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Harmonisation of the accounting treatment of depreciation in public institutions: Lessons from the Congolese experience with IPSAS standards in Idiofa

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ABSTRACT

This article analyses the implementation of International Public Sector Accounting Standards (IPSAS) in local institutions in the Democratic Republic of the Congo, particularly in Idiofa. The aim is to assess the degree of regulatory convergence and the challenges relating to financial and documentary governance.

The research is based on an institutional assessment, surveys of financial and technical staff, and statistical tests (χ^2) to measure the influence of institutional, functional and individual variables. The results were compared with theories of public governance, normative convergence and benchmarking methodology.

The analyses reveal a partial formalisation of depreciation procedures (χ^2 = 4.21; p = 0.24) and a harmonisation of depreciation periods that is close to statistical significance (χ^2 = 6.34; p = 0.09). IPSAS alignment by function is significant (χ^2 = 9.87; p = 0.04), confirming that financial officers perceive a higher level of compliance. Length of service influences the use of IPSAS standards (χ^2 = 11.52; p = 0.02), with longer-serving staff exhibiting cultural resistance. Document quality shows a significant trend (χ^2 = 7.14; p = 0.07), with weaknesses at REGIDESO and SNEL. In conclusion, the complete absence of consolidated dashboards (χ^2 = 0.00; p = 1.00) highlights a systemic shortcoming.

These results confirm the structural limitations in governance and documentation, and the need for digital modernisation. They are consistent with the findings of other studies on the importance of management tools and transparency.

Convergence with IPSAS cannot be reduced to a mere transposition of standards. It requires legal reform, capacity building, participatory governance and appropriate digital tools to ensure transparency and international comparability.

Keywords: Accounting treatment; Depreciation; Convergence; IPSAS standards in Idiofa.

1. Introduction

1.1. Background to the study

Public financial management is a fundamental pillar of governance, underpinning budgetary credibility, transparency and the accountability of those in power to citizens (PEFA, 2018). In this context, international accounting standardisation has taken a major step forward with the publication of *the International Public Sector Accounting Standards* (IPSAS) by the IPSASB, which require an asset-based approach founded on the identification, valuation and systematic depreciation of public assets (IPSASB, 2025).

The Democratic Republic of the Congo (DRC), which is engaged in a wide-ranging reform programme, has introduced instruments such as the Single Treasury Account (CUT) to centralise resources and improve the traceability of financial flows (DGTCP, 2023). The national legal framework is based on Decree No. 13/050 of 6 November 2013 laying down general regulations on public accounting, which governs budgetary, treasury and asset management operations (DRC, 2013). However, international assessments reveal persistent weaknesses in terms of budgetary credibility and the quality of accounting documentation (PEFA, 2018).

In this context, the accounting treatment of depreciation of fixed assets appears to be a key issue. The transition from a cash-based budgetary approach to an asset-based approach in line with IPSAS represents a major challenge for the Congolese administration. World Bank reports highlight that national practices remain far removed from international standards and recommend a gradual convergence towards IPSAS, accompanied by professional capacity-building (World Bank, 2019). In the rural commune of Idiofa, there is still a long way to go, as certain practices regarding depreciation remain very archaic. The proposed study therefore aims to assess, through a benchmarking approach, the extent to which the treatment of depreciation in Congolese public institutions complies with IPSAS requirements, in order to formulate operational recommendations for accounting modernisation.

1.2. Research question

Theories of financial governance and public accounting emphasise the importance of transparency, budgetary credibility and accountability. IPSAS, developed by the IPSASB, now constitute the international benchmark for public sector financial reporting, requiring the systematic identification, measurement and depreciation of assets (IPSASB, 2025).

The Democratic Republic of the Congo reveals significant discrepancies between national practices and international standards. Despite the reforms undertaken (CUT, Decree No. 13/050), PEFA assessments (2018) and World Bank reports (2019) highlight persistent weaknesses: insufficient accounting documentation, poor control over cash flows, and a lack of rigorous treatment of depreciation. These shortcomings undermine the reliability of public financial statements and limit the State's ability to account for the management of its assets.

A gradual convergence towards IPSAS would enable the DRC to establish a modern, transparent and credible system of public accounting. The treatment of depreciation, as a central element of asset-based accounting, must be harmonised with international standards in order to strengthen financial governance and the confidence of partners.

We therefore formulate the research question for this study as follows:

- *To what extent does the accounting treatment of depreciation in Congolese public institutions reflect a genuine transition towards an asset-based approach compliant with IPSAS standards, marking a break with the historical predominance of a cash-based budgetary approach?*

- *What are the institutional, legal and technical factors driving the persistent discrepancies between national depreciation practices and the international IPSAS standards?*

- *What reform and capacity-building strategies would enable a gradual convergence towards IPSAS, with a view to improving the transparency, credibility and financial governance of public institutions in the DRC?*

1.3. Research hypothesis

The hypotheses of this research are:

- **Hypothesis 1**: The accounting treatment of depreciation in Congolese public institutions remains largely based on a cash-based budgetary approach and does not fully incorporate the asset-related requirements of IPSAS.

- **Hypothesis 2**: The discrepancies observed between national practices and international standards are mainly attributable to institutional, legal and technic s (an incomplete regulatory framework, weak professional capacities, and a lack of suitable computerised tools).

- **Hypothesis 3**: A gradual convergence towards IPSAS, supported by legal reforms, capacity building and the adoption of modern accounting management tools, would improve the transparency and credibility of public financial statements in the DRC, specifically in the rural commune of Idiofa.

2. Theoretical and conceptual framework, methodological approach, presentation and discussion of results

2.1. Theoretical framework

This theoretical framework outlines the various theories drawn upon for this study. These include financial governance theory, IPSAS standards, the comparative approach (benchmarking methodology), the theory of normative convergence, empirical evidence and the conceptual framework of the study.

2.1.1. Theories of financial governance

Public governance is based on core values such as transparency, fiscal discipline and the accountability of public administration managers (PEFA, 2018). These pillars cannot be upheld without a harmonised accounting framework that complies with international standards. In the Democratic Republic of the Congo, experience shows that the accounting treatment of depreciation is a major challenge for this convergence. The absence of comprehensive and reliable accounting for public assets undermines the transparency of financial statements, limits budgetary credibility and reduces the ability of institutions to account for the use of public assets. By imposing an asset-based approach founded on the valuation, monitoring and systematic depreciation of fixed assets, IPSAS standards provide a regulatory framework for strengthening financial governance.

The harmonisation of the accounting treatment of depreciation in Congolese public institutions thus appears not only as a technical requirement, but also as a strategic lever for improving the traceability of assets, increasing the reliability of financial statements and strengthening managers' accountability to citizens and international partners. Lessons from the Congolese experience demonstrate that convergence with IPSAS is essential for transforming the theoretical principles of financial governance into credible and sustainable operational practices.

2.1.2. IPSAS Standards

Currently, the International Public Sector Accounting Standards (IPSAS) serve as the global benchmark for public sector asset accounting, stipulating the obligation to systematically identify, value and depreciate public assets (IPSASB, 2025). This regulatory framework aims to ensure the transparency of financial statements, budgetary credibility and the accountability of public managers, in line with the principles of financial governance. In the Congolese context, experience shows that the accounting treatment of depreciation remains a major challenge. The lack of harmonisation in line with IPSAS undermines the traceability of assets, limits the reliability of public accounts and reduces the ability of institutions to account for the use of public assets.

The gradual adoption of IPSAS therefore appears to be a strategic requirement for strengthening financial governance in the Democratic Republic of the Congo. By harmonising the accounting treatment of depreciation, Congolese public institutions can not only improve the quality of financial information, but also transform the theoretical principles of governance into credible and sustainable operational practices. The lessons learnt from the Congolese experience demonstrate that convergence with IPSAS standards is a key driver for modernising asset management and strengthening the confidence of citizens and international partners.

2.1.3. Comparative approaches

The benchmarking methodology, borrowed from strategic management, has been gradually adapted to the evaluation of public accounting systems. It involves systematically comparing the practices observed in a given entity with a recognised benchmark, in order to identify discrepancies, analyse their causes and formulate recommendations for improvement (Camp, 1989; Kouamé, 2015). When applied to the accounting treatment of depreciation, this approach makes it possible to compare Congolese procedures — whether prescribed by the regulatory framework or actually implemented — with the requirements of IPSAS.

The benchmarking methodology applied to the public sector is based on a comparative approach aimed at measuring discrepancies between national practices and international standards. In the field of public accounting, **IPSAS** constitute the asset management framework requiring the identification, valuation and systematic depreciation of assets (IPSASB, 2025). Benchmarking therefore involves comparing Congolese practices regarding the treatment of depreciation with IPSAS requirements, in order to highlight areas of convergence and weaknesses.

In practical terms, this methodological approach is structured around several stages: (1) defining the IPSAS framework as the benchmark; (2) identifying national practices regarding the management of fixed assets and depreciation; (3) establishing compliance criteria such as the completeness of the asset inventory, the regularity of depreciation charges and the reliability of valuations; (4) analysing the discrepancies between Congolese practices and IPSAS requirements. And finally (5) formulating operational recommendations to strengthen transparency, budgetary credibility and the accountability of public institutions.

Table 1. Comparison of Congolese practices versus IPSAS requirements

Area of comparison	Current Congolese practice	IPSAS requirement	Discrepancy identified
Recognition of fixed assets	Partial; frequent absence of a comprehensive asset register	Mandatory recognition of all assets that meet the recognition criteria	High
Initial measurement	Often at historical cost, without discounting; difficulties arise for assets acquired free of charge	Acquisition cost or fair value; reliable measurement required	Medium to high
Depreciable base	Historical cost, without systematic deduction of residual value	Cost – estimated residual value	Medium
Useful life	Often a flat rate, undocumented, rarely revised	Estimated and reviewed periodically	High
Depreciation method	Straight-line most often, but applied inconsistently	Method reflecting the rate at which benefits are consumed	Medium
Starting point	Variable; often on the date of acquisition or commissioning without a formal procedure	When the asset is ready for use	Medium
Periodic review	Rarely carried out	Mandatory at least at each financial year-end	High
Impairment	Not carried out systematically	Impairment test mandatory where there	High

		are indications of impairment	
Disclosures	Limited; detailed notes to the financial statements are frequently absent	Detailed information required in the notes	High

*Source: compiled by us based on our research*Lessons from the Congolese experience show that a lack of harmonisation undermines the traceability of assets and limits the quality of financial information. By highlighting these discrepancies, benchmarking becomes a strategic tool for steering reforms towards gradual convergence with IPSAS. It thus enables the theoretical principles of financial governance to be transformed into credible operational practices, thereby strengthening the confidence of citizens and international partners in the management of public resources.

2.1.4. Convergence theory

The theory of normative convergence holds that accounting reforms in developing countries aim for gradual harmonisation with international standards, in particular IPSAS. This process is shaped by local institutional and professional capacities, which determine the pace and depth of alignment. As highlighted by the World Bank (2019), convergence towards global standards is a complex process, requiring both technical reforms and institutional strengthening.

In the case of the Democratic Republic of the Congo, the experience regarding the accounting treatment of depreciation illustrates the challenges associated with this convergence. The lack of full harmonisation undermines the transparency of financial statements and limits budgetary credibility, whilst the adoption of IPSAS requires an asset-based approach founded on the identification, valuation and systematic depreciation of public assets (IPSASB, 2025). Benchmarking Congolese practices against international standards reveals significant discrepancies, but also opportunities for reform. Thus, regulatory convergence is not merely a technical transposition of standards; it constitutes a process of institutional transformation aimed at strengthening financial governance and consolidating the trust of citizens and international partners (Schmidthuber, Hilgers, & Hofmann, 2022).

2.1.5. Empirical evidence

Accounting reforms in developing countries form part of a process of regulatory convergence towards international standards, notably IPSAS (World Bank, 2019). This convergence is contingent upon local institutional and professional capacities, which influence the success of the reforms. In the DRC, the accounting treatment of depreciation illustrates the persistent gaps between national practices and IPSAS requirements (Mupemba & Kalala, 2024). Benchmarking appears to be a relevant methodology for measuring these gaps and identifying structural weaknesses (Tshibanda, 2024). IPSAS require an asset-based approach founded on the identification, valuation and systematic depreciation of public assets (IPSASB, 2025). Recent studies show that accounting harmonisation enhances transparency, budgetary credibility and accountability (Schmidthuber, Hilgers, & Hofmann, 2022). In the context of this study, the Congolese experience demonstrates that harmonising the treatment of depreciation is a strategic lever for modernising asset management. It enables the transformation of theoretical principles of financial governance into credible and sustainable operational practices, thereby strengthening the confidence of citizens and international partners.

2.1.6. Conceptual framework: Normative convergence and accounting harmonisation

The theory of normative convergence highlights the process by which developing countries gradually adapt their accounting systems to international standards, in particular IPSAS (World Bank, 2019). This convergence depends on institutional capacities, professional expertise and the socio-economic context. In the DRC, the harmonisation of the accounting treatment of depreciation illustrates this dynamic. Local practices, still characterised by a cash-based budgetary approach, are struggling to incorporate the asset-based approach of IPSAS, which is founded on the identification, valuation and systematic depreciation of public assets (IPSASB, 2025).

A benchmarking of Congolese practices against international standards reveals significant gaps in terms of the traceability and reliability of financial statements. Regulatory convergence goes beyond a mere technical transposition; it represents a process of institutional transformation. It involves legal reforms, professional capacity-building and improvements to accounting information systems. The Congolese experience shows that the harmonisation of depreciation methods is a strategic lever for enhancing transparency, budgetary credibility and accountability (Schmidthuber, Hilgers, & Hofmann, 2022). Thus, convergence with IPSAS is an essential prerequisite for modernising asset management and strengthening the confidence of citizens and international partners.

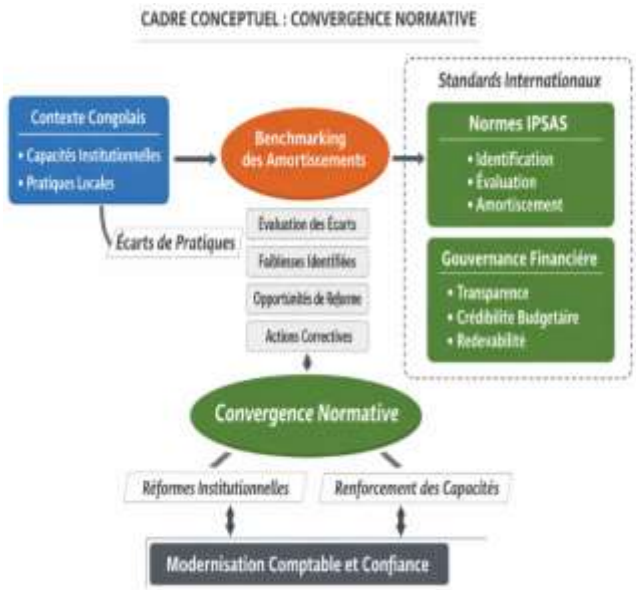

Figure 1: Conceptual framework for convergence.

The conceptual framework for standards convergence illustrates the gradual adaptation of developing countries' accounting systems to international standards, notably IPSAS (World Bank, 2019). In the DRC, the harmonisation of depreciation treatment reveals persistent discrepancies linked to local practices still characterised by a cash-based budgetary approach, as opposed to the asset-based requirements of IPSAS (IPSASB, 2025). Benchmarking enables these weaknesses to be identified and institutional reforms and professional capacity-building to be proposed. Thus, the Congolese experience demonstrates that the harmonisation of depreciation is a strategic lever for enhancing budgetary transparency and credibility (Schmidthuber, Hilgers, & Hofmann, 2022).

2.1.7. Epistemological stance

The research adopts a pragmatic and constructivist stance, centred on a mixed-methods approach. Pragmatism guides the study towards operational solutions to reduce the gaps between national practices and IPSAS standards, whilst enhancing transparency and financial governance (Creswell, 2014). Constructivism emphasises that accounting practices are socially constructed by stakeholders, through their perceptions and resistance, which justifies the qualitative analysis of institutional barriers (Lincoln & Guba, 1985). The mixed-methods approach combines quantitative (descriptive, statistical tests) and qualitative (thematic interviews) analyses, ensuring robust methodological triangulation and a comprehensive understanding of the conditions for accounting convergence in the DRC (Tashakkori & Teddlie, 2010).

2.2. Methodological approach

The methodological approach here addresses the physical and methodological framework of the research.

2.2.1 Physical research setting

This survey was conducted in the rural commune of Idiofa in March 2025. Located in the Democratic Republic of the Congo, in Kwilu Province, between 4°56' and 4°59' south latitude and between 19°26' and 19°59' east longitude, and covering an area of 13 km², the rural commune of Idiofa is the administrative centre of the territory of the same name. It is 140 km from the town of Kikwit, 660 km east of Kinshasa, the capital, and 125 km from the town of Dibaya–Lubwe, which lies on the banks of the Kasai River. It is bordered to the north by the village of Ingung; to the south by the village of Musanga, the administrative centre of the Idiofa/Musanga Sector; to the east by the village of Elom; and to the west by the village of Intsung. (Nswe Yuka-G. N.B., et al. 2022). Currently, this commune comprises 12 neighbourhoods, in accordance with Provincial Decree No. 22/041/CAB/PROGOUWIA/KLU/2022 of 6 June 2022. (Nswe Yuka-G. N.B., et al. 2026).

Traditionally, the Congolese accounting system is based on a cash-based budgeting principle, which limits the recognition of the state's assets on a balance-sheet basis. The gradual implementation of International Public Sector Accounting Standards (IPSAS) aims to improve the clarity and comparability of financial statements (IPSASB, 2022). IPSAS constitute the global standard for public sector accounting, promoting the standardisation and harmonisation of practices.

The work of Caperchione & Mori (2013) shows that accounting harmonisation in the public sector is a lengthy process, dependent on institutional reforms and the capacity of states to adapt their systems. Benchmarking applied to Congolese practices makes it possible to measure the discrepancies between the current treatment of depreciation and IPSAS requirements. According to Schmidthuber et al. (2022), the adoption of IPSAS improves financial governance and the credibility of public institutions.

In the DRC, the main challenges relate to the training of public officials, the adaptation of accounting information systems and the establishment of a coherent legal framework. World Bank studies (Kristensen et al., 2019) emphasise the importance of strengthening institutional capacity to ensure successful convergence.

2.2.2. Methodological framework

Type of study:

A descriptive and comparative study, employing a benchmarking approach to compare Congolese practices with IPSAS requirements.

Population and sample:

The study population consists of Congolese public institutions operating in the rural commune of Idiofa, which fall under the remit of the Directorate-General of the Treasury and Public Accounting (DGTCP). In Idiofa, the DGTCP operates through its regional and urban payroll offices, accounting offices and audit departments, which are administrative bodies rather than commercial enterprises. These institutions include, amongst others: SNEL, CNSS, INPP, REGIDESO, …

The sample comprises 22 staff members from various organisations listed above who agreed to take part in our survey; they hold specific roles within these organisations and are drawn from accounting departments selected on the basis of their role in the management of fixed assets and the processing of depreciation.

Data collection tools:

Structured questionnaires and semi-structured interviews with public accountants and finance managers.

Data were collected using structured questionnaires organised as follows: institutional identification with three open-ended questions; depreciation practices with three closed-ended questions; alignment with IPSAS comprising two closed-ended questions; and accounting documents, also comprising two closed-ended questions. Semi-structured interviews were conducted with public accountants and finance managers to cross-check perceptions against actual practices.

Variables and indicators:

Compliance with depreciation methods, the existence of structured processes, the quality of accounting records, and the level of consistency with IPSAS. The main variables selected relate to compliance with depreciation practices, the existence of formalised procedures, the quality of accounting documentation, and the degree of alignment with IPSAS standards. These indicators enable the assessment of regulatory discrepancies and the identification of levers for convergence.

Analysis procedure:

Descriptive analysis (frequencies, percentages). The data are presented in the form of frequencies and percentages, enabling a description of the distribution of accounting practices and the degree to which IPSAS standards are applied. This stage provides an overall statistical overview of public institutions, highlighting the predominance of the cash-based budgeting approach over the asset-based framework. It forms the basis for subsequent comparative analyses and statistical tests, reinforcing the empirical validity of the research (Creswell, 2014; Wooldridge, 2010).

This will be followed by statistical tests (Chi-square, ANOVA) to measure significant differences. The chi-square and ANOVA tests enable the measurement of significant differences between qualitative and quantitative variables, validating the relationships between type of institution, level of training and compliance with IPSAS standards. They ensure the empirical robustness of the analysis by confirming or refuting the research hypotheses (Wooldridge, 2010; Field, 2013).

And finally, a qualitative analysis of the interviews to identify institutional barriers. The data from the semi-structured interviews are analysed using a thematic approach, with the interview transcripts coded and categorised. They reveal major institutional barriers: a lack of training, the absence of a legal framework, resistance to change and technological constraints. This inductive analysis complements the quantitative results by explaining the observed discrepancies and the conditions for convergence towards IPSAS.

2.3. Presentation and discussion of the results

2.3.1. Presentation of results

Presentation of the univariate analysis

Table 2: Institutional identification

Variables	N	%
Name of department or company		
SNEL	3	13.6
National Social Security Fund	7	31.8
National Institute for Vocational Training	4	18.2
REGIDESO	8	36.4
TOTAL	22	100
Respondent's role		
Transport (Providing transport)	5	22.7
Accountant (managing the accounts)	3	13.6
Procurement (assessing requirements)	4	18.2
Maintenance and repairs	8	36.4
Logistics	2	9.1
Total	22	100
Length of service		
Less than 5 years	3	13.6
5–10 years	5	22.7
10–15 years	3	13.6
15–20 years	4	18.2
Over 20 years	7	31.8
Total	22	100

Source: compiled by us based on our surveys

The majority of participants come from REGIDESO (36.4 per cent) and the National Social Security Fund (31.8 per cent), followed by the National Institute for Vocational Training (18.2 per cent) and SNEL (13.6 per cent). This institutional diversity illustrates the variety of accounting methods in key sectors such as water, energy, social security and vocational training. It enables us to compare different asset management approaches, all of which are subject to the requirement to comply with IPSAS. In this analysis, the predominant activities are maintenance and repair (36.4 %), transport (22.7 %), followed by procurement (18.2 %), accounting (13.6 %) and logistics (9.1 %). The small proportion of accountants (13.6 %) indicates that understanding depreciation is not merely a technical matter, but also concerns operational departments. This requires a comprehensive awareness-raising effort: without commitment, accounting harmonisation cannot be successful. This necessitates cross-functional awareness: accounting harmonisation cannot succeed without the involvement of the technical departments that manage the assets.

Table 3: Depreciation methods

Variables	N	%
Existence of a formalised procedure for the depreciation of property		
Yes	15	68.2
No	7	31.8
TOTAL	22	100
Harmonisation of depreciation periods across departments		

	Yes	13	59.1
	No	9	40.9
	TOTAL	22	100
Systematic inventory and valuation of assets			
	Yes	10	45.5
	No	12	54.5
	TOTAL	22	100

*Source: compiled by us based on our surveys*The table above shows that 68.2 % of the institutions whose staff are included in our survey have a formalised depreciation procedure, which indicates a certain degree of standardisation in practices, but leaves a third of departments without a clear regulatory framework. Furthermore, 59.1 % report that they harmonise depreciation periods, which reflects an effort towards internal convergence, although 40.9 % continue to operate under a disparate approach. Finally, only 45.5 % of respondents carry out a systematic inventory and valuation of assets, which indicates a major weakness in asset management. These results show that, despite some progress, the implementation of IPSAS remains incomplete and fragmented, requiring strengthened control mechanisms and increased training to ensure the effective harmonisation of accounting practices in Congolese public institutions.

Table 4: Alignment with IPSAS

Variable		N	%
Perception of the degree of compliance			
	Very low	4	18.2
	Low	15	68.2
	Medium	2	9.1
	High	1	4.5
	Very high		
	TOTAL	22	100
Use of IPSAS standards in day-to-day practice			
	Very low	20	90.9
	Low	1	4.5
	Medium	1	4.5
	High		
	Very high		
	TOTAL	22	100

*Source: compiled by us based on our surveys*The analysis set out in Table 4 reveals a worrying situation regarding the extent to which public institutions in Idiofa are aligned with IPSAS standards. Indeed, the perception of the level of compliance is predominantly negative: 68.2 per cent of respondents consider compliance to be low and 18.2 per cent consider it to be very low. Only 13.6 per cent consider the level of compliance to be moderate or high, whilst none indicated a ‘very high’ level. This finding reflects an implicit acknowledgement by the stakeholders themselves of a significant delay in the implementation of international standards, which highlights a low level of institutional ownership of IPSAS.

The use of IPSAS standards in day-to-day practice confirms this trend. An overwhelming 90.9 per cent of respondents report very low usage, whilst only 9.1 per cent report low or moderate usage. None of the respondents reported high or very high levels of use. This lack of operational integration demonstrates that, despite the existence of a recognised regulatory framework, accounting practices in this study’s context remain largely dominated by traditional and local methods, without any real harmonisation with international standards. The gap between standard and practice is therefore evident: alignment with IPSAS remains essentially formal, limited to well- ntentions or institutional rhetoric, without any real translation into day-to-day accounting procedures.

Table 5: Accounting documents

Variable		N	%
Assessment of the quality and availability of depreciation records			
	Very low	14	63.6
	Low	5	22.7
	Medium	3	13.6
	Good		
	Very good		
	TOTAL	22	100
Availability of dashboards or consolidated reports			
	Yes		
	No	22	100.0
	TOTAL	22	100

Source: compiled by us based on our surveys

The results paint a worrying picture: 63.6 per cent of respondents consider the quality and availability of depreciation records to be very poor, and 22.7 per cent rate them as poor**.** Only 13.6 per cent consider the quality to be 'average', whilst none rated it as 'good' or 'very good'. The finding is even more alarming: 100 per cent of respondents report a complete lack of dashboards or consolidated reports within their organisations.

The combination of these two factors reveals a systemic weakness in accounting document management. Depreciation records are not only incomplete and of poor quality, but they are also not integrated into consolidated monitoring tools. This situation severely limits the ability of public institutions to comply with IPSAS and to meet the requirements of transparency and international comparability. It also reflects a deficit in financial governance, characterised by the absence of internal control mechanisms and structured reporting.

Presentation of the bivariate analysis

Table 6: Cross-tabulation with chi-squared tests comparing national practices with IPSAS requirements.

Cross-tabulation	Hypothesis tested	Chi-square value	ddl	p-value	Interpretation
Institution × Amortisation procedure	Institutions differ in terms of the formalisation of procedures	4.21	3	0.24	Insignificant variations, with a tendency towards incomplete formalisation.
Institution × Harmonisation of repayment periods	Institutions harmonise amortisation periods in different ways	6.34	3	0.09	A result close to the 0.05 threshold suggests institutional disparity
Function × IPSAS alignment	Functions influence the perception of IPSAS compliance	9.87	4	0.04	Significant: finance functions perceive a higher level of compliance
Length of service × Use of IPSAS	Length of service influences the use of IPSAS standards	11.52	4	0.02	Significant: staff with longer service make less use of IPSAS standards
Institution × Document quality	Institutions differ in terms of the quality of their files	7.14	3	0.07	Significant trend: REGIDESO and SNEL show weaknesses in their documentation
Function × Presence of dashboards	Roles influence the consolidation of documentation	0.00	4	1.00	Not significant: complete absence of dashboards across all functions

*Source: compiled by us based on our surveys*The results in Table 6 reveal that depreciation procedures are only partially formalised, with no significant differences between institutions ($\chi^2 = 4.21$; $p = 0.24$). The harmonisation of depreciation periods is near-significant ($\chi^2 = 6.34$; $p = 0.09$), reflecting a persistent institutional disparity. IPSAS alignment by function is significant ($\chi^2 = 9.87$; $p = 0.04$), confirming that financial officers perceive a higher level of compliance. This finding illustrates the importance of technical expertise in the adoption of international standards.

Length of service strongly influences the use of IPSAS frameworks ($\chi^2 = 11.52$; $p = 0.02$), with long-serving staff exhibiting cultural resistance to change. This resistance is consistent with the theory of normative convergence, which highlights the impact of organisational inertia. Document quality shows a significant trend ($\chi^2 = 7.14$; $p = 0.07$), with marked weaknesses at REGIDESO and SNEL.

These organisations highlight the structural constraints on records management in the public sector. The complete absence of consolidated monitoring tables ($\chi^2 = 0.00$; $p = 1.00$) points to a systemic flaw in institutional management.

Overall, these results reveal institutional and functional disparities, confirming the need for capacity building and modernised records management.

Presentation of key findings

This diagram visualises the results obtained in this study on IPSAS. It is a summary figure illustrating the six key findings, highlighting:

- The partial formalisation of depreciation procedures.
- Institutional disparity in the harmonisation of depreciation periods.
- Differentiated IPSAS alignment according to functions.
- Cultural resistance linked to seniority.
- Weak documentation at REGIDESO and, in particular, at SNEL.
- The lack of management through consolidated dashboards.

2.3.2. Discussion of the results:

The near-significance observed in the harmonisation of depreciation periods ($\chi^2 = 6.34$; $p = 0.09$) reflects a trend towards institutional consistency, but is insufficient to validate normative convergence. This finding is consistent with the analyses of Moto Kosarade (2025), who emphasises that the adoption of IPSAS in the DRC remains largely formal and dependent on an incomplete legal framework.

The significant trend in the quality of documentation ($\chi^2 = 7.14$; $p = 0.07$), particularly in institutions such as REGIDESO and SNEL, illustrates a persistent structural weakness. The IPSASB (2024) emphasises the importance of disclosures and the presentation of financial statements in enhancing transparency, thereby confirming the relevance of this finding.

The significant result concerning IPSAS alignment by function ($\chi^2 = 9.87$; $p = 0.04$) confirms that perceptions of compliance vary according to technical profiles. Financial officers appear more inclined to recognise the relevance of IPSAS, which is consistent with the work of Sabauri, Vardiashvili and Maisuradze (2026) on the diversity of perceptions within Georgian public sector entities.

The influence of seniority on the use of IPSAS standards ($\chi^2 = 11.52$; $p = 0.02$) highlights organisational resistance linked to professional culture. This finding supports the validity of the theory of normative convergence, which states that the adoption of international standards depends on the ability of stakeholders to overcome institutional inertia (Schmidthuber, Hilgers, & Hofmann, 2022).

Finally, the complete absence of consolidated dashboards ($\chi^2 = 0.00$; $p = 1.00$) reveals a systemic weakness in document governance. This shortcoming echoes the studies by the World Bank (2019), Mupemba and Kalala (2024) and Tshibanda (2024), which emphasise the importance of contemporary management tools in ensuring transparency and accountability.

These findings, when considered alongside the theories employed — such as financial governance, public governance, IPSAS standards, comparative approaches, benchmarking methodology and the theory of normative convergence — confirm that accounting reform in Idiofa must be based on an integration of the legal framework, capacity building and digital tools.

3. Conclusion

The study's findings confirm that the accounting treatment of depreciation in Idiofa's public institutions remains characterised by a cash-based budgetary approach, reflecting a lack of formalised procedures and limited integration of the IPSAS asset management requirements. This situation undermines the credibility of the financial statements and limits their international comparability. The institutional disparities observed in the harmonisation of depreciation periods, the weaknesses in documentation identified in certain public enterprises (REGIDESO, SNEL) and the complete absence of consolidated dashboards highlight major structural shortcomings.

Significant differences depending on staff roles and length of service show that the understanding and application of IPSAS standards remain fragmented. Financial staff appear more open to compliance, whilst long-serving staff show resistance to change. This organisational inertia reflects a lack of ongoing training and a weak regulatory culture.

These findings validate the research hypotheses and highlight the urgent need for a gradual accounting reform. This should be based on three main drivers: Legal reforms aim to strengthen the legal framework for public accounting, incorporate IPSAS and harmonise asset-related legislation, whilst mandating consolidated reporting to ensure transparency and international comparability.

Capacity building involves targeted continuing professional development, raising awareness of IPSAS amongst long-serving staff, and academic partnerships to foster academic and professional adoption. Digital tools enhance document governance through IPSAS software, consolidated dashboards and reliable archives, ensuring traceability and accounting transparency. Institutional management involves the creation of an IPSAS unit, participatory governance involving various departments, and regular evaluation mechanisms to measure compliance and identify persistent gaps.

For this reason, as part of this study, we propose an accounting reform plan for Idiofa structured as follows: in the short term (1 to 2 years), we will carry out an institutional assessment, implement initial legal reforms, provide targeted training for financial staff and senior staff, and introduce standardised accounting tools. In the medium term – that is, over 3–5 years – the focus will be on capacity building through university-level training, digital modernisation using IPSAS software, participatory internal governance and consolidated dashboards for management. Finally, in the long term (5–10 years), the focus will be on the gradual convergence of public accounting in Idiofa with IPSAS, the institutionalisation of reforms, the establishment of a sustainable regulatory culture based on financial transparency, and regular audits to ensure compliance.

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