

Performance auditing in the public sector: A systematic literature review and future research avenues

Abstract

Performance auditing (PA) has undergone relevant evolutions in recent decades, attracting considerable interest from academics and practitioners alike, in terms of its emergence, evolution, transformation and outcomes in various international contexts. Through a systematic review of the literature published over the past five decades, totalling 125 papers, this study maps the existing knowledge on PA and recommends avenues for future research. Based on the analysis of the selected articles, the paper identifies and discusses the main themes emerging from the literature, including the scope and evolution of PA; the two faces of PA (accountability and performance improvement); the tensions and contradictions of influence and independence of PA; and unintended consequences and conflicts of PA. Considering the synthesis of the literature and current issues in public administration, the paper highlights themes that warrant further research, including the PA implications of digitalisation and emerging technologies, the potential for widening accountability, PA's connections with media, and the relevance of PA in a risk management perspective. The paper also offers insights into the potential of international and comparative approaches to research on PA issues.

Keywords: Performance auditing; accountability; new public management; systematic literature review; future research avenues; public sector.

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1. Introduction

The study and practice of performance auditing (PA) have grown significantly in recent decades (Parker et al., 2019; Parker et al. 2021). PA has been described as ‘the independent examination and evaluation of the economy and efficiency of an entity’s operations as well as the effectiveness of its programmes’ (Hatherly & Parker, 1988, p. 22). However, this definition is subject to considerable variations and interpretations as Parker et al. (2019) and Guthrie and Parker (1999) assert that PA is a malleable construct rather than a definitive performance assessment tool and defies universal, empirically grounded definitions. Indeed, various interpretations for PA have been devised by supreme audit institutions (SAIs) and national audit offices globally. The International Organization of Supreme Audit Institutions (INTOSAI), the umbrella forum for PA bodies globally, states that ‘*performance auditing aims to contribute to improved economy, efficiency and effectiveness in the public sector. It also aims to contribute to good governance, accountability and transparency*’ (2019, p. 8).

Studies investigating the focus, rationale for implementation, methodologies and effectiveness of PA (Pollitt et al., 1999; Reichborn-Kjennerud, 2014; Thomasson, 2018; Tillema & ter Bogt, 2010, 2016) have been conducted in a range of social and institutional settings worldwide (Lonsdale et al., 2011). The adoption of PA, particularly in Anglo-Saxon countries, paralleled the rise of new public management (NPM) (Lonsdale et al., 2011; Power, 1997). Ever since, PA has continued to function as a method to address control and accountability demands in public sector governance (Johnsen, 2019; Lapsley, 2008; Parker et al., 2021). However, the effectiveness of PA as a performance enabler, control mechanism and accountability tool in public governance remains elusive, chameleon-like and multifaceted. Further, as the codification and formalisation of PA (see Power, 1997) is shaped by changing

social and institutional settings (Barzelay, 1997; Parker et al., 2021), its discourse and practices warrant further research.

While several review papers on public sector accounting and auditing have been published recently (e.g., Anessi-Pessina et al., 2016; Bracci et al., 2019; Broadbent & Guthrie, 2008; Hay & Cordery, 2020), a systematic review of the PA literature is lacking. Along these lines, Johnsen (2019) provides a short selective review of the research on public sector auditing, arguing that despite being widely cited, the PA literature has seldom been systematically evaluated. Similarly, Bawole and Ibrahim's (2016) paper does adopt a systematic approach although this is limited to studies on the effects and negative externalities of performance audits.

These observations suggest that a wider-ranging and systematic review of the PA literature to take stock of the current knowledge and chart future research avenues may be needed, especially in light of the growing use of PA, diffusion in PA practice and increasing research interest. As such, this study has three main motivations. First, PA has grown in importance with the increasing focus on enhancing public sector performance and accountability (Johnsen, 2019; Parker et al., 2021). Thus, synthesising the findings of prior research will inform practitioners and policymakers about how PA can serve to make management of public sector organisations more effective and accountable. Second, given the debates on the concept and practice of PA (Parker et al., 2019; Reichborn-Kjennerud & Vabo, 2017; Triantafillou, 2020), synthesising the existing knowledge may improve practice and inform future research. Third, an understanding of the current state of knowledge is needed to assess the future positioning of PA in relation to the societal and technological challenges public administration has continued to face.

This paper reviews the PA literature from the last five decades to synthesise the current knowledge in terms of the dominant themes, and identify future research opportunities. Using the systematic literature review method, we identified and analysed 125 papers. This involved

searching the PA literature to obtain a descriptive understanding of its key features, including publication outlets, topic areas, settings and contexts, methods chosen and analytical/theoretical frameworks adopted. We then identified key transversal themes underlying the reviewed literature. By considering our synthesis of the literature and current developments pertaining to public sector management, we suggest avenues for future research.

The remainder of the paper proceeds as follows. Section 2 outlines the scope of the review and approach employed to select and analyse articles. Section 3 presents the results of our analysis and synthesis of the PA literature published over the past five decades. Section 4 discusses the key transversal themes that emerged from the review. Section 5 advances possible avenues for future research. Section 6 concludes the paper.

2. Scope of the Review and Methodological Approach

Our review considers the PA literature published between 1971 and 2020 so that the whole period from the initial introduction of PA to the current day, is covered. While other forms of government auditing existed previously, the current form of PA first emerged in the 1970s (Lonsdale et al., 2011; Power, 1997). According to Wanna et al. (2001), prior to the 1970s, ‘the main task of the audit office was to undertake financial statement audits that concentrated on the verification’ (p. 203) of financial information. Since then, the use and role of PA have grown, and this reflected on the growing interest by academics. The present review includes peer-reviewed journal articles on PA to ensure that the high quality research is admitted to the review. Given that PA combines features of both accounting and public administration and management (PAM), we aimed to identify papers published in both accounting and PAM journals. This choice is consistent with the approach adopted by prior researchers (e.g., Anessi-Pessina et al., 2016; Broadbent & Guthrie, 2008; Jacobs, 2012; van Helden, 2005).

We began with an extensive web search in the Scopus database, where we searched for articles explicitly focusing on PA using the keywords ‘audit’ and ‘public sector’. Next, we searched for alternative PA terms: ‘performance audit’, ‘performance auditing’, ‘value-for-money auditing’, ‘value-for-money audit’, ‘value for money auditing’, ‘value for money audit’, ‘efficiency audit’, ‘efficiency auditing’, ‘government audit’, ‘government auditing’, ‘comprehensive auditing’, ‘public-sector auditing’, ‘public-sector audit’, ‘public-sector auditing’ and ‘public sector audit’. After excluding journal articles that were not peer reviewed, the initial search resulted in 183 papers. The exclusion of duplicates and non-English papers left 156 articles. After a careful reading of the abstracts to ensure that papers were in line with the aim of the review, we then selected 100 papers. This process helped us to identify papers that focused primarily on PA and exclude those that made only passing reference to PA when discussing related topics such as financial compliance or sustainability audits.

To ensure the comprehensiveness of the search beyond Scopus, we followed the trails of selected papers that cited other PA papers in the accounting and PAM literature. Using the advanced search function in Google Scholar, we searched for sources cited by or that cited the selected papers (Webster & Watson, 2002). Two (Anand, 1989; Tomkins, 1989) were rebuttals to the original paper of Anand (1988). We included these papers to put the original findings into context and accommodate controversies in the literature. Twenty-five new papers were found in this process, resulting in a total of 125 papers for the review. Figure 1 illustrates the search strategy used in this review.

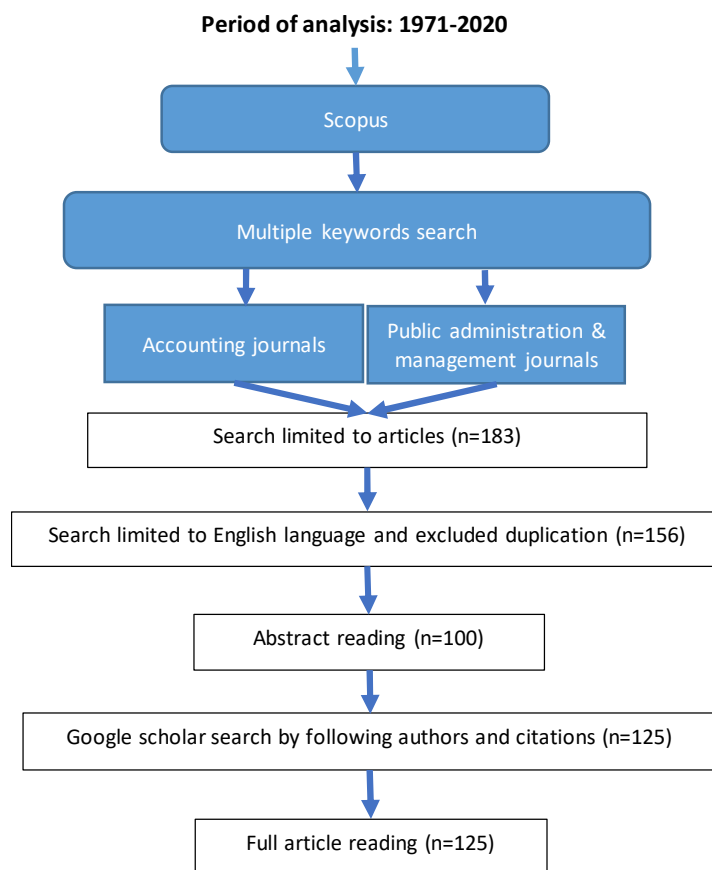


Figure 1. Search inclusion and exclusion strategy.

To analyse the selected papers, we developed a coding scheme informed by the literature (see Massaro et al., 2016). Capitalising on other literature reviews (Anessi-Pessina et al., 2016; Bracci et al., 2019; Broadbent & Guthrie, 2008; Jacobs, 2012; Schmidhuber et al. 2020; van Helden, 2005), our coding scheme allowed us to categorise each selected paper by (i) research topic, (ii) setting/context, (iii) method, (iv) theory and paradigm, (v) primary data analysis approach/technique and (vi) key findings. After defining the analytical framework, a common spreadsheet served to record and share the analysis and classification of each paper. Together with the established categories, we also allowed for open coding in the case of unexpected and relevant attributes emerging from the selected articles (Dumay et al., 2016). The papers were read and classified by the individual reviewers. To further enhance the reliability of coding, regular meetings were held to address and resolve differences in classification, thereby

improving inter-rater reliability (Littell et al., 2008). Because units of analysis are not fixed or given, they emerge in the review process, suggesting ‘the experiences of the analyst as a competent reader’ (Krippendorff, 2013, p. 99). Finally, each category was displayed based on its frequency to illustrate the predominant and under-examined features in the literature.

3. Results of the Systematic Literature Review: Descriptive Analysis

This section presents a descriptive account of the key features of articles in terms of their publication outlets, evolution, geographical distribution, research approaches and theoretical underpinnings.

3.1. Distribution of papers by journal

Figure 2 illustrates PA articles ($n = 86$) published in accounting journals from 1971 to 2020. The journal *Financial Accountability & Management* has published the largest number of papers ($n = 33$), followed by *Critical Perspectives on Accounting* ($n = 11$), *Accounting, Auditing & Accountability Journal* ($n = 9$) and *Accounting, Organizations and Society* ($n = 5$). The category ‘Others’ in Figure 2 reports 11 articles published in 11 journals (see Appendix for full list and names of journals).

Figure 3 illustrates the PA articles ($n = 39$) published in 15 PAM journals from 1971 to 2020. In this category, the largest number of papers was published by the *Australian Journal of Public Administration* ($n = 8$), *Public Money & Management* ($n = 6$), *Public Administration Review* ($n = 5$) and *Evaluation* ($n = 4$), showing a concentration of PA articles in these four journals (23 out of 39). The remaining articles ($n = 7$) were published in seven journals reported in ‘Others’ in Figure 3 (see Appendix for full list and names of journals). The large number of publications in the *Australian Journal of Public Administration* reflects the diffusion of PA,

most likely precipitated by the various public enquiries into Australian public administration that began in the mid-1970s and continue to this day.

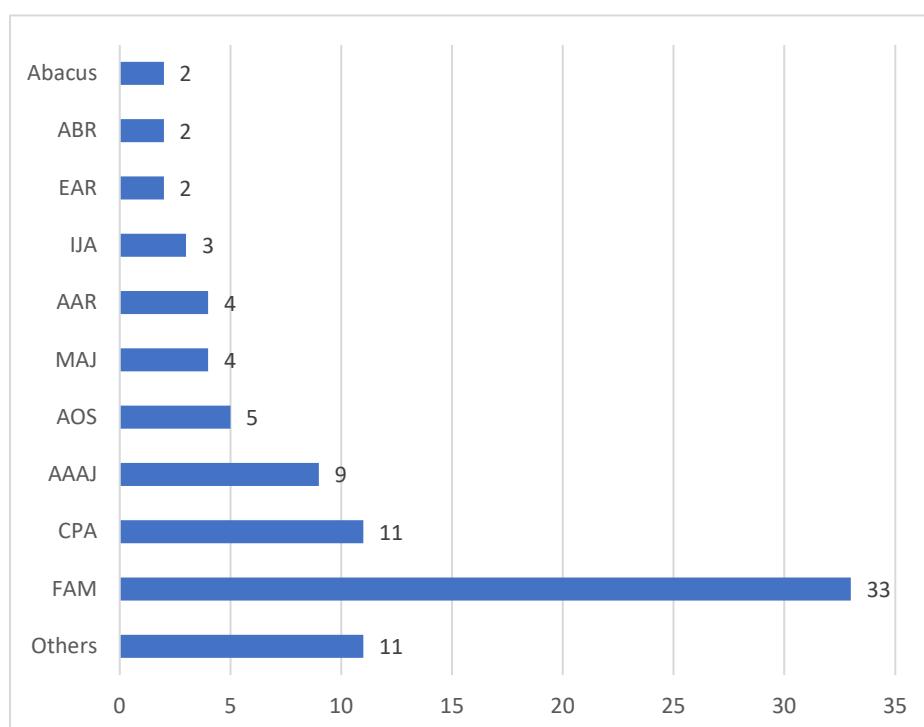


Figure 2. Number of papers in accounting journals (full names provided in the Appendix).

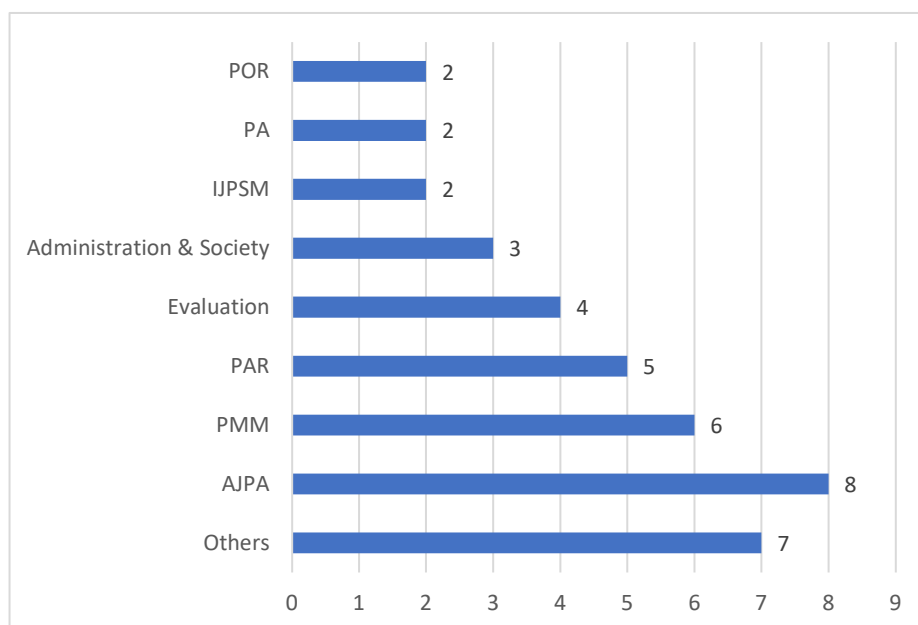


Figure 3. Number of papers in PAM journals (full names provided in the Appendix).

Overall, both accounting and PAM scholars have paid much attention to PA and related issues. Both disciplines are interested in PA, but accounting has more outlets and a larger number of publications included in this review. Moreover, while PA studies have been published in a range of journals in accounting and PAM, most are concentrated in journals that explore wider issues of accounting and accountability such as issues associated with PA (in the case of *Financial Accountability & Management*, *Public Money & Management*, *Critical Perspectives on Accounting* and *Accounting, Auditing & Accountability Journal*) or on countries in which the discourse on PA is prominent (*Australian Journal of Public Administration*).

3.2. Temporal and geographical distribution of papers

Figure 4 presents the temporal distribution of articles in all journals by year. The total number of publications has risen appreciably in recent years, with articles between 2011 and 2020 ($n = 54$) accounting for 44% of the total, with a peak of nine articles in 2019. The growth in publication confirms the increasing scholarly interest in PA. The distribution appears to reflect the diffusion of the PA practice, with Australia, the UK and the US at the forefront of reforming public sector auditing in the 1980s.

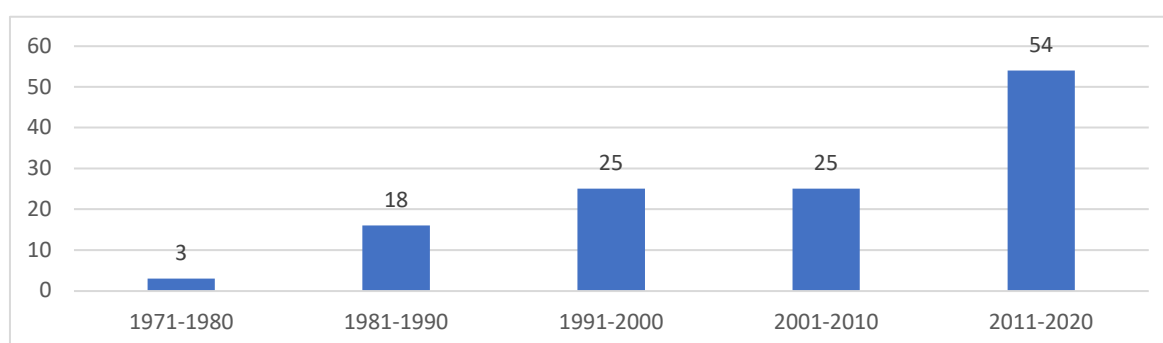


Figure 4. Number of publications by year.

This is also reflected by the geographical distribution of research settings. Figure 5 classifies papers according to the location of research sites. The results show that PA has mostly

been investigated in Anglo-Saxon settings and countries adopting a Westminster system of government. This trend is consistent with Guthrie and Parker's (1999) observation that the design, application and experimentation of PA is most prominent in Australia, Canada, New Zealand, the UK, the US (accounting for 67% of articles) and Scandinavian countries (accounting for 13% of all articles).

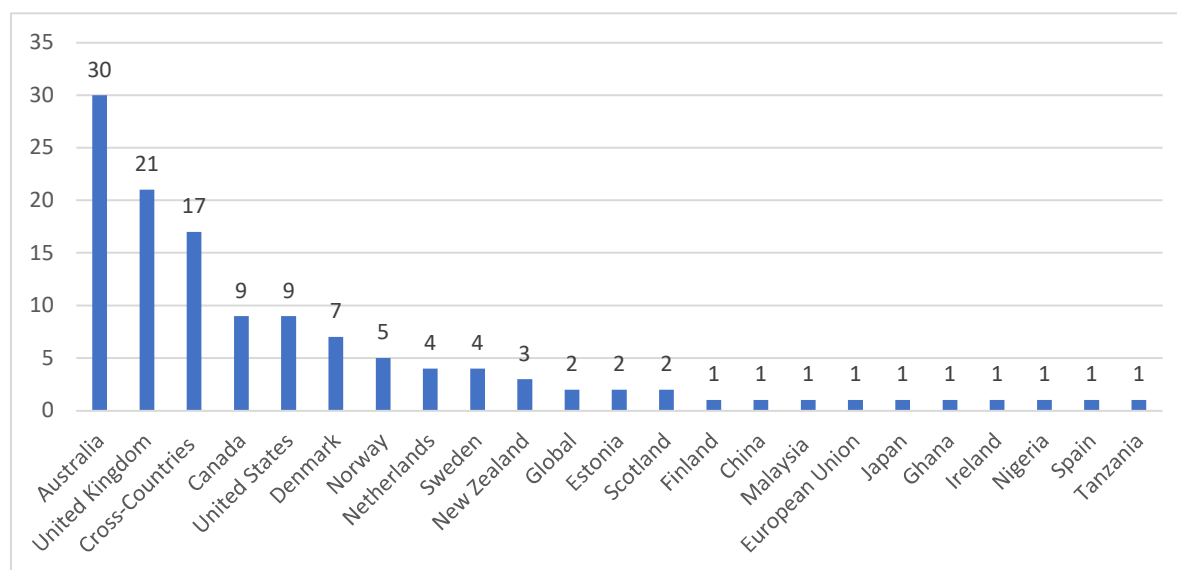


Figure 5. Number of publications by country.

It is worth noting that some studies have covered more than one country. For instance, Pollitt (2003) explored the development of PA in Western European economies, including Finland, France, the Netherlands, Sweden and the UK. This paper describes the methods and practices of auditors and identifies the predominant auditing criteria to show that PA in each country is slightly different. Jeppesen et al. (2017) examined the strategic options of four Nordic countries—Denmark, Finland, Norway and Sweden—whereas Johnsen et al. (2019) studied the effect of PA on public administration in those four countries. Another example of multi-country research is Cordery and Hay's (2019) comparative study of 16 auditing institutions around the world.

3.3. Distribution of papers by methodological approach

Figure 6 presents an overview of the research methods adopted in the reviewed papers. Following extant reviews (e.g., Anessi-Pessina et al., 2016), we classified the methodological approaches into three main categories: qualitative, quantitative and mixed method approaches. The majority of papers ($n = 109$) were qualitative, comprised 71 empirical case or field studies (e.g., Everett, 2003; Free et al., 2013; Gendron et al., 2007; Parker et al., 2019; Parker et al., 2021; Radcliffe, 1999), 22 descriptive reflections and essays (e.g., Barrett, 2011, 2012), 12 content or document analyses (e.g., Ahonen & Koljonen, 2020) and 4 selective reviews of literature-based commentaries (e.g., Bawole & Ibrahim, 2016; Bonollo, 2019; Kells, 2011).

Most case studies were based on single setting/scenarios, although some were based on comparative and multiple locations. Qualitative reflections and essays employed descriptive and normative approaches, and these were primarily based on document analysis. In contrast, researchers adopting qualitative content analysis employed exploratory approaches based on documents and archival records related to PA. The reflective, content analysis and review papers generally lacked an explicit reference to a theoretical framework. No ethnographic or action research appears to have been adopted in the papers under consideration. Five studies employed mixed methods, which incorporate components of both qualitative and quantitative analysis (Creswell & Plano Clark, 2011). For instance, some case authors used surveys to conduct a descriptive statistical analysis followed by in-depth interviews. Eleven studies adopted quantitative methods, including surveys ($n = 7$) (Johnsen et al., 2019; Raudla et al., 2016; Reichborn-Kjennerud & Johnsen, 2018), archival/analytical approaches ($n = 3$) (Anand, 1988) and behavioural/experimental design ($n = 1$) (Pei et al., 1992). Interestingly, purely quantitative studies on PA are virtually absent.

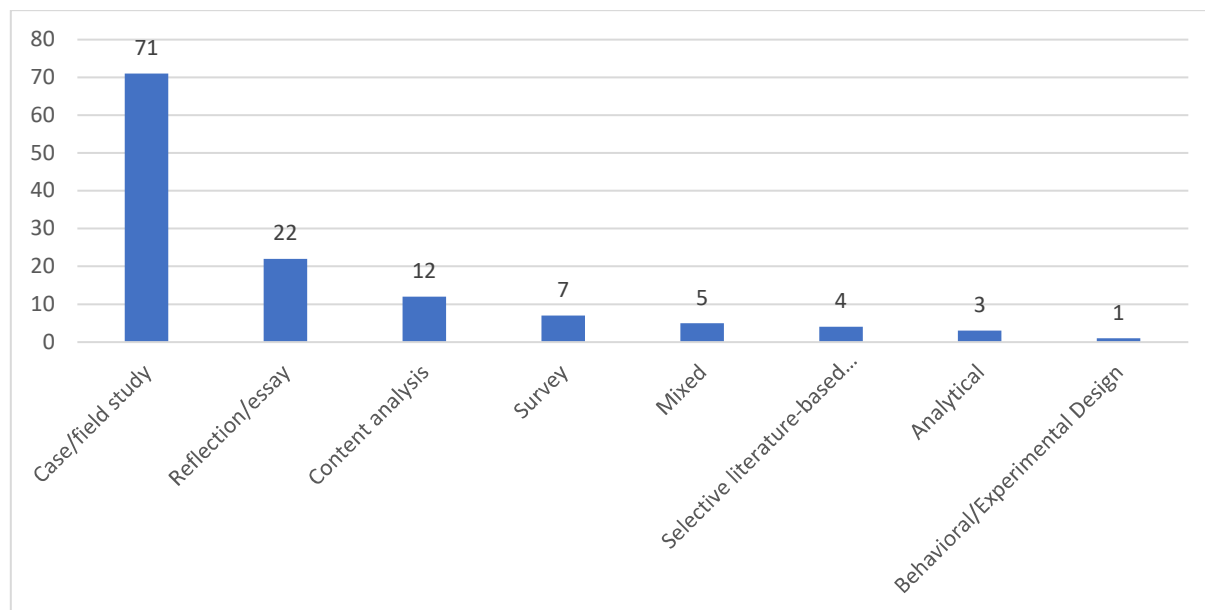


Figure 6. Methodologies used.

3.4. Distribution of papers by theoretical approach and paradigm

Figure 7 presents the key theoretical perspectives adopted in the reviewed studies. Llewelyn (2003) identifies different levels of theorisation ranging from grand theories to concepts and ideas can provide a framework of analysis. Interestingly, 22 articles had no ‘abstract schema’, meaning that they were not based on an explicit formal theory or paradigm (Llewelyn, 2003). The main conceptual references in papers were NPM ($n = 15$), institutional theory ($n = 13$), principal–agent theory ($n = 12$) and accountability as a pragmatic form of theorisation ($n = 10$).

It is not surprising to see NPM as being a diffuse conceptual lens referred to in PA literature (see English, 2007; Gendron et al., 2001; Jacobs, 1998; Pollitt et al., 1999). Although we cannot consider NPM as a theory per se, but possibly as a set of concepts (ter Bogt et al., 2015; Anessi Pessina et al., 2016), this is consistent with similar claims pointing to NPM representing both a “golden age” and a “golden cage” for most public sector accounting research (Steccolini, 2019).

The principal–agent framework draws heavily on economic theory and is one of the main concepts and theories embedded in the NPM movement (English, 2007; Everett, 2003).

In a principal–agent relationships, citizens are seen as being the principal and the Parliament as being the agent, bound to be accountable to the electorate. Most studies referring to this framework point to the limits of its application to the public sector (Broadbent & Laughlin, 2013), where a broader accountability relationship can be devised (Reichborn-Kjennerud, 2013). Along these lines, studies have highlighted the negative implications of principal–agent approaches for performance audit, in terms of risks for auditors’ independence (Triantafillou, 2020), and of definition of the identity of performance auditors (Parker & Guthrie, 1991), as well as of the tensions between efficiency and effectiveness of public services (McCrae & Vada, 1997).

These findings appear to support previous observations that theorisation is sometimes lacking in the public sector accounting literature (Anessi-Pessina et al., 2016; Jacobs, 2012). In terms of paradigms being used, following Baxter and Chua (2003), only six articles were related to the positivist paradigm, while most were identified as interpretivist and critical studies. The limited use of the positivist paradigm is seemingly consistent with the small number of studies that used quantitative research (see previous sections). Papers based on the positivist paradigm draw on economic theories such as rational choice, information economics and agency theory.

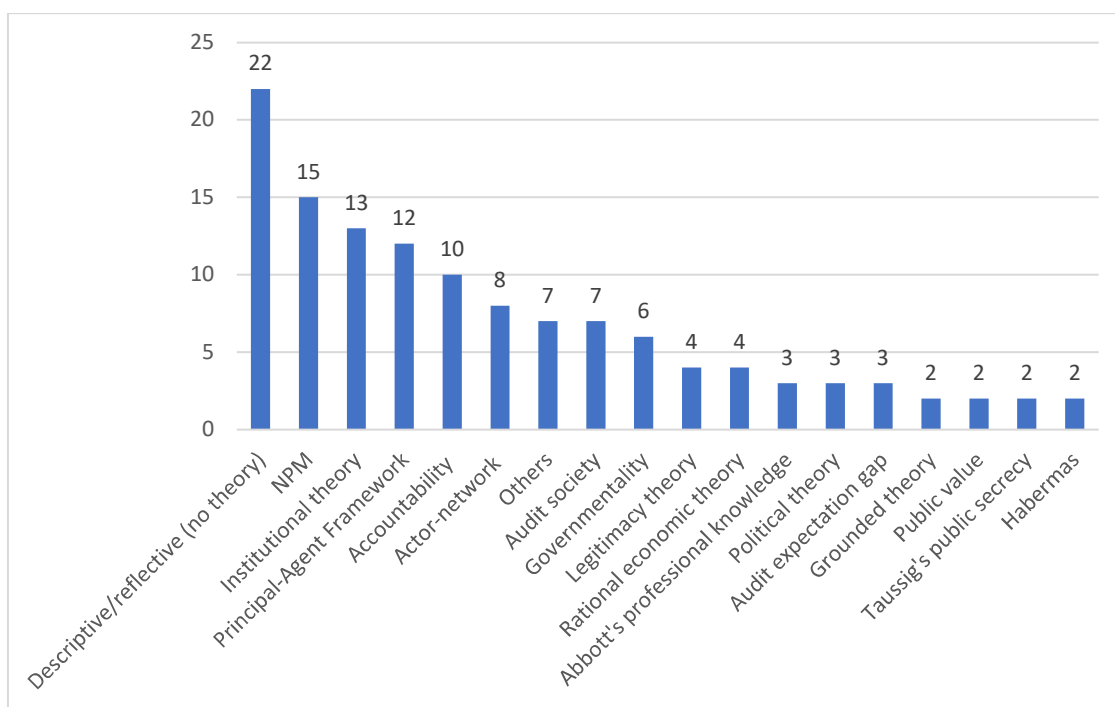


Figure 7. Theoretical approaches and paradigms.

The papers based on the interpretivist paradigm adopt theories such as actor–network theory (Gendron et al., 2007; Justesen & Skærbæk, 2010; Skærbæk, 2009), Foucault’s concept of governmentality (Free et al., 2013; Radcliffe, 1999), Bourdieu’s field theory (Everett, 2003), institutional theory (Funkhouser, 2011; Johnsen et al., 2001; Reichborn-Kjennerud, 2013) and legitimacy theory (Funnell, 2015). Other frameworks include Dale Porter’s (1981) theory of the historical narrative (Guthrie & Parker, 1999; Parker et al., 2019) and social and cognitive psychology for studying audit expectation gap (Alwardat et al., 2015; Bawole & Ibrahim, 2016; Kells, 2011). Further, numerous metaphors and ideas that do not necessarily relate to ‘abstract schema’ (Llewelyn, 2003, p. 662) have been used, including the concepts of the audit society, audit explosion or rituals of verification (Power, 1994, 1997, 2000).

4. Thematic Analysis from the Review

This section presents our analysis of the selected papers and development of the transversal themes emerging from the review: the scope and evolution of PA; the tensions

between accountability and performance improvement; and those between influence and independence; and the unintended consequences of PA.

4.1. Scope and evolution of performance auditing

The first overarching theme emerging from the literature refers to the malleable nature and continuous evolution of PA over time and across space, indicating its diverse and multifaceted nature.

PA has been shown to cover diverse scopes because countries have adopted it in a variety of political and institutional landscapes (e.g., Lonsdale et al., 2011; Parker et al., 2019). Guthrie and Parker (1999) described PA as “a malleable masque”, whereby it should not be viewed as a neutral or technical exercise, but rather as a malleable social construct whose concept and application change over time and vary depending on the social, political and institutional context where it operates (on this, see also Jacobs, 1998; Parker et al., 2019; Parker et al., 2021). This reflects more generally the ambiguous and multifaceted nature of public sector performance, being dependent on cultural, social, political and institutional interpretations as well as auditors’ embodiment of various rationalities (Tillema & ter Bogt, 2010, 2016).

The multifaceted interpretation of public performance, and the malleability of PA in response to the context where it operates have given rise to a multiplicity of typologies, definitions and labels for PA. The scope of PA is wider than financial statement auditing, as it relies on the use of numerous performance indicators, quality standards and use of new data, including non-financial data which do not come under the purview of financial audit (Pollitt, 2003; Guthrie & Parker, 1999). Grönlund et al. (2011) identified eight types of PAs, covering economy, efficiency, effectiveness, systems, administration, goal-related, policy and empirically grounded audits. “Economy” refers to producing the desired input at the lowest

costs, efficiency involves doing more output with less input, and effectiveness implies achieving the expected goals with the outputs. Economy, efficiency and effectiveness are the most traditional foci of PA, putting an emphasis on organisational, internal activities (Guthrie & Parker, 1999; Parker et al., 2019). This appears in various forms in different contexts. For example, in Denmark the main focus is efficiency (Skaerbaek, 2009), in Canada (Radcliffe, 1998), Australia (Guthrie & Parker, 1999), New Zealand (Jacobs, 1998), and the UK (Lonsdale et al. 2011) PA has a combination of economy and efficiency focus (Grönlund et al., 2011). The “system” focus of PA concerns whether the organisation develops appropriate systems for control and performance management (Grönlund et al., 2011; Power, 1997; Pollitt et al., 1999) and is thus related to control activities and supporting systems, as illustrated by Dittenhofer (2001), Gendron et al. (2007) and Power (2000). The “administration” (compliance with reporting activities) and “goal-related” (whether goals are clear/unambiguous) scopes include an assessment of how well public organisations achieved relevant goals and met administrative requirements for which they are accountable. A further expansion of the PA requires to take a policy perspective and examine whether political programs are appropriate from a financial perspective (Grönlund et al., 2011, p. 11; Bowerman, 1996; Dittenhofer, 2001; Pollitt et al., 1999) which is not common in Australia (Funnell, 2003, 2011, 2015) but appears to be present in Canada (Gendron et al., 2007) and the UK (Lonsdale et al., 2011). Finally, PA will adopt an “empirical” focus when it compares and contrast performance between similar public organisations (Bowerman, 1996; Grönlund et al., 2011). This analysis shows how PAs scope has expanded (Grönlund et al., 2011; Lapsley & Lonsdale, 2010; Power, 1997) from a traditional focus on economy, efficiency and effectiveness to an extended focus where the eight typologies illustrated above are used in different combinations in different contexts and have attracted attention differently over the years.

From a contextual perspective, in the US, PA took the label of 'program evaluation', even in the absence of a clear mandated or codified professional 'internal audit' standards administered by professional institute/body of auditors (see Dittenhofer, 2001). Program evaluation is concerned with some of the classifications discussed above such as economy, efficiency, system and administration. In most of the Europe and Australia it was labelled 'performance auditing' (Parker et al., 2019), in Canada 'efficiency auditing' (Radcliffe, 1998), and in the UK and New Zealand 'value for money (VFM)' auditing (Jacobs, 1998; McSweeney & Sherer, 1990) where both national and state auditors are responsible for undertaking them. PA and VFM audits cover all eight types identified in Grönlund et al. (2011) but in different combinations (Gendron et al., 2011, 2007; Lonsdale et al., 2011; Parker et al., 2019).

From a temporal perspective, literature on PA has focused on different aspects over time. During the 1970s, the primary focus of the limited literature was on the interpretation of the "PA" term and development of PA format and structures. There was intense scrutiny of the official mandate for PA and multiple definitions were proposed by various groups (Dittenhofer, 1971). PA was generally defined as focusing on the economy, efficiency and effectiveness of a public organisation (Flint, 1978). The emergence of NPM in the 1980s contributed to the expansion of PA. During this decade, the auditors started to expand their influence and jurisdictions for the demands of better service delivery and effective management of government programmes (Guthrie, 1987; Guthrie, 1989; Hatherly & Parker 1988; Hamburger, 1989). This decade witnessed growing NPM pressure for change in the name of accountability and efficiency which resulted into new accounting techniques such as programme budgeting, financial management initiatives, enhanced annual reporting and performance management (Guthrie, 1989). However, this expansion was faced with challenges from competing views and values (Guthrie, 1989). This era of evolution was riddled with conflicts between auditors, auditees and beneficiaries of audits, as to why and how performance should be audited, who

should audit it, and which dimensions of performance should be audited (Hamburger, 1989). These debates continued in the 1990s, with studies showing how different rationalities (bureaucratic, legal, professional and political) interacted, how tensions emerged and were solved by relevant actors and how PA changed in this context (e.g., Radcliffe 1997, 1998; Tillema & ter Bogt, 2010; Jacobs, 1998). This period portrays the early stage of scripting and set design for the malleable masque (Guthrie & Parker, 1999) that was to become the link between audit, inspection, regulation, media and accountability process (Hepworth, 1995).

During the 2000s, scholars pointed to a proliferation of PAs (English, 2007; Gendron et al., 2001; 2007; Lapsley, 2008; Johnsen, 2019), with a focus ranging from outputs and service delivery (New Zealand and the UK) to outcomes and evaluation (Australia). The (changing) identities and multiple and potentially conflicting roles of auditors (Everett, 2003), and the related tensions and threats to independence, continued to be explored as important themes (Justesen & Skaerbaek, 2010; Gendron et al., 2001; Skaerbaek, 2009). In this decade, Everett (2003) showed how, through the politics of PA, effectiveness had become subordinated to efficiency with the help of accounting technologies. Finally, economic crises, budget pressures and public dissatisfaction with government actions were seen as significant reasons for the unprecedented growth of PA during the 2010s (Bawole & Ibrahim, 2016; Reichborn-Kjennerud, 2014; Reichborn-Kjennerud & Johnsen, 2018; Tillema & ter Bogt, 2016; Parker et al., 2019, 2021). As the relevance of PA and its reputation in the eyes of stakeholders increased, governments were described as skilfully engaging with it, learning to exploit the reputation and legitimacy of auditors for political advantage (see Funnell, 2003, 2011, 2015). As Funnell (2015) concludes, ‘governments now recognise performance audits and the Auditor-General’s considerable reputation for integrity as potentially potent ways to enhance their political legitimacy’ (p. 92).

All in all, the above considerations suggest that the scope of PA has significantly evolved over time, becoming increasingly established, but also remaining malleable to contexts and changes, and providing an arena where tensions, conflicts and controversy still remain open, as the remainder of this review will further discuss.

4.2. The two faces of performance auditing: Accountability and performance improvement

Researchers have reported on two main purposes for PA. The first is to promote public accountability by reporting on the government use of public resources (Funnell, 2003). The second is to assist managers of public sector organisations in improving public service performance (Morin, 2001, 2003). PA has been gradually expanding in scope from the former to the latter, which has generated potential trade-offs and tensions between the two objectives. Studies on the relationship between accountability and performance in PA (Broadbent & Laughlin, 2013; Cordery & Hay, 2019; Guthrie, 1989; Guthrie & Parker, 1999; Pollitt, 2003) have highlighted the importance of debunking the rhetorical and symbolic claims about the nature of PA. Since accountability and performance goals satisfy different constituents with potentially competing interests, the literature is yet to provide conclusive evidence on whether PA can contribute to ensure concurrent improvements in both performance and accountability (Leeuw, 1996; Reichborn-Kjennerud, 2013, 2014).

Some studies suggest that PA may fulfil both the accountability role as well as support the public sector in improving its performance (Morin & Hazgui, 2016; Raudla et al., 2016; Reichborn-Kjennerud, 2013). Raudla et al. (2016) argue that there is no trade-off between accountability and performance improvement functions. However, other studies are more prudent, highlighting the risk of conflicts and the possibility that one function may dominate the other (Alwardat et al., 2015). For example, PA may be used as a traditional compliance auditing approach by assessing an organisation's level of performance in relation to the

adoption of adequate procedures, rules of law and regulations (Grimwood & Tomkins, 1986; Grönlund et al., 2011). Grönlund et al. (2011) argue that, SAI reports often equate compliance auditing with PA, assessing organisations' adherence to legislation, rules, policies and mandates. Interestingly, according to some, a focus on accountability will hamper performance improvements. For example, Dubnick (2005) argues that *'rather than acting as a driver for desired levels of improved performance, accountability tends to be a "breaker" by either slowing down or stopping improvements'* (p. 396). Conversely, a focus on performance may distract from accountability concerns. As Funkhouser (2011) points out: *'accountability will come to mean nothing more than whether the agency—the performance auditee—has complied with the performance auditor's definition of performance. And for the performance auditor to do its audit it will have to establish some rules, regulations, standards or other criteria so that it can audit the agency's records and behaviour to determine whether it has indeed complied with the performance criteria'*. (p. 209)

Thus, the delicate balance between accountability and performance remains a highly controversial issue in the literature (Bawole & Ibrahim, 2016), likely to attract further debates in the future.

4.3. Influence vs. independence of performance auditing: Tensions and contradictions

The foregoing discussion on the tension between the accountability and performance improvement functions of PA is reflected by a parallel tension between the influence and relevance of auditing and auditor independence. According to Funnell et al. (2016):

'Auditor independence refers to the principle, long-entrenched in audit discourse, that auditors must be, and be seen to be, willing and able to make objective, professional judgements, and to report them, free from the influence of those with a vested interest in the outcome.' (p. 609)

Several studies point to the importance of independence as a central condition of auditors-general to hold governments accountable (Barzelay, 1997; Funnell et al., 2016; Triantafillou, 2020). This is because the independence of auditors, together with their technical competence and the usefulness of audit findings, will be central to ensure their credibility (Funnell et al., 2016). For example, in Australia, the mandate of performance auditors precludes commenting on government policy matters (Barrett, 2011; Funnell et al., 2016), while the Danish SAI prioritizes independence over relevance to maintain legitimacy and credibility, particularly in an uncertain political environment (Triantafillou, 2020).

However, several studies have shown that exercising influence may be detrimental to ensuring independence (Barzelay, 1997; Bringselius, 2014; Skærbæk & Christensen, 2015; Triantafillou, 2020). Gendron et al., (2001) point to the powerful influence of PA on political accountability, thus shaping politicians' behaviours and actions. However, they also strongly suggest the blurred boundaries between performance auditors' consultancy services regarding best-practice implementation of NPM and the requirement to maintain their independence. Auditors' involvement in an advisory capacity can result in an erosion of their independence. Thus, Gendron et al. (2001) contend that auditors must strike a balance between advocating for the implementation of a performance accountability framework and maintaining their independence so that they may fearlessly express their opinions. Everett (2003) and Skærbæk (2009) present similar evidence for the difficulty of auditors to maintain their independence when assuming a dual role as assessor and moderniser.

The above studies highlight that the trade-offs faced by auditors are significant, but maintaining this potentially unstable balance is crucial for the effective implementation of PA (Funnell & Wade, 2012; Funnell et al., 2016), thus protecting the public interest (Glynn, 1985). These challenges are compounded by the fact that the concept of independence operates differently from country to country (Barzelay, 1997), causing a lack of established and

consistent reference points. All in all, the above contributions suggest that the relationship between independence and influence is not always straightforward. Rather, it requires a continuous balancing act for auditors, because ensuring independence can mean sacrificing the opportunity to influence public sector organisational decisions (English, 2007; Funnell et al., 2016).

Yet, some authors are more optimistic. For example, Nath et al. (2019) show that although auditors may modify their reports because of their relationship with strong institutional actors (e.g., ministries or agencies), which may not always be negative. It can in fact, enhance the legitimacy of PA and the credibility of auditors, improving auditees' acceptance of the audit recommendations. This provides a more nuanced message, which may need to be balanced with Guthrie and Parker (1999) and Parker et al.'s (2019) warning that if an auditor's independence is compromised, PA will be affected by both internal and external influences.

4.4. Unintended consequences and conflicts of performance auditing

The papers analysed in our literature review present a comprehensive discussion of the critical issues emerging from the adoption of PA. A possible problematic outcome of PA arises from its compliance-driven approach (Bawole & Ibrahim, 2016; Pollitt et al., 1999). Reichborn-Kjennerud (2013) and Bawole and Ibrahim (2016) argue that improvements brought about by PA are wrongly premised because auditors often associate them with compliance with rules, processes and procedures. Similarly, Kells (2011) points to the 'seven deadly sins' of PA, including anti-innovation, nit-picking, expectation gaps, lapdog, headline hunting, unnecessary systems and hollow rituals. Johnsen et al. (2019) show that PA may become a ritual practice, producing comfort without triggering improvements. These studies all point to the formalistic, ceremonial, box-ticking approaches to PA in which the process becomes an end in itself and

fails to result in the expected benefits, instead triggering detrimental behaviours of people in organisation.

A second negative consequence of PA is its potential to undermine citizens' trust in public institutions by revealing bad examples of government performance and the ruling political party's use of 'blame game' strategies to allocate or escape responsibility (Justesen & Skærbæk, 2010; Skærbæk & Christensen, 2015). They prefer this approach to making the necessary changes in policies and actions. For example, Barrett (2011) highlights that:

'accountability is not just about control. It is also about prevention. Even on the issues of trust and public confidence, there is concern that continued so-called 'negative' performance audit reports can have an undermining impact in relation to public institutions. The on-going concern is how to ensure that performance audits are effective and help produce improved public sector performance that will give parliaments, governments and the general public greater confidence in the public sector and the results achieved'. (p. 398)

A third category of undesirable effects of PA refers to the interface between auditors and who is being audited because PA can also accommodate reciprocal institutional interests among actors. Morin (2016) writes about 'institutional hypocrisy', revealing a discrepancy between SAIs and politicians' 'discourse and action, secrets and things left unsaid'. Funnell (2011) shows how auditors may modify their findings to make them acceptable to governments. Radcliffe's (2008) analysis sheds light on how the financial focus of PA can become a window-dressing exercise for deeper-rooted social problems within government agencies. In his case, PA was commissioned to address the 'financial emergency', leading to the majority of the audit conclusions being in the form of financial diagnosis, thus overlooking other concerns faced by citizens (e.g., poverty and housing conditions). Although these concerns were widely recognised, the auditors were unable to address them due to the limited scope of the audit report

in line with public secrecy and 'knowing what not to know' (Radcliffe, 2008, 2011). Such practice may end up guiding the work done by auditors.

Given some of the negative effects identified earlier, the future role of PA may appear more challenging. As Bawole and Ibrahim (2016) argue, '*It is equally significant to note that the unintended or undesired effects of performance audit are so overwhelming that they are not only disincentives to the objectives of the audit but also they tend to deflect organizational performance*' (p. 97). However, given that the negative effects of PA are limited and overall its positive effects outweigh these negative effects, it may be important for governments and other stakeholders to support auditors and auditees with enough resources, new methods and technologies and high-quality assessment processes to improve PA as a public accountability and performance management tool (Bawole & Ibrahim, 2016). A greater awareness of the three risks described above (a focus on compliance, laying blame rather than actively responding to audit results and institutional hypocrisy) may help both scholars and practitioners to view PA with fresh eyes.

5. Discussion and Future Research Avenues

Overall, the literature review shows that, undoubtedly, PA has grown significantly over the past five decades (Funnell, 1998, 2003; Gendron et al., 2001, 2007; Guthrie, 1989; Lapsley, 1999; Lapsley et al., 2009; Parker et al., 2019; Parker et al., 2021; Power, 1997; Skærbæk, 2009). The key features and multiple facets of PA have evolved over time and been strongly shaped by social, political and institutional contexts that reflect its underlying contradictions and tensions. Far from being a technical and objective tool, PA interacts with its social, political and institutional settings, suggesting that it may continue to evolve in terms of its role, scope and diffusion.

Despite a growing number of studies being published on this subject, some areas continue to be under-researched, and controversial issues need to be more effectively addressed. We still know little about how to avoid the unintended consequences of PA and how to nurture an effective balance between public accountability and performance improvement. The literature shows that PA affects the identity of both auditors and auditees. However, more needs to be done to understand the training, skills and professional expertise required to perform PA in a meaningful way. The review also demonstrates the existence of trade-offs and tensions between independence and relevance; however, there is a continuing need to disentangle the conditions under which these tensions occur and their consequences. Most of the work to date has been devoted to the Westminster model, with limited attention to countries based on the court model. Thus, questions arise as to whether there are any substantive differences between the two, the origins of the differences and the implications. More generally, the results of the review raise questions about whether current PA research depicts debates and practices which are mainly Anglo-centric. Notably, there is a limited number of studies from Asia, Africa, Latin America and Southern and Eastern Europe. One could argue that in Anglo-Saxon countries, the presence of well-defined public accounts committees, political stability, strong public opinion and unrelenting media interest are important institutional factors contributing to the relevance of PA.

Based on the findings of this systematic review, the following subsections provide five avenues for future research to enhance our understanding of PA and fill the gap between current practices and the rapidly changing social, political and technological landscapes.

5.1. Widening the role for performance auditing

PA is more than a technical or ‘run-of-the-mill’ practice. Given the significant issues of climate change, environmental destruction, modern slavery, and many examples of social

injustices and economic inequalities throughout the world, it is timely to explore more closely whether and how PA can play a significant emancipatory role, such as by ensuring that the voices of vulnerable groups are heard and considered. Governments are called upon to address the global sustainable development goals established by the United Nations in its *Transforming Our World: The 2030 Agenda for Sustainable Development Goals*. Accounting in general, and auditing in particular, has a role to play in not only developing new knowledge and practices but also fostering the pursuit of a more sustainable and equitable society (Bebbington & Unerman, 2018) and to reflect and shape the plurality of (public) values expressed by our societies (Steccolini, 2019; Bracci et al., 2021). This reflects the emancipatory potential of accounting positively serving an array of progressive interests, identities and projects (Gallhofer & Haslam, 2004).

This is a delicate issue because it touches on the tension between auditors' independence and influence, as discussed in section 4.3. It also highlights that economy, efficiency and effectiveness are perceived as generally accepted reference points for auditors, while values such as environmental sustainability, social equity and resilience may be seen as politically charged or not universally agreed upon. Nonetheless, it may be time to understand how gender inequality, climate change, modern slavery and social/economic equity issues guide the activities of performance auditors and how they keep governments and their representatives accountable. They are especially responsible for creating better conditions for the environment and conditions in which, future generations, women and vulnerable groups can improve their lives. INTOSAI provides support to SAIs in auditing so that the United Nations sustainable development goals (SDGs) as an integral part of government policies can be achieved. However, this involves challenges linked to PA professionalism, innovation, setting benchmarks and implementation (INTOSAI, 2017) that leads to effective outcomes. SDGs audit is receiving increasing institutional pressure for its implementation and development,

despite the structural differences among countries (Cordery & Hay, 2021). From a research perspective, this suggests means gaining insights from critical reflection upon any attempt to understand practice and from appreciation of any form of intervention aimed at effecting changing for a more equitable and sustainable society (Gallhofer & Haslam, 2004).

A further consideration relates to PA as a global phenomenon. Our review recognises the influence of globalisation on shifting knowledge and practice from one setting to another, despite social, political and institutional differences. PA, with its potential to influence perceptions, behaviours and choices, is called upon to support the translation and diffusion of ideas across societies and countries. For this reason, it is important to understand the problems faced by PA in different societies to achieve its full potential in this era of globalisation. This will foster knowledge at a global level and provide a basis for innovation and action. Only then the emancipatory role of PA will be realized across the globe.

5.2. Crises, shocks and risk management

Closely related to the rapid technological changes in contemporary society is the management of risk and uncertainty (Beck, 1992). Changes in the public sector are occurring at a faster pace than ever because of global risks such as terrorism, cybersecurity issues, trade relationships, economic crises and pandemics (e.g., the recent COVID-19 outbreak), with potential implications for public sector accounting and management. The impacts of such phenomena tend to become global because the world is now a much more interconnected place (see Beck, 1992, 2002). In line with Steccolini's (2019) call for more studies on the role of accounting in supporting governments to anticipate and deal with crises and risks as well as emerging studies on public sector financial resilience (Barbera et al., 2021), our review suggests that prior research has paid insufficient attention to the role of PA in helping public sector organisations develop appropriate risk management strategies.

The risks associated with the fast-paced changes in public sector organisations and the external environment have implications for the executive management teams of such places. Moreover, public sector auditing has great potential to ensure the proper, efficient and effective use of public funds in terms of avoiding abuse, fraud and inefficiency, which may be more likely to occur in times of crisis (Free et al., 2013). This resonates with the debate on the role of accounting and auditing in the face of ‘wicked problems’, which defy ‘completely defining [and] knowing when a problem is solved’ (Jacobs & Cuganesan, 2014, p. 1252). Wicked problems may conflict with the search for transparency and simplistic ways to explain or propose solutions to complex issues (Thomasson et al., 2020). Some of these challenges emanate from sources in which multiple social domains or spaces intersect, and an integrated whole-of-government approach is required to address them (e.g., Jacobs & Cuganesan, 2014). For example, indigenous education problems can arise from health, social, economic or cultural issues or a combination of them. Thus, PA requires an interdisciplinary perspective to help public sector organisations develop an integrated and collaborative approach to solving wicked problems. Future research needs to delve more deeply into how PA can support integrated or whole-of-government practices as well as provide a holistic understanding of wicked and serious problems.

5.3. Performance auditing in the age of digitalisation and technological development

Despite increasing digitalisation and technological developments, relatively few studies have focused on their impact and implications for PA. Technology is disrupting the way in which societies operate, and the effect of technological advances on public sector organisations is no different. The immense ongoing digital transformations require professionals, including auditors, not only to stay up to-date with technological changes, but also create value through technology-enhanced services (Bonsón & Bednárová, 2019; Schmitz & Leoni, 2019).

Developments in data analytics in areas such as big data, artificial intelligence, machine learning and digital currencies pose immense opportunities as well as challenges that may be partially addressed by PA (Hay, 2019). This has several implications for the techniques, tools, skills and expertise of performance auditors as well as the shifts in power/authority based on digital competencies. Technological innovations may support auditors by helping to save time spent on standard, repetitive tasks while extending the reach and potential of PA.

The use of big data, real-time monitoring and machine learning, to name just a few, may more effectively support PA with respect to governments' climate change and environmental programs or dealing with corruption and fraud (Jeppesen, 2019; Rika & Jacobs, 2019). The availability of open data (and open government datasets) has also placed new emphasis on the role of 'armchair auditors', so the possibility arises that 'digital citizens' may contribute to performance auditors' role in holding governments accountable. Here, we conceptualise the notion of digital citizens as people who have the knowledge and technological skills to access governments' digital datasets and communicate with other citizens to form a collective voice (Holzer et al., 2004; Lourenco et al., 2017) that can influence PA. Interestingly, however, it may also create new roles and spaces for performance auditors as intermediaries between governments and citizens. This role may become more important than expected in current 'digital age' when the availability and analysis of open government data is now possible. Further, other data with less official, quasi-official and more uncertain sources are increasingly being made available through new digital channels and social media, influencing digital citizens' (Agostino & Arnaboldi, 2021) perceptions and behaviours.

So far, the literature has focused on private sector auditing, despite the growing interest that INTOSAI is devoting to the development of public sector auditing (INTOSAI, 2019). Understanding the impacts of the unprecedented growth in technology on public sector organisations and how they are responding will provide insights into the implications for future

PA. Big data analytics can foster continuous PA or expanding areas of PA oversight such as sustainability and environmental issues. Blockchain and similar technologies may encourage better transparency and accessibility for auditors, and they work they do. These developments have implications for how performance auditors respond to the rising level of expertise in the age of technology which are parallel to those occurring in the public sector. A key theme that emerged from our review is that studies have extensively dealt with the role or scope of PA in public sector management and NPM reforms. This stream of literature would benefit from future research that examines whether and how the role of PA shifts with changes in the technologies used in public sector organisations.

5.4. Performance auditing and the media

The PA literature provides evidence for the growing role and importance of the media as an external influence on the interpretation of PA (Bringselius, 2014; Guthrie & Parker, 1999; Justesen & Skærbæk, 2010; Parker et al., 2019; Nath et al., 2019; Radcliffe, 1998). This is likely to acquire even more prominence as a possible research focus, as we witness the opening of new media outlets for citizens, fostering interactions between governments and citizens in addition to traditional media. Media outlets act as conduits for PA reports among stakeholder groups such as Parliament, citizens and auditees and can influence the interpretation of reports (Justesen & Skaerbaek, 2010). Specifically, the mediating effect of PA reports on the relationship between citizens and the Parliament may need further investigation, and a fruitful avenue for this would be to examine how this takes place through both the traditional and digital media. This is further discussed as follows.

Media coverage of PA reports is considered crucial in fostering accountability, transparency/full disclosure, legitimacy and relevance (Guthrie & Parker, 1999; Lonsdale et al., 2011; Skaerbaek, 2009). However, overly critical media coverage may reduce the neutrality

and independence of performance auditors (Bringselius, 2014). Future research could focus on how the media influence PA and how reported stories may guide the media to present vulnerable/disadvantaged groups who are at the vanguard of social causes. For instance, government weaknesses or failures to complete projects that are supposed to address the needs of vulnerable groups and solve their problems could be included in PA reports. However, we know little about whether and how traditional or social media capitalize on PA reports to advance such social causes. This area has great potential because the existing literature indicates that PA reports tend to gain political traction through the media (Bawole & Ibrahim, 2016; Bonollo, 2019; Tillema & ter Bogt, 2010).

Increasingly social media is playing an important role in contemporary society. In their review, Arnaboldi et al. (2017) conclude that social media can provide new sources of evidence and a means of communication, which may change the practices and identities of performance auditors, thus representing a further relevant avenue for research. This may take a two-fold perspective. First, social media (and other digital and emerging media platforms) may provide new data for auditors to consider in their analyses. Second, auditors may use social media channels to publicise their work and hold governments accountable. This may also raise new challenges and tensions in terms of influence and independence, which may be worth exploring. Social media may enable the creation of an accountability arena (Roberts, 2002) in which multiple conversations occur and *'parties reach beyond the limited confines of self to eventually say "you and me" rather than "you or me"'* (p. 660). PA and the media can also activate a dialogical accountability, creating opportunities for citizen engagement. Social and digital media will be essential forces of the future of public sector auditing in general and PA in particular. However, the influence of media and how it is operationalized remain a key question for future PA research.

5.5. Opening the field: International and comparative approaches and transnational issues

The PA literature to date is mostly based on single-country studies with a prominent Anglo-Saxon focus. Like other phenomena and practices, PA can be expected to undergo various diffusion or translation processes in different jurisdictions. In particular, future studies could examine the globalisation of PA, the transfer of transnational norms and practices and their outcomes in numerous emerging economies. Moreover, little is known about how PA is applied and practised in supranational organisations such as the United Nations, World Bank and International Monetary Fund (Monfardini & von Maravic, 2012). Thus, future studies could focus on more diverse settings and regions to offer a holistic understanding of PA developments and current practices in a range of social, political and institutional contexts.

Similarly, studies tend to fall into either the accounting or the PAM arena; however, a stronger interaction between those two communities may help to produce stronger interdisciplinary and influential contributions. This is particularly relevant with reference to our previous points. If PA is to grow in hitherto unknown contexts (e.g., auditing of SDGs or climate change), new competencies and knowledge drawn from different fields such as psychology, media and communication, natural sciences and humanities would be helpful. Cross-disciplinary studies are recommended for both academics and practitioners. Likewise, the recruitment, selection and training of auditors (Bebbington & Unerman, 2018) may be the subject of more in-depth reflection and analysis.

6. Conclusions

The purpose of the present study was to undertake a systematic literature review of PA. Given the recent practical, political and social emphases on the future direction of public sector auditing, the aim of this review paper was to identify the key characteristics of PA research to discuss key themes, foster reflexivity and chart directions for future research and practice. Our

literature review is timely because the integration of existing research findings is important in a field in which considerable interest has arisen over time. The paper extends the existing literature by mapping the current knowledge of PA and offering future research directions.

The review shows that although PA has a long pedigree in the public institutional landscape and a diverse history in various settings, research on the topic has grown only in the last decade and often with a focus on Anglo-Saxon and Nordic countries. While PA has emerged from a normative space, the majority of papers have adopted qualitative case research methods. However, there is further room for ethnographic and experimental studies, where researchers can observe or interact with auditors and auditees in real-life settings. This may provide a better understanding of the specific domains, social and technical processes, auditor–auditee interactions, negotiation processes, goals and contextualisation of the use of PA.

Our review shows there have been parallel developments in the accounting and PAM literature (e.g., Anessi-Pessina et al., 2016). We argue that there is a need for cross-disciplinary PA research because separating accounting and PAM research does not help in building comprehensive knowledge of PA. Given that PA is a socially constructed phenomenon that is continuously shaped by social, political and institutional factors, more interdisciplinary accounting and PAM research is needed to better comprehend its meaning and underlying dynamics.

Our study also indicates possible directions for future research to address the social and political nature of public sector management and accountability in shaping PA, which will continue to challenge governments throughout the world. We discuss opportunities for revealing the emancipatory role and unintended consequences of PA and how to nurture an effective balance between them, investigating the role of PA in crises and risk management, researching PA in the age of rapidly advancing digitalisation and technology, and exploring the trade-offs and tensions between the independence and relevance of auditors and their

consequences. More specifically, the mediating effects of PA on the relationship between citizens and the state and how this takes place through traditional and digital media warrant further investigation. We hope this review will encourage new scholarly efforts in this area.

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Appendix A: Number of Selected Papers by Journal

Accounting journals	Number of papers
<i>Abacus</i>	2
<i>Accounting and Business Research (ABR)</i>	2
<i>Accounting, Auditing & Accountability Journal (AAAJ)</i>	9
<i>Accounting Forum (AF)</i>	1
<i>Accounting History (AH)</i>	1
<i>Accounting, Organizations and Society (AOS)</i>	5
<i>Asian Review of Accounting (ARA)</i>	1
<i>Australian Accounting Review (AAR)</i>	4
<i>Contemporary Accounting Research (CAR)</i>	1
<i>Critical Perspectives on Accounting (CPA)</i>	11
<i>European Accounting Review (EAR)</i>	2
<i>Financial Accountability & Management (FAM)</i>	33
<i>International Journal of Auditing (IJA)</i>	3
<i>Journal Accounting and Organisational Change (JAOC)</i>	1
<i>Journal of Accounting, Business, and Finance Research (JABFR)</i>	1
<i>Journal of International Accounting, Auditing and taxation (JIAAT)</i>	1
<i>Journal of Public Budgeting, Accounting & Financial Management (JPBAFM)</i>	1
<i>Managerial Auditing Journal (MAJ)</i>	4
<i>Qualitative Research in Accounting and Management (QRAM)</i>	1
<i>Research in Accounting in Emerging Economies (RAEE)</i>	1
<i>The British Accounting Review (BAR)</i>	1
Public administration and management journals	
<i>Administration & Society (AS)</i>	3
<i>Australian Journal of Public Administration (AJPA)</i>	8
<i>Evaluation</i>	4
<i>Governance</i>	1
<i>International Journal of Public Administration (IJPA)</i>	1
<i>International Journal of Public Sector Management (IJPSM)</i>	1
<i>International Journal of Public Sector Management (IJPSM)</i>	2
<i>International Review of Administrative Sciences (IRAS)</i>	1
<i>Journal of Business Ethics (JBE)</i>	1
<i>Public Administration (PA)</i>	2
<i>Public Management Review (PMR)</i>	1
<i>Public Administration Review (PAR)</i>	5
<i>Public Administration and Development (PAD)</i>	1
<i>Public Money & Management (PMM)</i>	6

<i>Public Organization Review (POR)</i>	2
Total	125
