a framework where statutory obligations and standardized procedures converge to ensure coherence and stability. This approach not only supports legal and procedural adherence but also facilitates precise tracking and assessment of public financial transactions. At its core, governmental accounting is shaped by methodological rigor and regulatory requirements, resulting in detailed and verifiable financial information (Bracci, Papi, Bigoni, Deidda-Gagliardo, & Bruns, 2019). Therefore, the transactions and reporting activities unfold within parameters that prioritize uniformity. This ensures that public sector entities maintain consistency across reporting periods and comply with established accounting regulations.

The cash basis reflects revenues only upon collection and records expenditures when actual payments are made, without consideration for when services are rendered or obligations arise, (Amalia, 2023). This allows for an efficient assessment of the government entities' immediate liquidity, ensuring that cash reserves are sufficient to address current financial commitments. Under accrual accounting, transactions are recorded based on when they occur, rather than when cash is exchanged (Osevwe-Okoroyibo & Onuora, 2022). Revenues are recognized at the point when they are earned, which could be when services are rendered or taxes are levied, even if payment is not yet received. Similarly, expenditures are acknowledged as incurred, regardless of

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whether payment has been made. This method captures the full range of financial activities within a given period, presenting a more complete view of a government's financial status (Azhar, Alfan, Kishan, & Assanah, 2022). As such, accrual accounting offers a clearer picture of a government's financial obligations, including long-term liabilities and expected revenues.

According to Nasreen and Baker (2022), the migration to a complete accrual accounting system in the Canadian government began with the development and execution of the Financial Information Strategy (FIS), aimed at upgrading financial management for government departments and agencies in 1995. As of April 1, 2001, all federal departments and agencies needed to comply with FIS. By the 2002–2003 fiscal year, the Government released its consolidated financial statements based on full accrual accounting. At the provincial level, Ontario completely embraced accrual accounting for budgeting and reporting by the 2002–2003 year, following suggestions from review commissions and the Auditor General. The transition to accrual accounting throughout Canadian government bodies was driven by the aim for enhanced financial management and the necessity for improved decision-making in the public sector.

Public sector accounting in Kenya is purposed to promote transparency, accuracy, and accountability in the management of public resources (Lentiyo, 2022). Its significance lies in promoting public confidence, improving service delivery, and ensuring that financial reporting supports both national development goals. However, National and county governments have continuously grappled with significant accounting issues that compromise financial clarity and responsibility (Kipngeno, 2024). At the national government, findings from the Auditor-General's reports have highlighted several cases of inadequate record-keeping and failure to follow set accounting guidelines. For instance, the audit report for 2020/2021 noted that 54% of government Ministries, Departments, and Agencies had major errors or omissions in their financial documents. This demonstrates a continuing pattern of qualified audit opinions, which rose from 28% in 2015/2016 to 87% in 2019/2020. County governments face even greater difficulties. The Auditor-General's 2022/2023 report pointed out unsupported spending totaling KSh 33.6 billion in six counties, which included Nairobi, Baringo, Narok, Kiambu, Nyamira, and Tana River. These regions faced substantial challenges such as failing to supply necessary documentation for expenses, inconsistencies between financial records and actual documents, and cases of excess payments. The accounting challenges in the public sector partly include weak internal control systems and dependence on traditional accounting. In particular, coy governments still utilize cash-based accounting methods, which sometimes result in incomplete and inaccurate fiscal reporting.

Statement of the Problem

Persistent issues in Kenya's public sector accounting continue to weaken fiscal transparency and accountability at both the national and county levels. The Auditor-General's 2024 reports reveal major flaws in accounting practices, including unsubstantiated spending, missing documentation, and discrepancies in financial reporting. At the national level, the 2023/2024 Auditor-General's report found that over 35% of Ministries, Departments, Agencies (MDAs), and state corporations received qualified, adverse, or disclaimer audit opinions due to errors such as misstated assets, unreconciled bank balances, and non-compliance with financial reporting frameworks. A study by Matekele and Komba (2019) assessed the factors influencing the implementation of accrual-based International Public Sector Accounting Standards in Tanzanian local government authorities. They established that staff experience, in-house training, professional accountant involvement, skills, and standardized financial reporting significantly drive accrual-based IPSAS implementation in LGAs, alongside regulatory sanctions, donor pressure, and effective policy frameworks. Mbugua (2023) evaluated the Public Sector Accounting Standards Practices and Quality of Financial Reporting of Public Universities in Kenya. The results indicate that the accrual-based accounting system enhances financial reporting quality by ensuring more accurate, comprehensive, and dependable financial data. The current paper explored the drivers of accrual accounting adoption in the Kenya's public sector.

Objectives of the Study

The main objective was to explore the drivers of accrual accounting adoption in the Kenya's public sector. The specific objectives comprised the following:

1. To ascertain the effect of accounting information systems on accrual accounting adoption in the Kenya's public sector.
2. To assess the effect of regulatory and policy framework on accrual accounting adoption in the Kenya's public sector.

LITERATURE REVIEW

Institutional Theory

Institutional theory was developed by DiMaggio and Powell (1983). The theory explores how organizations synchronize their actions, frameworks, and activities based on outside influences. It points out that choices made within organizations are shaped by community expectations, laws, and societal standards, rather than being based only on internal dynamics or market conditions (Salato, Gomes, & Ferreira, 2022). These outside influences comprise regulations, industry benchmarks, cultural principles, and the larger social context. Gradually, organizations incorporate these factors into their functions, striving to fulfill the legitimate needs of their stakeholders, which include authorities, the general public, and professional organizations. The theory underscores the idea of isomorphism, which is the inclination of organizations to grow more alike over time.

This trend can be prompted by coercive forces, where organizations must legally implement certain practices; mimetic forces, which occur when they copy others seen as successful or influential; and normative forces, which involve adherence to recognized professional standards (Salato et al., 2022). Institutional Theory relates to the migration to accrual accounting by explaining how regulatory and policy frameworks create pressures to conform. Accounting regulations, normative standards, and mimetic influences push governments to adopt accrual practices. This shift is driven more by the need for legitimacy and alignment with institutional norms than by technical efficiency.

Accounting Information Systems

Accounting information systems embody integrated systems for collecting, storing, managing, and reporting financial data (Hadiyanti et al., 2024). These play a vital role in facilitating the processing of financial transactions and the generation of financial statements. In an accrual accounting framework, accounting information systems must handle more complex processes, such as recognizing revenue when earned and recording expenses when incurred. The functionality of accounting information systems is critical in enhancing migration to accrual accounting. A robust system is necessary to accommodate the complexities of accrual accounting, enabling the timely recording and tracking of assets, liabilities, revenues, and expenses in line with accrual principles (Oyewobi, 2024). Without an effective system, public sector institutions may face challenges in accurately recording financial transactions, which can hinder the transition to accrual accounting.

The quality and integration of accounting information systems are vital for ensuring that the accrual accounting system is successfully adopted, operated, and sustained over time (Yamamoto & Schührer, 2023). Accounting information systems must support multi-dimensional data recording, enabling the capture of both cash and non-cash transactions, such as accrued expenses and earned revenues. These systems should offer comprehensive reporting capabilities, allowing for the generation of detailed financial statements that reflect the true economic position of an organization, including balance sheets, income statements, and cash flow reports based on accrual principles (Hadiyanti et al., 2024). Additionally, general ledger flexibility is crucial, as it must accommodate complex accrual entries like depreciation, amortization, and deferred revenues, ensuring that all financial events, regardless of cash flow, are accurately recorded and reflected in financial reports.

Regulatory and Policy Frameworks

Regulatory and policy frameworks encompass laws, guidelines, and standards set by governments and regulatory bodies to manage financial practices (Azhar, Alfan, Kishan, & Assanah, 2022). These frameworks outline how financial transactions should be recorded, reported, and audited, ensuring uniform financial management across public sector institutions. Regulatory frameworks often include standards such as the

International Public Sector Accounting Standards (IPSAS), which provide principles for financial reporting (Azhar, Alfan, Kishan, & Assanah, 2022). These frameworks establish the legal mandate for adopting accrual accounting and ensure adherence to international standards, promoting consistency and transparency in financial practices across different levels of government. Inadequate or unclear policy frameworks, however, can create confusion and resistance, slowing the adoption process. Thus, a robust regulatory framework is essential to guide migration, ensuring compliance with new accounting standards. The transition to accrual-based accounting requires well-defined financial reporting policies, integrated fiscal policies, and a phased implementation plan (Kaira, 2023). Reporting policies clarify the recognition of revenues, expenses, assets, and liabilities under accrual accounting. Fiscal policies include long-term obligations, like debt and pensions, in budgeting, providing a comprehensive financial view. A phased approach ensures a smooth transition, beginning with training and system adjustments before full adoption, minimizing disruptions and ensuring compliance (Azhar et al., 2022).

The relationship between the availability of budgetary resources, the strength of internal financial controls, and the effectiveness of accounting information systems, and the regulatory and policy framework (Independent Variables) and migration to accrual accounting (Dependent Variable) is illustrated by the conceptual framework in figure 1:

EMPIRICAL REVIEW OF LITERATURE

Mbugua (2023) evaluated the Public Sector Accounting Standards practices and the quality of financial reporting in Kenyan public universities. The study found that the adoption of an accrual-based accounting system significantly improves the quality of financial reporting by providing more accurate, comprehensive, and reliable financial information. Additionally, the research highlighted that practices such as the preparation of financial statements, the implementation of financial disclosure in line with Public Sector Accounting Standards (PSAS), and the development of budgets play a crucial role in strengthening the overall financial reporting framework. Balikuddembe (2024) conducted a systematic review of the factors affecting the implementation of Accrual-Based International Public Sector Accounting Standards (AIPSAS). The findings reveal significant differences in national compliance with IPSAS disclosure requirements. They show that, although the financial condition of the government is not a significant factor, aspects such as the government's level of openness (political culture), the quality of public administration and management, and previous experience with International Accounting Standards (IAS) or International Financial Reporting Standards (IFRS) in the public sector, all have a positive impact on compliance levels.

Abdi (2021) evaluated the determinants of quality financial reporting in County Governments in Kenya. The findings revealed that the effective use of the Integrated Financial Management Information System (IFMIS) and internal audits are key factors influencing financial reporting quality. IFMIS improves the accuracy, timeliness, and transparency of financial data, streamlining financial management processes. Internal audits ensure compliance with financial standards, identify discrepancies, and maintain accountability, ultimately enhancing the quality of financial reporting. Kimathi (2025) assessed the internal accounting controls and financial statements accuracy of public sector firms in Kenya. The findings highlight that weaknesses in internal control systems frequently result in financial misstatements, irregularities, and a loss of public trust in financial management. The study confirms that strengthening these internal control frameworks is crucial for improving the accuracy, reliability, and transparency of financial reporting, thereby fostering greater accountability and confidence in public financial management.

Abang'a (2017) assessed the determinants of quality of financial reporting among semi-autonomous government agencies in Kenya. As per the findings, organization size influence quality of reporting, as larger organizations may have more resources to implement robust financial reporting systems. Liquidity, which reflects an agency's ability to meet short-term financial obligations, also impacts financial reporting quality, as more liquid agencies can better manage financial reporting processes without the pressure of immediate cash flow issues. Finally, the size of the audit committee is important, as a larger and more active audit committee can contribute to more effective oversight and ensure that financial reporting standards are adhered to, thereby improving the overall quality of financial reports. Keya (2023) investigated the internal control systems and public financial management in the County Government of Siaya, Kenya. The study revealed that the control environment exhibited a p-value of 0.035, control activities had a p-value of 0.040, and information and communication showed a p-value of 0.00, all of which were below the significance threshold of $p<0.05$. These findings indicate that each of these factors plays a crucial role in enhancing the effectiveness of public financial management, underscoring their importance in ensuring sound financial governance.

A study by Matekele and Komba (2019) assessed the factors influencing the implementation of accrual-based International Public Sector Accounting Standards (IPSAS) in Tanzanian local government authorities (LGAs). Their findings revealed that several internal and external factors play a critical role in promoting the adoption of these standards. Internally, they found that staff experience, the availability of in-house training programs, the active involvement of professional accountants, and the overall skills and competencies of financial personnel were significant enablers of accrual-based IPSAS implementation. Furthermore, the establishment of standardized financial reporting practices was highlighted as a key driver in ensuring consistent and transparent application of the standards. Externally, regulatory sanctions designed to enforce compliance, pressure from donors demanding greater accountability and financial transparency, and the presence of well-formulated and effective policy frameworks were also identified as major influences. Together, these factors create an environment conducive to successful IPSAS adoption in Tanzanian LGAs, underscoring the importance of both capacity-building initiatives and robust regulatory support.

Lentiyo (2022) assessed strategic factors affecting implementation of integrated financial management information system by county governments in Kenya. The research findings indicated that the establishment of clear rules, instructions, processes, and procedures for employees was the most common cultural approach in adopting IFMIS IT policies. The study also found that the implementation of IFMIS within the County Government has contributed to increased integrity among civil servants when conducting transactions and providing services to the public. Additionally, the study revealed that IFMIS implementation positively impacts the overall procurement performance in the Samburu County Government, where factors such as management commitment, capacity and training, resistance to and acceptance of IFMIS, and the extent of IFMIS adoption all play a key role in promoting effective resource management.

METHODOLOGY

The paper adopted a desk research approach and utilized a descriptive research design. This design was suitable for synthesizing the existing information published in peer-reviewed journals and reports. It provided a comprehensive current knowledge hence enhancing understanding of the problem under review. The study focused on exploring the drivers of accrual accounting adoption, which justifies the choice of the descriptive research design. The review applied purposive sampling in the selection of journals. Since it was a literature review, it comprised secondary information from the studies obtained from selected journals. The studies considered are connected to the drivers of accrual accounting adoption in the public sector. The information was analyzed qualitatively and per the study objectives.

RESULTS

The paper explored the drivers including the accounting information systems, and regulatory and policy framework on accrual accounting adoption.

Accounting Information Systems and Accrual Accounting Adoption in the Kenya's Public Sector

The findings from the empirical analysis of existing research indicate that accrual accounting adoption in the Kenya's public sector is determined by accounting information systems. Azhar et al (2022) opine that the multi-dimensional data recording capabilities of AIS facilitate the comprehensive capture and processing of financial information across various dimensions, which is essential for accrual accounting's need for more detailed financial tracking. Additionally, the financial reporting capabilities of AIS enhance transparency and accountability, enabling governments to provide accurate financial reports that reflect their true economic position (Amalia, 2023). The flexibility of the general ledger in AIS supports the transition by allowing the incorporation of complex accrual accounting principles, ensuring that financial data is recorded and reported per modern accounting standards.

Research by Makuku (2020) found that a robust accounting information system is fundamental for capturing, processing, and reporting the complex financial transactions that accrual accounting demands. Top management influences the adoption of AIS. Similarly, skilled employees, with adequate knowledge and technical ability, are crucial for both operating complex AIS and for understanding accrual-based financial principles. High employee competence ensures accurate data entry, system maintenance, and meaningful interpretation of financial reports align with the shift to accrual accounting. Another study by Kipngeno (2024) shows that effective integration of financial reporting into integrated financial management information systems in Kericho County improved transparency and resource management. Budget control processes boosted e-transactions and e-procurement, improving financial allocation and lowering costs. Additionally, streamlining accounting practices improved cash flow management and record-keeping, benefiting resource management. Abdi (2021) revealed that the effective use of the Integrated Financial Management Information System (IFMIS) enhances financial reporting quality by improving the accuracy, timeliness, and transparency of financial data. As an Accounting Information System (AIS), IFMIS plays a critical role in facilitating migration to accrual accounting by automating transaction recording, supporting asset and liability recognition, and embedding internal controls. These functions ensure that financial information reflects economic events when they occur, a core requirement of accrual accounting. Thus, effective IFMIS use not only streamlines financial management but also lays the foundation for transitioning from cash-based to accrual-based accounting.

Regulatory and Policy Framework and Accrual Accounting Adoption in the Kenya’s Public Sector

The analysis of current studies indicates that the regulatory and policy framework influences the accrual accounting adoption in the Kenya’s public sector. Financial reporting regulations ensure that the change meets internationally recognized accounting principles, establishing clear rules for how financial information is recognized, measured, and presented within accrual accounting. Aligning fiscal policies is crucial as well, ensuring that budgeting, spending, and revenue recognition practices of the government are in line with the accrual method, which supports long-term financial health. Moreover, implementing phased strategies permits the enhancement of skills, training, and adjustment of systems across all levels of government. Din and Haron (2023) indicate that financial reporting regulations outline distinct requirements for updating systems and training employees, maintaining alignment with global standards such as IPSAS. Policies encouraging the training of qualified staff are essential for the correct use of accrual accounting. Additionally, incremental implementation strategies assist in managing the change, ensuring that technology and expertise are developed progressively, thereby supporting the effective adoption of accrual accounting. A study by Lentiyo (2022) found that clear rules and procedures were crucial in adopting IFMIS policies in Kenyan county governments. As such, the successful migration to accrual accounting depends on the effectiveness of the regulatory and policy framework governing the financial systems applicable by the central and county governments in Kenya.

CONCLUSIONS

The study concludes that accounting information systems is a core driver to accrual accounting adoption. In particular, the capability to record and process financial transactions in a multi-dimensional manner to cope with the complexities of accrual accounting. The integration of accounting and financial reporting functionalities within Integrated Financial Management Information Systems (IFMIS), enhances transparency, accountability, and resource management. The use of these systems also supports the automation of transactions, enabling timely and accurate reporting of assets, liabilities, and expenses, all crucial for accrual accounting. Thus, robust accounting information systems are indispensable for the effective accrual accounting adoption.

Moreover, the regulatory and policy framework is a key enabler of the accrual accounting adoption in the Kenya’s public sector. Clear financial reporting regulations ensure that the transition aligns with international accounting standards, such as IPSAS, which is vital for the credibility and reliability of financial reports. Policy alignment, especially with fiscal policies, ensures that government budgeting and expenditure practices are consistent with the accrual accounting method, supporting long-term financial health. Furthermore, the phased implementation strategies outlined in the regulatory framework allow for gradual adjustment to new systems and standards, minimizing disruption and ensuring adequate training and resource allocation. Therefore, a well-structured regulatory and policy framework is crucial for ensuring a smooth and sustainable accrual accounting adoption by Kenya's public sector.

RECOMMENDATIONS

The Kenyan government should prioritize the improvement of their accounting information systems through integrating advanced technology to support the complexities of accrual accounting. The upgraded systems should be capable of managing multi-dimensional financial data. Also, it should continuously update the regulatory and policy framework to properly guide the adoption of accrual accounting. This should include policies that align public sector budgeting and reporting with international accounting standards such as IPSAS.

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