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Half a Century of Public Sector Accounting Research Through Bibliometric Analysis: Looking Back to Move Forward

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ABSTRACT

This literature review aims to highlight the themes and the developments of public sector accounting (PSA) research over the last five decades (1970–2019), analyzing 2187 papers through a combination of bibliometric (co-word) analysis and qualitative insights into the selected papers. The review shows that PSA scholarship has grown in significance over the last few decades giving rise to a vibrant and variegated scientific community, flourishing at the intersection among but also increasingly spanning across, different disciplines. Moreover, it reveals that traditional themes such as budgeting, performance measurement, and accountability remained at the core of the literature across most of the decades, attracting attention from multiple communities and journals. Other themes, such as accruals accounting, accounting standards, reporting, and auditing experienced varied interest over the decades and reflected the interests of more specialized, or “niche” communities of scholarship. By looking at the trends of PSA over time, the paper shows how accounting systems and calculative practices have come to reflect and affect the multiple values and the need for quantifying techniques of an ever-evolving public sector. A call for more attention toward accounting for multiple and plural values is advanced, with suggestions for future research avenues.

1 | Introduction

Accounting systems have become increasingly pervasive in the public realm, often providing the tools and techniques to translate public sector reform ideas into everyday practices and behaviors (Miller and Power 2013). This has paved the way to advances in public sector accounting (PSA) scholarship over the last few decades, focusing on the various elements of accounting tools, encompassing budgeting, reporting, auditing, performance measurement and management, control, and accountability systems,

which are at the core of the functioning of governments and the delivery of public services and policies. Several disciplines have contributed to such developments, including accounting, public administration, and management (Almquist et al. 2013; Lapsley 2001; Olson et al. 1998; Steccolini 2019). In light of this growth, the time is ripe for taking stock of what has been studied so far in the area of PSA, to identify future challenges and research avenues. To this purpose, this article reviews 50 years of PSA research and investigates the conceptual structure of this field¹ and its development, that is, the themes constituting it,

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their connections, the approaches taken to study them, and their changes over time.

There are several reasons why this review is needed. PSA is a field that has witnessed sustained growth in terms of dedicated scholars, events, networks and publications, and the establishment and development of specific PSA journals, but also a presence in generalist ones, in different and potentially separate communities (public administration and management, accounting; on this, see e.g., van Helden et al. 2008). Over the years, it has also come under attack for having put excessive emphasis on managerial reforms, and thus needing a rethinking in the post-new public management (NPM) era (Steccolini 2019; Bracci et al. 2021; Grossi and Argento 2022; van Helden and Steccolini 2024). Following Lapsley's (1988) review providing an early account of an emerging field, specific approaches and areas of research within PSA scholarship have been the subject of literature reviews in the past (e.g., Broadbent and Guthrie 1992, 2008; Goddard 2010). For example, Broadbent and Guthrie (1992, 2008) focused on interpretive ("alternative") accounting research, and Goddard (2010) contrasted European and US traditions across specific accounting journals between 2005 and 2007, without consideration of public administration literature. Bruns et al. (2020) looked at the evolution of PSA research after 1990 with a specific NPM focus. With the expansion of the field, recent reviews have started to focus on specific PSA themes and issues, for instance, budgeting (e.g., Anessi-Pessina et al. 2016; Bartocci et al. 2023; Mauro et al. 2017; Polzer et al. 2023), earnings management (Bisogno and Donatella 2022), auditing (Mattei et al. 2021; Nerantzidis et al. 2020; Rana et al. 2022), accounting standards (Schmidhuber et al. 2022), digitalization (Agostino, Saliterer et al. 2022), performance measurement and management (e.g., Gerrish 2016; Grossi et al. 2020; Van Helden et al. 2008), and financial and non-financial reporting (Santis et al. 2018; Manes-Rossi et al. 2020).

These reviews witness the vibrancy of this scholarship, providing detailed analyses concerning specific accounting themes, theoretical or methodological perspectives, or disciplinary approaches to PSA but are often limited to a short time span. Several of them tend to predominantly focus on the research published in accounting journals, with less consideration being paid to the parallel developments in public administration journals (e.g., Gerrish 2016).

A risk of previous studies is to provide isolated and intra-disciplinary views of specific PSA themes, therefore, neglecting sufficient comprehensive understanding of PSA research macro-trends. Our aim is to overcome this analytical, fragmented view by offering a complementary, interdisciplinary, and comprehensive view of what PSA scholarship is and how it has developed over the past 50 years, covering the multiple themes it comprises, and a longer time span, compared to existing reviews.

Our review aims at answering the two following research questions: (i) What are the main themes in PSA research?; (ii) how did the main themes and the overall PSA research evolve over the last 50 years? Addressing these questions allows to gain an understanding of the conceptual structure of the research field and its development over time and to suggest possible ways forward.

To answer the above questions, this article performs an interdisciplinary and comprehensive review of the literature on PSA over a significant period (50 years). This is made possible by the use of a bibliometric analysis applied to contributions in accounting and public administration and management journals and specifically a co-word analysis (Aria and Cuccurullo 2017). It includes 2187 papers and allows to reflect on its conceptual structure, evolutions, and developments over time. Bibliometric analyses appear as being one of the most useful approaches to perform reliable and structured reviews of large bodies of knowledge, while reducing biases in the analysis (e.g., Aria and Cuccurullo 2017; Vogel and Guttel 2013). Bibliometric approaches have been adopted also in studies focusing on the public sector, addressing specific research areas or topics and mainly built on citation/co-citation analysis (e.g., Bruns et al. 2020; Fusco and Ricci 2019; Marsilio et al. 2011; Merigó and Yang 2017; Palumbo and Manesh 2021). Since analyses merely relying on bibliometric tools may lack the insights coming from an in-depth reading of papers, our work combines them with insights from the qualitative reading and analysis of the papers (Saggese et al. 2016; Anessi-Pessina et al. 2024).

The findings of the review show how PSA scholarship emerged in public administration journals in the 1970s to become a specific field of research in the following decades, with specialized journals flourishing around it, and yet to remain important also in the public administration and management community while attracting attention in the accounting community more recently. This evolution has allowed PSA to be a multi- and inter-disciplinary area of research today, crossing multiple communities and disciplines, and expressing plural theoretical and methodological approaches. These features have allowed PSA scholarship to provide a multi-faceted account, explanation and critique, of the roles, features, consequences, and evolutions undergone by calculative practices in the public sector over time.

This article offers several contributions. In a field that is fragmented across different journals and disciplines, this study offers a comprehensive overview of the state of the art of existing knowledge in PSA and an understanding of how it has evolved over time. More specifically, it highlights the main themes of research in PSA, as well as their evolutions and intertwining over time. This is made possible by the extensive selection criteria and the methods for analysis adopted. The review covers the publications in the overall field of PSA over half a century, overcoming the specific foci of previous reviews on certain time brackets, journals, areas of research, tools, or theoretical and methodological approaches. It relies on a bibliometric analysis and more specifically on co-word analysis, which has so far found limited application and whose potential is thus highlighted, complementing it with insights from the qualitative analysis of the papers.

Based on the analysis, we call for scholars to further reflect on the relevance of accounting for public management and administration, and ultimately, citizens. In particular, our analysis suggests that we may enter a new age of accounting scholarship in the public sector, which will require to explicitly pay stronger attention to the multiple values underlying accounting and to the ways in which accounting is shaped and shapes them. Future

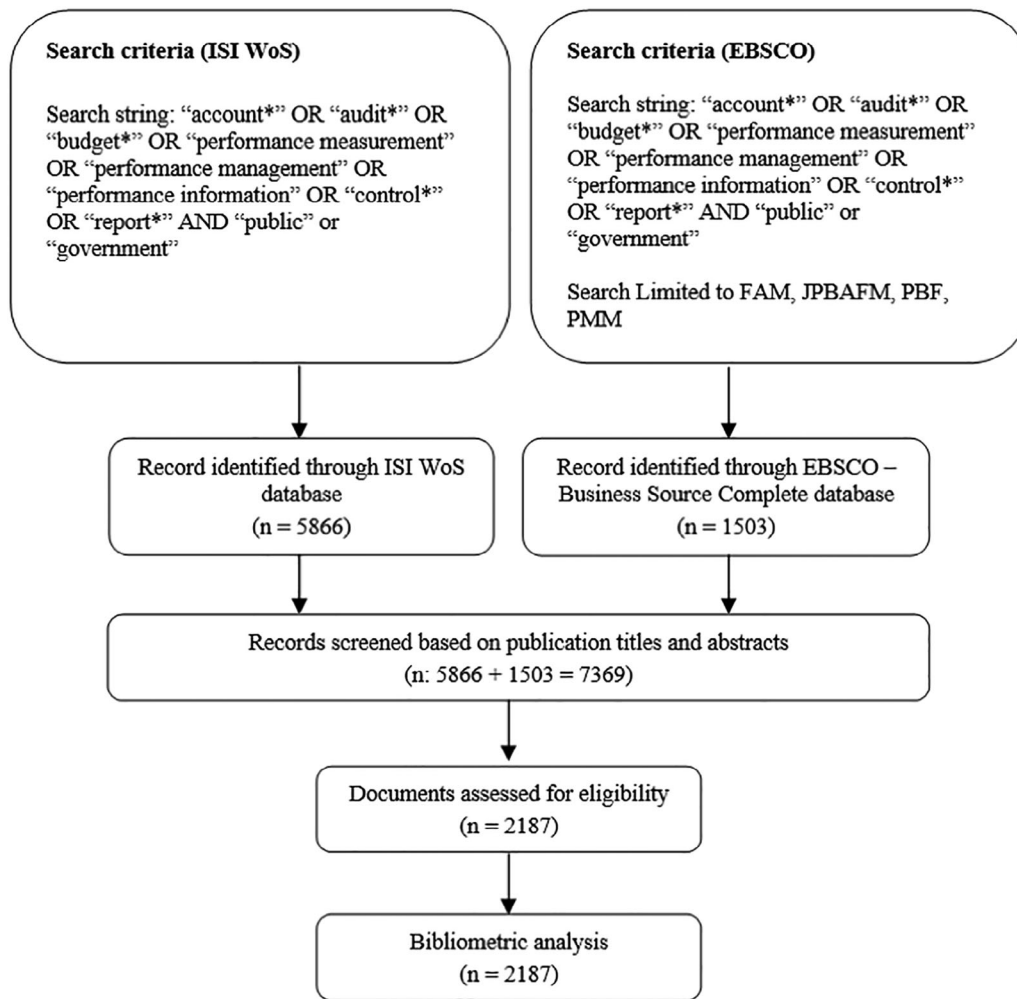


FIGURE 1 | PRISMA flow Diagram. Source: Authors' elaboration.

scholarship will thus benefit also from acknowledging its being at the intersection of different disciplines and approaches, embarking more openly in a multi- and inter-disciplinary dialogue, and embracing theoretical and methodological pluralism.

The article is structured as follows. Section 2 describes the research method. Section 3 offers a descriptive analysis of the papers included in the review. Section 4 presents and discusses the main themes of PSA research that emerged in each decade. Section 5 reflects on the past themes and approaches to study them in PSA, proposing possible future research developments. Section 6 draws the conclusions.

2 | Methods

To study the main PSA themes, their evolution, and the overall trends in PSA research, we systematically selected PSA studies published between 1970 and 2019 and applied co-word analysis, complemented by the reading of papers, which allowed the addition of qualitative and illustrative insights. Figure 1 summarizes the key steps of the systematic search process, employing as a reference the exemplary scheme called PRISMA Flow Diagram (Moher et al. 2009).²

According to the requirements of a systematic selection of the literature (Hiebl 2021), a specific protocol for the structured, comprehensive, and transparent identification and screening of items was designed to guide the literature search. Namely, bibliographic databases, keywords, and parameters such as time period and language were set as follows. Data were collected from the Web of Science (WoS) Core collection database by running a search in the title, abstract, author keywords, and KeyWords Plus. Keywords referring to accounting systems were combined with those necessary to delimit the context of the research to the public service domain. The search covered all peer-reviewed articles published between 1970 and 2019 in English-language academic journals classified under the categories of Finance and Accounting and Public Sector Management according to the Journal Quality List (2019). This procedure yielded 5866 papers. The search in WoS was supplemented with an identical search on EBSCO—Business Source Complete, circumscribed to four key journals in the PSA field not fully covered in WoS (*Financial Accountability and Management*; *Journal of Public Budgeting, Accounting and Financial Management*; *Public Budgeting and Finance*; *Public Money and Management*)³. This second search generated 1503 papers. The 7369 papers identified were first checked to eliminate duplicates and then screened by scanning the title and abstract to only include those papers dealing explicitly with PSA issues. Details on this step are reported in

Appendix 1. This process led to a final sample of 2187 articles published in 43 English-language academic journals.

The documents included in the sample were first subject to the bibliometric method of the co-word analysis by using Bibliometrix (<http://www.bibliometrix.org>), an R-package that “provides a set of tools for quantitative research in bibliometrics and scientometrics” (Aria and Cuccurullo 2017, 963). Co-word analysis is a content analysis technique that “finds connections among concepts that co-occur in document titles, keywords, or abstracts” (Zupic and Cater 2015, 431) and allows to establish relationships, map the themes of a field, and assess their evolution over time (Cobo et al. 2011; Zupic and Cater 2015). Differently from other bibliometric methods (e.g., co-citation analysis, bibliographic coupling) that investigate the intellectual structure of a field through citations, co-word analysis uses the actual content of the documents to map the conceptual structure of the field and is thus better suited to attain our purpose. In particular, co-word analysis examines the words in document titles, keywords, or abstracts and their co-occurrences. Based on this, group of words linked to one another are identified and represented as themes characterizing the conceptual structure of a field. Words (or keywords) are considered generally as the elements that capture the most characterizing aspects of the related papers (Cuccurullo et al. 2016). Further, past research has highlighted that keywords, in particular, “are widely used to reveal themes, structures, and development of a field, for example, through co-word analysis (Callon et al. 1983)” (Zhao et al. 2018, 203), and for this reason, they have been widely used in past studies for conducting such types of analyses (e.g., Bernatović et al. 2022; Gan and Wang 2015; Zhao et al. 2018). In line with this, in this paper, co-word analysis has been applied to document keywords, which are considered suitable for reflecting the key aspects of the paper being elaborated by the same paper’s authors.

Before applying the co-word analysis to author keywords, the database was cleaned to guarantee accuracy and consistency across records (Cobo et al. 2011; Zupic and Cater 2015). Specifically, whenever various keywords indicated the same concept, they were grouped under the same term (Saggese et al. 2016). For example, papers using keywords such as “accounting profession” and “accounting professionalisation” were grouped under the same keyword “accounting profession”; “consolidated financial statements,” “consolidated financial statements cfs,” “consolidated government accounts,” and “consolidated report” were grouped within the same keyword “consolidated financial statements.” The final list of keywords was subsequently applied to all the papers. The keywords attributed to papers lacking author keywords were cross-checked by research team members, and doubtful cases and diverging coding were discussed on a regular basis. It was a back-and-forth process, where doubts were immediately discussed among the researchers and when needed with colleagues who are experts in bibliometric analysis.

Once the dataset was cleaned, the co-word analysis was launched to identify the clusters of keywords that frequently appear together, called themes.⁴ Themes were then classified based on their centrality and density (Cobo et al. 2011). *Centrality* is defined as the “degree of interaction of a network with another, and can be seen as the measure of the importance of a theme in the development of the entire research field analysed” (Alcaide-

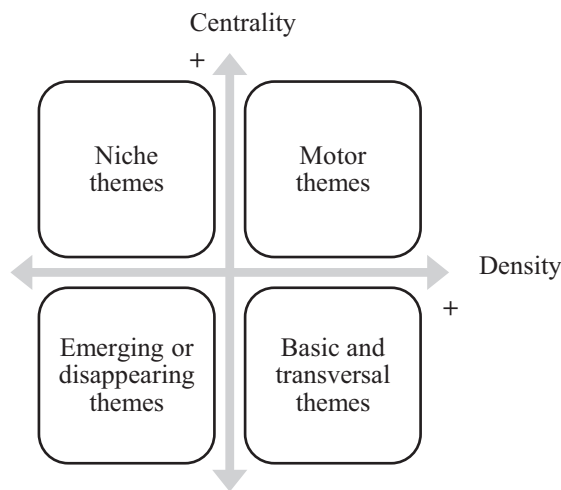


FIGURE 2 | Thematic map: structure. Source: Adapted from Cobo et al. (2011).

Muñoz et al. 2017, 549). It “measures for a given cluster the intensity of its links with other clusters. The more numerous and stronger are these links, the more this cluster designates a set of research problems considered crucial by the scientific or technological community. In the language of the sociology of translation, this proposition means that the cluster in question is an obligatory passage point” (Callon et al. 1991, 164). *Density* measures the internal strength of the network, and it should be interpreted as a measure of the theme’s extent of development (Alcaide-Muñoz et al. 2017). The stronger the links that tie the words characterizing a cluster, “the more the research problems corresponding to the cluster constitute a coherent and integrated whole” (Callon et al. 1991, 165).⁵ (For the remainder of the paper, we use the term “theme” to refer to clusters.)

Combining centrality and density in an ideal matrix, and four types of themes can be identified, each corresponding to a quadrant of the thematic map. This is illustrated by Figure 2, where “motor themes” display high density and strong centrality and thus present both high internal consistency and high importance in the field (upper-right quadrant); “niche themes” are well developed and highly specialized but rather isolated (upper-left quadrant); “emerging or disappearing themes” are peripheral and weakly developed (lower-left quadrant); “basic and transversal themes” are central and strategic for the research field but not highly developed (lower-right quadrant).

To account for the evolutions of themes over time, the period under investigation was split into five decades, and for each decade, a thematic map was generated. Each temporal splitting into decades or other units inevitably forces the flowing of time into conventional brackets, but it is a generally accepted approach when investigating the evolution of themes and disciplines (e.g., Lapsley and Miller 2019; Vogel 2012). This choice is also consistent with parallel bracketing used in the public administration literature (Pollitt and Bouckaert 2011; Pollitt 2016).

To gain a deeper understanding of the research themes emerging from the co-word analysis and of their evolution and complement

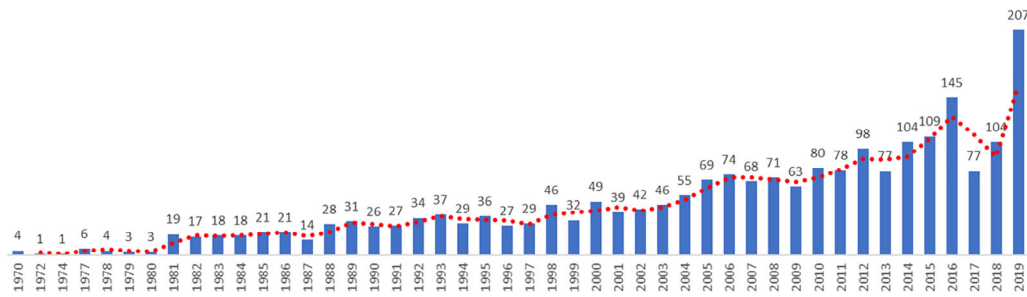


FIGURE 3 | Annual scientific production (n. of papers per year). *Source:* Authors' elaboration. [Colour figure can be viewed at [wileyonlinelibrary.com](https://onlinelibrary.com)]

the bibliometric analysis, qualitative insights were drawn by reading and scrutinizing the papers (Marzi et al. 2024). In particular, the bibliometric analyses allowed us to identify, for each decade, the main themes. Each main theme (i.e., a “bubble” in the figures) was labeled not only according to the keyword showing the higher frequency within the specific bubble but also most suited to synthesize and represent the main characteristics of that specific theme. Each bubble has a dimension proportional to the total occurrences of the keywords that compose it. The centrality and density of a theme represent the relative position of the theme within a quadrant, and they also reflect its intellectual progress. Each theme for each decade was then assigned to one of the researchers, who would read the relevant papers, take notes and provide a summary concerning the main objectives, findings, and theoretical and methodological approaches related to the theme. Notes were then shared among researchers, to develop an agreed interpretation of the trends emerging within and across the five decades. This meant the production of an intermediate extended narrative report of themes for each decade and reflections on the theoretical and methodological approaches related to the themes, which were subsequently consolidated and summarized into the current analysis.

The current review is thus designed to investigate the conceptual structure of the field of PSA, studying the main themes and their temporal evolution, analyzing and synthesizing them, and then elaborating a final research agenda (Torraco 2016).

3 | A Descriptive Analysis of the Papers Reviewed

This section describes the main features of the papers included in the bibliometric review, in terms of scientific production per year, authors, and journals that have given a greater contribution (according to the number of papers) to the development of the PSA research.

The scientific production has steadily grown over time (Figure 3). This increasing body of knowledge on PSA over the last five decades has very often relied on collaborations. Indeed, 59% of papers have been written by more than one author.

Table 1 reports the numbers of the papers published in “generalist” accounting journals, PSA journals, “generalist” management journals, and public administration and management journals in each of the five decades analyzed. The 2187 papers in the dataset were published in 43 journals. In the 1970s, the reviewed papers

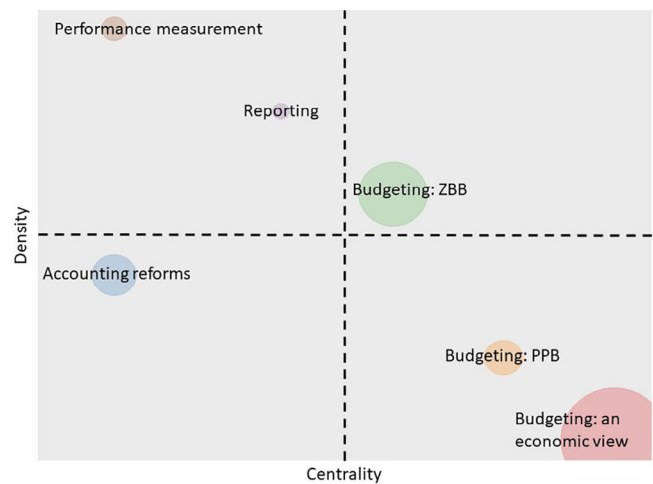


FIGURE 4 | Thematic map 1970–1979. *Source:* Authors' elaboration. [Colour figure can be viewed at [wileyonlinelibrary.com](https://onlinelibrary.com)]

on PSA were published exclusively in public administration journals. Over the following decades, they started to be published in a wider variety of journals, including specialized ones. PSA journals emerged in the 1980s and since then represent an important outlet for the reviewed papers. Since the 2000s, an increasing number of papers appears to be published in accounting journals, though with public administration and management journals still remaining dominant.

4 | The Conceptual Structure of PSA Research

This section illustrates the main themes characterizing each decade and identifies the main trends in PSA research.

4.1 | The 1970s: From Rational Budgeting Models to Exploring the New Roles for Accounting

Only 19 papers from our review were published during the 1970s, and all of them in public administration journals (Table 1). This suggests that PSA, as an autonomous and independent field of research, was still in its infancy. Indeed, at the time, several accounting or PSA journals were not even established yet. Six main themes emerge from the thematic map, spreading across all the quadrants (Figure 4).

TABLE 1 | Papers by outlet of publication over time (numbers and % over the decade).

	1970s	1980s	1990s	2000s	2010s	TOTAL
“GENERALIST” ACCOUNTING journals	0 (0%)	7 (5%)	17 (7%)	43 (8%)	233 (22%)	300 (14%)
PUBLIC SECTOR ACCOUNTING journals	0 (0%)	161 (85%)	236 (73%)	290 (50%)	383 (36%)	1070 (49%)
“GENERALIST” MANAGEMENT journals	0 (0%)	0 (0%)	2 (1%)	1 (0%)	12 (1%)	15 (1%)
PUBLIC ADMINISTRATION and MANAGEMENT journals	19 (100%)	19 (10%)	63 (19%)	239 (42%)	442 (41%)	782 (36%)
TOTAL	19	190	323	576	1079	2187

Source: Authors' elaboration.

The studies from the 1970s mostly focus on budgeting and long-term planning issues, often observed with the lenses of economic and political theories. The basic and transversal themes addressed in these initial (mostly US-based) studies concern issues of rational budgetary decision-making processes, expenditure control, budget execution, and Planning Programming Budgeting (PPB), often with a view to document their prospect and limitations (Vanderbilt 1977; Weiss 1974). Zero-based budgeting (ZBB), among the different budgeting processes, is positioned as a motor theme, being highly important in the field and last investigated. ZBB originated in the US private sector (at Texas Instruments) in 1969 and then was transferred to the US Federal Government in the 1970s. It became popular especially in light of its claims and promises of substantial savings and improved decision-making (Pyhrr 1977).

These themes and their position reflect the lasting influence of the welfare state model in many countries during the 1970s and related systems of rational, hierarchical planning adopted in decision-making (Pollitt and Bouckaert 2011) inspired by the values of rationality, efficiency, economy, and productivity. Yet, this was the decade when “neoliberalism” started gradually to surface, seen as a response to the failures of the welfare state, its excessive growth, and the inefficiencies of bureaucracies (Wright 1977). Issues of how to properly allocate and manage resources in planning and budgeting processes and how to hold governments and bureaucrats accountable for their use started to attract scholarly attention, translating into small “niche” contributions on performance measurement and reporting, and new emerging themes, concerning possible reforms aimed at increasing the usefulness of accounting information.

4.2 | The 1980s: The Rise of Performance Measurement, Audit and Accountability Studies in the Search for Economy and Efficiency

During the 1980s, 190 papers were published around PSA, predominantly in PSA journals (161, Table 1), suggesting this field

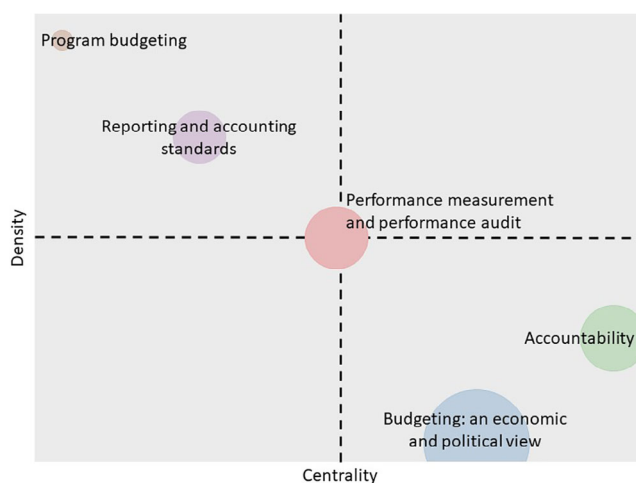


FIGURE 5 | Thematic map 1980–1989. Source: Authors' elaboration. [Colour figure can be viewed at [wileyonlinelibrary.com](https://onlinelibrary.wiley.com/terms-and-conditions)]

was taking a more definite form. Five main themes characterize the decade (Figure 5), none of which specifically as a motor or emerging/disappearing theme.

Most studies during the 1980s continued to rely on economic perspectives, theories, and analyses, similar to the previous decade, though showing a new preoccupation with infusing the public sector with a stronger focus on performance (Bovaird et al. 1988; Flynn 1986), which now is at the center of the map rather than a niche theme as in the previous decade, and accountability (Davies 1988). This also translated into more technical reflections on financial reporting and accounting (Davies 1988; Likierman and Creasey 1985; Oettle 1988). Indeed, in reaction to the spreading concerns about the expansion of the role of the state, during the 1980s, several developed countries, and in particular the United States, the United Kingdom, and Australia, launched major NPM reforms, aimed at injecting managerial concepts, techniques, and values into the public sector (Ferlie et al. 1996; Hood 1995), such as value for money, efficiency,

economy, competition. Reflecting the increased attention toward issues of management and organizing, several studies in this area started to use organizational theoretical perspectives (Colville 1989; Hirshhorn 1989).

Budgeting themes split into “niche” and “program budgeting” (focused on its assessment), and the traditional, transversal “economic and political perspectives on budgeting” focused on the political, social, and economic factors affecting budgetary processes or budgetary decision-making (e.g., Caiden 1985; Greenwood 1983; Jönsson 1982). In addition to this, an organizational focus to study budgeting started to emerge (e.g., Colville 1989), something that would find further development in future decades.

In parallel, new themes started to emerge more clearly as a consequence of managerialist reforms. The “performance measurement and performance audit” theme emerged at the intersection of the four quadrants, looking at the measurement, auditing and ex post monitoring of performance, and the provision of better information to support budgetary decisions (e.g., Dillon 1985; Glynn 1985; Reed 1986). “Accountability,” gaining immediate centrality in the debate, remained still anchored to financial and budgetary issues and control purposes (e.g., Grant 1986; Schick 1986) but with a new attention to accounting, financial reporting, and responsible financial management (e.g., Butterworth et al. 1989; Likierman and Creasey 1985).

In line with these developments is the emergence of the niche theme “reporting and accounting standards,” which suggests an increasing attention to the quality of financial reporting, and related auditing practices.

4.3 | The 1990s: The ‘Blooming’ of NPM, the Consolidation of Accountability and Reporting Studies

In the 1990s, 323 papers were published in PSA, most of them in “public sector accounting” focused journals (236, Table 1). Four main themes stand out (Figure 6): A managerial view on budgeting, managerial accountability and performance management, management control, and accruals accounting. Some of the themes of the previous decades became motor themes, changing also flavor, while others started to emerge; none of the themes in this decade were positioned as niche or basic.

The trends described above with reference to 1980s found consolidation in the 1990s, with studies being increasingly inspired by NPM (either to illustrate, advocate for, or criticize it). As NPM was increasingly implemented, but also put under scrutiny, studies on managerial reforms started to bloom, adopting managerial and organizational perspectives in the study of budgeting and accountability and on management control and accruals accounting systems (e.g., Lapsley 1999; Pendlebury 1994). This explains the motor position reached by the theme of managerial accountability and performance management, and that of budgeting, now approached from a managerial and organizational perspective, and thus covering issues of managerial autonomy and responsibility, development of performance measures, disaggregation of

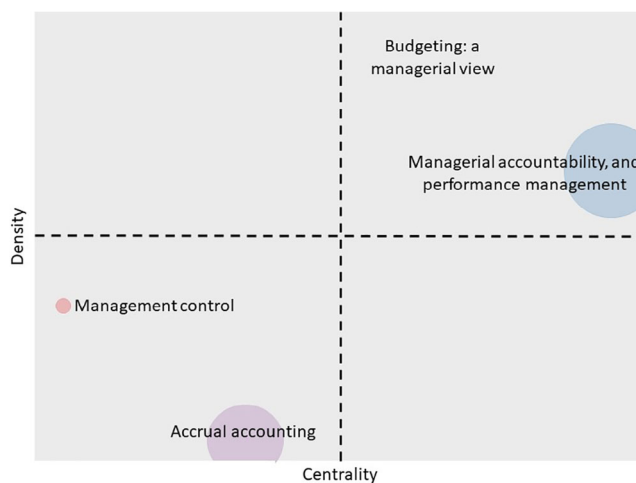


FIGURE 6 | Thematic map 1990–1999. *Source:* Authors’ elaboration. [Colour figure can be viewed at [wileyonlinelibrary.com](https://onlinelibrary.wiley.com)]

budgets, and new focus on outputs (e.g., Poister and Streib 1999; Rubin 1996; Sinclair 1995).

In parallel, more specialized issues, such as accruals accounting (e.g., Guthrie 1998; Perrin 1998), and management control systems (e.g., Abernethy and Brownell 1999; Lapsley and Pettigrew 1994), became “emerging” themes, suggesting the need for scholars to understand their expected benefits, potential flaws, issues of implementation, and underlying technicalities.

4.4 | The 2000s: From NPM to the Global Financial Crises. The Roles of Accounting Standards, Performance Measurement, and Auditing

In the 2000s, 576 papers were published on PSA, mostly in specialized journals (290, Table 1) but with an important share also in public administration journals (243), while generalist accounting journals showed a growing interest in this area of research (43).

In contrast with previous decades, the turn of the century witnessed significant evolutions in the themes developed in the field (Figure 7).

While the 2000s were still dominated by studies on neoliberal ideologies and NPM-driven practices, the decade ended with the global financial crisis. These evolutions provided the background for the further rise of a rich body of literature trying not only to explore but also to explain the factors behind, the drawbacks of managerial reforms (Almquist et al. 2013; Dunleavy et al. 2006; Moore 1995; Olson et al. 2001; Osborne 2006), to identify ways to make the new reporting, accounting, and measurement tools more used and useful. At the same time, reflections on models alternative or complementary to NPM started to become more widespread, emphasizing the importance of public governance, horizontal networks, collaboration with stakeholders, active citizenship, multiple forms of accountability, trust, and transparency (O’Flynn 2007).

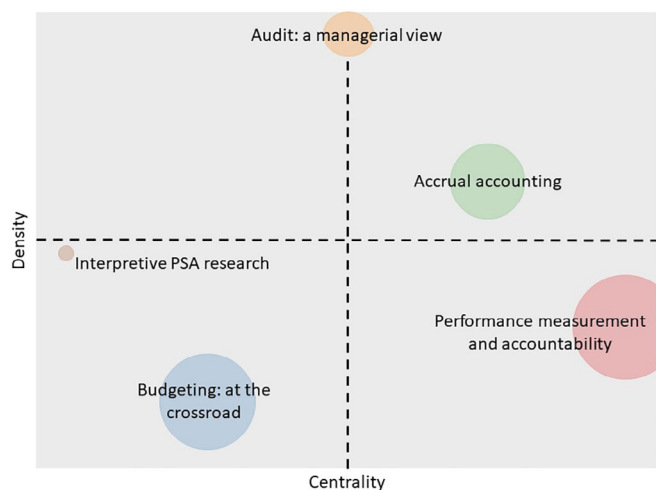


FIGURE 7 | Thematic map 2000–2009. *Source:* Authors' elaboration. [Colour figure can be viewed at [wileyonlinelibrary.com](https://onlinelibrary.wiley.com)]

In this context, “accrual accounting” for the first time became a motor theme, connecting issues of accounting standards, accruals accounting and reporting, and accounting information. Particular attention was devoted to the critical issues emerging from adopting accruals accounting and standards (e.g., Lapsley et al. 2009; Pallott 2001; Pina et al. 2009), the related technical difficulties (e.g., Chan 2003; Laughlin 2008), as well as the implications of reporting for users and stakeholders (e.g., Brusca and Montesinos 2006; Kloby 2009).

Interestingly, “budgeting” became a declining theme, that is, it became less important, compared to other themes, being less central in the research field and less dense, also with respect to its more central position in the previous period. While some studies maintained a more traditional focus on public expenditure control and fiscal policies, others connected budgeting issues to more recent streams of research, including accruals accounting and reporting (e.g., Carlin 2006; Likierman 2003), performance measurement (e.g., Klase and Dougherty 2008; Melkers and Willoughby 2001), and citizens' participation (e.g., Ebdon and Franklin 2006; Pinnington et al. 2009).

In this decade, an “interpretive approach” to study PSA emerged, where organizational, sociological, and generally interdisciplinary perspectives to study the reform processes, the related drivers and institutional conditions, actors involved, and their outcomes were adopted (e.g., Modell and Wiesel 2008; Sargiacomo 2008; Ter Bogt 2008). These studies tend to embrace qualitative methods and be published mostly in accounting or PSA journals.

Conversely, “performance measurement and accountability,” a basic and transversal theme, covered such issues as what should be measured and accounted for, performance measurement systems adoption and implementation drivers (e.g., de Lancer Julnes and Holzer 2001), and consequences (e.g., Guthrie and Neumann 2007). As systems were implemented, but not always produced the expected consequences, the use of performance information attracted increasing interest in public administration journals (e.g., Moynihan and Ingraham 2004; Taylor 2009).

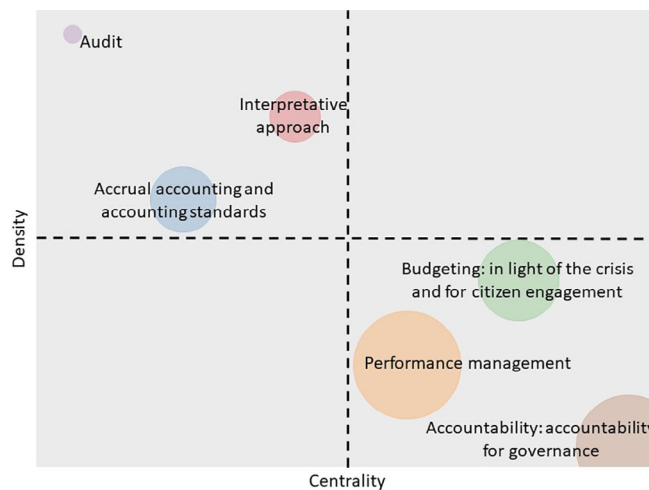


FIGURE 8 | Thematic map 2010–2019. *Source:* Authors' elaboration. [Colour figure can be viewed at [wileyonlinelibrary.com](https://onlinelibrary.wiley.com)]

“Audit” emerged as a specific area of audit research influenced by “the audit society” discourse (Power 1997) at the intersection between a “niche” and a “motor” theme. The audit theme evolved in a plurality of directions in this period, connecting a multiplicity of interconnected themes such as audit institutions, types of control and audit process, and looking at the multiple types (Gendron et al. 2007; Mulgan 2001) and unintended effects of auditing (e.g., Morin 2001), and its role in fighting fraud and corruption (Gong 2009; Huffman et al. 2000).

4.5 | The 2010s: A Pre-Pandemic World Between Austerity and Digitalization. An Era of Accountability, Governance, and Budgeting Challenges

In the 2010s, 1079 papers were published on the topic of PSA. Interestingly, as the number of papers increased dramatically, public administration journals witnessed renewed attention toward PSA, and generalist accounting journals increased their share of publication in this area (Table 1). However, this last result was due especially to the role of a specific journal (*Accounting, Auditing and Accountability Journal*).

The analysis of these papers reveals the six key themes identified in Figure 8, although the field appears to be polarized, and none of these topics is a motor theme or an emerging/disappearing theme.

Audit, accounting standards, and accruals accounting, from their previous central positions, returned toward a niche position, whereas budgeting reverted to be a basic and transversal theme, as accountability and performance management remained ubiquitous. Interpretive accounting approaches still remained well identifiable among the other themes but in a niche position.

In the 2010s, the public sector in many countries suffered the consequences of the 2008 financial crisis and the ensuing austerity and financial sustainability (Grossi and Cepiku 2014; Kickert 2012; Overmans and Noordegraaf 2014), as well as other global crises, such as migration and refugee crises and the

controversial Brexit referendum. These events translated into increased attention being paid to budgeting in times of crisis and cutback management decisions (Bracci et al. 2015; Raudla et al. 2017). In this period of crisis, the role of citizens in the budgeting process increasingly attracted the attention of scholars (e.g., He 2011; Rossmann and Shanahan 2012).

Performance management studies continued to maintain high centrality, evolving from a technical focus on the adoption and implementation of performance measurement systems to studies on the use and users of performance information, embracing qualitative, quantitative, and, increasingly, experimental methods as a consequence of the diffusion of a behavioral approach to public administration and management (e.g., Grimmelhuijsen 2012; Olsen 2015; Ter Bogt and Scapens 2012).

Interestingly, accountability studies continued to reflect attention toward public governance perspectives and critical issues, highlighting the increasing diffusion of complex hybrid arrangements, such as private–public partnerships, contracting-out, networks, and collaborations in public service delivery (Dubnick and Fredrickson 2010; Hodges 2012); the development of participatory models of democracy whereby citizens play an active role in the design and delivery of public services (Joshi and Houtzager 2012); the complex relation between accountability and transparency with respect to open data (Ferry et al. 2015), and hybrid forms of governance (Papenfuß and Schaefer 2010). These developments put a new emphasis on widening the scope of accounting to start considering democratic values such as trust, participation and collaboration, transparency, and equity.

5 | The Evolution of PSA Research: Past and Future Developments

The thematic chronological analysis illustrated in the previous section shows that interest and scholarship in PSA have steadily and substantially increased over the decades. Based on this analysis, the next subsections provide a reflection on the emergence and development of this field of research over half a century, and on its possible future developments, along two lines: (i) “how” PSA themes have been approached over time, with reference to the type of journals and scientific communities involved and theoretical and methodological features noted as relevant; (ii) “what” has been studied in this field, with reference to the main themes addressed in PSA research, their evolution and intertwining over time, also reflecting the advent of NPM, public governance, and austerity, and the possibilities available for future research efforts, considering the changes in the public sector paradigms. In doing so, we also connect the analysis of the past trends (provided above) with more recent publications to provide a basis for reflection on future developments.

5.1 | How PSA Themes Emerged and Evolved: Disciplinary, Theoretical, and Methodological Pluralism

The review shows that scholarly knowledge of PSA has grown over the decades thanks to contributions coming from a plurality of disciplines, being published in a variety of outlets, covering

accounting, PSA, and public administration and management journals.

The first PSA studies included in this review were published in public administration journals, which steadily remained an important publication outlet over five decades. However, as the scholarship in this area evolved and grew, PSA journals were founded and witnessed important developments. In the most recent decades, PSA attracted increasing attention also in generalist accounting journals. Overall, this suggests that, increasingly, PSA knowledge comes from, and contributes to, a plurality of scientific communities, and is reflected in different journals, but often in a fragmented and disconnected way (Argento and van Helden 2023).

These diverse communities have contributed differently to the development of the topic. For example, budgeting has often been studied by virtually separate communities: one adopting economic and political lenses, often publishing in public administration or US-based specialized journals; the other, using organizational lenses and publishing in accounting or Europe-based journals. Accountability has been intensively addressed by the public administration and management community during the 1990s and 2000s, often jointly with the analysis of performance management, virtually separate from the reflections developed in (public sector) accounting journals, where accountability was often cast in the background of a predominant focus on accruals accounting and reporting issues. A further relevant case is represented by the interest in management control, which was predominant in the 1990s when the topic was investigated almost exclusively in general accounting and specific PSA journals. In the following decades, however, and under the label of “performance measurement/management,” it has received more attention by multiple communities, including public administration and management, and it has been investigated mainly in integration with established topics, such as performance measurement, audit, budgeting, accrual accounting, and public sector changes.

In the past, PSA research tended to stay confined within the discipline of the authors, who published in journals valued by their discipline. This has caused limited cross-referencing across disciplines, and it has allowed different understandings and judgments of the same themes. Only the last decade appears to have witnessed an increased “dialogue” across communities. Hence, the identity of the field of PSA appears to be characterized by multi-disciplinarity, and more recent efforts in an interdisciplinary direction may be identified (Argento and van Helden 2023).

The qualitative analysis of the themes, complementing the bibliometric one, allowed us to notice that contributions have relied on a plurality of theories and methods, reflecting the diversity of communities working on the topic but often proceeding in parallel only recently starting to cross boundaries. In the 1970s, a technical view on budgeting and long-term planning dominated, and also most studies during the 1980s continued to rely on economic and positivistic theories (e.g., agency, principal–agent, transaction costs economics, moral hazard theories) and quantitative approaches. However, in the 1980s, to analyze a wider range of topics, new theoretical system-oriented theories (e.g.,

institutional, legitimacy, and stakeholder theories), drawing on management, organization and accounting studies, and qualitative approaches, started to be more widely adopted. In the 2000s, an “interpretive approach” to study PSA emerged, especially in accounting or PSA journals based in Europe, embracing a multiplicity of theories, and more interdisciplinary approaches, often using qualitative methods useful to interpret and understand processes of reforms, their drivers, actors involved, and outcomes. This was further consolidated in the 2010s, in accounting or PSA journals, with a predominance of organizational and sociology-based approaches used for analyzing a broad set of themes, ranging from performance measurement to participatory and well-being budgeting, from smart cities to digital innovations, and from management control to non-financial reporting and accountability, corruption, and ethical issues. This paralleled the continued development of quantitative studies, survey or archival-based, and, more recently, experimental ones, drawing on organizational, managerial, economic, and psychological theories.

5.2 | What Is Studied in PSA: From PSA to Public Values Accounting?

5.2.1 | The Past

Overall, the results show that over the years, PSA has accumulated knowledge on a plurality of accounting and accountability tools, systems and “technique” and other related themes, from budgeting, to traditional “bookkeeping” issues and accounting bases, auditing, reporting, performance measurement and management, and financial management. These systems, tools, and practices have been studied with attention to their design, adoption, implementation, users, uses, and effects. They have been seen from a plurality of perspectives, including descriptions of accounting systems existing or being reformed at a certain point in certain countries; normative views on how they should be designed and work; explorations of their individual, organizational, contextual, economic, societal antecedents and consequences, of their dynamics, and their features.

As shown in the review, individual themes have changed over time and their trend does not depict a linear growth or decrease as they have gone up and down on the agenda of researchers and taken different features over time. For example, niche or emerging themes will not necessarily become basic or motor in the following years. Accordingly, in some decades (the 1980s and the 2010s), there are no motor themes. A few main themes have shown significant persistence while intertwining over time and taking specific features in each decade: budgeting, performance measurement, accountability, audit, and accruals accounting. Overall, these themes embody different forms of quantification and measurement, providing seemingly technical and rational responses to such needs as planning, controlling, making available information relevant to decisions, holding accountable and discharging mainly financial accountability, and allocating resources. The analysis of the evolution of studies on the different themes over the last five decades shows how, in providing those different responses, systems of accounting and accountability contributed widely to translating more abstract reform ideas,

values, and organizational policies and programs into measures, processes, key performance indicators (KPIs), and systems of resource allocation and planning, rewards, and incentives. In doing so, in each decade, such systems were shaped by the context in which they were introduced and/or used, in turn contributing to shaping it. In practice, this means that the accounting tools studied in each decade also reflected (and addressed) the main challenges, values, and developments affecting the public sector at that time.

For example, in the 1970s, budgeting represented the main focus of studies in the field, reflecting an idea of calculative practices as tools for rational, centralized planning of the economy. This focus on the economy, and the economic and political functions of budgeting, left performance measurement, and its emphasis on organizational and managerial performance, still in a niche position. In the passage from the 1970s and 1980s—1990s, the need for a “public sector” accounting emerged, as emphasis was placed on improving the accountability and performance of the public sector, and supporting the organizations and the people operating in them, for example, through financial reporting, auditing, and the adoption of performance measurement and management systems. All this highlighted a new (for that time) attention to efficiency, effectiveness, and economy, though often still mostly with a financial focus, and to reporting and (accruals) accounting, as opposed to planning and budgeting and more traditional (cash) accounting systems.

At the turn of the new century, with the “hollowing out” of the state (e.g., Klijn 2002; Milward and Provan 2003), and the increasing reliance on market-like solutions, multi-actor governance, and multi-sector partnerships and networks (e.g., Agranoff and McGuire 2003) to provide public services, the focus on the “public sector” was replaced by attention toward “public services.” This hailed the emergence of the label “public service accounting” (Broadbent and Guthrie 2008), as calculative practices were increasingly concerned with the provision of public services rather than with the ownership and organizational structure of the public sector. Although these practices seem to be still limited to convey a focus on a specific range of values, increasing attention appears to emerge toward non-financial dimensions of budgeting, performance, reporting, and auditing.

More recently, especially in the last decade of analysis, and in parallel with the emergence of increasing criticism of NPM, studies have started to point to the variety of potential values that may be shaped by and can shape accounting and discussed the conflicts and compromises to be reached among multiple values (e.g., efficiency vs. effectiveness vs. equity, resilience, or sustainability; e.g., Almquist et al. 2013; Bracci et al. 2021; de Graaf and Meijer 2019; Grossi et al. 2022; Steccolini 2019). This debate on the broader boundaries of accounting, and not limited to neoliberal conceptions of economic efficiency, may become even more central in the years to come (see also van Helden and Steccolini 2024). While on the one hand pluralism is inherent to the management of public sector organizations (Nabatchi 2012), on the other hand, there are several contextual trends and emerging themes that bring into the spotlight the plurality of values and the risk of conflict between them (Bracci et al. 2019, 2021; Quayle 2021).

The analysis of the most recent decade, moreover, highlighted the central and strategic relevance of themes around the different users and uses of performance information and participatory approaches to budgeting and accountability for governance, pointing to an increasing importance of focusing on the end users of services and accounts. Moreover, unexpected events and crises (Bracci et al. 2015; Steccolini 2019), of which Covid-19 is one of the latest examples, call for more active forms of democratic participation (e.g., Nabatchi and Leighninger 2015), along with the widespread diffusion of digital tools (e.g., Agostino, Bracci et al. 2022), and place policymakers and public managers in front of complex and ambiguous situations whereby a plurality of values are at stake and decisions between them should be taken. For instance, the adoption of social media generates conflicts between efficiency and participation and between full transparency and privacy (de Graaf and Meijer 2019). United Nations (UN) Sustainable Development Goals pose challenges encompassing inter- and intra-generational equity and between economic development and plural values such as democracy, inclusiveness, and environmental protection (e.g., Bebbington 2001; Thomson et al. 2018). Participative democracy, while aiming to foster dialogue and interactions between government, citizens, and other stakeholders, may witness the conflict between inclusiveness and equity and increasing transaction costs in decision-making (e.g., Navarro and Font 2013; see Lubell et al. 2017).

5.2.2 | The Future

The analysis conducted highlights that the evolution trajectory in themes may not be necessarily predictable as it follows events and trends happening in society, the economy, public services, and policies, as well as in the physical world. Moreover, it is not the aim of this bibliometric analysis to extrapolate mechanically some future trends. However, the above considerations may support colleagues in reflecting on past achievements and developments to further build on them and open up a new era of studies in the PSA realm. We thus offer here a reflection that connects the past trends depicted above with the reading of more recent publications, to highlight possible future research areas, not as a prediction of what “will” happen or a statistical extrapolation from the past but as an encouragement to reflect on further explorations and possibilities of discovery. Especially during the decades dominated by NPM and neo-liberal movements, calculative practices were often characterized as “economizing” forces (Power 1997; P. Miller and Power 2013), embodying, and contributing to translate, economic rationality in the public sector, encouraging the adoption of those that were considered “private-sector” like logics and techniques. Yet, our analysis shows that this “economizing” nature of accounting is a contextual, contingent one and not a stable feature. On the contrary, taking a long-term view and considering recent developments allow us to highlight the pluralistic purposive nature of accounting tools and techniques, which also have the potential to interpret, express, and translate multiple values into technologies. This pluralism of accounting has attracted increasing attention from scholars from multiple theoretical lenses, including institutionalism (Modell 2021), dialogic accounting and accountability (Manetti, Bellucci, and Oliva 2021), governmentality and actor-network theory (Lap-

sley and Miller 2019), and sociology of worth (Bracci et al. 2021). Similarly, though proceeding in parallel (“like ships that pass in the night,” to draw an analogy with a well-known contribution by Andrews and Esteve 2015, on the lack of communication between management and public administration studies), public administration scholars have highlighted the multiple “accountabilities” facing and being “felt” by public managers, who need to continuously navigate plural expectations from diverse stakeholders (Alekskova et al. 2022; Overman et al. 2021). This reflects the diffusion of new perspectives and multi-actor arrangements in PSA studies, which require adopting new lenses and logics attuned to the emergence of new relevant values shaping society that differ from economic ones (Mazzuccato 2018). It also highlights how once again the same phenomena come to be studied separately in isolated silos without cross-references across disciplines, missing an opportunity for integrating perspectives and building on the respective literatures, rather than rejecting them.

In a post-pandemic, digitalized, and “post-truth” world, faced with mounting complexity, risks, and uncertainties (e.g., migration, populism, financial crisis, austerity, corruption, wars, earthquakes, pandemics, and other natural disasters) and high multiplicity of values, accounting scholarship may thus provide an important contribution by paying more attention to, and reflecting on, the plurality of values of our societies, which also inspire administrative action. This may require to better understand not only how to account for plural values but also how the latter shape and are shaped by accounting (Bracci et al. 2019; Steccolini 2019). The above review shows that PSA scholarship may be well equipped to rise to this challenge, especially since it is placed at the intersection of plural professions, academic communities, and disciplines and has the potential to represent a space where inter- and multi-disciplinary dialogue, and dialogue with practice, may further take place.

Along these lines, authors may engage in cross-cultural or comparative work as a part of international (and ideally interdisciplinary) research groups to investigate the ways in which planning, budgeting, accountability, reporting, measurement (but also narration), and auditing contribute to express, account for, represent, operationalize, and translate multiple values into administrative values, actions, and results and by so doing how they also contribute to shape values themselves acting on the decision-making processes.

First, there may be a need to investigate the link between multiple values and performance measurement, namely, how different values influence what is considered “good/bad” performance and affect performance conceptualization and measurement over time.

Second, the link between multiple values and accounting tools, such as budgeting, reporting, and auditing, can be further explored. A potential area of research refers to the conditions, extent, and ways in which alternative accounting techniques and processes reflect and enact different values. Such values may concern, for example, equal participation, gender equality, well-being, social equity, SDGs, and sustainability. Research may, therefore, study how accounting adopts and enhances the integration and reporting of these values. Also, scholars may investigate how accounting is used and shaped by different stakeholders,

and whether and how it contributes to serving humanizing and democratic purposes, fostering widespread stakeholders' participation, with particular attention to the inclusion of marginalized, vulnerable, and fragile people (see Bartocci et al. 2019; Burns and Jollands 2020; Galizzi et al. 2021; Grossi et al. 2021; Manes-Rossi et al. 2020; S. A. Miller et al. 2019; van Helden and Reichard 2019).

Third, future studies can analyze how alternative accounting techniques and tools, broadly intended, can contribute to mediate, exacerbate, or reduce tensions among values and support interactions among multiple actors (managers, politicians, citizens, and other stakeholders) in fulfilling these multiple values (see Campanale et al. 2021; Martin-Sardesai et al. 2020; Rana and Hoque 2020). The role of digitalization and artificial intelligence in enhancing this transformation of tools and techniques and their role may also attract increasing attention.

The shift toward such a "public values accounting" may have several implications also for accountants that warrant future investigation by scholars (Bracci et al. 2021). On the one hand, a fruitful avenue of research is to analyze how the role and knowledge of accountants/auditors and accounting professions evolve in light of the plurality of values emanating from a multiplicity of sources of data and the need for new and more dialogic forms of accounting (see also Jayasinghe et al. 2021). On the other hand, it would be interesting to understand to what extent the "traditional preparers" of accounts are complemented and/or supplemented by "new preparers" or "intermediaries" (Agostino, Bracci et al. 2022), for instance, citizens, activists, experts, and users of services, and the emerging platforms through which these "alternative accounts" gain legitimacy and discharge their transformative potential. Collaborations among accountants and other actors with a different background can contribute to develop alternative forms of PSA that need to be valued because "accounting representations and metrics are simultaneously powerful interventions which shape people, practices, and organisations" (P. Miller and Power 2013, 558).

The theoretical and methodological pluralism of PSA and its multi- and inter-disciplinary nature may allow it to provide important contributions to our understanding of the roles of accounting, budgeting, audit, performance, and accountability systems in the public sector, for public policies, and services. For PSA to continue providing these contributions, and address the new themes identified above, it will be central to ensure that the different communities contributing to PSA research continue to leverage their pluralistic nature, further strengthening the inter- and multi-disciplinary dialogue and remaining open to combine theoretical and methodological approaches (see Table 2 for a summary of the considerations developed on the past and future).

6 | Conclusion

This article reviews five decades of PSA literature combining quantitative (co-word analysis) analysis and qualitative insights to reflect on the conceptual structure and evolutions over time of PSA, as well as on its possible future developments. By so doing, the results complement previous literature reviews (e.g., Lapsley 1988; Broadbent and Guthrie 1992; van Helden et al. 2008; Goddard 2010; Bruns et al. 2020) providing a comprehensive

interdisciplinary analysis of the evolutions and overall trends of PSA scholarship, overcoming the limits of past isolated silos and intra-disciplinary studies, as summarized below. The analysis shows how PSA studies in the 1970s were published in public administration journals, giving rise only later to the emergence of an increasingly rich and specialized PSA community, and then more recently expanding also in (part of the) general accounting arena. PSA scholarship has now become an increasingly varied, growing, and dynamic scientific community, flourishing at the intersection among, but also spanning across, different disciplines, including accounting, public administration, organization studies, sociology, and management (Anessi-Pessina et al. 2016; Steccolini 2019; Argento and van Helden 2023).

Interestingly, the findings of the review also point out that themes such as budgeting, performance measurement, and accountability remained at the core of the literature across most of the decades, attracting attention from multiple communities and journals. More precisely, in the 1970s, the PSA research reflected economic and political theories applied to rational budgetary decision-making processes. Performance and accountability have gradually taken hold since the 1980s and between the 1990s and 2000s. Other themes, such as audit, reporting, accruals accounting, and accounting standards, experienced varied interests and reflected the interests of more specialized or "niche" communities of scholarship. More recently, with the rising complexity of societal problems, public governance, participatory mechanisms, and performance information use have attracted increasing scholars' interest. Overall, PSA studies have come to reflect multiple values, expectations, and challenges related to the roles played by accounting systems and calculative practices in accompanying different phases of evolutions of the public administration arena. This is in line with the literature in accounting that has emphasized the important role played by accounting programs and technologies in connecting different interests, arenas, and aspirations, allowing governors to program, measure, and control the conduct of those governed (e.g., P. Miller and Rose 1990; Rose et al. 2006; P. Miller and O'Leary 2007; P. Miller and Power 2013). In this vein, we observed that accounting systems have come to reflect and affect the multiple values and the need for quantifying techniques of an ever-evolving boundaries of public sector (van Helden and Steccolini 2024).

Furthermore, the research avenues to be explored are multiple in the spirit of a new age of accounting scholarship in the public realm that may be represented by public values accounting, whereby alternative, innovative forms of PSA need to be explored. This also implies investigating the link between multiple values on the one hand, and performance measurement, accounting tools and techniques, and even alternative to the traditional ones, on the other hand.

Along these lines, the review suggests that the emergence of "public sector" accounting studies in the 1970s and 1980s overcame the predominant focus on planning with a new emphasis on reporting, and on the measurement of organizational performance, reflecting a new attention to value for money. Public governance has developed and it is still developing, and the way governments control it, deliver public service, and create public values is more complex. Accordingly, PSA practices need to be reshaped to keep up with the external changes. The need to account for multiple

TABLE 2 | Past and future development of public sector accounting (PSA) research.

	Past research	Future avenues
How public sector accounting studies emerge and evolve	<p>Diverse scientific communities with different and fragmented contributions, for example:</p> <ul style="list-style-type: none"> • <i>Budgeting</i>: PA or US-based specialized journals adopting an economic and political focus vs. accounting or Europe-based journals adopting an organizational focus • <i>Accountability</i>: PA&M community joint with performance management discourses vs. accounting community with a focus on reporting and accruals accounting • <i>Management control</i>: studied from the accounting community before and increasingly from the PA&M community (in terms of performance measurement/management) after <p>Plurality of theories and methods:</p> <ul style="list-style-type: none"> • 1970s and 1980s: economic perspectives and theories; quantitative methods. • 1990s: management, organization, and accounting approaches; qualitative methods • 2000s: interpretive approach; qualitative methods • 2010s: consolidation of interpretive approach and increasing focus on organizational, managerial, and economic psychological theories; both qualitative and quantitative methods and experimental approaches 	<p>Increasing interest of generalist accounting journals and of a plurality of scientific communities on PSA</p> <p style="text-align: center;">↓</p> <p style="text-align: center;"><i>Enhancing theoretical and methodological pluralism of PSA, through an inter- and multi-disciplinary dialogue and by combining different theoretical and methodological approaches</i></p>
What is studied in public sector accounting	<p>Budgeting, performance measurement, accountability, audit, and accruals accounting as persisting themes</p> <p>The contribution of accounting and accountability in translating abstract reform ideas, public policies, and programs into concrete tools for planning, managing, and measuring</p> <p><i>The role of the context</i> in shaping accounting tools and processes:</p> <ul style="list-style-type: none"> • 1970s: rational and centralized planning of the economy implies a strong focus on the economic and political functions of <i>budgeting</i> • 1980s–1990s: a <i>focus</i> on higher accountability and performance of the public sector, the organizations, and the people operating in it (efficiency, effectiveness, economy principles) with an increased attention on “<i>public sector accounting</i>,” specifically on financial reporting, accruals accounting, auditing, and the adoption of performance measurement and management systems • 2000s: “<i>hollowing out</i>” of the state, higher attention on “<i>public services</i>” and on “<i>public service accounting</i>” and on non-financial performance and reporting • 2010s: the <i>dysfunctions</i> of NPM, a <i>higher focus on multiple public values</i> (not only efficiency and effectiveness but also, e.g., trust, equity, resilience, and sustainability), and on democratic participation 	<p>From calculative practices as “economizing” forces to “<i>public values accounting</i>”:</p> <ul style="list-style-type: none"> • <i>The role of accounting and accountability tools and processes</i> in contributing to express, account for, represent, operationalize, and translate multiple values into administrative values, actions, and results • <i>The role of different actors</i> (accountants, auditors, intermediaries, and additional external actors) in pursuing multiple values and in complementing traditional accounts

Source: Authors' elaboration.

dimensions of accounting, and to cope with the increasingly heterogeneous expectations of citizens, and other stakeholders, suggests the importance to embark on future studies in public values accounting for democratic and humanizing purposes (Bracci et al. 2021; Grossi and Argento 2022). The PSA community appears to be well established and equipped to do so, through a multi- and inter-disciplinary dialogue and the continuous pursuit of theoretical and methodological pluralism (Grossi et al. 2023).

We, therefore, strongly encourage colleagues to avoid silo-thinking (on this, see also van Helden et al. 2008) and continue seeking collaborations among academics, with experts, and prac-

tioners, conducting research and work across very different disciplines such as accounting, public administration, sociology, psychology, management, political science, urban studies, ecology, and informatics and computer science. Whereas there are interesting examples of infusions of stimuli from other disciplines – for example, economics and sociology having been embraced by the accounting community and public administration drawing from economic, organizational, and behavioral theories –, it is interesting that our analysis shows how studies in accounting and public administration have proceeded in parallel, often looking separately at issues like budgeting, performance measurement, and accountability, and only recently started a

dialogue, and suggests that more can be done to ensure a stronger cross fertilization of different literatures and disciplines. Stronger cross-collaboration between multi-disciplinary scholars and practitioners would lead to additional development of PSA research, especially when it comes to addressing less traditional and increasingly relevant topics such as sustainability and digitalization.

For research to be innovative and able to assist in facing the new global and societal challenges, ad hoc support is required, both at the national and international level, toward a higher encouragement of non-mainstream approaches to research and collaborations (e.g., in terms of publications in journals as well as the use of methods or theories that are not typical of its discipline), including a higher ongoing commitment of academics who immerse themselves more into practice (see also Ferry et al. 2019).

As for any literature review, limitations related to the need to set boundaries in the definitions of the dataset need to be acknowledged. In particular, it is worth to recognize that the establishment of the dataset is influenced by the different journal rankings and bibliometric databases, implying that some journals may not be fully covered in a database since their foundation. Further, the analysis of the keywords can also involve a certain degree of subjectivity. The use of a large number of very specific, less common, keywords and the lack of keywords in some cases have required a coding process of the authors. As all the methods have advantages and disadvantages, also the co-word analysis on the one hand has the pros of being objective and based on the actual content of the documents rather than on bibliographic metadata, on the other hand, it has the cons that words can appear in different forms and with different meanings (Zupic and Čater 2015).⁶ However, the choices made with respect to all the previous limitations were guided by standard practices in review and bibliometric studies and channeled through a systematic approach and an explicitly and clearly defined search protocol, which allow transparency on the decisions taken and criteria used

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Conflicts of Interest

The authors declare no conflicts of interest.

Data Availability Statement

The data that support the findings of this study are available from the corresponding author upon reasonable request.

Endnotes

¹We use the term field, throughout the contribution, to refer to public sector accounting as an area of teaching and research within the wider discipline of accounting. A discipline, in turn, can be defined as “(a) field of academic study, such as chemistry or English, which constitutes an area of teaching and research within higher education and in the academic community as a whole” (Oxford Reference, 2024).

²Further details can be found at the following link: <http://www.prisma-statement.org/>.

³It is worth noticing that the search is based only on journals available in WoS for the decades under considerations, complemented by EBSCO to fully cover public sector accounting journals that were otherwise excluded.

⁴More information on clusters can be found in Aria and Cuccurullo (2017).

⁵The mathematical calculations of centrality and density have been defined by Cobo et al. (2011, 150) as follows: centrality “can be defined as: $10 \times kh$ with k a keyword belonging to the theme and h a keyword belonging to other themes,” while density “can be defined as: $d = 100 (ij/w)$, with i and j keywords belonging to the theme and w the number of keywords in the theme.”

⁶Additional pros and cons are mentioned by Yang et al. (2016, 133), including, respectively, the fact that co-word analysis is direct and objective, but it suffers from some weaknesses like polysemy and synonyms.

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Appendix 1

The electronic searches run in WoS Core collection database and EBSCO—Business Source Complete generated a sample of 7369 papers. After eliminating duplicates, these papers were screened by scanning the title and abstract, in order to only include those papers dealing explicitly with public sector accounting issues. To this aim, each researcher was assigned an equal set of papers to be evaluated for inclusion in the final dataset. The papers analyzed by each researcher were then cross-checked by other research team members to ensure consistency and alignment in the selection process. All doubtful cases were discussed in team meetings, and the selection criteria were further refined. Here, we provide a few examples of issues emerging during the selection and discussed among the researchers:

- In considering the type of focus, a functionalist approach on accounting in, on, and for public services and policies, was adopted rather than an institutional one, narrowly considering only public sector organizations. This means that the inclusion of papers should be assessed on the basis of the extent to which the paper addresses issues related to public policies and services and their impact on the public sector. So, for example, it was agreed that a paper focusing on the non-profit sector would be excluded, but a paper on how non-profit organizations are accountable toward public administrations would be included.
- Papers focusing on topics of regulatory and political oversight and control, such as those taking a law/political science perspective, were excluded, unless they explicitly addressed issues of quantification, budgeting, measurement, accountability, and similar topics.
- Papers focusing on accountability about resources, results, or other accounting elements were included, but those narrowly considering only political accountability were considered outside the remit of the review.
- The theme of auditing was generally considered aligned with the review aim, with the exception of contributions addressing main issues of power where themes of quantification, accounting, measurement, evaluation, and accountability are not relevant.

This process led to a final sample of 2187 articles.