

International Public Sector Accounting Standard and Democratic Governance in Nigeria: A Study of South-Eastern States

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DOI: <https://doi.org/10.62154/ajmbr.2025.021.01014>

Abstract

This study was embarked on to evaluate the effect of adoption and implementation of International Public Sector Accounting Standards (IPSAS) on corruption reduction, enhancement of accountability and transparency in the democratic governments in the South-East region of Nigeria. In the explanatory research design, we adopted both descriptive and inferential statistics to answer the four research questions. Primary data was generated from a sample of 2000 respondents selected across the five states of the region using multiple sampling techniques. Results from descriptive statistics and logistic regression analysis model show that the states and local governments in the South-East Nigeria have adopted and implemented IPSAS to a high level of over 75%. Also results show that, while the odd ratios are high for implementation of IPSAS in the areas of reducing corrupting and enhancing accountability, the implementation has not made significant effect on the variables. This is because the implementation of IPSAS remain opaque and continuously diminishes citizen's trust on public institutions. The study concluded that any increase in concerted and deliberate effort in implementation of IPSAS will yield a positive result in building the citizen trust in public sector financial management. Hence, the study recommended among other things, that the government should embark on serious investment in capacity building and training of public sector employees (IPSAS implementer) to certify that they have good understanding and can efficiently run with the new standards. Such investment must be targeted on development of technical skills related to new accounting systems and a broader understanding of the principles and benefits of IPSAS.

Keywords: International Public Sector Accounting Standards (IPSAS), Democratic Governance, Public Financial Management, South-East States, Nigeria.

Introduction

All over the world, public sector accounting remains a pivotal tool for accomplishing desirable democratic governance. To Ofoegbu (2014), Baskerville and Grossi (2019), Ojeh and Eze (2023), Ayodele and Olajire (2025), this is not only because public sector accounting promotes transparency and accountability, but because effective resource management is attained and trust of the citizenry on the government actualized. To Uche and Ndum (2021), in public finance management, transparency and accountability are critical pillars that reinforce the trust of the public on institutions of government. While transparency entails openly disseminating financial information to the public, accountability involves explaining and justifying financial actions of public entities to stakeholders by those charged with the responsibility (Rosidah et al., 2023; Sonjaya, 2024). When an efficient accounting framework is in place, the control and use of public funds is enhanced (Okpara et al, 2023), reliable financial reports are produced, and public trust solidify. To Odoh et al (2018), Okolocha, (2019), Asongu (2020), Sonjaya (2024), the global continuous and growing advocacy towards upgrading public sector accountability over the years is not only borne out of the understanding that it is the absolute guarantee of modern democratic governance but also because the socio-economic risks associated with lack of accountability is very high. In sub-Saharan Africa like any other developing clime, the recurrent economic crisis and severe fiscal restraints that various governments are experiencing necessitates that governments transparently report all their assets and liabilities (Okoye & Ezejiofor, 2014; Deloitte, 2017; Dashaba et al, 2023). This is underscored by the fact that unethical public sector practices are driven by lack of accountability that has been the major factor fueling corrupt tendencies and corruption.

In Nigeria, the public sector since the era of military rule has been characterized with irresponsiveness, inefficiency and unaccountability (Uduji and Okolo-obasi, 2023; Nwanmuoh et al, 2025). The progressive disappointment of the Nigerians in the various military regime as it concerns transparency and accountability, was the engine that propelled the aggressive agitation for democratic governance in Nigeria. Regrettably, for over two and half decades of the current democratic experiment, the public sector appears to be more overwhelmed with ceaseless cases of unaccountability (Ijeoma & Oghoghomeh, 2014). This lack of transparency and accountability in the democratic governance has seriously battered the image of the country as pervasive corruption, fraud, embezzlements and greediness in the public sector, continue to erode the trust of the common man on the democratic governments (Ohaka et al, 2016; Adebisi & Okike, 2020).

After the military dispensation, the Nigerian public sector continued to be plagued with inconsistencies and limitations in financial reporting. While there are no rigorous guidelines, the citizenries' demand for transparent and responsible public fund management continued to grow. Hence, the national government established regulatory agencies like, the Code of Conduct Bureau, Independent Corrupt Practices and other Related Offences Commission (ICPC), Economic and Financial Crimes Commission (EFCC) Fiscal

Responsibility Commission in 1999, 2000, 2002 and 2007 respectively (Nwanmuoh, 2020). Even with these regulatory agencies, significant changes in financial reporting were not witnessed as desired. This led to the cries for adoption of the globally accepted International Public Sector Accounting Standards (IPSAS) to enhance the alignment and comparability of financial reports (Okoye & Ezejiofor, 2014). IPSAS, as adopted and implemented in other climes helps in establishing a common language in public financial reporting, simplifying stress-free analysis and comparison on a global scale (IPSASB, 2017). For over a decade, adoption of IPSAS started in Nigeria with the government ministries, departments, and agencies (MDAs) beginning the implementation in the year 2013. With the aim of improving transparency, accountability, and comparability in public sector financial reporting all over the country, both the federal government, civil society organization, and even individuals advocated for the implementation of IPSAS across different state and local governments (Nkwagu et al, 2016, Odimmega & Okolocha, 2019). While serious progress has been made by the federal government in the implementation, the subnational government progress varies with about 38% fully adopting, another 49% partially adopting and others yet to begin. Primarily, the reason for adoption and implementation of IPSAS is to enhance the quality and comparability of financial reports. Such comparability is very crucial if both domestic and international confidence in public sector management must be enhanced (Egolum & Ndum 2021). In combination with other initiated policies and measures like Treasury Single Account (TSA), the Integrated Payroll and Personnel Information System (IPPIS) among others to enhance accountability and transparency, the expectations of Nigerians became higher. Yet, according to scholars like, Olubunmi & Adesopo (2017), Izueke et al (2020) Nzewi & Enuenwemba (2020), Akintoye & Asaolu (2021), Bello et al (2022), the rate of accountability and transparency, the spate of public institutional corruption remain worrisome.

Statement of Problem

The primary goal of financial reporting in every entity is provision of useful information to stakeholders to enable their making decisions concerning resource allocation. Public sector financial reporting is a responsibility, entrusted to public sector financial manager to provide both the government and the public with information that will enable positive decision making and holding the government accountable. For almost twenty-six years of democratic practice in the South-East Nigeria, government accounting system has been a major source of concern.

While several billions of Naira have been raised from the federal account allocation committee and many more generated internally, citizens remain in the dark as it concerns financial flow of their respective states and local governments. The corridors of public institutions continue to be dented with debris of corruption, embezzlement and aggrandizement of public funds. This lack of transparency and accountability in the public sector, many scholars and policymakers have adduced to be the root of poverty, conflicts and several deaths in the region. To stem this tide, the various states and local governments

in the region, irrespective of the huge cost outlay have progressively adopted and implemented the International Public Sector Accounting Standards (IPSAS) in the all the government agencies. This adoption and implementation is on the basis that IPSAS promised to improve transparency and accountability by addressing significant gap in public sector financial reporting, providing a common language and setting of guidelines to harmonize reporting practices.

However, more than six years down the line, since the last local government adopted IPSAS in the region, the state of financial reporting appears not to have been improved. Citizens are still very much in the dark. Numerous questions concerning how the various government organs generate, receives or spend public funds are left unanswered. Yet to the best of our knowledge, little or no empirical study have been carried out to justify whether IPSAS has lived up to the high expectations of the people. While few reports have applauded achievements of IPSAS on financial reporting, none has substantiated how the citizens have accessed and accepted such reports. It is on the basis of this gap that this study was set up to make contribution in the literature especially in the four major area that have not received sufficient attention by answering the following research questions:

- What is the rate of adoption and implementation of IPSAS in government institutions in the South-East Nigeria?
- What is the effect of adoption and implementation of IPSAS on reduction of corruption in government institutions in the South-East Nigeria?
- What is the effect of adoption and implementation of IPSAS on transparency in government institutions in the South-East Nigeria?
- What is the effect of adoption and implementation of IPSAS on accountability in government institutions in the South-East Nigeria?

Hypothesis Development

For efficient administration and development of any Nation, there is the need to institute an effective financial accounting system cannot be over emphasized (Cuadrado-Ballesteros & Bisogno, 2021), this emphasis is because of the need to promote transparency, data storage and retrieval, as well as accountability (Abdulkarim et al, 2023). At the epicenter of the entire world's transition in government accounting is the International Public Sector Accounting Standards (IPSAS). Abata and Suara (2022), Sutisman et al (2024) noted that, to properly respond to citizens' yearning for increase in government financial accountability, responsibility and transparency, most government in the world have adopted the IPSAS for the public sector. The public sector which is made up of ministries, department and agencies (MDAs) as well as other organizations is mandated to carry out public policy by providing services and redistributing income receives its funding from the compulsory taxes or levies from the citizens and other entities in a particular society. Briefly after the independence of Nigeria especially from the time of military incursion into governance, public financial management started experiencing continuous decline. This

eventually given rise to daylight corruption, nepotism and brazen embezzlement (Uche & Ndum, 2021). On this note, decision-making becomes more difficult, owing that it is a common knowledge that, ill-public sector financial management is a major enabler of economic crises (Modebe et al, 2016).

The coming of democracy in 1999 restored the hope of a common man in Nigeria that citizens began to believe that in no distance time, normalcy will return in the nation. The democratic governance began of a very good note establishing anti-corruption agencies from 1999, yet the challenge of poor public financial management persisted. Hence, in 2013, the federal government adopted the International Public Sector Accounting Standards (IPSAS) touted to be the final solution to the public sector financial mismanagement. Following the step of the federal government, the states and local government of the South-East adopted and implemented same. Since the adoption of IPSAS, while nepotism and mediocre appointment appears to be on hyper increase (Ezeagba, 2017), transparency in public financial management seem to be out of reach (Akintoye & Asaolu, 2021) and accountability is fast becoming a mirage (Odimmega & Okolocha, 2019).

Hence, thinking that IPSAS may not have been fully accepted by the government organs and that it may not have been well-implemented, this study therefore hypothesized that:

H₀₁: IPSAS adoption has no significant effect on corruption reduction.

H₀₂: IPSAS adoption has no significant effect on transparency.

H₀₃: IPSAS adoption has no significant effect on accountability.

Review of Relevant Literature and Theoretical Underpinning

International Public Sector Accounting Standards (IPSAS)

IPSAS is a collection of high quality worldwide accounting standards fashioned by the International Public Sector Accounting Standard Boards (IPSASB). Accounting to Ohaka et al (2016), it is developed for all levels of government as an aid to prepare generally acceptable financial statements. All IPSAS based financial statements according to scholars like Nkwagu et al (2016), Tawiah (2022), Sonjaya (2024), permit the stakeholders and users access to accountability, financial position, financial performance, and cash flows of the public sector to be able to make informed decisions and adequate financial judgements. Hence, Biondi and Bracci (2018), Uche and Ndum (2021), Uduji et al 2022a, 2022b, 2023c) added that the aim of adoption of IPSAS by governments at all level is to improve both the quality and comparability of financial information reported by public sector entities, improve both transparency and accountability in worldwide public sector financial management. In addition, Lacalle and Torres, (2020), opined that the structured presentation in IPSAS increases public trust in financial management and provides the citizenry the rooms to hold government accountable.

Other benefits adduced to adoption and implementation of IPSAS include; harmonization of public sector accounting to enhance comparability and transparency (Schmidhuber et al., 2022); influencing governance quality (Cuadrado & Bisogno, 2021), government

effectiveness (Arthur, 2025) and corruption control (Abimbola et al, 2017). To Muraina and Dandago, (2020), adopting IPSAS in the various government levels in most African countries, has significantly improved accountability.

While it has been proved in different studies, Adebisi & Okike (2020), Bello et al (2022), John et al (2023), Adedeji (2024), that IPSAS adoption is central to improving public sector financial management and governance because of its numerous benefits and potentials, Abimbola et al (2017), clarifies that there are also significant gaps between theory and practice which yearn for adequate attentions. Hence, the argument rages in the literature with proponents of this like (Baskerville & Grossi, 2019; Martínez-Peláez et al., 2023) on one hand and the opponents like (Wang & Miraj, 2018) on the other hand. The opponents advance the argument that notwithstanding the various benefit enumerated, several limitations abound in both the implementation and managing the concomitant technological and infrastructural needs. To the opponents much of these practical challenges including resistance to change and resource constraints are often ignored.

Democratic Governance

Democratic governance is a system that vest power in the people as exercised through free and fair elections (Nwanmuoh et al 2025). This ensures that the citizens participate in decision-making and that their human rights are protected, hence, the simple definition of democracy as government of the people for the people and by the people. For governance to be democratic, respect for human rights, accountability to the public, freedom of expression, and separation of powers must be paramount (Uduji et al 2024). Between 1960 and 1966, Nigeria as a nation experienced her first democratic experience after gaining independence from the British colonial masters. According to scholars, public sector of those day was so active and every citizen has that sense of belonging to the nation (Iyoha & Oyerinde, 2010; Okere et al, 2017). Unfortunately, in 1966, the military struck and plunged Nigeria into authoritative military dictatorship that lasted from 1966 to 1979. In the military dispensation, there was no citizen participation, free and fair elections were outlawed, no elected representatives, human rights were grossly abused, accountability and transparency were seriously ignored because there was no rule of law as long as powers were not separated, no pluralism no checks and balances and the nation was seriously in dark (Asongu 2019, Okolo-obasi et al 2024, 2025). In 1979, democratic governance found its way back to Nigeria again but lasted on four years as the military sized power and accused the democratic government of high handedness. This once again plunged Nigeria into more serious darkness that lasted till 1999 when the present democratic experience in Nigeria began (Uduji et al, 2021). In this new dispensation, Nigeria has witnessed her longest democratic experience lasting for over 25 years out of the 65 years of her existence. In many quarters, arguments have been ongoing to buttress if what the nation is experiencing currently is worthy to be called democratic governance. While many scholars like Onwubuariri, (2012), Seiyaibo (2020), Okolo-obasi et al (2019) and other, believe that

half bread is better than nothing, others like Offordile (2013), Zhang et al (2018), Williams and Hussein (2019), argued that, democracy without free, fair and credible elections, no proper separation of power, incessant violation of rule of law, and the like is not democracy.

Public Sector (PS) and Public Accounting (PSA).

Public Sector entails government and all the agencies or parastatals of government. To Oko (2018), PS could be seen as all organs of government established with the mandate of using the commonwealth and resources of the people to uplift and carter for the citizenries' welfare. To Uche and Ndum (2021), PS are not privately owned, established, operated, run and financed. All these are done by the government on behalf of the public with the mandate and legal power to manage the financial and human resources of the nation State. Hence, Olubunmi and Adesopo (2017), Sonjaya (2024) capped it all by declaring that PS is that part of the economy in which the state acts as entrepreneur with a view to enhancing the general wellbeing of the citizenry

Public Accounting on the other hand, entails the record keeping of all the financial transactions of public institutions (Modebe et al, 2016). Such institutions involved in the collection, analysis, control, and administration of expenditure of tax payers' money, trust funds, government stores and all the financial responsibilities and duties of the relevant organs of government (Deloitte, 2017). To scholars like Ohaka et al (2016). Ojeh and Eze (2023), PSA is simply the process of recording, communicating, summarizing, analyzing and interpreting government financial statement in aggregate and in details, reflecting all levels of transactions involving the receipt, custody and disbursement of government funds and properties. To Dashaba et al (2023), public sector accounting is crucial for democratic governance because of its provision of the financial information needed to ensure accountability, transparency, and the responsible management of public funds. Hence, Bello et al (2022) puts forward that the purposes of public sector accounting are to demonstrate the propriety of transactions and their conformity with established rules, to give evidence of accountability for the stewardship of government resources and to provide useful information for the control and efficient management of government operations. PSA assists the citizens in holding their government accountable by providing a record of financial transactions, allowing for the evaluation of government performance and the legitimacy of its actions (Akintoye & Asaolu, 2021). Izueke et al (2020), Appah & Zibaghafa (2023), noted that solid public sector accounting is essential to building public trust and effectually implementing public policy.

Democratic Governance and Public Sector Accounting

In democratic governance, because it is the government of the people by the people, the expectation is that public sector financial management will be at the top (Okoye, & Ani, 2016). Democratic governance ensures accountability with accounting systems records showing how public money is received, managed, and spent (Ogbuagu, 2019; Okolo-obasi et al, 2025). Wang & Miraj (2018) noted that that democratic governance ensure that

leaders provide evidence of stewardship to the public, who are the owners of these funds. In turn, citizens hold the government officials accountable for their decisions.

To Opanyi (2019) democratic governance promotes transparency by making financial information of the public sector accessible and ready for scrutiny of all the activities of government activities. Baskerville and Grossi (2019), Ojeh and Eze (2023) opined that the transparency is pivotal for democratic governance, as it helps to reduce corruption and inform public debate.

In democracy governance, public sector accounting supports decision-making and planning in that it provides the data necessary for governments to plan future budgets, capital projects, and economic growth strategies (Nkwafu et al, 2016) As noted by Ijeoma (2014), it also allows for the evaluation of the efficiency and effectiveness of government programs by comparing performance against targets. Public sector accounting in democratic governance builds public trust, because of its transparent and accountable, it can foster greater trust in the government itself (Odoh et al, 2018). Contrariwise, where there is no or weak accountability in democratic governance, a major driver of public distrust is being developed and such will ultimately lead to various socioeconomic risks.

Empirical Review

The adoption and implementation of IPSAS has generated much interest globally. Literature has witnessed concerns being raised in respect to impact of IPSAS on the quality of reports and so many other areas of interest. Here we attempted to showcase the empirical evidence emanating from series of studies that have evaluated IPSAS. Concluding that the influence of IPSAS adoption on financial reporting quality is determined by contingency factors Adedeji (2024), used a total of 400 respondent analysed with Structural Equation Modelling (SAM) to investigate the mediating/moderating role of contingency factors in the relationship between IPSAS adoption and financial reporting quality in the South Western Nigeria. On their part, Okpara et al. (2023) investigated the impact of IPSAS on financial reporting in Edo State, Nigeria. using both descriptive and inferential statistics and revealed that IPSAS has a significant impact on the disclosure of financial information, transparency, and accountability in public sector financial reporting in Edo State. Elugom and Onyeka (2023) on the other examined the impact of IPSAS on accountability in the public sector using simple measure of central tendency (percentages mean median) and noted that adoption of IPSAS made significant improvement in accountability and transparency in the public sector. Also, in a study of Cross River State, John et al. (2023) in a survey explored the relationship between IPSAS implementation and financial reporting quality. The results pointed out that adoption and implementation of IPSAS positively and significantly impacted on faithful representation and reliability of financial reports.

Looking at the quality in the Nigerian public sector, Ojeh and Eze (2023), carried out an investigation of the impact of adoption and implementation of IPSAS on financial reporting using mixed-method approach. Their conclusion is that IPSAS indeed has a positive and

significant impact on the perceived financial reporting quality in the Nigerian public sector. In Bello et al. (2022), the focus was on the influence of IPSAS on the financial reporting quality of public health institutions in Nigeria using a sample of 114 respondents analysed using both analysis of variance (ANOVA) and ordinary least squares (OLS). The result shows that IPSAS demonstrates strong impact on financial reporting of federal health institutions. On a different shade, Tawiah and Soobaroyen (2022) investigated the relationship between IPSAS. Using signaling theory to build a robust econometric technique to analyses a sample of 54 developing countries over a 13-year period, their result indicates that adopting IPSAS significantly increased financing from international sources and foreign aid. Also using large panel data of 107 developed and developing countries, Tawiah (2022) examined the impact of the IPSAS adoption on governance quality and noted significant impact that is only positive with the developing countries.

In Egolum and Ndum (2021), about 127 staff of the ministries were used to examine the effect of IPAS on financial reporting quality of the Anambra State Public Sector. the results revealed that the adoption of IPSAS leads to accountability; enhance transparency and reduce corruption among public officers. To Ogiriki et al. (2021) who investigated the effect of IPSAS on the quality of financial reporting in federal agencies in Nigeria, using relevant econometric tests, the result reveals that, the adoption of IPSAS Accrual is highly beneficial to the Nigeria Public Sector. Confirming these assertions, Nzewi and Enuenwemba (2020) in their study of IPSAS on the public sector in Delta state, Nigeria using a sample of 185 respondents selected from various Ministries, Departments, and Agencies (MDAs) in Delta State concluded that IPSAS has a positive impact on accountability and transparency within ministries. Williams and Hussein (2019) examined the impact of IPSAS implementation on accountability and transparency in the management of public funds in developing countries with emphasis on Liberia. Combining both descriptive statistics ANOVA, the result shows that IPSAS has a positive impact on the quality and reliability of public financial accounting in Liberia.

In Oko (2018), a sample of 40 respondents randomly selected was used to examine the impact of IPSAS adoption and implementation on financial reporting within the public sector in Calabar. ANOVA was carried out and the outcome shows that IPSAS improved levels of financial reporting, transparency, asset management, and accountability within public sector. Okere et al. (2017) who investigated the quality of financial reporting and IPSAS in Ogun State found out that the use of IPSAS in the state government administration enhances accuracy, reliability, and credibility of financial reporting.

Having looked at the various works done, emphasizes were more on the impact of IPSAS on financial reporting. This present work differs in that; the core investigation is centered on the perception of the general public as against employer in the public sector. While quality of report is very important, the perception of the people on the effect on corruption reduction, accountability and transparency is crucial.

Theoretical Underpinning

This study is anchored on two different (Legitimacy, and Commander) theories. While the legitimacy theory propounded by Suchman (1995) advocates that organizations endeavor to uphold legitimacy by being compliant with societal norms and expectations in the eyes of stakeholders, the commander theory propounded in 1965 by Louis Goldberg posits that individuals holding key governmental positions should assume responsibility for the management and oversight of public assets entrusted to them. Commander theory establishes a theoretical footing wherein the analysis of the impact of a cross sector transfer of accounting principles and rules to the public sector is based (Adebayo & Sulaiman, 2019). To Ezeagba (2017) the assumption of commander theory holds that owners of resources may also be the controller/director of the resources, but in some cases, separation between the control and ownership prevails. In this current study, we considered this theory essential as IPSAS promote full disclosure of financial information to enable stakeholders and users make informed financial decision and judgement. To Egolum and Ndum (2021), the making of full disclosure of public sector financial transactions creates way for credibility and comparability that will eventually result in transparency of public sector financial dealings. The relevance of commander theory to the study is heightened due to its emphasis on comprehensive disclosure of financial and non-financial activities in accordance with IPSAS regulations. The investigation is grounded in the Commander idea. On the other hand, because Legitimacy theory posits that organizations aim to maintain legitimacy and acceptance before their stakeholders, the IPSAS standard is fit for public sector organizations to adopt so as to enhance their legitimacy and credibility before taxpayers, international donors and investors. The Legitimacy theory gives clear understanding of the complex interplay between institutional factors, organizational behavior, and accounting practices in the public sector.

Materials and Methods

The study adopted descriptive research design with the use of survey research techniques to generate data from generated from a representative sample of the population of South-East residents. We chose this design because the study collected a cross-sectional data that described the opinion of the citizens as to how IPAS has impacted on transparency and accountability. Figure 1 classifies the constituents' administrative states of South-East Nigeria.

Sample Size

With Yamane (1967) formula for sample size determination, we computed the sample size. Mathematically, the formula is represented as follows:

$$n = \frac{N}{1+N(\alpha)^2} \quad \text{Equation 1}$$

Where, n represents the sample size;

N represents the total population of the study area

α stands for the margin of error at 0.05 for CI at 95%;

Hence, to calculate the sample size, we substituted thus:

$$n = \frac{23,488,500}{1 + 23,488,500(0.05)^2} = n = \frac{23,488,500}{58722.25} = 399.9 \text{ approximately } 400.$$
 The total sample scientifically appropriate is 400 respondents, but to ensure that the five states in the zone is properly accounted for to be able to bring the possible sampling error to the least minimum, we multiplied the sample size figure by five to account for each state as one study. Therefore, the total sample size used for the study was 2000 respondents.

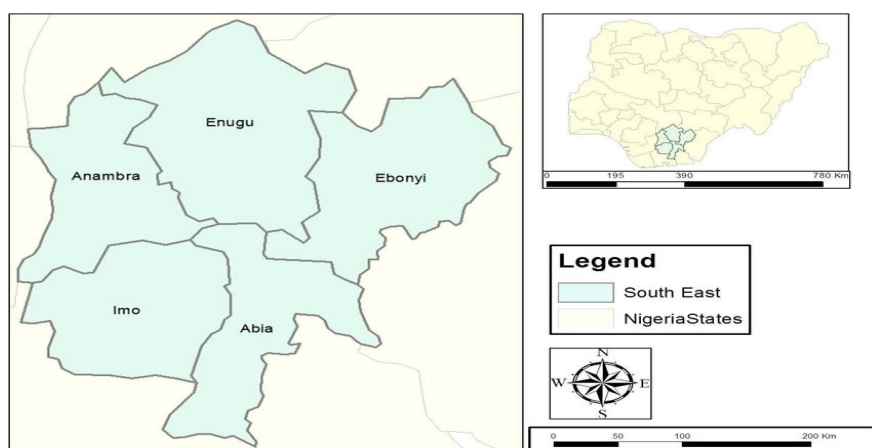


Figure 1: Constituent administrative states of the South-East, Nigeria

Source: Adapted with modification from Nwanmuoh et al, 2025

Sampling Procedure

The study adopted a two-staged sampling method to select the final respondents (2000) surveyed for the study. We purposefully in the first stage selected three (3) Local Government Areas (LGAs) from each of the five states (Abia, Anambra, Ebonyi, Enugu and Imo) of the region. The purpose was selecting two LGAs each on the basis of hosting the capital city of the state, and selecting one LGA each for being the most remote LGA in the state. Hence a total of 15 out of the 95 LGA was studied. In the second stage, from the selected LGAs, we randomly selected with the help of the gate keepers, a minimum of 120 respondents in line with the population of each state (Table 1).

Table 1. Sample size determination table

	State	Total Population	% Total Population	Sample per state
1	Abia	4,143,100	17.64	353
2	Anambra	5,953,500	25.35	507
3	Ebonyi	3,242,500	13.80	276
4	Enugu	4,690,100	19.97	399
5	Imo	5,459,300	23.24	465
	Total	23,488,500	100	2,000

Source: NBS, 2023/Authors' computation

Data Collection

A written -structured questionnaire (SQ) was used in eliciting information used for the study from primary sources. We opted for the use of this technique because we prioritized the view of the common man in the street on the matter being studied. The SQ was the major tool used for the survey to glean data from the 2000 respondents as the questionnaire was directly administered by the researchers with the help of research assistants. The use of local research assistants was because of the inability of the researchers to speak the different local languages and dialects of the many ethnic groups in the sampled communities. Also, qualitative data were generated from key informant interview where people with in-depth knowledge of the matter at hand were selected and interviewed as key informants.

Validation and Reliability Test of the Instrument

Instrument validity to this study is the degree to which the instrument captures in right qualification the variables it is set to measure. On the other hand, reliability of an instrument is its level of consistency in results when repeatedly used. In this study, substantiated the content validity of the instrument used by engaging the services of experts (scholars and policymakers) to make input both before and after pilot-testing the instrument. Using Cronbach's alpha index of reliability, we confirmed the reliability of the instrument after conducting a pilot test with 50 respondents 10 each randomly selected from the five states. The Cronbach's alpha produced 91% at the end of the pretest analysis.

Ethics Observation

We acknowledged in this study that ethical research is anchored on '*informed consent*'. This was why informed consent was held high. All those that provided responses were fully in the know, adequately informed of the questions and how their responses will be treated. None was pressurized or coerced into participating. Enough guarantees were issued to the participant on the strictly anonymity of data provided.

Analytical Framework

We ensured that the data collected were rigorously treated and cautiously analyzed to answer the research questions and test the hypotheses with both descriptive and inferential statistics. Result of the descriptive statistics were presented in tables, figures and charts while the inferential statistic tool of logit model used to estimate the functions of selected dependent and control variables were analysed thus:

The study's logistic model is stated with the following equations:

$$\text{Log} \left(\frac{P_i}{1-P_i} \right) = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \dots \dots \dots \beta_n X_{4n} + \varepsilon \quad \text{Equation (1)}$$

With this, we estimated the effect of IPSAS Accountability, Transparency and Corruptions in South-East Nigeria thus:

$$\text{Logit (ACT)} = \beta_0 + \beta_1 \text{IPSAS} + \beta_2 C_{1, \dots, n} + \beta_3 M_{1, \dots, n} + \varepsilon \quad \text{Equation (2)}$$

Where:

FS = represent the dependent variable which include Accountability Corruption, and Transparency.

IPSAS = International Public Sector Accounting Standards.

C = other socio-economic control variables of respondent (Age, household size, occupation, income, etc.)

M = other moderating variables like Government policies etc.

ε = stochastic error term.

*In this model, the main parameter of interest is β_1 in terms of sign and significance.

Table 2

Variable code	Variable Explanation	Expected outcome
CA	Citizens' level of awareness of IPSAS (fully aware = 1, partially aware =2, not aware at all = 0)	Full awareness brings insistence on implementation, hence +
Age	Age of the respondents measure by chronological age	New technology requiring younger age, hence effect could be either way.
Edu	Educational qualification of the respondent measure in number of years stayed in formal school	The continuous training requires that one be properly educated formally, hence the higher the better
Gen	Sex of the respondent measures with a dummy (male = 1, female =0)	Expectation is that the females may do better as implementation of details seem to be easier with them
Polaf	Political affiliation of respondent measured with a dummy (member of ruling part 1, non-member =0)	Expectation is that political interference will hinder much. Hence, the more implanter are selected on the basis of political affiliation the more problems
TI	Level training received by implementers of IPSAS, this was cascaded as (fully trained = 1, partially trained = 2 , yet to be trained = 0)	The higher the practical training received, the better the performance of those directly involved in the implementation.
MY	Monthly income of the respondent	
I_IPSAS	Level of implementation of IPSAS this measure the extent IPSAS has been implemented I a particular area. (fully implemented and continues = 1, fully implemented and abandoned = 2, partly implemented = 3, not implemented at all =0	Complete implementation in reality and not on the pages of newspapers, definitely will make the expected impacts.

Results and Discussion

The analysis of data collected for this study started with description of some of the demographic, socio-economic characteristic of respondent (Table 2). These characteristics helps us in understanding the composition of the selected respondents to be able to balance the perceptions on the matter at hand. Analysis (Table 2) indicates that while 1100 respondents about 55% are females, 900 respondents about 45% are male. This finding is a confirmation of Nwanmuoh et al (2024), Okolo-obasi et al (2025), that women are gradually overtaking the men in participating in socio- economic activities in the South-East Nigeria. All the same, the finding is also an indication that both sex are well represented in the survey showing that in all sphere of life, both sexes are properly represented. Among the respondents, while about 22% are primarily involved fully in agriculture or aquaculture as farmer or fishers, about 41% are employed in the public sector and 14% in the private sector. Also, while about 25% are involved in trading, 17% are involved in handiwork (artisans) and only 3% are involved in others. This confirms Onwubuariri (2012), Ibanichuka and Oyadonghan (2014), Uduji and Okolo-Obasi (2018), Ojeh and Eze (2023), that a significant percentage of the population are in the payroll of the public sector but many seldom appear to work in the various offices.

Table 3. Socio- economic Characteristics of the Respondents.

Variables	Freq	%	Cum	Variables	Freq	%	Cum
Sex				Age of Respondents			
Female	1100	55	55	Less than 20 years	60	3	3
Male	900	45	100	21-30 years	360	18	21
	2000	100		31-40 years	600	30	51
Primary Occupation				41 - 50 years	440	22	73
Farming /Fishing	440	22	22	51 - 60 years	440	22	95
Public Sector Employee	380	19	41	Above 60 years	100	5	100
Trading	500	25	66		2000	100	
Private Sector Employee	280	14	80	Monthly Income			
Handicraft	340	17	97	1000 - 100,000	420	21	21
Others	60	3	100	101,000 - 200,000	960	48	69
	2000	100		201,000 - 300,000	280	14	83
Level of Education				301,000 - 400,000	180	9	92
None	100	5	5	401,000 - 500,000	120	6	98
FSLC	620	31	36	Above 500,000	40	2	100
WAEC/WASSCE	920	46	82		2000	100	
Degree and above	360	18	100				
	2000	100					

Source: Computed from the field data by authors

The analysis shows that while only 5% of the respondents are not formally educated, about 95% are educated with up to 18% having first degree and above. This is an indication that, education is not a major obstruction in allowing people to question the whereabouts of their funds in the current democratic governance in South-East Nigeria.

While the average age of the respondent is about 45 years, with only about 3% less than 20 years and 5% more than 60 years, this shows that majority of the respondents captured were within their active and productive years. It shows that the right respondents were involved in the study and the finding can be generalized. The findings of the study also indicate that; about 21% of the respondents earn between N1,000 and 100,000 (\$0.6 to \$66.6) monthly while only 2% earn above N500,000 (\$333.3). This shows that average earning of the respondent is about 150,000 (\$100) per a month. This is an indication that level of poverty is still very high as the average household size in the study are six persons. This collaborates the findings of (Adebisi et al, 2022; Okolo-Obasi & Uduji, 2022) that so many Nigerians live on less than \$1 per day.

Knowledge of the Adoption and Implementation of IPSAS

Analysis (Figure 2) shows that among the respondents, while only about 15% are fully aware of IPSAS, about 21% have heard about it but do not understand the meaning and a whopping 64% of the respondents are not aware at all. This becomes a difficult situation as the aspect of holding public office holders accountable suffers because many are not aware of the tools before them. With only about 15% of the respondents fully aware, it shows that even some of those employed in the public sector where ignorant on the standard that should be used in accounting for their common wealth.

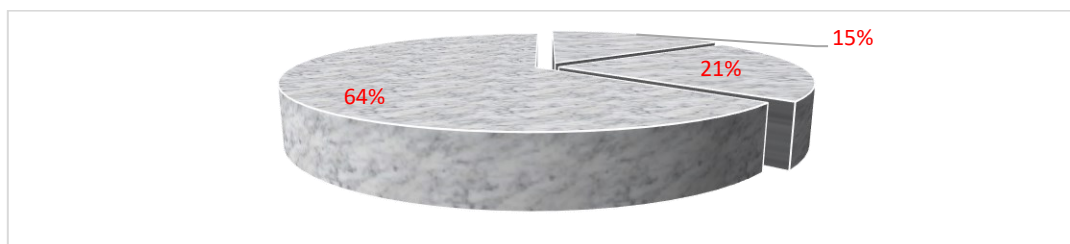


Figure 2: Percentage distribution of respondents according to their Knowledge of IPSAS

Source: Computed from the field data by authors

This buttress Erin et al (2016), Appah & Zibaghafa (2023) in that public office holders are getting much deeper into corruption and embezzlement of public fund because most time, the people they represent seldom ask questions.

Rate of Adoption and Implementation of IPSAS in the South-East Nigeria

Analysis Figure 3 signposts that while 95% of Abia's public institutions have adopted IPSAS, only about 8% have recorded full implementation. In Anambra State, while adoption recorded 96.5%, implementation is about 79%. Ebony has 93.4% adoption and 80.2%

implementation, while Enugu has 97% adoption and 86% implementation. Imo state recorded 94% adoption and 75.3% implementation.

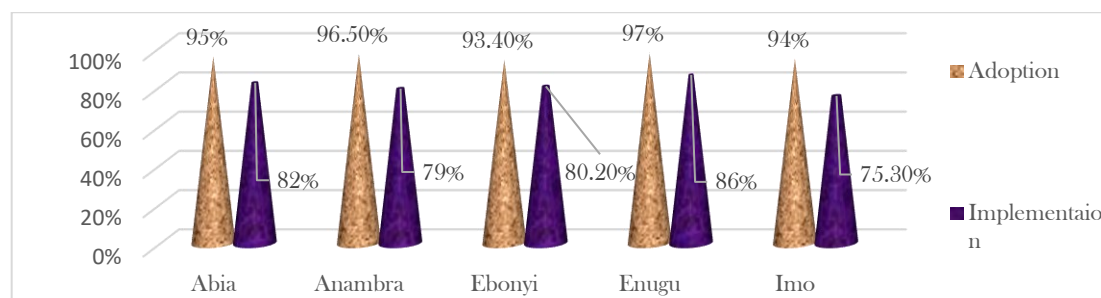


Figure 3: Percentage rate of adoption and Implementation of IPSAS by States

Source: Computed from the field data by authors.

The implication of this is that huge progress has been made in both adoption and implementation of IPSAS in the South-East Nigeria. This is simply an indication that transparency and accountability in public finance management of the region should be high. However, the opinion of the respondent contravenes the findings in that most respondents rate the days of the military better than the present-day democracy. This confirms the findings of Olubunmi and Adesopo (2017), Uche and Ndum (2021) Nwanmouh (2022), in that while the media is agog with the rate of transparency and accountability in the public sector in the last decade, underground corruption has so eaten deep into the fabrics of the states and Local Government institutions that many are simply waiting for the day of final collapse. To this, the descriptive findings of this study disagree with Abimbola et al (2017) and support Izueke et al (2020), that while the IPSAS have the best of potentials, the outcome of its implementation in the South-East has not given the common man the impetus not to doubt the democratic governance in the various states and LGA

Econometric Analysis

We estimated the average effect of the independent variables - IPSAS implementation (I_IPSAS) and other characteristics like: Citizens' awareness (CA), Educational level of employees (Edu), Training of the implementer (TI), Political affiliation of employees (Polaf), Age of employee (Age), Mode of employment (ME), Monthly income of employees (MY) and Sex of Respondents (Gen) on the dependent variables – Accountability (Acc), Transparency (Trsp) and Corruption (Corr). The significance was measured at 5% statistically significance level. Opinions of respondents as it pertains to these variables were sought and documented.

Effect of Adoption and Implementation of IPSAS on Corruption in South-East, Nigeria

Analysis of (Table 3) indicates that adoption and Implementation of IPSAS has not made significant effects on public sector corruption in the region. The finding shows that while

beautiful reporting may be paraded by the MDAs, other factors like mode of employment, political affiliations of the employees and even the monthly incomes create rooms for round tripping, padding, collusion etc. in most public institution.

We conducted a logistic regression analysis to predict the effect of implementation of IPSAS on corruption using the variables in equation below as the predictors.

Table 4: Projected effects of Implementation of IPSAS on Corruption in South-East, Nigeria

		B	S.E.	Wald	df	Sig.	Exp(B)	95.0% C.I. for EXP(B)	
		Lower	Upper	Lower	Upper	Lower	Upper	Lower	Upper
Step 1(a)	<i>I_IPSAS</i>	1.613	0.061	4.241	1	0.003	7.622	1.045	1.443
	<i>CA</i>	0.142	0.212	0.033	1	0.856	0.962	0.635	1.459
	<i>Age</i>	0.109	0.009	3.205	1	0.073	0.983	0.966	1.002
	<i>Edu</i>	0.126	0.021	0.652	1	0.019	1.017	0.977	1.059
	<i>Polaf</i>	0.832	0.034	0.423	1	0.001	4.210	0.543	1.231
	<i>TI</i>	1.013	0.453	1.324	1	0.975	4.221	0.899	1.212
	<i>MY</i>	0.231	0.021	0.492	1	0.483	0.986	0.947	1.026
	<i>Gen</i>	0.003	0.015	0.382	1	0.121	1.034	0.321	1.423
	<i>ME</i>	0.065	0.114	0.715	1	0.398	0.908	0.727	1.135
	Constant	3.164	0.617	1.230	1	0.124	3.121		

a Variable(s) entered on step 1: *I_IPSAS*, *CA*, *TI*, *Edu*, *Polaf*, *ME*, *MY*, *Gen*, *Age*

Source: Computed from the field data by authors.

Logit (Corr) = 3.164 + 1.613*I_IPSAS* + 0.109*Age* + 0.142*CA* + 0.231*MY* + 0.126*Edu* + 0.065 *ME* + 0.832*Polaf* + 1.013*TI* + 0.003*Gen*.

We conducted a test of the full model against a constant only model which indicated statistically significance, meaning that the predictors as a set reliably distinguished between the "Yes" and "No" impact of *I_IPSAS* (chi square = 44.201, $p < .000$ with $df = 8$). Nagelkerke's R^2 of .793 indicated a strong relationship between prediction and grouping. We noted the prediction success overall 92%. (95% for Yes and 89% for the No). The Z-value for *I_IPSAS* is 4.241, with an associated p-value of .068. Based on the set 5% significant level, the study accepted the hypothesis and concluded that implementation of IPSAS has not made significant impact on reduction of public sector corruption in the zone. However, we also noted that the EXP (B) value of the Predictor – *I_IPSAS* is 7.622. This is an indication that if at any time, effort toward strict implementation of IPSAS is increased by one unit, the odds ratio is about 8 times as large. Therefore, the allure of involving in public sector corruption will be about 8 times more likely reduce.

Effect of Adoption and Implementation of IPSAS on Public Accountability in South-East, Nigeria

We estimated the effects of implementation of IPSAS on public sector accountability in South-East Nigeria as shown in analysis (Table 4).

Logit (Acc) = 2.862 + 1.912I_IPSAS + 0.217CA + 0.139Age + 0.236Edu + 0.321Gen + 0.57TI + 0.522Polaf + 0.311MY.

After a test of the full model against a constant only model, the outcome was statistically significant showing a strong relationship between prediction and grouping. The predictors as a set reliably distinguished between the "Yes" and "No" impact of I_IPSAS (chi square = 45.210, $p < .000$ with $df = 8$). Nagelkerke's R^2 of .811. The prediction success overall was 91%. (92% for Yes and 90% for the No). The Z- value for I_IPSAS is 4.253, with an associated p-value of .083. Based on the set 5% significant level, the study concluded that Adoption and Implementation of IPSAS have no made significant impact on Accountability among the public institution.

Table 5. Projected effects of Implementation of IPSAS on Accountability in South-East, Nigeria

		B	S.E.	Wald	df	Sig.	Exp(B)	95.0% C.I. for EXP(B)	
		Lower	Upper	Lower	Upper	Lower	Upper	Lower	Upper
Step 1(a)	Constant	2.862	0.667	1.940	1	0.164	5.131		
	CA	0.217	0.212	0.033	1	0.856	0.962	0.635	1.459
	Age	0.139	0.312	0.033	1	0.456	0.562	0.435	1.459
	Edu	0.236	0.021	0.652	1	0.019	1.017	0.977	1.059
	Gen	0.321	0.124	2.895	1	0.029	1.810	0.635	1.033
	Polaf	0.522	0.041	0.238	1	0.021	3.103	0.431	1.311
	TI	0.057	0.009	3.205	1	0.073	0.983	0.966	1.002
	MY	0.311	0.021	0.492	1	0.483	0.986	0.947	1.026
	I_IPSAS	1.912	0.061	4.253	1	0.003	6.132	1.045	1.443

a Variable(s) entered on step 1: I_IPSAS, Age, CA, Gen, TI, Edu, Polaf, ME, MY.

Source: Computed from the field data by authors.

On the other hand, the EXP (B) value of the Predictor – IPSAS is 6.123, the implication of this is that raising firmer implementation of IPSAS by one unit has an odds ratio is 6.123 times as large. This means that IPSAS has the capacity to improve accountability about 6 more time if strictness is applied to the implementation just by one unit.

Effect of Adoption and Implementation of IPSAS on Public Sector Transparency in South-East, Nigeria

Analysis of (Table 5) points out that the implementation of International Public Sector Accounting Standards has not made the desired significant effects on public sector transparency in South-astern region of Nigeria.

Table 6. Projected Effects of Implementation of IPSAS on Public Sector Transparency in the South-East

		B	S.E.	Wald	df	Sig.	Exp(B)	95.0% EXP(B)	C.I. for EXP(B)
		Lower	Upper	Lower	Upper	Lower	Upper	Lower	Upper
Step 1(a)	Constant	3.021	0.617	1.140	1	0.064	3.331		
	Age	0.213	0.221	0.023	1	0.456	1.017	0.761	1.459
	Edu	0.362	0.252	0.033	1	0.456	0.562	0.435	1.459
	I_IPSAS	1.013	0.012	0.492	1	0.483	0.986	0.947	1.026
	Polaf	0.136	0.012	0.652	1	0.419	0.954	0.977	1.059
	CA	0.512	0.016	6.211	1	0.003	4.114	1.045	1.443
	MY	0.196	0.141	0.715	1	0.856	0.908	0.761	1.135
	TI	0.071	0.109	3.205	1	0.023	0.983	0.966	1.002
	Gen	0.219	0.321	0.313	1	0.398	0.562	0.435	1.459

a Variable(s) entered on step 1: *I_IPSAS*, *Age*, *Polaf*, *CA*, *MY*, *Gen*, *TI*, *Edu*, *ME*.

Source: Computed from the field data by authors.

We carried out a logistic regression analysis that was intended to predict the impact of adoption and implementation of the accounting standard IPSAS on improving public sector transparency using the variables in equation below as the predictors.

$$\text{Logit (Trsp)} = 3.021 + 1.013I_IPSAS + 0.213Age + 0.136Polaf + 0.512CA + 0.362Edu + 0.196MY + 0.071TI + 0.219Gen$$

We conducted a test of the full model against a constant only model which was statistically significant. This shows that the predictors as a set reliably distinguished between the “Yes” and “No” impact of *I_IPSAS* (chi square = 45.131, $p < .000$ with $df = 8$). With the Nagelkerke’s R^2 of .821, strong relationship between prediction and grouping was established. The prediction success overall showed 89%. (87% for Yes and 91% for the No). The Z- value for *I_IPSAS* is 7.112, with an associated p-value of .093. Based on the set 5% significant level, the study accepted the null hypothesis to conclude that adoption and implementation of IPSAS have not made a significant impact on improving public sector transparency in South-East Nigeria. Nevertheless, the EXP (B) value of the Predictor – *I_IPSAS* is 4.114 implying that if stricter measures are increased by one unit in implementing IPSAS, the odds ratio is 4.114 times as large. Hence, public sector transparency will be about 4 times more likely to improve as a result of such.

Discussion of Findings

Generally, the position of this study is the opinion of the common citizen of the states in South-East region. The study did not seek the opinion of only experts but sought to ascertain what the citizen knew and how they feel about corruption, accountability and transparency in their management of their public wealth by public institutions. The outcomes suggest that, at the level of governance, IPSAS has been greatly adopted as no of the state is below 90% in adoption. This finding while contradicting Ofoegbu (2014),

Olubunmi and Adesopo (2017), Idoko et al (2018), who are still making cases for adoption of IPSAS also collaborated Abdulkarim et al (2023), Okpara et al (2023), Ayodele & Olajire (2025), in that IPSAS have come in full force yet the implementation is still not convincing. However, the study noted that none of the states is below 70% in implementation, meaning that larger percentage of the public institutions have implemented the standards of IPSAS. Backed by the legitimacy theory of Suchman (1995) and the commander theory 1965 Goldberg (1965), the study noted that while the public institutions are making every effort to uphold their legitimacy by being compliant with the much-taunted IPSAS, the individuals' key public positions are yet to fully assume responsibility for the management and oversight of public assets entrusted to them.

This finding aggresses with the positions of Nwaigburu & Mark (2014), Sunday and Ovuakporaye (2020), Nwanmouh et al (2025), in that the method of recruitment in the public institutions under this democratic governance has left not much to desire. Also, in the opinion of Oko (2018), the moment public service worker began to have political affiliations appointment to hold offices lost it virtue. While this study agrees that implementation of IPSAS and its standard has the ability to tackle corruption and corrupt tendencies, poor citizen awareness has enabled some public office holder-built corruption into the IPSAS system. From the response of a key interviewee, *"the capacity of IPSAS to reduce corruption is not in doubt but because corruption has been institutionalized in most public spaces, the weaknesses of IPSAS has been exploited to perpetrate corruption"*. This is in line with the predicted odd ration and confirmed the positions of Nzewi & Enuenwemba (2020), Ojeh & Eze (2023), Elugom and Onyeka (2023), in that as far as making a good report is concern, IPSAS implementation will generate such, yet the back of such report still remains dubious. The cause of this may not be far from Olola (2019), Tolyemi et al (2021), who opines that, the capacity training to ensures proper implementation appears to be missing, hence most public sector employees lack basic understanding and cannot effectively implement new standards.

The study also substantiated the lack of accountability and transparency, even when the core basis for the call to adopt and implement IPSAS was to enhance transparency and accountability. The respondents opined that while must public institutions place IPSAS on the front page, accountability and transparency are still far from their financial dealings. Buttressing this, the null hypotheses were accepted thereby challenging the findings Abimbola et al (2017), Abata and Suara (2022) Okpara et al (2023) Abdulkarim et al (2023), John et al. (2023), Ojeh and Eze (2023) who averred that implementation of IPSAS have improved both transparency and accountability. The study rather agreed with Adebisi and Okike (2020), Bello et al (2022), Tawiah and Soobaroyen (2022).

due to lack or poor training of those in charge of implementing IPSAS, the possibility of harnessing the benefits to the fullest remains a mirage. This is also in line with Tolyemi et al (2021), in that the standardization needed to be provided by IPSAS to reduces manipulation and enhances the credibility seems to be missing in the current

implementation. To this, the study posits that from the opinion of the respondents, most public sector in the study areas is still craving for public trust. This note contradicts Abimbola et al (2017), Tawiah (2022), Elugom and Onyeka (2023) Adedeji (2024), who posited that IPSAS implementation has positively impacted much on public trust. Our result shows that the financial reports are far below the public expectations, majority of the citizens (about 72%) have lost trust and confidence in public institutions' financial reports. Unfortunately, also, IPSAS has not improved the accessibility of information to the public, hence, public trust has not been strengthened, the implementations remain opaque as it left a lot of issues hidden. In the opinion of the respondents, trust in the integrity and competence of public administration is still far-fetched.

Hence, it is our contention that the International Public Sector Accounting Standards (IPSAS) has the capacity to significantly enhance both accountability, transparency and reduce corruption in public sector. This is simply because of the uniformity in IPSAS reporting that the implementation brings to bear, the reduction in information asymmetry expected to foster a good level of public trust in the public institutions. Regrettably our result shows that the null hypotheses were accepted and conclusion drawn that the much desired significant impacts have not been witnessed. This failure was attributed to the implementation training, strategies and commitment to staff of the various public institutions in the study area. The inconsistent in implementation disrupts the comparability expected in benchmarking performance and conducting meaningful analyses.

Conclusion and Policy Implications

Conclusion, Caveats and Future Research Directions

Currently the citizens constantly doubt that the government and public office holders are being sincere with their disclosure of financial information in their custody. Coming from military era where autocracy reigned supreme, the democratic government introduced Integrated Public Sector Accounting Standard (IPSAS) to cushion the incessant suspicions of the citizenries on the public institutions. IPSAS came highly recommended with the promises to solve all financial misinformation in the public sector, improve accountability, accessibility and reduce corruption. Over a decade down the line, the much anticipated impact needed to be measured. On this note, this study was embarked on to evaluate the effect of adoption and implementation of IPSAS on corruption reduction, enhancement of accountability and transparency in the democratic government. With a total of two thousand citizens surveyed and analyzed using, descriptive statistics and logit regression model, results reveal that, the states and local governments areas in the South-East Nigeria have adopted and implemented IPSAS to a high level of over 70%. Also results show while the odd ratios are high for implementation of IPSAS in the areas of reducing corrupting, enhancing accountability and transparency, but currently, it has not made significant effect of reducing corruption, enhancing accountability and transparency. The result equally

revealed that the public institutions continue to lose trust of the citizenries in that the implementation of IPSAS remain Opaque leaving many things hidden.

The study recommends that the government should embark on serious investment in capacity building and training public sector employees (IPSAS implementer) to certify that they have good understanding and can efficiently run with the new standards. Such investment must be targeted on development of technical skills related to new accounting systems and a broader understanding of the principles and benefits of IPSAS.

Also, because IPSAS implementation comes as a cultural shift, the nation's public sector has dwelled so long in corruption. Therefore, drastic measures are needed to force the change, otherwise, the greatest enemy of IPSAS will remain those charged with the implementation.

Establishing a monitoring framework to regularly assess the ways and manners of implementation of IPSAS has become so necessary if the people will reap the benefit of the huge investment outlay. This framework is to monitor published reports on the public sector institutions so as to highlight areas of discrepancies to enhance improvements and comparability in overall quality.

Declaration of Conflict of Interests

The authors declared no potential conflict of interest as it concerns the research, authorship and/or publication of this article.

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