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Theoretical and Methodological Trends in Public Sector Accounting Research (2017–2022): A Structured Literature Review of Six International Journals

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ABSTRACT

This study maps the trend of using theory and methodological approaches in public sector accounting research between 2017 and 2022. This research was conducted with a journal-bound sampling design from six international journals that consistently publish public sector accounting research. The total number of articles tabulated during the observation period was 975 articles. For the theory mapping, articles were screened based on the criteria of "explicit use of theory as an analytical framework", so 340 articles were analyzed. For methodological mapping, all articles in the journal sample were classified at the approach level (qualitative, quantitative, and mixed). The mapping results show that Institutional Theory is the most frequently used theory in almost all journals, while qualitative approach dominates in public sector accounting research publications. These findings confirm the importance of institutional context in public sector studies and show room for the development of the use of alternative theories as well as the expansion of methodological designs.

Keywords: institutional theory; public sector accounting; research methodology; systematic mapping review; theoretical trends

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INTRODUCTION

The existence of several changes in public sector practices is interesting to study more deeply because public sector accounting needs to follow and adapt to these changes. Which developments have driven the growing diversity of research topics in public sector accounting. However, the diversity of topics needs to be supported by theoretical concepts and the use of relevant research methods. It is hoped that the results of research that have a diversity of topics can explain the theoretical trends that are often used in public sector accounting research as well as the dominant methodological tendencies. Departing from this objective, this article is entitled "Theoretical and Methodological Trends in Public Sector Accounting Research in 2017–2022".

Improving public sector performance can start with financial management that adjusts to regulatory changes. For instance, regulatory reforms in Indonesia require public sector entities to adopt Government Accounting Standards (SAP) as the foundation for financial reporting (Republic of Indonesia, 2003; Usman et al., 2014). The Government Accounting Standards (Indonesian: *Standar Akuntansi Pemerintah*, abbreviated as SAP), as stipulated in Government Regulation No. 71 of 2010, introduced a transition from a cash-based accounting system to an accrual-based accounting system in Indonesia (Government of the Republic of Indonesia, 2010). These change is expected to increase transparency and accountability in the country's financial management and follow international best practices adapted to conditions in Indonesia (Satrio, Yuhertiana, & Hamzah, 2016).

Management control and accountability in government developed from the early 1950s to the 1960s which had a role in the formulation and implementation of development strategies, where the term "public sector" began to be introduced in the early 1950s. In the 1970s, there was criticism that the government was inefficient in managing economy compared to the private sector, leaving it far behind in development and progress. Entering the 1980s, there was a public sector reform, in which the government began to recognize the use of technology to convey information in a more structured manner. In addition, the government has also undergone reforms through the implementation of New Public Management (NPM). NPM is rooted in management theory which states that private sector management practices are considered better than the public sector, so a way is needed to improve public sector performance (Hood, 1991).

In addition, the "public sector" is an entity whose activities are related to efforts to produce public goods and services in order to meet the needs and rights of the community. This phenomenon makes it clear that accounting in the public sector is an information tool for the government as a management and information tool for the community. The purpose of public sector accounting as management control and accountability is also emphasized by the American Accounting Association (1972). Changes in prudential practices in public sector accounting compared to previous ones have been made by government agencies, state-owned or regional companies, and various other public organizations. This condition is in line with the increasing public demand for government institutions to carry out government processes in a transparent and accountable manner.

Unlike prior studies that predominantly examine specific themes, objects of analysis, or institutional contexts in public sector accounting, this article makes a novel contribution by offering a comprehensive empirical and comparative mapping of theoretical frameworks and research methodologies employed in public sector accounting research across six leading international journals from 2017 to 2022. The novelty of this research lies in its ability to reveal the pattern of consistency and dominance of certain theories—especially Institutional Theory—as well as the methodological tendency that emphasizes a qualitative approach across journals and contexts. These findings provide systematic evidence regarding the direction of mainstream public sector accounting research while identifying limitations of diversity of theories and methodological approaches in the literature. Thus,

this article not only serves as a reflection on the development of research practice but also offers a conceptual foundation for future research agendas to expand the use of alternative theories and more diverse and robust methodological designs.

RESEARCH METHOD

Design and Research Questions

This study adopts a Systematic Literature Review (SLR) methodology. Hardies et al. (2024) argue that clearly formulated research questions and well-defined eligibility criteria constitute the core of a rigorous, systematic, and transparent literature review process. In line with this principle, this study uses the SLR method to systematically identify, assess, and synthesize factors that affect the performance of internal auditors. This method was chosen because it is able to present a comprehensive, objective, and structured picture of the available empirical evidence related to the research topic.

The implementation of SLR in this study refers to the guidelines put forward by Hardies et al. (2024), which emphasizes the importance of clarity of research questions, the determination of *boundary conditions*, explicit inclusion and exclusion criteria, as well as transparent and replicable literature search and selection procedures. Accordingly, this study addresses the following research questions (RQs): (RQ1) What theories are most frequently employed in public sector accounting research between 2017 and 2022 in the selected journals? (RQ2) What is the distribution of the dominant theories in each journal? (RQ3) What is the most dominant methodology (qualitative, quantitative, mixed) and how do they differ between journals?

Data Sources and Sampling Strategies

The research conducted from 2017 to 2022 was chosen to represent the latest theoretical and methodological developments in public sector accounting research. This time span reflects the phase of the contemporary literature following various public sector reforms and consolidation of public accounting practices, where the focus of research is no longer limited to the stage of adoption of accounting policies or standards, but is increasingly directed towards understanding institutional processes, accountability practices, as well as the dynamics of public organizations in various contexts.

The selection of this period is also in line with the research objectives to map trends in the use of theories and methodologies in the public sector accounting literature. By limiting the analysis to the relatively up-to-date publications of the last six years, this study allows the identification of patterns of dominance of certain theories, the sustainability of the theoretical approaches used, as well as the growing methodological tendencies in reputable international journals. Therefore, the 2017–2022 period is seen as adequate to capture the mainstream direction of public sector accounting research as well as reveal the space for the development of theories and research methods in the future.

The study used journal-bounded sampling in six international journals: Public Money and Management (PMM), International Journal of Public Sector Management (IJPSM), Journal of Public Budgeting, Accounting and Financial Management (JPBAFM), Accounting, Auditing and Accountability Journal (AAAJ), Accounting Forum (AF), and Financial Accountability and Accountability Management (FAM). All articles published between 2017 and 2022 published in the journals were inventoried as early population ($n = 977$ articles). Table 1 provides an overview of the distribution of the initial articles across journals published between 2017 and 2022.

Table 1. Distribution of initial articles by journal, 2017–2022

No	Journal Name	Publisher	Subject Area	Number of Articles (2017-2022)
1	Money and Public Management (PMM)	Taylor & Francis	Social Sciences (Sociology and Political Science); Economics, Econometrics and Finance: (Finance); Business, Management and Accounting: (General Business); Management and Accounting, Social Sciences: (Public Administration); Business, Management and Accounting: Accounting	315
2	International Journal of Public Sector Management (IJPSM)	Emerald	Social Sciences: Political Science and International Relations; Social Sciences: Geography, Planning and Development; Social Sciences: Public Administration; Environmental Science: Management, Monitoring, Policy and Law	244
3	Journal of Public Budgeting, Accounting and Financial Management (JPBAFM)	Emerald	Social Sciences: Public Administration; Business, Management and Accounting: Strategy and Management	194
4	Journal of Accounting, Auditing and Accountability (AAA)	Emerald	Economics, Econometrics and Finance: Economics, Econometrics and Finance (others); Business, Management and Accounting: Accounting	61
5	Accounting Forum (AF)	Elsevier	Economics, Econometrics and Finance: Finance; Business, Management and Accounting: Accounting	39
6	Accountability and Financial Management (FAM)	Wiley-Blackwell	Economics, Econometrics and Finance: General Economics, Econometrics and Finance; Business, Management and Accounting: General Business, Management and Accounting	124
Total				977

Inclusion and Exclusion Criteria

General inclusion criteria: (i) articles published 2017–2022; (ii) research articles (not editorials, book reviews, errata, and the like); and (iii) the article is included in the sample of the designated journal.

The specific criterion for the use of theories (explicit use of theories) is as follows an article is included in a theory analysis when it mentions a particular theory and the theory is used explicitly as an analytical framework (e.g. to build an argument/conceptual framework, derive a proposition/hypothesis, or use it for the interpretation of findings). An article that do not mention theories or only mention theories at a glance without an analytical role is excluded from theoretical analysis.

Flow

The identification stage resulted in 977 articles. For theoretical mapping, screening was carried out based on the use of explicit theory, so that 340 articles were obtained that were analyzed on the theoretical component. For methodological mapping, all articles in the initial population (977 articles) were classified at the approach level.

Data Extraction

The extracted variables are made minimal according to the mapping objective. For theoretical analysis (n = 340): title, year, journal, and name of the theory (main theory; additional theory if available). For methodological analysis (n=977): year, journal, and methodology category (qualitative/quantitative/mixed/conceptual if relevant).

Coding Scheme and Decision Rules

Coding theory: theories are noted as per explicit mentions in the article and normalized for variations of terms that refer to the same concept (e.g. 'neo-institutional' and 'institutional' are combined into Institutional Theory). Coding methodology: (i) qualitative if the dominant data is in the form of text/narrative (interviews, observations, documents) with interpretive analysis; (ii) quantitative when using numerical data and statistical tests; (iii) mixed when combining qualitative and quantitative with a clear integration design; and (iv) conceptual if not using empirical data.

Analysis Techniques

The analysis was carried out descriptively through frequency and percentage: (a) theories per journal; (b) distribution of research methodologies across journals; and (c) interpretive discussions about the dominance of theory and methodology.

RESULTS AND DISCUSSION

Theoretical Mapping

The results of the mapping mapping results show that Institutional Theory is the most frequently used theory in almost all journals. At the journal level, Institutional Theory is most often recorded in: PMM (19), IJPSM (15), JPBAFM (19), AAAJ (10), AF (9), and FAM (9). In addition to Institutional Theory, theories that also frequently appear include Agent Theory (Jensen & Meckling, 1976), Stakeholder Theory (Freeman, 1984), Legitimacy Theory (Suchman, 1995), Actor-Network Theory (Latour, 2005), Contingency Theory (Otley, 1980), and Public Choice Theory. The dominance of institutional theory reflects a strong research focus on regulatory pressures, normative influences, and institutional processes that shape accountability, reform, and accounting practices within public sector organizations. The following is an explanation of the spread of theories that often appear.

Money and Public Management (PMM)

Based on PMM articles from 2017 to 2022 (n = 315), 85 theories were identified. Of these, there are 15 theories that emerge repeatedly. The most dominant theory is Institutional Theory (n = 19), followed by Agency Theory (n = 12) and other theories that emerge with lower frequency. The dominance of Institutional Theory suggests that many study on PMM emphasize the institutional pressures that drive the commonality of organizational practices (coercive, normative, and mimetic isomorphisms) (DiMaggio & Powell, 1983). As an illustration, Dabbicco and Mattei (2021) use the lens of isomorphism to explain accounting reform and the relationship between budgeting and financial reporting in a cross-country context. A summary of the results of the tabulation of theories that most often appeared in PMM journals during the observation period is presented in the Figure 1.

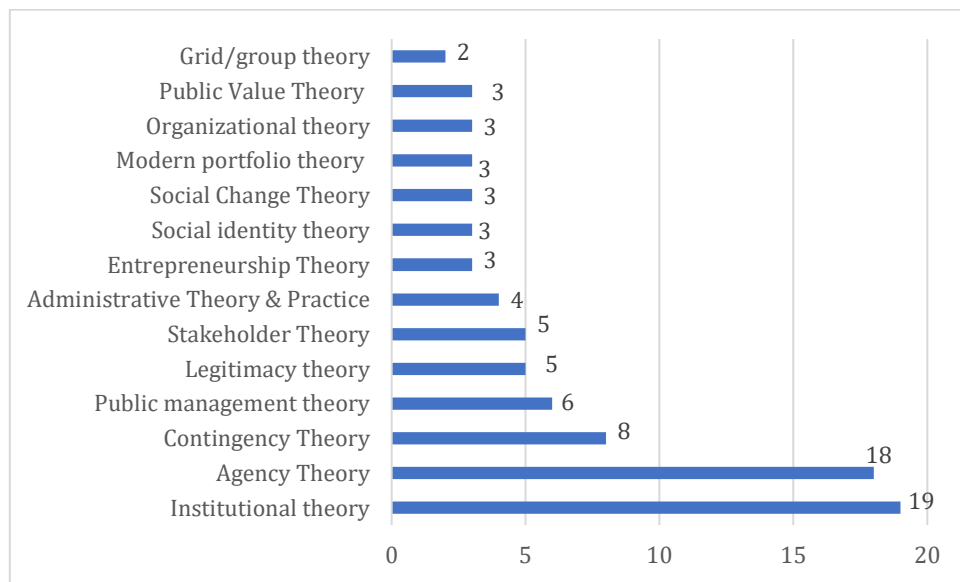


Figure 1. Distribution of theories in PMM journals

International Journal of Public Sector Management (IJPSM)

Based on the results of systematic search for articles from the International Journal of Public Sector Management (IJPSM) from 2017 and 2022, 224 articles were obtained. After classification based on theoretical foundations, 67 theories used in this study were identified. Of the total theories, there are 15 theories that are relatively most commonly used, namely Public Management Theory, Social Change Theory, Agency Theory, Institutional Theory, Resource Dependency Theory, Legitimacy Theory, Bottom-Up Spillover Theory, Self-Determination Theory, Stakeholder Theory, Psychological Contract Theory, Social Cognitive Theory, Organizational Theory, Transaction Cost Theory, and Full-Range Leadership Theory.

Among these theories, Institutional Theory is the most dominant theory, used 15 times in different articles. Institutional Theory predicts that organizations tend to become increasingly similar due to institutional pressures, whether coercive, normative, or mimetic (DiMaggio & Powell, 1983). As an illustration, Moghrabi et al. (2020) in an article entitled "Innovation in public organizations: is government reform important?" explain that the dynamics of organizational innovation can be understood as a form of institutional change. Public organizations, such as private sector organizations, adopt and then institute new practices, policies, structures, and processes in response to changes or stimuli from the internal and external environment. Innovation can arise from managerial choices to

address internal inefficiencies, as well as being triggered by external conditions (Moghrabi et al., 2020). A summary of the results of the tabulation of theories that most often appeared in the JPBAFM journal during the observation period is presented in the Figure 2:

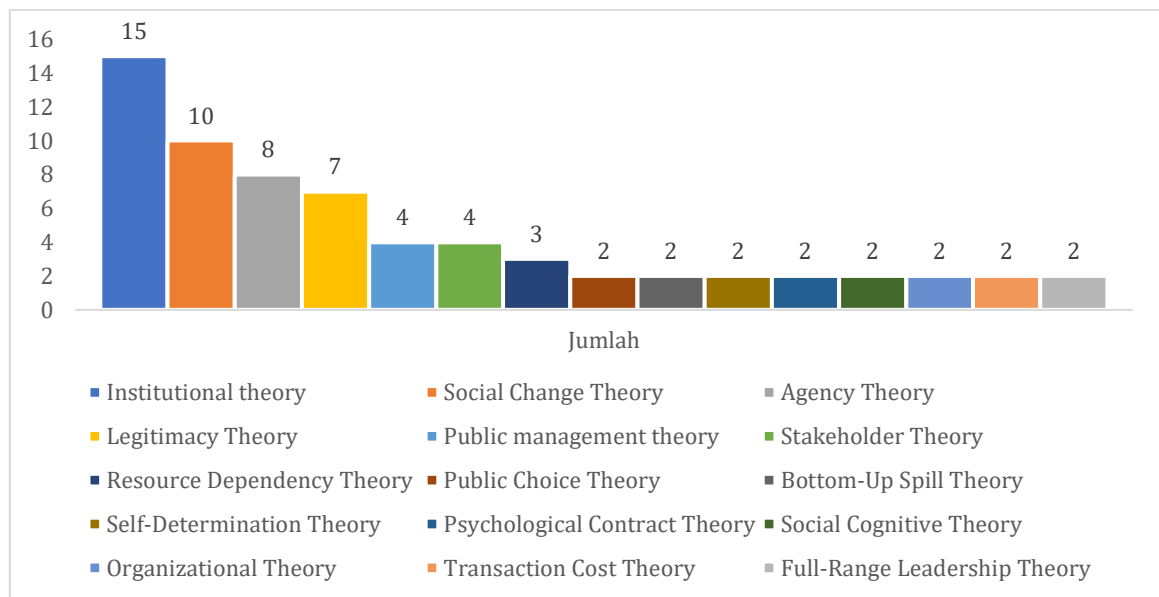


Figure 2. Distribution of theories in the journal IJPSM

Journal of Public Budgeting, Accounting and Financial Management (JPBAFM)

Based on the results of systematic search for articles from in the Journal of Public Budgeting, Accounting and Financial Management (JPBAFM) from the 2017 to 2022 period, 194 articles were obtained. After classification based on theoretical foundations, 68 theories used in the study were identified. Of the total theories, there are 10 theories that are most often used, namely Budgeting Theory, Public Choice Theory, Agency Theory, Institutional Theory, Legitimacy Theory, Stakeholder Theory, Public Value Theory, Contingency Theory, Actor-Network Theory, and Social Theory.

The results the mapping results showed that Institutional Theory was the most dominant theory in JPBAFM, with a frequency of 19 appearances in different articles. These findings are consistent with those reported in the International Journal of Public Sector Management (IJPSM), which also shows the dominance of institutional theory. Conceptually, Institutional Theory predicts that organizations tend to become increasingly similar due to institutional pressures, whether coercive, normative, or mimetic (DiMaggio & Powell, 1983).

As an illustration, Dahan Momi and Strawczynski (2020) in the article "Budgetary institutions and government effectiveness" show that increased economic development drives the demand for more effective public institutions (e.g., North, 1981, 1990; Landes, 1998), due to the higher opportunity costs of inefficient governance (Kurtz & Schrank, 2007; Kaufmann et al., 2007). Within institutional frameworks, pressures on institutional effectiveness—including mechanisms for separation of powers and freedom of the press—can play a role in encouraging the disclosure of government ineffectiveness and corrupt practices (Treisman, 2007). A summary of the results of the tabulation of theories that most often appeared in JPBAFM journals during the observation period is presented in the Figure 3.

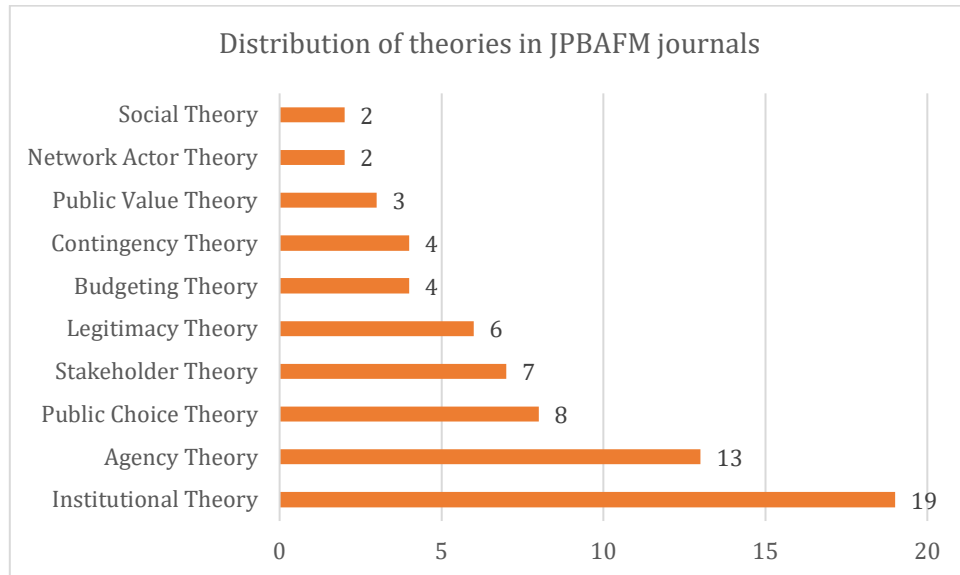


Figure 3. Distribution of theories in JPBAFM journals

Journal of Accounting, Auditing and Accountability (AAAJ)

Based on the systematic review of articles from the Journal of Accounting, Auditing and Accountability (AAAJ) between 2017 and 2022, 61 articles were obtained. After classification based on theoretical foundations, 28 theories used in the study were identified. Of the total theories, there are seven theories that are most often used, namely Actor-Network Theory, Stakeholder Theory, Agency Theory, Legitimacy Theory, Public Accountability Theory, Institutional Theory, and Pierre Bourdieu's theory of practice.

The results of the mapping showed that Institutional Theory was the most dominant theory in the AAAJ, appearing 10 times in articles with different titles. These findings are consistent with evidence reported in the International Journal of Public Sector Management (IJPSM) and the Journal of Public Budgeting, Accounting & Financial Management (JPBAFM) which also show the dominance of Institutional Theory. Conceptually, Institutional Theory predicts that organizations tend to become increasingly similar due to institutional pressures, whether coercive, normative, or mimetic (DiMaggio & Powell, 1983).

As an illustration, for illustrative purposes, Dobija et al. (2019) demonstrate, through their study "The Use of Rational and Symbolic Performance Measurement: The Experience of a Polish University," that organizations can genuinely focus on task performance, thereby reducing the divergence between formal structures and actual operational practices (Powell, 1991). In the context of accounting change, the use of accounting tools and performance measurement systems (Performance Measurement) can also produce more relevant and useful information for decision-makers (Abernethy & Bouwens, 2005; Moll & Hoque, 2011; Mouritsen, 1994; Odzil & Hoque, 2017; Otley, 2003, 2016). This suggests that, institutionally, organizations tend to form the same structures and practices when faced with institutional pressures in the process of change. A summary of the results of the tabulation of the theories that most often appeared in the AAAJ journal during the observation period is presented in Figure 4.

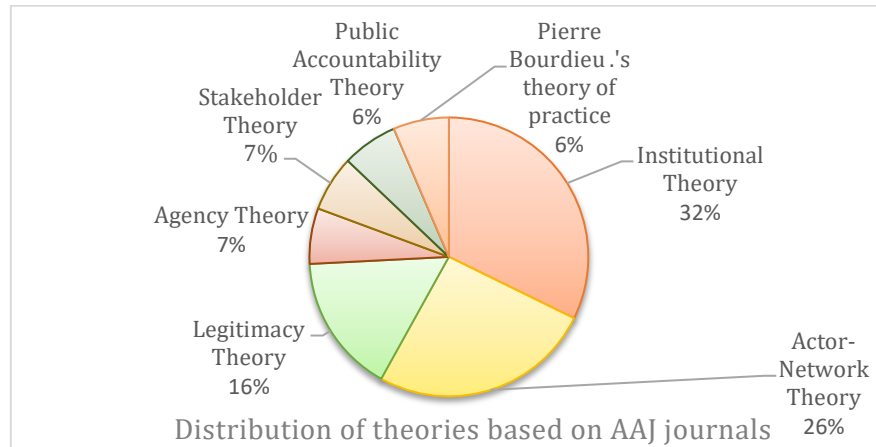


Figure 4. Distribution of theories based on AAJ journals

Accounting Forum (AF)

Based on the systematic search for articles from the Accounting Forum (AF) journal between 2017 and 2022, 39 articles were obtained. After classification based on theoretical foundations, 14 theories used in the study were identified. Of all these theories, there are four theories that are most often used, namely Stakeholder Theory, Institutional Theory, Critical Theory, and Actor-Network Theory.

The mapping results show that Institutional Theory is the most dominant theory in AF, which appears 9 times in articles with different titles. These findings are consistent with patterns in the journals IJPSM, JPBAFM, and AAAJ, which also show the dominance of Institutional Theory. Conceptually, Institutional theory predicts that organizations tend to become increasingly similar due to institutional pressures, whether coercive, normative, or mimetic (DiMaggio & Powell, 1983).

As an illustration, Soobaroyen et al. (2019) in the article "Exploring risk management oversight in UK higher education institutions: the case of the audit committee" explains that the process of isomorphism can occur when different institutions face the same pressure, for example from funding sources or regulatory bodies—so they tend to adopt similar features and practices, such as risk monitoring mechanisms, risk management policies, and regular reporting on risk management activities (DiMaggio & Powell, 1983; Ntim, 2018). However, the adoption of practices that appear to be "innovative" does not always have an impact on the actual efficiency of the organization, as in some cases the adoption represents more symbolic demands than the need for substantive tasks (Tolbert & Zucker, 1983).

In line with that, Power (2004) and Collier and Woods (2011) emphasize that risk management in public organizations often evolves into a procedural activity. Power (2004) also argues that the ultimate goal of risk management by governments, regulators, and public bodies does not always focus on primary risk management, but rather on secondary risk management. For example, threats to an organization's legitimacy and reputation arise from a public perception that the organization does not have adequate policies in place to control certain risks. A summary of the results of the tabulation of the theories that most often appear in AF journals during the observation period is presented in the following Figure 5.

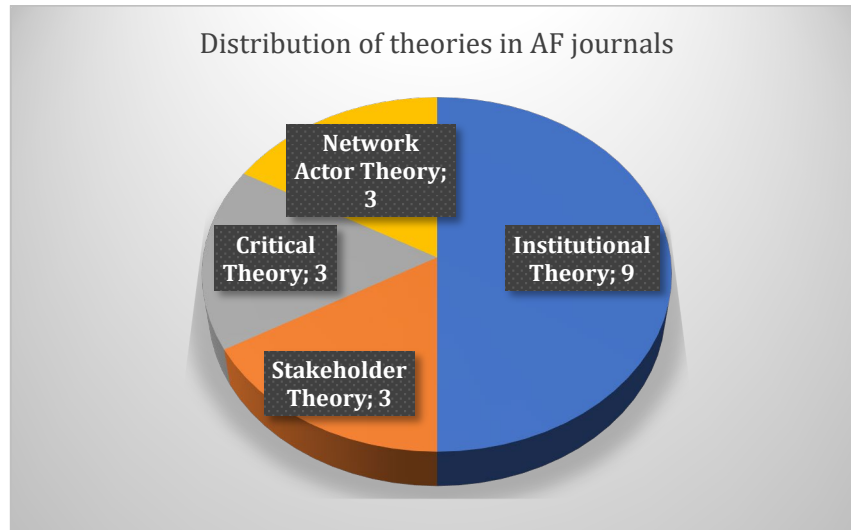


Figure 5. Distribution of theories in AF journals

Accountability and Financial Management (FAM)

Based on the results of systematic search for articles the Financial Accountability and Management (FAM) journal between the 2017 and 2022 period, 124 articles were obtained. After classification based on theoretical foundations, 51 theories used in the study were identified. Of the total theories, there are nine theories that are most often used, namely Performance Measurement Theory (PM), Legitimacy Theory, Actor-Network Theory, New Public Management (NPM), Agency Theory, Institutional Theory, Accountability Theory, Stakeholder Theory, and Integrated Technology Acceptance and Use Theory (UTAUT).

The mapping results showed that Institutional Theory was the most dominant theory in FAM, with a frequency of 9 times appearing in articles with various titles. These findings are consistent with patterns in the journals IJPSM, JPBAFM, AAAJ, and AF which also show the dominance of Institutional Theory. Conceptually, institutional theory predicts that organizations tend to become increasingly similar due to institutional pressures, whether coercive, normative, or mimetic (DiMaggio & Powell, 1983).

As an illustration, Wall et al. (2018) in the article "Managing risk in the public sector – Interaction between vernacular and formal risk management systems" explain that in the process of adopting a risk management perspective, organizations often respond to external demands related to risk management. In this context, Institutional Theory is used to explain that the adoption of risk management practices can be understood as an organization's effort to adapt to external pressures, rather than solely driven by internal efficiency improvement motives (DiMaggio & Powell, 1983; Meyer & Rowan, 1977). In other words, public sector organizations can gain legitimacy through the adoption of structures and procedures that reflect the rules, practices, and norms that prevail in its social environment, as long as they are considered acceptable. An organization's willingness to conform to perceived legitimate institutional demands is known as the process of isomorphism (DiMaggio & Powell, 1983; Meyer & Rowan, 1977). A summary of the theoretical tabulation results used in the FAM journal during the observation period is presented in the following Figure 6:

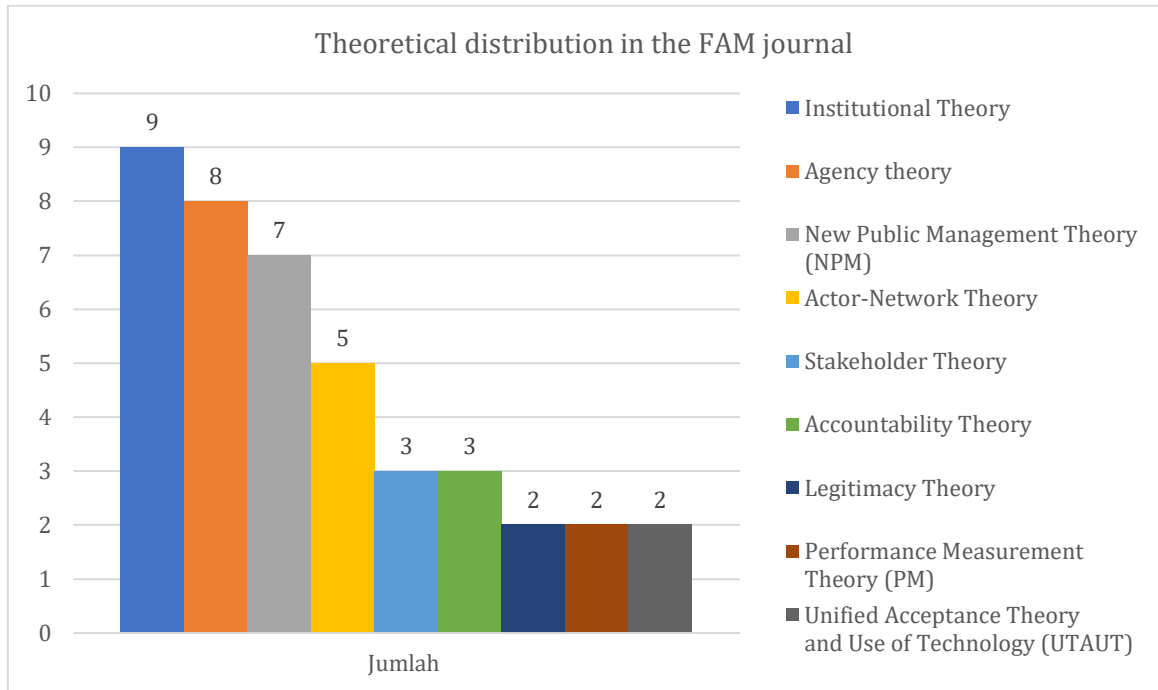


Figure 6. Theoretical distribution in the journal FAM

Mapping Methodology

Methodological mapping shows the dominance of qualitative approaches in all journals. A summary of the proportion of methodology per journal (2017–2022) is shown in Table 2.

Table 2. Proportion of research methodology per journal (2017–2022)

Journal	Qualitative (%)	Quantitative (%)	Mix (%)
PMM	82,6	17,1	0,3
IJPSM	67,0	30,8	2,2
JPBAFM	63,4	34,0	2,6
AAAJ	96,7	3,3	0,0
AF	79,5	15,4	5,1
FAM	86,3	13,7	0,0

Discussion

The dominance of Institutional Theory can be understood because the public sector is strongly influenced by the institutional environment, such as regulations, reporting standards, accountability pressures, and the demands of legitimacy. Institutional Theory provides a lens to explain the adoption of practices, policy changes, and the homogenization of practices between public organizations. (Meyer & Rowan, 1977; DiMaggio & Powell, 1983; Scott, 2014)

In terms of methodology, the dominance of qualitative approaches shows that many studies emphasize understanding the context and process of change. The relatively higher quantitative proportions of JPBAFM and IJPSM open up space for a research agenda that combines the power of quantitative empirical testing with context understanding through qualitative approaches or mixed methods.

Based on this mapping, advanced research can (i) expand the use of alternative theories (e.g., legitimacy, stakeholders, public values, or critical perspectives) to enrich explanations of public sector phenomena and (ii) enrich methodological designs to make research findings more comparative and robust.

Implications of the findings on public sector accounting practices in Indonesia

The mapping results showed the strong dominance of Institutional Theory in international public sector accounting research between 2017 and 2022. This dominance highlights that public sector accounting practices are largely shaped by institutional pressures, including regulations, accounting standards, accountability demands, and the need to gain public legitimacy. In the Indonesian context, this pattern is reflected in public financial management reforms that emphasize compliance with regulations, especially through the implementation of Government Accounting Standards (SAP) mandated by Law No. 17 of 2003 and Government Regulation No. 71 of 2010 (Republic of Indonesia, 2003; Republic of Indonesia, 2010). From an institutional perspective, these reforms can be interpreted as a form of coercive isomorphism, in which public sector entities adjust their accounting systems to comply with formal legal requirements and public expectations of transparency and accountability (DiMaggio & Powell, 1983).

Beyond coercive pressure, public sector accounting practices in Indonesia also exhibit normative and mimetic isomorphic processes. Normative pressures arise through professionalization, training programs, and capacity-building initiatives for public sector accountants, while mimetic pressures are evident in the adoption of international best practices in financial reporting and performance management. However, Institutional Theory also warns that reforms driven primarily by external pressures can result in symbolic adoption rather than substantive change if they are not accompanied by meaningful improvements in organizational processes and decision-making (Meyer & Rowan, 1977; Tolbert & Zucker, 1983). Previous studies in the Indonesian context show that accrual-based SAP implementation continues to face challenges related to human resource readiness, technical capacity, and information system integration, which can limit the effective use of accounting information for managerial and accountability purposes (Usman et al., 2014; Satrio et al., 2016).

Therefore, the findings of this systematic mapping review have important implications for public sector accounting practices in Indonesia. Strengthening public sector accounting should not be limited to formal compliance with standards and regulations, but should also focus on institutional capacity building, professional assessment, and the actual use of accounting information in performance management and public decision-making. In addition, the strong institutional orientation observed in the literature suggests opportunities for future research in Indonesia to incorporate complementary theoretical perspectives such as legitimacy theory, stakeholder theory, and public value theory to provide richer explanations of accounting practices and reforms. Methodologically, a more diverse research design, including mixed methods and comparative approaches, can help to capture the complexity of public sector accounting reform in Indonesia more comprehensively (Suchman, 1995; Moore, 1995; Scott, 2014).

It is important to note that the discussion of Indonesia's public sector accounting practices in this study is interpretive and comes from a synthesis of international literature, not from primary empirical evidence specific to Indonesia.

CONCLUSION

This study maps theoretical and methodological trends in public sector accounting research in six international journals between 2017 and 2022, the 977 articles inventoried, the theoretical mapping was focused on articles that explicitly used theory as a framework for analysis (n = 340). The results of the study show that Institutional Theory is the most frequent theory that appears in almost all journals. In terms of methodology, qualitative approaches dominate publications in all journals, while quantitative and mixed methods appear in smaller proportions. These findings confirm the strong institutional orientation and contextual approach in public sector accounting research in the observation period, while opening up opportunities to expand the variety of theories and methodological designs in subsequent studies.

This study uses minimal data extraction (title, theory, and methodology categories) so that it does not analyze the characteristics of the author/affiliation or the context of the country in detail. In addition, the classification of explicit theories depends on the consistency of reporting theories in articles. Further research can add topic/theme mapping and perform coding reliability tests with multi-coder.

Another limitation of this study is that the discussion of Indonesian public sector accounting practices is interpretive and derives from a synthesis of international literature, rather than from primary empirical evidence specific to the Indonesian context.

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