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Internet Connectivity and Compliance with Accrual-Based IPSAS in Zimbabwean Government Schools: A case of Marondera District

By

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ABSTRACT: Accrual-based International Public Sector Accounting Standards (IPSAS) increasingly rely on online systems for submitting financial information, accessing guidance and consolidating reports. This positions internet connectivity as a lasting solution to enhanced compliance. This study reflected how internet connectivity affects compliance with accrual-based IPSAS in government schools in Marondera District, Zimbabwe. A convergent mixed-methods methodology was used with a case study survey of 71 school heads, bursars, accounts and administrative staff and Ministry officials. Ten key informants were interviewed. Likert items (0–4) were tested against the neutral midpoint, and interviews were analysed thematically. Internet connectivity averaged 2.70, and all five items were rated significantly above neutral with medium effects ($d = 0.53$ – 0.65). The strongest agreement concerned connectivity's role in the flow of accrual transactions ($M = 2.79$) and timely submission of IPSAS information ($M = 2.73$). Almost 25% of respondents disagreed with each item. Interviewees reported network outages and lack of fibre coverage in rural schools. Internet connectivity was valued as an enabler of compliance. It was unfortunately unevenly available. Subsidised, resilient school connectivity and offline-capable accounting systems were recommended.

KEYWORDS: Accrual based accounting, IPSAS compliance, Digital divide, Internet connectivity, Government schools.

Abbreviations: ICT, information and communication technology; IPSAS, International Public Sector Accounting Standards; TOE, Technology–Organisation–Environment framework.

INTRODUCTION

Financial reporting has since moved to being online. Hence connectivity now determines whether entities can submit returns on time, retrieve current guidance and use central financial systems. Across 130 countries, a communication index covering internet bandwidth and network coverage was positively

associated with public sector digital maturity, which in turn was associated with IPSAS adoption (Paixão et al., 2024). Public sector reporting is moving to accrual-based nature, with 56% of 169 jurisdictions expected to report on accruals by 2030 and most new

adopters in middle- and low-income economies (IFAC & CIPFA, 2025). Zimbabwe made IPSAS mandatory through Statutory Instrument 41 of 2019 and aims for full accrual reporting by 2026 (Ndebele, 2025). Unfortunately, internet connectivity remains a national weakness. In 2023, 76% of the country's 10,522 schools had no internet access (UNICEF Zimbabwe, 2023). Thus, limited connectivity is a main drawback to public sector digitalisation (Poshai & Shava, 2025). Much of the Zimbabwean IPSAS studies have focused on local authorities (Chosani et al., 2024). Thus, little has concentrated on whether schools can connect to the systems compliance that are now required. This article determines how internet connectivity affects compliance with accrual-based IPSAS in Marondera District government schools.

2. LITERATURE AND THEORY

Studies of digital transformation in the public sector value reliable infrastructure, including connectivity, among the success factors of transformation projects (Escobar et al., 2023). The quality and accessibility of public financial information also depend on the e-government environment within which accounting systems operate (Cuadrado-Ballesteros et al., 2022). The study adopts the Technology–Organisation–Environment (TOE) framework. The TOE reiterates that an organisation's adoption of an innovation reflects its technological, organisational and environmental contexts (Tornatzky & Fleischer, 1990). Connectivity straddles the technological and environmental contexts. Thus a school controls its own equipment but depends on national networks and

providers for access, so connectivity gaps can block compliance even in well-run schools.

3. MATERIALS AND METHODS

The study embarked on the convergent mixed-methods methodology with the case study design. The population comprised 90 people involved in school financial management. These were the school heads, bursars, accounts personnel, 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 analyses the internet connectivity section. Ten key informants (district officials, IT managers and senior auditors) were interviewed. Item means (*M*), standard deviations (*SD*) and agreement percentages were computed, one-sample *t*-tests compared each mean with the neutral midpoint of 2, and Cohen's *d* measured effect size. Interview data were analysed thematically (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 and 32.4% in rural schools.

Table 1. Internet connectivity items (n = 71)

Item	M	SD	% A	% D	t(70)	p
INCO1	2.66	1.08	66.2	21.1	5.16	< .001
INCO2	2.73	1.22	64.8	25.4	5.07	< .001
INCO3	2.72	1.21	63.4	22.5	5.01	< .001
INCO4	2.79	1.22	63.4	22.5	5.46	< .001
INCO5	2.62	1.16	64.8	26.8	4.49	< .001
INCO avg	2.70		64.5	23.7		

INCO1 reliable connectivity supports IPSAS implementation; INCO2 timely submission of IPSAS information; INCO3 access to IPSAS guidelines and updates; INCO4 flow of accrual transactions; INCO5 internet-based systems improve implementation. % A/% D = agree/disagree; test value = 2.

Internet connectivity averaged 2.70, third highest of six constructs in the wider study, and every item was significantly above neutral with medium effects ($d = 0.53$ – 0.65 ; Table 1). Respondents most strongly endorsed connectivity's role in the flow of accrual transactions (INCO4, $M = 2.79$), with 39.4% strongly agreeing, and in timely submission of IPSAS information (INCO2, $M = 2.73$). Connectivity was also linked to access to IPSAS guidelines and updates (INCO3, $M = 2.72$). Yet every standard deviation exceeded 1.0, and 21.1–26.8% of respondents disagreed with each item; the weakest was the claim that internet-based systems improve implementation (INCO5, $M = 2.62$).

Interviews explained the dissent. Key informants cited "network outages" and "lack of fibre coverage in rural areas", and questionnaire respondents named unreliable connectivity as the single biggest technological challenge.

The results indicate that staff treat connectivity as an enabler of compliance, chiefly through timeliness and access to current guidance, consistent with the cross-country association between communication infrastructure and digital maturity (Paixão et al., 2024) and with the role of the e-government environment in information quality (Cuadrado-Ballesteros et al., 2022). The dissenting quarter, echoed in interview accounts of rural schools, reflects the national gap documented by UNICEF Zimbabwe (2023) and Poshai and Shava (2025). In TOE terms, connectivity is an environmental constraint that schools cannot fix alone (Tornatzky & Fleischer, 1990). Because two-thirds of respondents were urban, the district average probably overstates rural connectivity. Future studies should test urban–rural differences using objective connection logs.

5. CONCLUSION AND RECOMMENDATIONS

Internet connectivity boosts accrual-based IPSAS compliance where it exists. The sparingly uneven availability leaves a sizeable minority of schools exposed.

The Ministry and regulators are recommended to (i) negotiate subsidised education data and fixed or satellite connections for school finance offices, prioritising rural schools; (ii) pair connectivity with solar back-up so that outages do not disturb financial reporting; (iii) adopt accounting software packages which function offline and synchronises when connected; and (iv) allow staggered submission windows while rural connectivity is upgraded.

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