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Staff ICT Training as the Binding Constraint on Accrual-Based IPSAS in Zimbabwean Government Schools: A case of Marondera District

By

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ABSTRACT: Implementing Accrual-based International Public Sector Accounting Standards (IPSAS) require ICT skills from schools accounting personnel. Unfortunately, training for this new era has not been given priority in Zimbabwe. The purpose of this study was to evaluate the extent to which staff ICT training would influence accrual based IPSAS implementation within government schools in Marondera District. A convergent mixed-methods case study surveyed 71 school heads, bursars, accounts and administrative staff and Ministry officials. The response rate was 97.3%. Ten key informants were interviewed. Interviews were analysed thematically. Staff ICT training was the weakest of six digital transformation constructs ($M = 2.16$). None of its five items differed significantly from neutral ($p = 0.139-0.728$), and responses were split almost evenly, with 46.8% agreeing and 43.4% disagreeing. The lowest-rated implementation item was staff ability to recognise revenues and expenses when incurred ($M = 2.44$). Interviewees described training as periodic, generic workshops rather than role-specific capacity building. Training, not attitudes to technology, was the binding human constraint. Structured, practical and recurrent IPSAS and software training for school finance staff was recommended.

KEYWORDS: Accrual based accounting; IPSAS; ICT training; Technology acceptance; Government schools.

Abbreviations: ICT, information and communication technology; IPSAS, International Public Sector Accounting Standards; TAM, Technology Acceptance Model.

INTRODUCTION

There is a remarkable shift by governments from cash basis to accrual basis of reporting. About 56% of 169 jurisdictions have projected to use the accrual basis of reporting by 2030 (IFAC & CIPFA, 2025) Accrual IPSAS requires staff to recognise revenues when

earned and expenses when incurred. They require maintenance of asset registers and preparation post period-end adjustments, often in unfamiliar software. Reviews of IPSAS adoption in emerging and low-income economies identify scarce skills as a

persistent reason why reforms stall (Polzer et al., 2023). Likewise in Greece most general government finance employees were found unready for IPSAS-based accrual accounting because suitable training was not available (Bekiaris et al., 2025).

Zimbabwe gave IPSAS legal force through Statutory Instrument 41 of 2019 and forecasts full accrual reporting by 2026 (Ndebele, 2025). In Zimbabwe capacity building and lack of skilled manpower are chief constraints (Chosani et al., 2024). Government schools are a large sector of reporting entities whose bursars and clerks were trained for cash books. Unfortunately, no research has assessed whether their ICT training is adequate for accrual IPSAS (Matangabonde & Shumba, 2024). This article evaluated how much staff ICT training influenced accrual-based IPSAS implementation in Marondera District government schools.

2. LITERATURE AND THEORY

The Technology Acceptance Model (TAM) was used. The TAM reflected that the use of a system relied on its perceived usefulness and perceived ease of use (Davis, 1989). Evidence confirmed that these two beliefs are the core of this model. Thus, training and experience shape ease of use of a system (Davis & Granić, 2024). Thus, for accounting reform success the members ought to be trained in the accounting standard and the software. This would enable them to be useful in engineering the reform process. According to Poshai & Shava (2025). Limitations on the digital skills constrain the Zimbabwean public sector digitalisation process. Thus, according to TAM weak training would depress implementation even where employees value digital skills.

3. MATERIALS AND METHODS

A convergent mixed-methods methodology with a case study design was used. The population was made up of 90 individuals actively engaged in school financial management. These included school heads, bursars, accounting officers, administrative officers, accounts clerks and Ministry of Education district and provincial officials.

Yamane's (1967) formula at $e = 0.05$ gave a sample of 73, allocated by stratified sampling across roles and filled purposively with staff who handle financial records. A questionnaire with six five-item Likert sections (0 = strongly disagree to 4 = strongly agree) and two open-ended questions was administered. This article analysed the staff ICT training section, with the implementation section as context. Ten key informants (district officials, IT managers and senior auditors) were interviewed. Instruments were expert-reviewed and piloted with seven respondents outside the district. Item means (M), standard deviations (SD) and agreement percentages were computed, and one-sample t -tests compared each mean with the neutral midpoint of 2. Thematic analysis was used to analyse interview data (Braun & Clarke, 2022). Ministry and institutional ethical approval, informed consent, anonymity and confidentiality were observed.

4. RESULTS AND DISCUSSION

Seventy-one questionnaires were usable (97.3%) and all ten interviews were held. Respondents were 53.5% male, 76.0% held a diploma or degree, and 67.6% worked in urban schools.

Table 1. Staff ICT training items (n = 71)

Item	M	SD	% A	% D	t(70)	p
SIT1	2.23	1.38	46.5	43.7	1.38	0.172
SIT2	2.17	1.37	46.5	45.1	1.04	0.303
SIT3	2.24	1.35	46.5	45.1	1.50	0.139
SIT4	2.13	1.36	46.5	40.8	0.78	0.436
SIT5	2.06	1.36	47.9	42.3	0.35	0.728
SIT avg	2.16		46.8	43.4		

SIT1 training improved competence in IPSAS reporting; SIT2 training relevant to digital accounting; SIT3 trained on accrual IPSAS

requirements; SIT4 able to use digital accounting systems; SIT5 training improves statement quality. % A/% D = agree/disagree; test value = 2.

Staff ICT training averaged 2.16, the lowest of the six constructs in the wider study, against 2.96 for automation of accounting processes. Unlike every other construct, no training item differed significantly from neutral (Table 1). The standard deviations (1.35–1.38) were the largest in the instrument, and agreement and disagreement were almost balanced (46.8% versus 43.4%). This was not a sign of uncertainty, since few respondents chose "not sure" (8.5–12.7%), but of division. Approximately half the staff reported useful training and half reported none. Only 46.5% agreed that they had been trained on accrual IPSAS requirements (SIT3), and capability to use digital accounting systems for IPSAS reporting (SIT4) scored just 2.13. Within the implementation construct, the lowest and most dispersed item was staff ability to recognise revenues and expenses when incurred ($M = 2.44$, $SD = 1.30$), the core accrual principle. Interviewees described training as "periodic workshops" and "on-the-job mentoring" rather than structured, IPSAS-specific programmes. Questionnaire respondents asked for "regular practical training not once off workshops".

These findings support TAM's emphasis on ease of use (Davis, 1989; Davis & Granić, 2024). Staff clearly perceive digital tools as useful, as the high automation scores show. Unfortunately, half lack the training that would make the tools and the standard easy to apply. Hence perceived usefulness does not translate into confident practice. The results mirror the Greek finding that limited vocational training leaves finance employees unready for accrual IPSAS (Bekiaris et al., 2025) and Zimbabwean evidence that capacity gaps impede reform (Matangabonde & Shumba, 2024). The polarised distribution suggests that training reaches some schools and staff but not others, consistent with ad hoc workshops that depend on attendance and, as Chosani et al. (2024) note, sometimes on fees. Because recognition of accruals remained the weakest implementation item, the gap is in accounting knowledge as well as software skills. Future work should link training records to audited compliance across districts.

5. CONCLUSION AND RECOMMENDATIONS

Staff ICT training is the binding human constraint on accrual-based IPSAS in Marondera District schools. The Ministry should (i) run a structured, recurrent training programme combining accrual principles with hands-on use of the prescribed accounting

software; (ii) make training free and compulsory for every bursar and accounts clerk, including new appointees; (iii) establish district-level help desks and peer mentoring; and (iv) track training coverage alongside compliance indicators.

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