International Journal of Education, Vocational and Social Science
https://e-journal.citakonsulfindo.or.id/index.php/IJEVSS
E-ISSN : 2963 4954
IJEVSS

Implementation Of Accounting Practices Public Sector Management In Developing Countries

Yunella Rubyta Rinastiti
Master of Accounting Science Program, Sriwijaya University, Indonesia
Aling Palinggau
Master of Accounting Science Program, Sriwijaya University, Indonesia
Rela Sari
Department of Accounting, Sriwijaya University, Indonesia

Corresponding Author: nellaruby97@gmail.com

Abstract

Public Sector Management Accounting (PSMA) is a crucial instrument for providing financial and non-financial information to support strategic decision-making, efficient resource allocation, and enhanced accountability within the public sector. In developing countries, the dynamics of PSMA implementation are shaped by distinctive environmental characteristics. A Systematic Literature Review (SLR) approach was employed by analyzing 33 reputable scientific articles published between 2020 and 2026. The findings indicate that management accounting practices in developing countries include budgeting and budgetary control, performance measurement, cost management, management control systems, and the use of accounting information for decision-making. These practices contribute to improving resource allocation, organizational accountability, performance evaluation, and public service delivery. However, their implementation continues to face challenges related to institutional capacity, human resource competencies, technological infrastructure, organizational culture, regulatory frameworks, and the quality of accounting information. The review demonstrates that differences in institutional and economic conditions across developing countries influence the implementation and effectiveness of management accounting practices. This study contributes to the literature by synthesizing recent evidence and identifying opportunities for further research on public sector management accounting in developing countries.

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License

Keywords: Management Accounting; Public Sector; Developing Countries; Systematic Literature Review; Public Sector Accounting.

INTRODUCTION

Management accounting provides analytical insights and findings that are essential for the effectiveness of resource allocation, strategic planning, policy evaluation, risk management, as well as opportunities to ensure the sustainability of service delivery, accountability, and public value (Cohen, 2022). Initially, the establishment of accounting systems was primarily aimed at facilitating parliamentary oversight, not to meet managerial needs. Since then, the potential role of accounting, particularly management accounting, has become increasingly significant. This is in line with the call for greater results-based accountability, which has emerged alongside the demand for efficiency, effectiveness, and equity in the delivery of public services (Nabiha et al., 2023).

Public sector accounting serves as a means of management and information for governments. For the government, management control procedures such as strategic planning, program preparation, budgeting, performance appraisal, and performance reporting, pseudo-involve accounting information. In fact, the audit and accounting process receives greater attention in public sector accounting. This accounting system needs to be adjusted to meet the requirements of each institution, especially the accounting system standards set by the state and government agencies. Public sector accounting continues to be developed with a focus on public sector performance achievements and indicators. In this field of accounting, the emphasis on managerial effectiveness and financial efficiency is also a major highlight. The critical view of the public sector's contribution to development has changed drastically (Hamzah et al., 2024).

The importance of financial governance in a government agency reflects the response to the increasingly complex dynamics of public fund management and the increasing public expectations for accountability and transparency. In recent years, awareness of the urgency of financial governance has been a major spotlight at various levels of government. The demand for transparency, accountability, and efficiency in the management of public funds is the foundation for the implementation of financial accounting in the public sector. In this context, government agencies play a central role as public service providers and managers of funds sourced from state taxes and revenues. The ability of government agencies to run a good and standard financial accounting system is not only an obligation, but also an urgent need. Transparency is the key to

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License

opening public access to information related to the use of public funds, while accountability ensures that financial decisions can be clearly accounted for (Susanti et al., 2024)

In most developing countries, citizens' expectations of the implementation of infrastructure projects and programs by local governments are very high. These high expectations of citizens are also increasing with the advent of decentralized policy frameworks (DPFs) that identify fiscal decentralization (FD) as an important tool that allows local governments to have adequate funding and financial management policies for efficient accountability in the provision of public services (Owusu et al., 2022). In the public sectors of developing countries, effective resource allocation is considered an important aspect of financing, sustainable economic development, and growth (Mauro et al., 2021).

Therefore, by allocating resources strategically, governments in developing countries can prioritize public sector funding and improve the quality of living standards and public services (Alessa., 2024). Reform of public sector organizations, especially in the government environment in some countries, is based on the assumption that improving the quality of governance and accountability mechanisms will improve the performance of these public sector organizations (Grossi & Steccolini, 2014; Almqvist et al., 2013; Abd Aziz et al., 2015; Adhikari & Gårseth-Nesbakk, 2016; Jahid et al., 2020) In addition to bureaucratic cultural barriers, the implementation of management accounting practices also faces other obstacles, such as limited human resources and technological infrastructure. These two aspects cause the use of managerial data to be suboptimal in supporting decision-making (Evinita et al., 2025)

However, in the context of developing countries such as Indonesia, the implementation of management accounting practices still faces many fundamental challenges. Despite bureaucratic reform and implementation E-Government has been designed to encourage accountability, the implementation of which is often hampered by a bureaucratic culture that tends to be resistant to change (Puryati, 2022). Management accounting practices not only have an administrative function, but also serve as a decision-making tool to increase efficiency, accountability, and public value. Economically, management accounting practices do not encourage efficient resource allocation, budget optimization, and cost control. Socially, management accounting practices do not strengthen transparency, public accountability, community participation, and organizational culture with integrity (Ayu et al., 2025).

Systematic analysis of public sector management accounting practices using the Systematic Literature Review (SLR) approach to integrate the results of previous research over

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License

the past 6 years. In addition, to identify, analyze, and examine the role of practice of public sector management accounting in developing countries.

LITERATURE REVIEW

Institutional Theory

The spread of accrual accounting in the public sector is often associated with institutional theory. The theory has enabled accounting researchers to shed light on many important issues related to public sector accounting reform (Maqdliyan, 2022; Ahn et al., 2014). Institutional theory explores the relationship between individuals, societies and states in organizational practice and reveals aspects that are inconsistent with formal accounts of organizations. Using institutional theory, it is possible to identify the factors that influence and legitimize the application of accrual accounting in the public sector (Maqdliyan, 2022).

Perspective Institutional Theory The variation in the implementation of public sector accounting in Indonesia can be understood through the mechanism of institutional isomorphism. Local governments that are under strong pressure from supervisory institutions such as the BPK or the Ministry of Finance tend to follow similar reporting practices and standards to central agencies to gain public legitimacy and trust. This explains why some regions implement accrual-based accounting systems faster than others, not only because of internal capacity, but also because of normative and coercive pressure from the institutional environment (Hendriarto et al., 2025; DiMaggio & Powell, 1983.).

The development of public sector accounting in Indonesia is now driven by the demands of stakeholders regarding bureaucratic performance, accountability, and transparency—especially in paying close attention to tax revenues and expenditures—while still paying attention to financial governance as reflected in positive audit results. Chae stated in his research in 2020 that his research theory supports the theory of legitimacy (Kahar et al., 2023).

Contingency Theory

Contingency theory seeks to collaborate with other management theories and enrich them through insights into the complexity of tasks, structures, human resources, technology, and the environment. In order to drive efforts that strengthen organizations in the face of opportunities and threats, this theory also focuses on the main components of the structure, namely the organization in the context of its environment (Hadiyanti et al., 2024; Ferreira & Pedro

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License

Filho., 2013). Contingency theory was developed as a means to improve reporting reliability, operational effectiveness and efficiency, and compliance with applicable laws and regulations. According to this theory, the characteristics of the task and its environment will determine the best way to structure the task structure (Hadiyanti et al., 2024; Leeman et al., 2019). Contingency theory focuses its attention on the laws of the situation (Law of The Situation). Leadership is a situation, that is, a situation or situation that requires different demands and applications to time and place (Padriachyarsyah et al., 2023; Soekarso., 2015).

Contingency theory (contingency theory) has developed into one of the most dominant and relevant theoretical frameworks in explaining how situational factors affect the effectiveness of an accounting system and the managerial performance of an organization. This theory fundamentally asserts that there is no single optimal approach in designing a management control system, but rather the success of a system depends heavily on its suitability to the contextual conditions of the organization, both internal and external. As the dominant framework in management accounting research, contingency theory examines the influence of contextual elements such as organizational size, technology, culture, and strategy on various organizational outputs (Destari et al., 2026).

This theory (if-then) defines a style of leadership style that is tailored to each of the different situations. The contingency approach used in management accounting is based on the premise that no universal management accounting system is always appropriate to be applied to the entire organization in every situation, but the management accounting system also depends on the situational factors that exist in the organization. Contingency theory in management accounting describes an attempt to identify the most appropriate control system in a given situation. In principle, management accounting practitioners always try to adjust the system to make it more useful in each situation.

Such as an attempt to identify the most important contingency variables and assess their impact on the design of the control system. The use of the concept of conformity in contingency theory shows that the degree of compatibility between contextual factors (contingency) and SAM will allow managers to improve company performance. Some of the contingency variables that can occur in a company's management control system can be divided into five categories (Padriachyarsyah., Asyari., & Teruna, D., 2023; Purwati & Zulaikha 2018; Fisher., 1998) The first category consists of variables related to uncertainty, namely task uncertainty and environmental uncertainty. The second category consists of contingency variables related to the company's

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License

dependency and technology. The third category, consists of the company's industry and business unit variables, such as size, diversification, structure. The fourth category, includes competitive strategies and missions. The fifth category, control is a supervisory factor.

Management Accounting Practice

Management accounting practice is an organizational information system that provides relevant information in order to add value to customers and their organization (Ratnasari & Susilawati, 2025; Langfield, 2009). Management accounting practice is divided into two based on its development period and characteristics, namely: traditional management accounting practices and contemporary management accounting practices. Management Accounting Practices are closely related to the principles of good governance (Good Governance).

Transparency, accountability, and budget efficiency are the main pillars that must be fulfilled by government agencies in various countries (Ayu et al., 2025) ; Sinervo et al., 2024). The public demands that the management of state funds be carried out in an accountable manner, not only in the form of formal financial statements, but also in the achievement of measurable and tangible performance (Ayu et al., 2025; Pham & Vu., 2025). Thus, MAPs serve as an important means of strengthening public trust in government while increasing the legitimacy of public institutions (Ayu et al., 2025).

Public Sector Management Accounting

In the context of modern governance, accountability and transparency have become key pillars in fostering public confidence in the management of the country's finances. Transparency is not only an ethical demand, but also a practical necessity to ensure the effective and efficient use of public resources. Public sector accounting plays a key role by providing financial information that not only meets applicable accounting standards, but is also relevant and easily accessible to stakeholders, including the general public. For example, accrual-based financial reporting mandated by the International Public Sector Accounting Standards (IPSAS) has helped many governments improve the quality of their financial reporting, making it easier to evaluate the achievements of government programs.

However, despite its widespread implementation, implementation challenges—such as limited technical and infrastructure capacity—remain significant obstacles to achieving optimal transparency. Thus, public sector accounting is not only a technical tool for reporting, but also a

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License

strategic instrument to strengthen participatory and responsive governance to the needs of the community. (Setyawan., 2025). Increasing the realization of local original revenues—both in the form of percentages and absolute values—can ultimately improve the performance achieved by provincial governments in Indonesia as a whole, as also shown by previous findings in developing countries (Power, 2003; Wardhani et al., 2017; Kahar et al., 2023).

METHOD

This study adopts the Systematic Literature Review (SLR) approach as the main strategy in collecting, evaluating, and synthesizing scientific evidence relevant to the study topic. In contrast to conventional literature reviews that are narrative and subjective, SLR applies a structured and replicable tracing protocol to produce more objective and reliable conclusions. This approach was chosen because of its ability to systematically integrate findings from various sources to answer established research questions (Destari et al., 2026; Paul & Criado., 2020). The literature sources analyzed came from scientific articles indexed in Scopus, Web of Science (WoS), ScienceDirect, and Emerald Insight, and Google Scholar which is a reputable academic database and is widely used in research in the field of management accounting. The literature search was carried out systematically through three highly reputable electronic databases, namely Scopus, Web of Science, and Google Scholar, by utilizing a combination of structured keywords that have been was previously designed.

Of the total number of 262 journals that were successfully found in the initial stage, a total of 88 articles were eliminated due to being detected as duplicates across databases. Then in the first stage of screening based on titles and abstracts, 174 articles were considered worthy of consideration, but as many as 69 articles were excluded because they did not meet the thematic relevance standards that had been set. The next stage produced 105 articles that were then reviewed, but then as many as 20 articles were issued. Of the 54 articles that were then assessed for eligibility, as many as 13 articles were again removed because they were not accessible and as many as 8 articles were irrelevant. Finally, there were 33 articles that met all inclusion criteria and were included in the final review. So that the total articles synthesized in this study amounted to 33 articles

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License

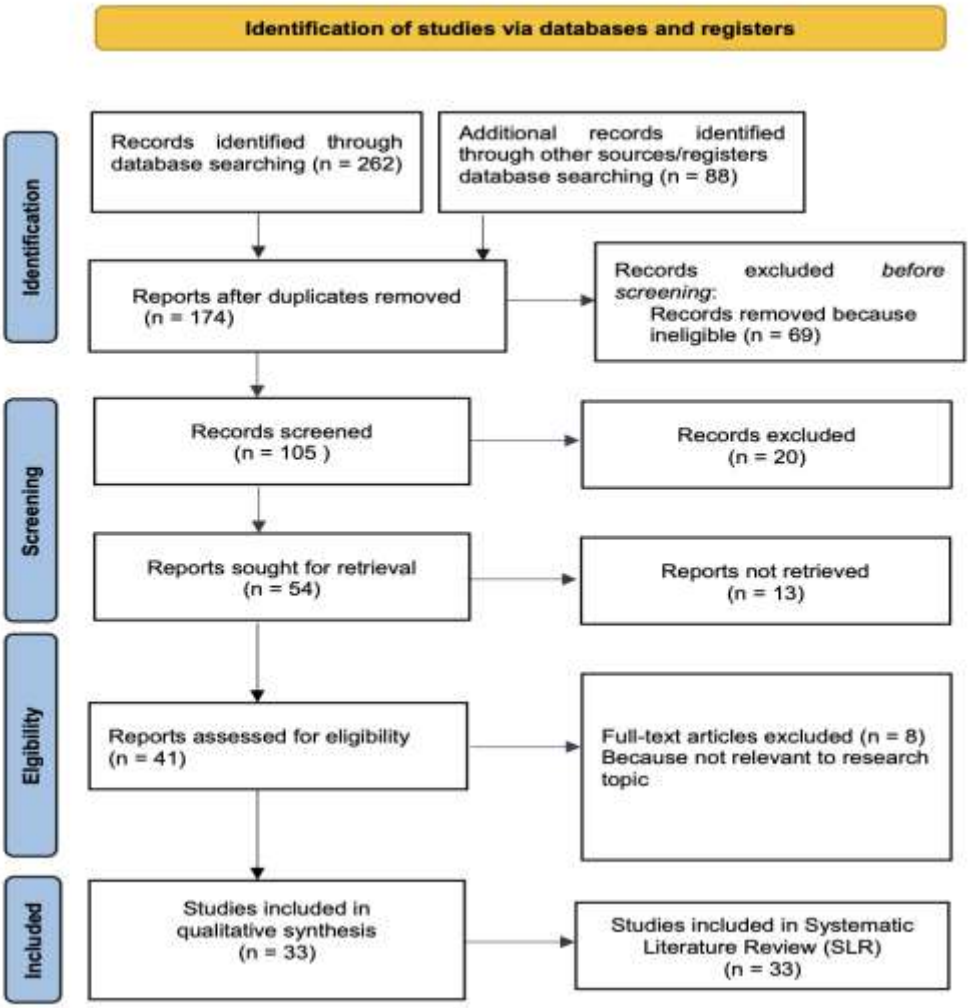


Figure 1. PRISMA Flow Diagram

This study uses 33 articles from various countries sourced from international journals indexed by Scopus, Web of Science, and Google Scholar, with various quartiles. This figure reflects that globally the topic of management accounting in the public sector is quite in demand. The percentage of distribution is presented in the following table.

Table 1. Journal Index Distribution

Journal Index	Number of Articles	Percentage
Scopus Q1	14	42,0%

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License

Journal Index	Number of Articles	Percentage
Scopus Q2	10	30,0%
Scopus Q3	2	7,0%
Scopus Q4	7	21,0%
Total	**33**	**100%**

Source : Data processed from 33 research studies, 2026

This study is dominated by scientific publications that are indexed by Scopus Q1, Q2, Q3, and Q4. The process of selecting research articles in this literature study is carried out through several stages as follows:

1. Search using specific keywords, namely:
   a. Management Accounting Practice
   b. Public Sector
2. Review and selection of articles based on titles, abstracts, year of publication, and research findings.
3. In-depth examination of the entire article to ensure suitability with the predetermined eligibility criteria.

Table 2. Distribution of Research Theories

Theories Used	Number of Articles	Percentage
Contingency Theory	11	33,0%
Institutional Theory	7	21,0%
Agency Theory	5	15,0%
New Public Management Theory	2	6,0%
Stewardship Theory	2	6,0%
Stakeholder Theory	3	10,0%
Grounded Theory	1	3,0%
Structuring Theory	1	3,0%
Legitimacy Theory	1	3,0%
Total	**33**	**100%**

Source : Data processed from 33 research studies, 2026

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License

Based on Table 2, which presents the distribution of theories from 33 research studies, there are nine theories used in research on public sector management accounting practices. The most dominant theory is Contingency Theory, which is used in 11 articles or 33%. This dominance shows that research on public sector management accounting practices uses a contingency perspective to understand how the application of management accounting practices is related to organizational conditions and their environment. Furthermore, Institutional Theory occupies the second position with the use of 7 articles or 21%, followed by Agency Theory as many as 5 articles or 15%.

These findings show that in addition to organizational situational factors, the study also pays attention to the influence of the institutional environment, regulations, and the relationship between the party that gives the mandate and the party that runs the management of the public organization. Meanwhile, Stakeholder Theory is used in 3 articles or 10%. The New Public Management Theory and Stewardship Theory are used in 2 articles or 6% each. These theories provide additional perspectives to understand the orientation of public sector management, accountability to stakeholders, and managers' behavior in carrying out organizational tasks.

Other theories, namely Grounded Theory, Structuration Theory, and Legitimacy Theory, were each used in 1 article or about 3%. This number suggests that these three perspectives had a smaller proportion of use in the study pool analyzed. Overall, the distribution of these theories shows that research on public sector management accounting practices uses a variety of theoretical perspectives, but their use is concentrated on a few main theories. Contingency Theory, Institutional Theory, and Agency Theory together accounted for 23 of the 33 articles or about 69.7% of the total study.

This shows that the three theories are the dominant perspectives in the research group studied. Thus, the results of this theory mapping provide an overview of the theoretical foundation of research in public sector management accounting practices. However, the dominance of a theory does not necessarily indicate that the theory is the most effective or the most relevant in all developing country contexts. The assessment requires further analysis of the research context, methods used, and the empirical findings of each article.

Table 3. Distribution of Research Countries

Country	Number of Articles	Percentage
Indonesia	20	61,0%
Malaysia	2	6,0%

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License

Country	Number of Articles	Percentage
Vietnam	3	9,0%
Iran	1	3,0%
Ghana	1	3,0%
Saudi Arabia	1	3,0%
Colombia	1	3,0%
The Netherlands	1	3,0%
Sri Lanka	1	3,0%
Portugal	1	3,0%
Ireland	1	3,0%
Total	**33**	**100%**

Source : Data processed from 33 research studies, 2026

Based on table 3, the distribution of countries researching management accounting practices in developing countries is quite high. Research in this field is significantly dominated by Indonesia with a total of 20 articles or equivalent to 61.0%. The next position is followed by Vietnam with 3 articles (9.0%) and Malaysia with 2 articles (6.0%). Meanwhile, eight other countries—namely Iran, Ghana, Saudi Arabia, Colombia, the Netherlands, Sri Lanka, Portugal, and Ireland—each contributed only 1 article or 3.0% per country. Overall, the data accumulation reached a total of 33 articles or 100%. The high level of research on management accounting practices in Indonesia and the Southeast Asian region reflects that the discourse and literature related to public sector management accounting practices are greatly influenced by the dynamics of governance and bureaucratic reform in the region. On the other hand, the small number of articles from other countries indicates that broader cross-border comparative research is still very limited in the scope of such data.

DISCUSSION

The Role of Public Sector Management Accounting Practice Implementation

Management accounting activities in the public sector cannot be separated from planning and control activities. An organization certainly has goals to achieve, so planning activities are needed. In order for the activities carried out in accordance with planning and not deviating, other activities are needed, namely control (Pradipta et al., 2026). Management accounting in the public sector has evolved from a mere administrative function to a strategic instrument that

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License

supports governance, efficiency, and public value creation. This transformation is in line with the sustainable development agenda and the achievement of the Sustainable Development Goals (Sustainable Development (Goals/SDGs), where public sector accounting provides accountability and performance information that promotes transparency and strengthens sustainable development (Ayu et al., 2025; Grossi et al., 2022; Leoni et al., 2021).

Theoretically, accounting practices in the public sector are strongly influenced by institutional theory (Institutional Theory), legitimacy theory (Legitimacy Theory), and contingency theory (contingency theory). This framework emphasizes that the implementation of public accounting practices is influenced by institutional pressures, the need for legitimacy from stakeholders, and contingent organizational environmental conditions; thus, public sector accounting has a strategic role in strengthening governance, supporting sustainability, and increasing organizational resilience (Ayu et al., 2025; Grossi et al., 2022). This paradigm shift confirms that public sector management accounting now functions as a strategic pillar in decision-making, planning, control, and evaluation of the performance of public organizations. Developing countries have paid great attention to public financial reporting and management reforms (Scannel & Tawiah, 2024)

Challenges in the Implementation of Public Sector Management Accounting Practices

The causes of challenges in the implementation of public sector management accounting include several main things. First, public sector organizations have too many and diverse goals because they are not only profit-oriented, but must serve many parties. Second, the absence of market prices for most public services makes it difficult to calculate costs and benefits with certainty. Third, the rigid bureaucratic work culture makes employees more accustomed to following administrative rules rather than oriented towards achieving work results. Fourth, the lack of employee expertise in mastering advanced financial analysis techniques such as performance-based budgeting.

Fifth, an unintegrated data system makes financial and operational data often separate in different units. Sixth, the focus of the budget which is short-term and often influenced by political cycles makes it difficult to plan long-term strategies. Challenges and uncertainties occur in the Malaysian public sector which requires management accounting (MA) information that allows for accurate and in-depth decision-making. This need was responded to through the implementation of MA reporting in 2021. The study highlights several obstacles that hinder the effective

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License

implementation of MA reporting in Malaysia's public sector, namely the mindset of accountants and non-accountants, fragmentation in organizational processes and structures that hinder integration between units and divisions, and inadequate integrated technical infrastructure and system support.

Overcoming these barriers requires a mindset change through more meaningful engagement with accountants in ministries, as well as between the State Accountant's Department (AGD) and relevant ministries. This engagement is expected to raise awareness of SMART reporting (Strategic, Measurable, Achievable, Relevant, Time-bound)) and its benefits and usefulness in supporting more informed decision-making. These efforts should be accompanied by measures to strengthen coordination, reduce fragmentation in ministerial units, simplify bureaucracy, and allocate adequate budgets to improve information technology (IT) infrastructure. Malaysia's public sector needs to effectively address these challenges in order to strengthen management accounting and ensure that the information generated can be used for accurate and comprehensive data-based decision-making (Nabiha et al., 2024).

The implementation of accrual-based accounting in Indonesia still faces various challenges. One of the main obstacles is the limited number of human resources who have expertise in this system (Rajagukguk et al., 2025; Hernita et al., 2021). In addition, uneven technological infrastructure in various regions is also an obstacle to the implementation of a more modern and integrated accounting system. According to Rajagukguk et al., (2025) research by Thuan et al. (2022) shows that capacity building through training and development of integrated accounting information systems is an indispensable strategic step to accelerate the adoption of accrual-based accounting in the public sector. Meanwhile, according to (Setyawan, 2025; Costari & Belinda, 2021) various main obstacles occur such as non-compliance with accounting standards, errors in recording transactions, and lack of adequate training for relevant officials. These non-conformities are often caused by a lack of understanding of evolving regulations and human resources that have not received thorough training.

RESEARCH LIMITATIONS

This research has limitations, including the limited scope of literature sources in certain databases and the dominance of studies that focus on the context of developing countries.

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License

CONCLUSION

The results of the study from 33 selected articles show that management accounting practices in the public sector have shifted from just an administrative function to a vital strategic instrument to improve efficiency, accountability, and sustainability of governance. Public sector management accounting practices are indispensable for stakeholders because they are a reference for decision-making, control, and evaluation in the economic sector. In developing countries, the implementation of management accounting practices needs to be understood as a process that is not only related to the use of accounting techniques and instruments, but is also influenced by institutional conditions, organizational capacity, leadership support, organizational culture, and public sector reform demands. Therefore, the successful implementation of practices in one country does not necessarily produce the same impact when applied in other countries. Differences in economic, political, regulatory, and governance conditions are important considerations in determining the success of the implementation.

SUGGESTIONS

Further research is suggested to expand the scope of the research area to gain a more comprehensive understanding, as well as to explore more deeply the contingency and institutional factors that affect the successful implementation of public sector management accounting.

REFERENCES

Alessa, N. (2024). Exploring the effect of International Public Sector Accounting Standards adoption on national resource allocation efficiency in developing countries. Public and Municipal Finance, 0–13. https://doi.org/10.21511/pmf.13(1).2024.01

Asyari, P., & Teruna, D. (2023). Measurement of Budget Performance on Internal Control and Budget Participation of Surveys at Indonesian Institutes of Sciences. JOURNAL OF ECONOMICS, MANAGEMENT, BUSINESS AND SOCIAL, 3, 476–488. https://doi.org/10.59889/embiss.v3i4.255 Publisher's

Ayu, C. P., Savitri, J. A., & Fuadah, L. L. (2025). Management Accounting Practices in the Public Sector : Systematic Analysis of Social, Economic and Environmental Impacts. International Journal of Education Management and Social Science, 7(2). https://doi.org/10.38035/dijemss.v7i2

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License

Barrios-álvarez, C., Gómez-mejía, A., Adhikari, P., & Giraldo-villano, X. (2024). Reproduction of efficiency through management accounting practices: Socio-economic , environmental, and human consequences of NPM reforms. Financial Accountability & Management published by, December 2023, 475–497. https://doi.org/10.1111/faam.12386

Budding, T., Jong, G. De, Smit, M., & Jong, G. De. (2022). New development : Bridging the gap — analysis of required competencies for management accountants in the public sector. Public Money & Management, 42(7), 565–568. https://doi.org/10.1080/09540962.2022.2068862

Chau, T. H. P., Tran, Y. T., & Le, T. D. (2022). How Does Transformational Leadership Influence On The Performance Of Public Service Organizations In A Developing Country? The Interventional Roles Of NPM Cultural Orientations. Cogent Business And Management, 9(1). Https://Doi.Org/10.1080/23311975.2022.2140746

Destari, R., Namira, P. R., Anwary, Q., Arafah, A., & Azriya, N. (2026). Contingency Theory Perspectives in Behavioral Accounting Research: A Systematic Literature Review on Uncertainty, Control Systems, and Managerial Performance. Journal of Artificial Intelligence and Digital Business, 5(1), 14133–14142. https://doi.org/https://doi.org/10.31004/riggs.v5i1.7963

Fahlevi, H., Irsyadillah, I., Arafat, I., & Adnan, M. I. (2022). The inefficacy of accrual accounting in public sector performance management: Evidence from an emerging market. Cogent Business & Management, 9(1), 2122162. https://doi.org/10.1080/23311975.2022.2122162

Hadiyanti, E., Jannah, L. M., & Lutfi, A. (2024). The Development of Contingency Theory in Public Sector : An Overview. Enrichment : Journal of Multidisciplinary Research and Development, 2(9).

Hamzah, H. (2024). Implementation of Public Sector Accounting in Indonesia. Journal of Accounting, 06(01), 1–15. https://doi.org/10.26618/inv.v6i1.11343

Hendriarto, P., Sangapan, L. H., Paryanti, A. B., Manurung, H., & Manurung, A. (2025). Public Sector Accounting in Indonesia: A Systematic Study of Government Financial Transparency and Accountability. Journal of Greenation Accounting Science, 3(2), 59–69. https://doi.org/10.38035/jgia.v3i2

Jasni, N. S., & Kamarudin, S. N. (2024). Trends and Insights in Sustainability Accounting in the

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License

Public Sector : Unveiling the Research Landscape. International Journal of Economics and Financial Issues, 14(4), 163–171. https://doi.org/https://doi.org/10.32479/ijefi.16547 ABSTRACT

Kahar, A., Furqan, A. C., & Tenripada. (2023). The Effect of Budget, Audit and Government Performance : Empirical Evidence from Indonesian Regional Влияние аудиторских проверок на формирование бюджета и эффее тивность правительства : на примере региональных органов власти Индонезии. 19, 289–298. https://doi.org/https://doi.org//10.17059/ekon.reg.2023-1-22

Lubis, A. F., Lubis, D. P. K., Dachi, I., & Rina. (2024). Analysis of Public Sector Management Accounting at the Sei Rotan Village Office According to the Chartered Institute of Management Accountants (CIMA) accounting identification, measurement, recording, and reporting of financial transactions of entities In addition, according to . Sharia Financial Economics and Tax Accounting, 1(3). https://doi.org/ 10.61132/eksap.v1i3.200 Analysis

Maqdliyan, R. (2022). Determinants of Accrual Accounting Implementation on Public Sector Accountability: An Institutional Theoretical Approach. Journal of Management Insights, 10(3). https://doi.org/10.20527/jwm.v10i3.218

Ngo, Q.-H. (2020). Effectiveness of Management Accounting System in Public Healthcare Sector : An Empirical Investigation in Vietnam. Asian Journal of Business and Accounting, 13(2), 147–180. https://doi.org/https://doi.org/10.22452/ajba.vol13no2.6

Owusu-akomeah, M. N., Asare, J., Afriyie, S. O., & Kumah, E. A. (2022). Public Sector Financial Management Reforms in Developing Economies : Insights from Ghana. Universal Journal of Accounting and Finance, 10(4), 838–851. https://doi.org/10.13189/ujaf.2022.100406

Pernando, I., Hatta, M., Simamora, A. M., & Putra, D. A. (2023). Accountability and financial reporting quality mediate internal control systems and performance of public organizations. International Conference on Economy, Management, and Business (IC-EMBus), 1, 1005–1017.

Polzer, T., Adhikari, P., Nguyen, C. P., & Nesbakk, L. G. (2026). Adoption of the International Public Sector Accounting Standards in emerging economies and low-income countries : a structured literature review. Journal of Public Budgeting, Accounting & Financial Management, 35(3), 309–332. https://doi.org/10.1108/JPBAFM-01-2021-0016

Pradipta, S. Y. M., & Kristiyanti, L. (2026). The Accounting Role Of Public Sector Management In

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License

Supporting Good Governance. International Journal of Economics, Business and Accounting Research (IJEBAR), 10, 168–174. https://doi.org/10.29040/ijebar.v10i2.19438

Pramono, A. J., Amyar, F., & Friska, R. (2023). Exploring Technology Acceptance in Management Accounting Tools' Adoption in Public Sector Accounting: A Sustainability Perspective for Organizations. Sustainability. https://doi.org/10.3390/ su152115334 Academic

Rajagukguk, G. P. J., Simanjuntak, L., Pane, M. G., Rizal, M., Harmain, H., & Hamidah, H. (2025). The Evolution of Public Sector Accounting Theory: An Analysis of Developments and Challenges in the Digital Era. Journal of Economics and Business Sciences, 3(1), 11–18. https://doi.org/https://doi.org/10.65510/jieb.v3i1.47

Ratnasari, D., & Susilawati, C. (2020). The Influence of Management Accounting Practices on Organizational Change and Organizational Performance in the Public Sector in Semarang City. Journal of Business Accounting, 18(2). https://doi.org/10.24167/jab.v18i1.2837

Salato, R., Gomes, P., & Ferreira, C. (2023). Accrual accounting in the public sector of emerging economies : Bibliometric analysis and future research. Public Money & Management, 0(0), 1–13. https://doi.org/10.1080/09540962.2023.2200968

Salmanzadeh, H. (2022). The Role of Management Accounting in Improving Management Control System in Public Sector. Iranian Journal of Finance, 6, 54–82. https://doi.org /10.30699/IJF.2021.279013.1211

Scannell, S., & Tawiah, V. (2024). A Thematic Literature Review on International Public Sector Accounting Standards (IPSAS). Public Organization Review, 1053–1075. htt ps://doi.org/10.1007/s11115-024-00773-1

Setyawan, W. (2025). Bridging Between Financial Performance and Government Performance : The Role of Public Sector Accounting in Realizing Good Governance. Journal of Management Economics and Accounting, 2(2). https://doi.org/10.61942/oikonomia.v2 i2.291

Silva, K. De. (2020). Determinants of public sector accounting reforms: A case study of Sri Lanka in rapidly developing Asia. International Journal of Public Sector Management, 33(2), 191–205. https://doi.org/10.1108/IJPSM-03-2019-0085

Siti, Nabiha, A. K., Jamal, N. M., & Rozaidy, M. (2024). Implementation Barriers to Management Accounting Practices in the Malaysian Public Sector. Journal of Research and Practice in Public Sector Accounting and Management, 14(1), 75–87. https://doi.org/10.58458/ipnj.v 14.01.04.0102

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License

Sumiyana, S., Wijethilaka, C., Hendrian, H., & Jayasinghe, K. (2021). Public sector performance auditing in a political hegemony : A case study of Indonesia. Financial Accountability & Management published by, April, 1–24. https://doi.org/10.1111/faam.12296

Susanti, E., Yolandasari, H. N., Meilani, P., & Sugiyanto. (2024). Implementation of Public Sector Financial Accounting in Government Agencies. Bulletin of Community Engagement, 4(3). https://doi.org/https://doi.org/10.51278/bce.v4i3.1508

Tran, Y. T., & Nguyen, N. P. (2020). The impact of the performance measurement system on the organizational performance of the public sector in a transition economy : Is public accountability a missing link ? The impact of the performance measurement system on the organizational performance. Econstor. https://doi.org/10.1080/23311975.2020.1792669

Usman, A., Khafifah, A., & Ramadhan, M. A. (2022). The Role of Management Accounting in Decisions as a Form of Good Governance Procurement. Amkop Management Accounting Review (AMAR), 2(2), 11–24. https://doi.org/10.37531/amar.v2i2.318

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License