

THE IMPACT TRANSFORMATIONAL LEADERSHIP ON COMMITMENT TO CHANGE AMONG JORDANIAN GOVERNMENT ACCOUNTANT TOWARD IPSAS IMPLEMENTATION

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Abstract: *IPSAS was accepted by Jordan's government in accordance with worldwide trends. The Jordanian Ministry of Finance launched cash-basis IPSAS in 2015 and plans to implement accrual accounting by January 1, 2021. However, the commitment to change remains uneven, hindering the full shift. Moving from old accounting processes to new ones is tough. Even then, it hasn't been implemented, creating a gap due to the difficulty in committing to new accounting standards throughout implementation due to obstacles. Thus, knowing government accountants' issues is essential to applying IPSAS in government accounting. This study examines how transformational leadership affects government accountants' commitment to IPSAS adoption in Jordan's public sector. This study used a quantitative approach to survey Jordanian Ministry of Finance accountants. The 384-person study had a 78% response rate. Additionally, PLS-SEM was used to confirm variable relationships. Transformational leadership positively predicted IPSAS implementation, according to the study.*

Keywords: IPSAS, Commitment to Change, Transformational Leadership, Government Accountant, Ministry of Finance Jordan

1. Introduction

Transformation is the re-establishment and conversion of a pre-existing order into a new pattern due to a fundamental change so that old structures and behaviors are abandoned and replaced with new ones. Whereby, organisations must operate effectively and efficiently to successfully adapt to environmental changes, ensuring their continued existence, maximizing earnings, improving organisational performance, and surviving in global competition. Organisations are compelled to undertake transformation, regardless of their preferences. Effective organisational transformation hinges on the guidance of a visionary leader who fully grasps the importance of change (Maisyura, Aisyah & Ilham, 2022). It is worth noting, financial reporting and accounting practices in the public sector are undergoing major reforms globally especially in Jordan. Also, many countries are moving towards accrual-based International Public Sector Accounting Standards (IPSAS) from their traditional cash-based accounting system. This shift requires substantial changes in accounting and financial reporting systems, processes, human capabilities, and organizational culture in the public sector. As the responsible authority, the leadership style adopted by managers can significantly influence the success of such transformational change efforts (Maisyura et al., 2022).

So, Jordan started making tremendous changes to its economy. As a result, the government needed a good leader to give decision-makers useful data, to get around problems, to encourage IPSAS implementation (Haija, AlQudah, Aryan & Azzam, 2021, Alghizzawi &

Masruki, 2020a). As a result of such challenges, one of the most crucial components in guaranteeing the success of IPSAS implementation is the development of commitment to change among government accountants through transformational leadership.

The adoption of IPSAS in Jordanian public sectors is undeniably influenced by the leadership style utilised. The smooth functioning and enhanced performance of public sectors require a variety of leadership styles. This involves entrusting talented leaders who have the capacity to think creatively and flexibly. Hence, it is vital to possess robust leadership in the public sectors to enhance and enhance the efficiency of systems (Hargett, Doty, Hauck, Webb, Cook, Tsipis, Neumann, Andolsek & Taylor, 2017). Notably, the leadership style plays a significant role in influencing the quality and cost-effectiveness of public sectors. This is accomplished by ensuring alignment with a shared organisational vision, mission, governance, empowerment, and a strong commitment to implementing IPSAS (Maisyura et al., 2022). When it comes to discussing leadership, there are multiple viewpoints about its definition. Leadership encompasses the ability of a leader to exert influence on their followers, while effectively organizing and expressing the vision, mission, and strategies necessary to achieve organisational objectives. The capacity of a leader to exert influence on their followers by means of their expertise, role modelling, and magnetic personality, thereby inspiring them to meet expectations and aid the achievement of predetermined objectives (Zainal, Ramly, Mutis & Arafah, 2019). This perspective is consistent with Kartono's claim that leadership is a dynamic phenomenon marked by interdependent connections and the leader's ability to exercise influence over their followers (Widyastuti, 2019).

In light of the aforesaid issues, transformational leaders have the capacity to efficiently adjust and tackle all of these changes. They possess a high level of proficiency in collaborating effectively under various conditions and circumstances, perceiving them as opportunities for problem-solving in order to confront and adapt to change. The role of transformational leadership in organisational transformation is to serve as the forefront, efficiently overseeing change by creating a clear, concentrated, and systematic organisational strategy (Zaghini, Fiorini, Piredda, Fida & Sili, 2020). So, this research examines the impact of transformational leadership style on the commitment to change among Jordanian government accountants during the adoption of accrual-based IPSAS. Jordan is in the process of progressively implementing IPSAS to improve accountability, transparency and efficiency in its public financial management. The successful transition requires Jordanian public sector accountants to demonstrate a high level of commitment to the considerable changes in their accounting work. With that in mind, the commitment to change among government accountants is one of the important factors to ensure the success of the implementation of IPSAS in Jordan. Consequently, government accountants must be supported, guided and trained to achieve this commitment and ensure that they understand and apply the standards correctly and effectively thru transformational leadership. In a similar vein, observations had been highlighted in the report by Deloitte (2018), which recognized the challenge that, the capacity of finance department workers and technical accounting assistance, which require training and technical help from the transformational leadership (Saleh, Isa & Hasan, 2021).

Prior research has indicated that when employee commitment is insufficient in fulfilling established objectives, it becomes apparent that there is a deficiency in unity or reciprocal support among employees, leading to frequent errors (due to a lack of collaboration with colleagues) and ineffective utilization of work hours. Employee commitment can be influenced by multiple aspects, including the leadership style employed by their superiors (Purwanto, 2022). In relation to this study, the Prime Minister of Jordan has indicated that the country will completely the accrual accounting implementation IPSAS for financial reporting beginning on

January 1, 2021; interestingly, the fact that the Jordanian government has yet to implement so (Haija et al., 2021; Alghizzawi & Masruki, 2020a; Alghizzawi & Masruki, 2020b). To be more specific, the researcher looked at the annual reports for 2019, 2020, 2021, and 2022 and discovered that they still did not fulfil the accrual accounting implementation of IPSAS (MOF, 2022). Additionally, there has not yet been any official statement regarding the accrual accounting implementation of IPSAS. So, this study will fill in the gap which is the commitment to change among Jordanian government accountants toward the IPSAS implementation by using the impact of transformational leadership (Opanyi, 2016; World Bank, 2021). Given this, this study aims to address the following research question: What is the relationship between the transformational leadership and commitment to change among government accountants of Ministry of Finance (JMOF) in Jordanian public sector.

Although there is evidence of a relationship between transformational leadership and commitment to change, the factors of transformational leadership and commitment to change have not been thoroughly investigated. Specifically, no study has explored the relationship between transformational leadership style and commitment to change in relation to the implementation of IPSAS in the JMOF of the public sector. This information is based on the research conducted by Haija et al. (2021), Al-Kharabsheh (2021), Al-Kharabsheh, Al-Washah, Kalbouneh, and Shaheen (2020). Given the aforementioned problems, there is a dearth of previous research that establishes a consistent relationship between the factors. In order to address this disparity, the present study sought to develop and evaluate a pragmatic conceptual framework for examining the connection between transformational leadership and commitment to change among government accountants employed by JMOF in the public sector.

Ultimately, this section is followed by the literature review, conceptual framework for the transformational leadership which focuses on commitment to change among government accountants of JMOF in public sector and hypotheses development. Following these, results, discussions, conclusions, managerial implications, limitations and recommendations were presented.

2. Literature review

2.1 Transformational Leadership

Leadership is a rising discipline in management because leadership significantly accounts for a successful and satisfactory run of business organizations. If anything, in the highly globalized and competitive business atmosphere of the 21st century, leadership appears to count more. The new business and development environment calls for transformational leaders who appeal to the global community and should be of the global reach and concern (Ahmed & Al Amiri, 2022). Furthermore, the leadership style has exerted influence on several economic sectors, which in turn have a profound effect on the domestic economy of nations (Purwanto, 2022).

Transformational leadership entails motivating followers to dedicate themselves to a common vision and objectives for an organisation or unit, pushing them to become creative problem-solvers, and enhancing their leadership abilities through coaching, mentoring, and offering both challenge and support. The notion of transformational leadership fundamentally redefines the vision and mission of an organisation by asserting that leadership is not merely a collection of individual behaviors or attributes, but rather a process through which individuals establish a connection with the organisation. Transformational leadership involves the

establishment and improvement of goals and talents in order to accomplish significant progress via shared interests and cooperative action (Firmansyah, Prasajo, Jaedun & Retnawati, 2022).

Transformational leadership is a technique in which leaders inspire and motivate followers to align with the goals and interests of the organisation, resulting in performance that beyond expectations (Groselj, Černe, Penger & Grah, 2021). Transformational leadership is a leadership style that is characterized by its ability to influence and inspire followers through the use of charm, inspiration, intellectual stimulation, and individualized consideration (Bass, 1985). Similarly, Bass and Avolio (2004) identified these four factors as the primary attributes of transformational leaders. In their study, Siangchokyoo, Klinger, and Campion (2020) contended that for a leader to be considered truly "transformational," it is essential that the followers undergo a significant transformation, regardless of the favorable outcomes connected with this leadership style. In their study, Andriani et al. (2018) assert that the transformational leadership style is universally effective, regardless of the situation or cultural context. Mysirlaky and Paraskeva (2020) noted that leaders who exhibit transformational leadership behaviors can enhance the team's performance (Ausat, Suherlan, Peirisal & Hirawan, 2022).

When examining a leader's leadership styles, it is impossible to overlook the transformational leadership model. This is because the organisation always undergoes change and the leader plays a crucial role in managing this change. Transformational leadership refers to a type of leader who possesses charismatic qualities and motivates individuals by giving them attention. This leader instills confidence in their subordinates, encouraging them to take charge and lead change with assurance. As a result, every step of the change process receives wholehearted support from the organization's members (Ali & Chin-Hong, 2017).

According to Avolio (1994, in Case, 2003), the primary role of a transformational leader is to serve as a catalyst for change, while also functioning as a controller or agent of change. Transformational leadership prioritizes a rational and emotional approach to motivate its members, encouraging them to develop commitment rather than loyalty, which is primarily based on intensity (Al-Thawabiya, Singh, Al-Lenjawi & Alomari, 2023; Terry, 2021). Busari, Khan, Abdullah & Mughal (2020) and Islam, Furuoka & Idris (2021) have defined a transformational leader as a proactive individual who drives change, enhances the awareness of their subordinates by promoting their collective benefits, and supports them in achieving exceptional goals (Ausat et al., 2022).

2.2 Commitment to Change

Commitment is a vital factor in enhancing and maintaining organisational effectiveness. The influence of modern society, characterized by its expectations for high-quality public services, increasing workforce diversity, rapid technical advancements, political instability, and changes in legislation, creates a need for significant changes in the administration of public organisations (Curado & Vieira, 2019). As well as, that the organizations are working in a very vibrant environment with the fast development, requiring organizations to bring the commitment to change, as becoming a primary concern for firms due to uncontrollable external factors. So, given today's unstable business environment, the commitment to change in the organizations is essential for individuals, teams, and organizations to pace with the nature of the change (Shafi, Lei, Song & Sarker, 2020). So, committed employees are required as they are directly involved in process and development. Commitment, in this context, pertains to an employee's inclination to stay with the organisation and their readiness to exert effort in order to accomplish the organization's objectives. The influence of employee commitment on the achievement of organisations is a subject that has garnered significant focus from scholars and

researchers interested in the examination of human behavior. According to Kumar, Saha, and Anand (2021), employees who are highly commitment are less inclined to leave the organisation and seek alternative employment opportunities.

In light of the aforesaid, the organization develops employee commitment so that employees have an attachment to the organization. Due to employees with high commitment will have the dedication to pay attention and understand how to achieve organization strategy. Consequently, each employee is committed and ready to face every organization policy (Hendryadi, Suratna, Suryani, Purwanto, 2019). Given this, employee commitment can be characterized as a construct comprising cognitive, emotional, and behavioral aspects that impact individual performance of employees (Ismail & Mydin, 2019; Munir, Djaelani & Ali, 2022).

Whereas, there are three dimensions of commitment proposed by Meyer and Allen's (1997) model are; 1) Affective commitment; 2) Normative commitment and 3) Continuance commitment.

Affective commitment is the employees' positive emotional connection to the organisation. It involves their willingness to accept workplace changes because they believe in the benefits that come with them (Min-Park & Rainey, 2016). Affective commitment denotes a favorable connection between an individual and their employing organisation. It entails an emotional attachment wherein employees adopt the objectives of the organisation as their own. The individual cultivates a disposition to assist both fellow workers inside the organisation and the organisation as a whole (Ismail & Mydin, 2019).

Secondly, normative commitment refers to the feelings of obligation by individuals that cause them to belonging, commit and stick with the organization. More precisely, it suggests that committed individuals remain in the organization because they believe that it is morally right to do so considering themselves debtors of the organization and therefore maintaining an attitude of gratitude towards their organizations (Suryani, 2018). These consequences enhance their conviction in the notion that they should refrain from departing the organisation and instead focus on advancing their career within it (Suzuki & Hur, 2020).

Finally, continuance commitment refers to the 'need' component or the gains verses losses of working in an organization. Put simply, it refers to the employees' awareness of the emotional and financial consequences of leaving the company, as well as their personal challenges in securing new employment (Curado & Vieira, 2019). Similarly, it originates from the notion that a person stays in the company due to the benefits they obtain and contemplates the advantages and disadvantages of departing from the organisation. Individuals stay in the organisation either out of necessity or because it is more advantageous for them to do so, as stated by Aguiar-Quintana, Araujo-Cabrera, and Park (2020). Undoubtedly, personnel who choose to remain in the organisation due to their Continuance commitment have a favorable disposition towards performance and the quality of their work (Arifin, Darmawan, Hartanto & Rahman, 2022).

2.3 The Impact of Transformational Leadership on Commitment to Change

The research on transformative leadership style has shown great potential. Previous research consistently demonstrates a favorable correlation between transformational leadership and commitment to change. Ausat et al. (2022) asserted that transformational leadership is successful in fostering a strong commitment to change. According to Demircioglu (2021), transformational leaders play a crucial role in driving change by fostering commitment to change and promoting staff behaviors that are oriented towards change. In a study conducted

by Yaghi (2017) in a non-western country, it was discovered that managers must embrace the transformational leadership style in order to succeed and excel in dynamic and evolving contexts. Alqatawenh (2018) validated the substantial and favorable correlation between transformational leadership and commitment to change in insurance businesses based in Jordan. According to Asbari (2021), there is a consensus that the transformational leadership style has a beneficial and noteworthy impact on employee performance. This demonstrates that when the transformational leadership style is effectively applied to employees, their performance will grow, resulting in a greater level of commitment among the employees.

In addition, leaders bear a significant duty in establishing an environment that motivates people to collectively accomplish the predetermined objectives. In essence, leadership style is a manifestation of an individual's capacity to exert influence on individuals or groups in the workplace (Alqatawenh, 2018). In a study conducted by Kumar et al. (2021), it was demonstrated that transformational leadership has a favorable and substantial impact on the level of commitment to change. The transformational leadership style influences commitment to change by utilizing indicators such as charisma, inspiration, individual attention, and intellectual stimulation to create a comfortable and motivated environment for employees. This approach avoids exerting excessive pressure on employees and enables them to achieve the desired performance set by the leader. This study aligns with the findings of Ausat et al. (2021), indicating a strong and positive correlation between transformational leadership and commitment to change. Purwanto (2022) found that transformational leaders have the ability to enhance commitment to change, leading to improved organisational output and employee performance. This is because the transformational leadership style is recognized as a significant factor influencing commitment to change.

According to Senjaya and Anindita (2020), transformational leadership is believed to influence organisational commitment and is a significant predictor of higher commitment. Leaders who employ a transformational leadership style priorities and show regard for their subordinates, instilling in them a sense of being significant assets to the company. Consequently, these fosters increased loyalty and commitment to the organisation (Calciolari, Prenestini & Lega, 2018). Additionally, they will experience a sense of recognition and value for their contributions, thereby fostering their motivation to persist in their affiliation with the organisation. Previous studies have established a correlation between transformative leadership and organisational commitment (Fatimah, Wahyudi, Retnowati, Darmawan, Mardikaningsih & Kemarauwana, 2018; Pratama, Sunaryo & Yusnita, 2020). Research studies by Perawati & Badera (2018), Pratama & Mujiati (2019), and Ausat et al. (2022) have found that when a leader in a small and medium-sized enterprise (SME) effectively applies the transformational leadership style, it results in higher levels of employee commitment to the organisation. In addition, Ausat et al. (2020) demonstrate that the transformational leadership style has a favorable and substantial impact on the commitment to change. The greater the implementation of the transformational leadership style, which involves motivating people, fostering innovation and creativity, and prioritizing employee development and performance, the stronger the commitment to change will be. Purwanto (2020) shown a clear and substantial correlation between transformational leadership and employees' dedication to embracing change.

Given the introduction of IPSAS, the described issues highlight the need to focus on transitioning from cash basis to accrual accounting. This poses a significant challenge for both leaders and organisations. In their study, Thambusamy and Bekirogullari (2020) elucidated the strategies employed by effective leaders to ensure the seamless functioning of organisations amidst various problems. In a recent study by Gilson, Costa, O'Neill & Maynard (2021), it was

found that leaders are present everywhere as individuals depend on digital technology for implementation and commitment.

Many studies have emphasized the significance of transformational leadership in accounting within the public sector. According to Handayani, Wisnujati, Budiono, Darmawan & Kurniawan (2021), the transformational leadership style is characterized by empowering followers with a sense of autonomy and responsibility, leading to increased dedication and efficiency. Furthermore, a transformational leader promotes development and effectively applies research findings to accomplish the objectives of the organisation. Transformational leadership is frequently observed in public sectors as it effectively inspires and motivates organisations to undergo significant cultural and structural transformations (Soelistya, 2023). The preferred approach for leaders in the Jordanian public sectors, particularly in JMOF, is deemed the best in preparing government accountants to deliver optimal services with enhanced morale and conviction towards the application of International Public Sector Accounting Standards (IPSAS) (Ausat et al., 2022).

In relation to this study, the findings will provide insights into effective leadership approaches for IPSAS implementing in Jordanian public sector reforms; also, in countries undergoing similar transitions. Thereby, public sector leaders can be informed about leadership styles that inspire greater acceptance of change among accountants and facilitate a smooth switch to the new accrual-based standards. The study's recommendations may guide leadership training and development programs for public sector managers leading accounting reforms. Finally, this study suggests the following hypothesis based on the prior explanation.

H1: Transformational leadership has a positive effect on commitment to change.

3. Theory

3.1 Transformational Leadership Theory

In the present day, organisations must enhance their understanding and consciousness of the environment and implement extensive organisational transformations in order to ensure their survival and growth. In this setting, the significance of leaders who guide the organisation towards the future, acknowledge the environmental necessity, and enable suitable transformations becomes more apparent. Leaders with such qualities are commonly referred to be transformative leaders. These leaders have the ability to enhance the staff's comprehension and fairness, as well as enhance the overall quality of work life within the organisation. Quality of work life refers to any enhancement in the organisational culture that leads to increased employee satisfaction, preserves their human dignity, and fosters their professional development and advancement within the organisation. In today's rapidly evolving world, effective organisational management is more crucial than ever and is widely recognized as a key determinant of success for organisations. It is not just the highest-ranking managers who must demonstrate their ability, but managers at every level of the organisation also recognize the importance of collaborating with others to attain the desired outcomes. Irrespective of their occupation, individuals should possess the ability to exert influence on others, inciting them to engage in work; moreover, they must assume accountability for the resulting outcomes.

Transformational leadership is a multifaceted and ever-changing process in which leaders exert influence over the values, beliefs, and goals of their followers. These leaders propel organisations towards the future, acknowledge environmental requirements, and support suitable transformations. Additionally, they generate outlooks on prospective chances for

employees and foster dedication to change, enhancement of culture, and the necessity to devise new strategies for the efficient utilization of energy and resources (Siangchokyoo et al., 2020). Every day, the number of change processes and the variety of tools employed in our everyday lives are constantly increasing in the present period. The pace of change is advancing so rapidly that not a single individual, not even inside the previous century, could have foreseen these developments. The presence of global competition and the expansion of commercial activities in both developed and emerging countries have resulted in a highly volatile business environment. In order to navigate this volatile and ever-evolving landscape, the presence of capable leaders is imperative. Society needs leaders who can bring about significant and positive changes. Transformational leadership initiatives facilitate organisational performance enhancement in a volatile and uncertain context. When the components of transformational leadership align with other leadership actions, it can give organisations a competitive advantage. Utilizing this competitive edge can greatly assist in strategic competition and provide higher profits in both the short-term and long-term. Without competent transformational leadership, the likelihood of an organisation successfully confronting global economic issues and achieving outstanding performance will be diminished (Kwan, 2020).

4. Methodology

4.1 Research design

This research integrated the advantages of both descriptive and exploratory methodologies. The exploratory investigation intended to clarify many concepts, including transformational leadership and commitment to change. In all ways, an appropriate research design establishes a fundamental basis for research to address the research questions with respect to the research objectives from data collection to the reporting of results (Creswell, 2009). So, in this regard, this study employed a quantitative approach, which generally serves to assess a phenomenon of interest-based on the collection and analysis of numerical data using statistically designed methods (Aliaga & Gunderson, 1999). Furthermore, quantitative research appears to be more practical and unbiased (compared to qualitative research) and the appropriateness of using a quantitative approach for the testing of hypothesis is widely accepted (Creswell, 2017; Sampson, 2012). Accordingly, this study employed a questionnaire survey approach to collect the required data from the government accountant in the JMOF.

4.2 Research Instrument

The questionnaire survey for this study was created using the data obtained from the archive research. Meanwhile, because of their direct involvement in a transformation process, Jordanian government accountants at the individual level served as the unit of analysis for this study. In particular, this study aims to investigate the relationship between transformational leadership style on commitment to change among government accountants toward IPSAS implementation in the Jordanian public sector.

The questionnaire is divided into three parts, each with its own specific topic. The demographic factors are discussed in Section A. Section B, measures transformational leadership. While Section C measures commitment to change among government accountants toward IPSAS implementation in the Jordanian public sector, were based on a five-point Likert scale ranging from 1 (Strongly Disagree) to 5 (Strongly Agree).

The first section consisted of respondents' profile such as respondents' gender, age, marital status, educational level, years of experience and classification category. The second section consisted of Measurement of transformational leadership which comprised of 7 items. Whereby, developed by Carless, Wearing & Mann, (2000) and Kim, Im & Shin, (2021). The third section consisted of three dimensions under the commitment to change which are affective commitment, normative commitment, and continuance commitment. Whereas, this scale comprised of 15 items. These dimensions were measured using commitment to change scale developed by Kim, Im & Shin, (2021); Santhidran, Chandran & Borromeo, (2013) and Voet, Kuipers & Groeneveld, (2016).

The population in the present study represents government accountants in the JMOF. In this study, the overall population is 1962. According to Krejcie and Morgan (1970), the sample size for a population of 1962 should be 384. As a result, the sample size for the population in this study is 384.

This study analyzed the survey data using PLS-SEM (version 4) since there is a combination of descriptive and inferential statistics in this study, obtaining a summary of the characteristics of the respondents and the testing of hypotheses, respectively.

5. Findings and Discussions

5.1 Response Rate

The mathematical computation for estimating the response rate involves dividing the total number of completed or returned surveys by the initial number of participants (Zikmund et al., 2013). A total of 384 questionnaires were distributed to government accountants currently enrolled in the Ministry of Finance in Jordan (2023) as part of the research. Out of these, 349 questionnaires were received, while 35 questionnaires were not returned. Subsequently, each questionnaire was meticulously examined verbally to rectify any instances of missing responses. Out of all the questionnaires that were returned, 48 of them were deemed unsuitable due to being empty or incomplete. It is recommended to disregard surveys with a missing value exceeding 50%. The total number of surveys that can be used is 301, resulting in a response rate of 78%.

5.2 Sample Profile

The primary aim of this subsection is to analyse and comprehend the socio-demographic traits of the respondents, who are government accountants working in all departments of JMOF. The survey participants were questioned about their demographic features at the start of the questionnaire, following the standard procedure in accounting research. The general inquiries pertained to the participants' demographic details, such as gender, age, marital status, educational level, years of experience, and classification category.

Table 1. Summary of Demographic Characteristics (N=301)

Group	Frequency	Percentage
Gender		
Male	228	76.10%
Female	73	23.90%
Age		
22-30 years	64	21.20%
31-40 years	95	31.60%
41-50 years	82	27.20%
51 years and above	60	20.00%
Marital Status		
Single	63	20.70%
Married without children	94	31.40%
Married with children	144	47.90%
Educational Level		
Diploma	20	0.64%
Bachelor	196	64.30%
Master	64	21.30%
PhD	21	0.80%
Experience		
Under 5 years	64	21.30%
6-10 years	72	24.10%
11-15 years	88	29.10%
16-20 years	55	18.40%
21 years and above	22	7.20%
Job Classification		
First Category	44	14.50%
Second Category	116	38.60%
Third Category	141	46.90%

5.3 Structural Model

The structural model explored the causal impacts of Transformational Leadership (TL) on Commitment to Change towards IPSAS Implementation (IPSAS). Specifically, H1 was investigated in this model. Also, the estimated coefficient parameter is further analysed to assess the hypothesized causal effect of the variable. The coefficient representing the relationship between variable and the outcome of testing proposed cause-and-effect relationship is presented in Table 2.

According to the data presented in Table 2, the pathway was deemed statistically significant because their p-value were lower than the conventional significance level of 0.05

and their t-values exceeded the threshold of 1.645. Therefore, the hypothesis H1 about causal effect was confirmed. The subsequent part examines the outcomes of path analysis about the causal effect assumptions in structural model:

Table 2. Examining Result of Hypothesized Causal Effect in Structural Model

Path	Std Beta	SD	t-value	p-value	95% LL-CI	95% UL-CI	f ²	VIF	Hypothesis Result
TL→IPSAS	0.525***	0.036	14.589	0.000	0.453	0.595	0.479	1.176	H1+) Supported

H1+) Transformational Leadership (TL) has significant positive effect on Commitment to Change towards IPSAS Implementation (IPSAS)

The study establishes a statistically significant relationship between transformational leadership (TL) and commitment to change in the context of the International Public Sector Accounting Standards (IPSAS) implementation in the Jordanian public sector. The findings indicate that transformational leadership plays a pivotal role in enhancing the level of commitment to change among government accountants, a relationship that is statistically significant at the 0.01 level, with a t-value greater than 1.645, indicating a strong correlation.

Regarding to the fey findings and Interpretations, there is a positive and significant relationship; which is the path coefficient of 0.525 indicates that transformational leadership has a positive and significant effect on the commitment to change for IPSAS implementation. In practical terms, for every 1 standard deviation increase in TL, the commitment to change among government accountants increases by 0.525 standard deviations. This strong correlation highlights the critical role of leadership in driving organizational change, particularly in the public sector where bureaucratic and rigid structures often hinder change efforts.

While, the effect Size f² value of 0.479 suggests a substantial impact size. This means that transformational leadership does not only influence commitment to change in a statistically significant manner but also exerts a strong and meaningful effect. A large effect size signifies that transformational leadership is a key driver in the context of IPSAS implementation, underscoring the importance of leadership in overcoming resistance to change, which is common in public sector reforms.

So, the role of transformational leadership fosters innovative thinking and promotes a clear and focused approach to implementing changes like IPSAS. Leaders who exhibit transformational behaviors are seen as motivators who inspire their followers (in this case, government accountants) to engage actively in the change process. By doing so, they create a positive atmosphere conducive to change, allowing accountants to adopt favorable practices and embrace IPSAS standards more readily. Transformational leaders often challenge the status quo, advocate for innovation, and provide a vision that aligns individual and organizational goals, which in turn enhances employees' commitment to the change process.

As well as, the findings suggest that transformational leaders play a critical role in motivating government accountants in the Jordanian public sector to adopt favorable changes related to IPSAS implementation. This motivational role is crucial for overcoming initial resistance and fostering an environment where employees are not only compliant but actively engaged in the change process. Motivation is further linked to heightened commitment, as employees perceive that their leaders are both supportive and visionary, thus increasing their willingness to contribute to the change efforts.

Given to this, the results reveal a robust commitment among government accountants toward the objectives of IPSAS implementation, which is largely attributed to the transformational leadership exhibited by their superiors. Transformational leaders often articulate a compelling vision, provide intellectual stimulation, and show individualized consideration, all of which contribute to fostering a culture of proactive engagement with change. This commitment is crucial for the successful implementation of IPSAS, as it involves comprehensive changes in accounting practices and mindsets, which can only be effectively achieved with strong employee buy-in.

5.3.1 Comparison with Previous Literature

The findings of this study align with several prior studies, confirming the positive and significant relationship between transformational leadership and commitment to change: Alqatawenh (2018) found that transformational leadership significantly enhances employee commitment and engagement in organizational change, which is consistent with the current study's results.

Ausat et al. (2022) emphasized that transformational leadership promotes innovation and proactive involvement in change processes, reinforcing the idea that leaders inspire employees to adopt new practices like IPSAS.

Demircioglu (2021) identified transformational leadership as a crucial factor in overcoming public sector resistance to change, echoing the findings of this study that highlight the role of transformational leadership in motivating accountants to embrace IPSAS.

Kumar et al. (2021) noted the importance of leadership in ensuring successful public sector reforms, which aligns with the findings of the current study showing how leadership enhances commitment to IPSAS implementation.

Perawati & Badera (2018) and Pratama & Mujiati (2019) also found that transformational leadership positively affects the adoption of public sector reforms, a result mirrored in this study.

However, there are some nuances that differ slightly in terms of emphasis. For example: Yaghi (2017) and Senjaya & Anindita (2020) found that while transformational leadership positively impacts change, other factors such as organizational culture and employee readiness for change can moderate the relationship. Although this study does not explicitly address these moderating variables, the strong correlation observed suggests that TL plays a primary role in the Jordanian public sector context.

6. Conclusion

In summary, this study underscores the significant and positive role of transformational leadership in fostering commitment to change, particularly in the context of IPSAS implementation among government accountants in Jordan. The substantial effect size and strong path coefficient illustrate the critical role of leadership in driving successful public sector reforms. This result is consistent with a broad body of literature that highlights transformational leadership as a key enabler of organizational change, although some studies suggest that other contextual factors may also play a role. The findings emphasize the need for public sector organizations to invest in developing transformational leaders who can inspire and guide employees through complex change processes like IPSAS implementation.

The following suggestions can be derived from the obtained conclusions: managers should prioritize transformational leadership since research shows that it has a significant

impact on commitment to change. Regarding respondents' perceptions of transformational leadership, it is essential for leaders to consistently motivate employees to align their work with the organization's vision, mission, and goals. Additionally, leaders should inspire employees to adhere to work procedures and guide them in following work mechanisms. The behavior has a significant role in defining the notion of transformative leadership in this scenario.

Subsequent studies should explore additional variables that impact commitment to change, including motivation, work satisfaction, and the reward system. Furthermore, it is important to examine mediating factors that alter the connection between transformational leadership and commitment to change. Furthermore, this research has the potential to broaden the research focus inside a larger organisation or a broader population. It can also explore other areas of study, perhaps yielding distinct findings compared to research conducted in separate domains.

This study provides valuable insights into the increasing significance of transformational leadership and commitment to change among the Jordanian government accountants towards IPSAS implementation from a practical perspective, which can be more benevolent and evident through the astute conduct of the upper leadership. This research will provide new chances for future leaders in virtual contexts to develop tactics that improve leadership and foster a strong commitment to change. These strategies will facilitate the smooth deployment of IPSAS in organisations.

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