Public Sector Accounting is Evolving: A Bibliometric Analysis

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Abstract

This research endeavors to examine the developmental trajectory and uncover the intellectual framework underpinning the literature on Public Sector Accounting through a bibliometric methodology. Drawing on an extensive search of the Scopus database, 553 documents published over the period spanning 1985 to 2026 were retrieved and analyzed. From an export of 553 records, 159 documents with complete bibliographic metadata, spanning 1982 to 2026, were analyzed for publication trends, leading sources, productive authors, contributing countries, citation impact, and the co-occurrence of thematic terms. The findings demonstrate a marked upward trend in scholarly output over the past two decades, with academic discourse predominantly concentrated within prominent outlets such as Public Money and Management and Financial Accountability and Management. Through keyword co-occurrence analysis, four principal thematic clusters were identified within the corpus of literature: (1) the implementation and accompanying challenges of accrual-based accounting, (2) issues of public accountability and transparency, (3) the adoption of International Public Sector Accounting Standards (IPSAS), and (4) the transition from New Public Management (NPM) toward public value and sustainability reporting. These findings indicate a discernible shift in research emphasis—away from reforms oriented purely toward managerial efficiency and toward governance frameworks grounded in trust and harmonized reporting practices. By furnishing a structured synthesis of the existing literature and highlighting avenues for future investigation, this study offers meaningful value to scholars, policymakers, and standard-setting bodies engaged with public sector accounting.

Keywords: *Public Sector Accounting; Accrual Accounting; Accountability; IPSAS; New Public Management*

INTRODUCTION

The global public sector management landscape has undergone fundamental transformations over recent decades. Reforms initially catalyzed by the New Public Management (NPM) paradigm have compelled governmental entities to adopt private sector performance and accountability practices. Over time, however, there has been a shift toward post-NPM paradigms, which advocate replacing mere mechanical performance evaluation with trust-based management (Funck, 2025; Steccolini., 2019). A critical instrument in this evolution of public governance is accounting reform, notably the massive transition from cash-based to accrual accounting. This transition represents more than a technical bookkeeping change; it is an instrument of statecraft aimed at forging effective government and framing public governance (Zhang, 2024).

While reforms aim to increase transparency, citizens often find local government financial statements overwhelming and difficult to comprehend (Haustein and Lorson, 2023). Although some entities attempt to use visual forms and improve readability, the increasing complexity of accrual accounting limits the actual use of these reports by the general public (Fijalkowska et al., 2024). Traditional accounting frameworks struggle during global crises. Formulating agile accounting and auditing models that maintain public integrity and value creation during wars, pandemics, or severe economic shocks without relying on slow, traditional bureaucratic procurement rules offers a highly relevant and novel area of study (Sian and Smyth, 2022; Hyndman et al., 2024; Lyutiy et al., 2022). Moving beyond the financial bottom line, future studies should conceptualize how national governments can integrate the UN Sustainable Development Goals (SDGs) directly into their accounting frameworks (Abhayawansa et al., 2021). Exploring how community-led, grassroots engagement in non-Western contexts interacts with local management practices to foster sustainable public value provides a necessary departure from traditional Western-centric NPM models (Ang and Wickramasinghe, 2025).

The development of this academic discourse aligns with the internationalization of standards, such as the adoption of the International Public Sector Accounting Standards (IPSAS). The implementation of IPSAS aims to enhance the quality of accounting information and foster sustainability reporting in the governmental sector (van Helden, 2016; Kumarasiri., 2025). Nevertheless, the literature examining this phenomenon remains fragmented across diverse geographic contexts and thematic focus. With an escalating volume of global publications, navigating this literature has become increasingly challenging.

Scholars use different qualitative and quantitative literature reviewing approaches to understand and organize earlier findings. Among these, bibliometrics has the potential to introduce a systematic, transparent, and reproducible review process based on the statistical measurement of science, scientists, or scientific activity (Broadus, 1987, Diodato, 1994, Pritchard, 1969). Unlike other techniques, bibliometrics provides more objective and reliable analyses. The overwhelming volume of new information, conceptual developments, and data are the milieu where bibliometrics becomes useful by providing a structured analysis to a large body of information, to infer trends over time, themes researched, identify shifts in the boundaries of the disciplines, to detect the most prolific scholars and institutions, and to present the "big picture" of extant research (Crane, 1972)..

This study aims to map the intellectual structure and development of public sector and accrual accounting research indexed in Scopus. To guide the analysis, the following research questions are addressed: (1) What is the temporal trend of publication output in public sector and accrual accounting research?; (2) Which sources, authors and countries are the most productive and influential in this domain?; (3) What thematic structure characterises the field, and how has its conceptual focus evolved?

By answering these questions, the study contributes a structured map of an established research area, identifies its most influential works and outlets, and highlights opportunities for future inquiry, particularly around standard harmonization and the post-New Public Management agenda.

RESEARCH METHODOLOGY

This study implements a bibliometric analysis using the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) protocol adapted for science mapping studies. The procedure followed the logic of the PRISMA protocol across the stages of identification, screening, eligibility and inclusion (Hansen et al, 2022; Kuckertz & Block, 2021; Lim et al, 2022; Molina, 2022) , as summarized in Figure 1.

Step	Search Query and Criteria	Count
The initial search using keywords on Scopus database as identification	TITLE-ABS-KEY (("Public Sector Accounting" OR "Government Accounting" OR "Public Accountability" OR "State Asset Management" OR "Accrual Accounting")) AND (LIMIT-TO (LANGUAGE , "English")) AND (LIMIT-TO (SUBJAREA , "BUSI") OR LIMIT-TO (SUBJAREA , "ECON")) AND (LIMIT-TO (DOCTYPE , "ar"))	553
Screening eligible records	Screening records with complete metadata (title, year, source, citation) Assessing English language records	159
Documents in the bibliometric analysis	Eligible records to be analyzed	159

Figure 1. PRISMA Record Collection Procedure

Identification stage considers several cirital factors, including source type, search engine, categories, language, period, and keywords (Tautiva, 2022). This analysis relies on the Scopus database, a renowned repository featuring high-quality publications from qualified authors (Alves, 2018; Dangelico, 2016; Ochoa, 2019). Records were retrieved from Scopus using a title–abstract–keyword search targeting public sector and accrual accounting, returning 553 records exported in CSV format. During screening, each record was assessed for the completeness of its bibliographic metadata. A substantial number of exported records (394) contained only author names and cited-reference fragments without retrievable title, year or source information, and were therefore excluded from quantitative analysis. After screening and eligibility assessment, 159 documents with complete metadata—covering title, publication year, source, citation count and affiliation—were retained for the analysis.

For visualization purpose, bibliometric analysis was carried out using VOS viewer (Aria, 2017). Visualization reveals co-occurence analysis, the method that focuses on instances in which two or more keywords appear together in documents or articles. It identifies the relationships between keywords within the literature, helping to visualize conceptual

connections through bibliometric networks (Callon, 1983). The underlying assumption is that the frequent co-occurence of words indicatres a close relationship among the selected words (Zupic, 2015)

The final corpus comprises 159 documents published between 1982 and 2026, distributed across 54 distinct sources. The analysis examined six dimensions: (1) annual publication output; (2) the most influential documents by citation count; (3) the most productive authors; (4) the most relevant sources; (5) the geographic distribution of contributions by author affiliation; and (6) the co-occurrence of thematic terms derived from document titles, used to approximate the conceptual structure of the field in the manner of a term map. Descriptive bibliometric indicators—total and average citations and the collection h-index—were computed to characterise overall impact.

RESULTS AND DISCUSSION

Table 1 summarizes the main bibliometric characteristics of the analyzed corpus. The 159 documents accumulated 3,931 citations in total, an average of 24.72 citations per document, indicating a mature field in which many works have achieved substantial scholarly recognition. The collection h-index of 31 confirms a solid core of highly cited contributions, while 19 documents have not yet been cited, consistent with the presence of very recent publications.

Indicator	Value
Analyzable documents	159
Timespan	1982 – 2026
Distinct sources (journals)	54
Total citations	3931
Average citations per document	24.72
Maximum citations (single document)	347
Collection h-index	31
Documents never cited	19
Documents from 2014 onward	73

Table 1. Data Main Information

The annual distribution of publications (Figure 2) reveals a field with deep roots and continuing momentum. Scholarly output begins in the early 1980s and grows steadily, with a marked intensification from the mid-2000s onward. Notable peaks occur in 2014 and 2017, and output remains robust through the most recent years, including documents already indexed for 2025 and 2026. More than 45 percent of the corpus has been published since 2014, signalling that, although the field is well established, it continues to attract sustained research attention, reinforced by ongoing reform and harmonization agendas.

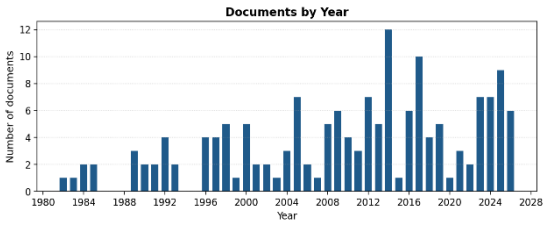


Figure 2. Documents by Year

The geographic distribution of contributions by author affiliation (Figure 3) is dominated by Australia, the United Kingdom and the United States, followed by New Zealand and a cluster of continental European countries including France, Sweden, Norway and Finland. This pattern reflects the historical leadership of Anglophone public management reform and the strong European engagement with public sector accounting harmonization. The prominence of the Nordic countries is consistent with their early and influential experiments in governmental accrual accounting, while the relative concentration in a small number of countries suggests that the field remains anchored in established research communities.

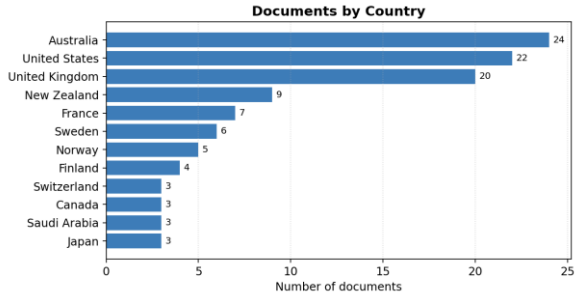


Figure 3. Documents by Country

Country	Documents
Australia	24
United States	22
United Kingdom	20
New Zealand	9
France	7
Sweden	6
Norway	5
Finland	4
Switzerland	3
Canada	3

Table 2. Most Productive Countries

Analysis by source (Figure 4 and Table 3) shows a pronounced concentration in specialized public sector accounting outlets. *Financial Accountability and Management* is by far the most prolific source, accounting for roughly one fifth of the corpus, followed by *Accounting, Auditing and Accountability Journal* and *Critical Perspectives on Accounting*. The presence of generalist and critical accounting journals alongside

dedicated public sector outlets indicates that, while the field has its own core publication venues, it also engages with broader debates in accounting theory, auditing and accountability.

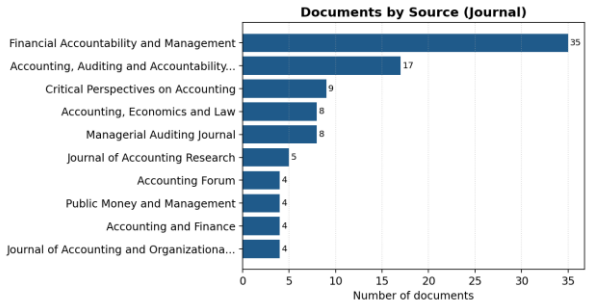


Figure 4. Documents by Source

Source	Docs	Share
Financial Accountability and Management	35	22.0%
Accounting, Auditing and Accountability Journal	17	10.7%
Critical Perspectives on Accounting	9	5.7%
Accounting, Economics and Law	8	5.0%
Managerial Auditing Journal	8	5.0%
Journal of Accounting Research	5	3.1%
Accounting Forum	4	2.5%
Public Money and Management	4	2.5%
Accounting and Finance	4	2.5%
Journal of Accounting and Organizational Change	4	2.5%

Table 3. Top Relevant Sources

At the author level, productivity is relatively distributed rather than concentrated in a few dominant figures (Table 4). The most prolific contributors—such as Y. Biondi, K. Jacobs, A.D. Barton and T.A. Lee—each account for a small number of documents, and no single author dominates the output. This fragmentation is typical of a broad, theory-engaged field served by many specialized research groups, and it suggests considerable scope for deeper cross-author and cross-institutional collaboration.

Author	Documents
Biondi Y.	4
Jacobs K.	3
Barton A.D.	3
Lee T.A.	3
Law P.	2
Reichelstein S.	2
Steccolini I.	2
Caruana J.	2
Lee M.	2
Newberry S.	2

Table 4. Top Authors

The most influential documents by citation count are reported in Table 5 and Figure 5. The single most-cited work addresses accounting standards and the value relevance of financial statements, while several of the highest-impact contributions concern the theoretical framing of public sector accounting, the consequences of accrual accounting and reporting, and the post-New Public Management agenda. The prominence of Steccolini's work on accounting after New Public Management and Oulasvirta's study on the adoption of international standards highlights two enduring concerns of the field: the reform of public management and the harmonization of government financial reporting.

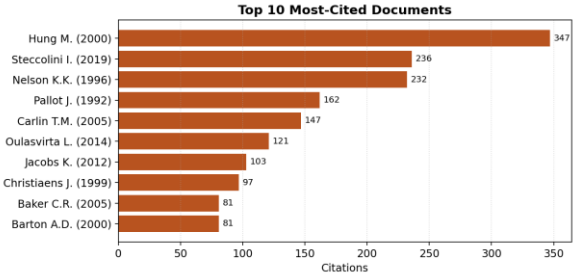


Figure 5. Top 10 most-cited documents

Author (Year)	Title	Source	Cit.
Hung M. (2000)	Accounting standards and value relevance of financial statements…	Journal of Accounting and Economics	347
Steccolini I. (2019)	Accounting and the post-new public management: Re-considering ...	Accounting, Auditing and …	236
Nelson K.K. (1996)	Fair value accounting for commercial banks: An empirical analysis of ...	Accounting Review	232
Pallot J. (1992)	Elements of a Theoretical Framework for Public	Accounting, Auditing and …	162

	Sector Accounting		
Carlin T.M. (2005)	Debating the Impact of Accrual Accounting and Reporting in the Public ...	Financial Accountability and …	147
Oulasvirta L. (2014)	The reluctance of a developed country to choose International Public ...	Critical Perspectives on Accounting	121
Jacobs K. (2012)	Making Sense of Social Practice: Theoretical Pluralism in Public ...	Financial Accountability and Manage	103
Christiaens J. (1999)	Financial Accounting Reform in Flemish Municipalities : An Empirical …	Financial Accountability and …	97
Baker C.R. (2005)	What is the meaning of "the public interest"?: Examining the ideology ...	Accounting, Auditing and …	81
Barton A.D. (2000)	Accounting for public heritage facilities — ...	Accounting, Auditing and …	81

Table 5. Most Cited Documents

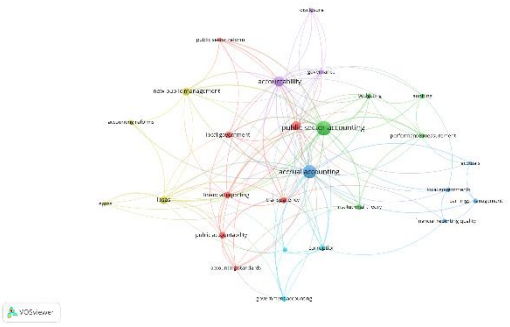


Figure 6. Network Visualization

To approximate the conceptual structure of the field, a network visualization extracted from document titles was constructed (Figure 6). This bibliometric network consists of nodes and edges (van Eck, 2024). The network is organized around a dense core formed by accounting, public sector, and accrual, confirming the disciplinary identity of the corpus. Three thematic clusters are visible: a reform-and-standards cluster linking accrual, government, cash, evidence and information; an accountability-and-society cluster connecting accountability, social, research and standards; and a governance-and-impact cluster relating local government, reform, governance and impact. The frequency profile of title terms (Figure 7) reinforces this reading, with public sector accounting, accountability, and accrual accounting emerging as the most recurrent concepts.

Figure 6. Network Visualization

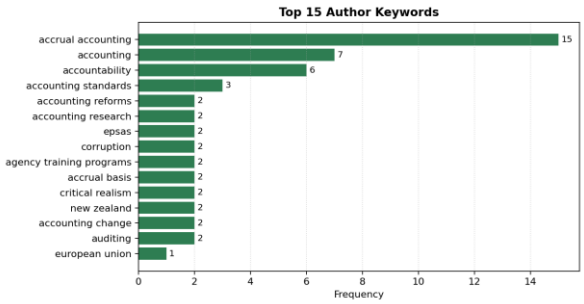


Figure 7. Most Frequent Title Terms

Taken together, the thematic evidence indicates an intellectual trajectory that has moved from foundational cash-versus-accrual and conceptual-framework debates toward the institutional dynamics of standard harmonization (IPSAS and EPSAS) and the broader consequences of public management reform. The persistence of accountability as a central node, however, shows that the normative question of how accounting renders the state answerable to its citizens continues to bind the field together.

CONCLUSION

This bibliometric analysis mapped the intellectual structure and development of public sector and accrual accounting research using 159 fully documented records retrieved from Scopus and spanning 1982 to 2026. The field is shown to be mature yet dynamic: publication output, rooted in the early 1980s, has intensified markedly since the mid-2000s, with substantial recent activity that reflects continuing reform and harmonization agendas.

The research is concentrated in specialized outlets—led by *Financial Accountability and Management*—and in a compact set of Anglophone and European countries, principally Australia, the United Kingdom, the United States and New Zealand.

Authorship is relatively distributed, with no dominant figure, pointing to opportunities for stronger cross-author and cross-country collaboration. The most influential works center on accounting standards, the theoretical framing of public sector accounting, and the impact of accrual accounting and post-New Public Management reforms.

Thematically, the field is structured around accrual accounting, accountability, accounting standards and reform, and has evolved from cash-versus-accrual debates toward standard harmonization and the consequences of public management reform, while accountability remains its conceptual anchor. These findings offer researchers a consolidated overview of an established domain and indicate that standard harmonization (IPSAS/EPSAS), implementation in developing countries, and the long-term effects of accrual adoption represent promising directions for future research.

Limitations. The analysis relies on a single database (Scopus) and on records with complete metadata; a large number of exported records lacking retrievable bibliographic fields were necessarily excluded, which may understate total output. Future work could triangulate Scopus with Web of Science and apply dedicated bibliometric software for full keyword co-occurrence and co-citation mapping.

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