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Accrual Accounting Reform In The Public Sector: Global Experiences, Implementation Realities, And Lessons Learned

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Abstract

This study examines global experiences, implementation challenges, and lessons learned from accrual accounting reform in the public sector through a Systematic Literature Review (SLR). The review draws on 50 international journal articles published between 2021 and 2026, using the PRISMA framework to guide literature assessment. Institutional Theory provides the theoretical foundation for understanding regulatory pressures, organizational adaptation, and institutional change. The findings indicate that accrual accounting can enhance financial reporting quality, fiscal transparency, and public accountability by providing more comprehensive financial information. However, implementation effectiveness varies across countries due to differences in institutional capacity, regulatory environments, professional competence, and financial information utilization. Evidence also highlights risks associated with accounting discretion and inconsistencies between formal adoption and actual practices. This study contributes to public sector accounting literature by identifying institutional challenges and strategic considerations for achieving sustainable accrual accounting reform and improving governmental financial management.

Keywords: Accrual Accounting Reform, Public Sector Accounting, Institutional Theory, Financial Reporting Quality, Public Accountability, Institutional Challenges.

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INTRODUCTION

Government financial management reforms encourage the use of accrual accounting to generate more comprehensive information on assets, liabilities, and performance. In contrast to the cash base, this approach recognizes transactions when rights or obligations arise, potentially strengthening long-term accountability. However, the implementation of new standards does not necessarily yield the same benefits for every government. The usefulness of information is strongly influenced by reporting objectives, the needs of decision-makers, and the institutional context. These differences are important reasons to examine the experience of reform across countries (Farshadfar et al., 2022; Padovani & Iacuzzi, 2021; Kim, 2026).

International experience shows that accrual benefits are different. In Canada, accrual-based surpluses help predict cash flows and surpluses in future periods. In contrast, U.S. state government research has found no value of full accrual supplemental information compared to modified accruals in explaining economic growth. In Indonesia, better audit opinions can go hand in hand with accrual management practices. The findings suggest that the success of reforms needs to be assessed through information usability and reporting integrity, rather than formal compliance alone (Farshadfar et al., 2022; Kim, 2026; Rakhman & Wijayana, 2024).

The phenomenon of international companies shows the risk of accrual recognition irregularities. The case of Toshiba in Japan illustrates the impact of accounting treatment that does not reflect the substance of the transaction on reported profits. Research by Chinese companies found that accrual manipulation hinders financing and innovation, while the quality of a company's accrual also varies throughout its lifecycle. Although the findings come from the private sector, his experience provides a conceptual warning about the importance of reliable estimation, ethics, and oversight when public sector organizations implement accrual accounting (Gujarathi et al., 2022; Ning & Lin, 2023; Almeida & Kale, 2024).

Human resource readiness is important in government accounting reform. Research by Indonesian local governments shows that human development is related to the opportunity to obtain better audit opinions, but also to the tendency to opportunistically manage accruals. In many countries, the quality of accruals is increasingly important when institutional enforcement is weak. Corporate studies also link accounting turnover to increasing weaknesses in reporting controls. Therefore, improving competence needs to be accompanied by supervision and integrity so that changes in standards produce reliable information (Rakhman & Wijayana, 2024; Anagnostopoulou, 2024; Dambra et al., 2026).

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The availability of accrual-based reports does not guarantee that the information is used in decisions. In the face of the pandemic, policymakers in Italy relied more on cash-based information even though accruals are available to assess long-term impacts. Accrual quality studies show that cash flow volatility affects measurement accuracy, while other studies confirm the function of accruals in reducing seasonal fluctuations in cash flows. The difference between information potential and its utilization practices shows that reforms require changes in user behavior, not just updates to the recording system (Padovani & Iacuzzi, 2021; Christensen et al., 2023; Kapons & Veenman, 2026).

Technological and regulatory changes affect the quality of accounting information. The adoption of blockchain-based electronic invoicing in China is related to the increasing quality of corporate accruals. In Europe, auditors, governance, and regulatory enforcement have been shown to perform complementary supervisory functions. However, the reform of the stock offering system in China was followed by improved profit management when supervisory capacity was depressed. Although all three examined the private sector, the results provide lessons on the need for technological readiness, control coordination, and effective oversight in public sector accounting reform (Liao et al., 2025; Avallone et al., 2026; Qiao et al., 2026).

Based on this phenomenon, a systematic study of the experience, implementation, and learning of accrual accounting reform in the public sector is needed. Previous research has shown the benefits of accrual information for financial predictions, the limitations of its use in crisis situations, and the complex relationship between human capacity and the quality of government reporting. However, findings between countries need to be combined to explain the supporting factors, barriers, and consequences of reform. Therefore, this study uses the Systematic Literature Review (SLR) approach to formulate a synthesis of relevant evidence and policy lessons (Farshadfar et al., 2022; Padovani & Iacuzzi, 2021; Rakhman & Wijayana, 2024).

LITERATURE REVIEW

Institutional Theory

Institutional Theory explains that government accounting reform is influenced by regulatory pressures, legitimacy, and institutional habits. Within this framework, the adoption of standards is not always followed by changes in organizational behavior. The experience of Italian local governments shows that cash information remains a priority even when accruals are available. Indonesian evidence shows that human capacity can increase audit opinions while

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opening up room for accrual discretion. The difference in information benefits in the United States also confirms the importance of the context in which financial statements are used (Padovani & Iacuzzi, 2021; Rakhman & Wijayana, 2024; Kim, 2026).

Three mechanisms of institutional isomorphism, namely coercive, mimetic, and normative pressures, explain the push for cross-border reform. The concept of decoupling explains the gap between formal compliance and substantive use of accrual information. Canada's findings show the predictive benefits of accrual surpluses, while Italy's experience shows the dominance of cash information during crises. The Indonesian study reminds us that reporting compliance has not automatically eliminated opportunistic practices. All three are subject to institutional interpretation, not direct testing of theory (Farshadfar et al., 2022; Padovani & Iacuzzi, 2021; Rakhman & Wijayana, 2024).

Accrual Accounting Reform in the Public Sector

Accrual accounting reform changes the recognition of transactions from cash movements to the accrual of rights, liabilities, revenues, and expenses. These reforms enrich information on government performance and sustainability. Canadian evidence shows that accrual surpluses add to the predictability of future cash flows and surpluses. United States research has found that full accruals have not provided an additional explanation for economic growth compared to modified accruals. The Italian experience shows that such information is also not always used in crisis decisions (Farshadfar et al., 2022; Kim, 2026; Padovani & Iacuzzi, 2021).

The quality of reform results needs to be differentiated between the application of standards and the tangible benefits to information users. Accrual accounting can improve measurements over time, but estimation requires professional consideration and adequate control. The company's research shows that accruals help compensate for seasonal cash fluctuations as well as their quality changes with cash flow volatility. In the Indonesian government, better audit opinions can actually coexist with opportunistic accrual management. Therefore, reform requires multidimensional assessments (Kapons & Veenman, 2026; Christensen et al., 2023; Rakhman & Wijayana, 2024).

Global Experiences of Accrual Accounting Reform

Global experience shows variations in the goals and outcomes of the implementation of public sector accrual accounting. In the Canadian government, accrual-based surpluses are useful

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for forecasting future financial conditions. In the United States, a measure of full accrual-based expenditure is no more informative than a modified accrual to explain the state's economic growth. Meanwhile, Italian local governments have remained reliant on cash during the health crisis. The comparison demands an assessment based on the usefulness of information in each jurisdiction (Farshadfar et al., 2022; Kim, 2026; Padovani & Iacuzzi, 2021).

Differences between jurisdictions are seen in the relationship between reporting quality and organizational capacity. Evidence of Indonesian local governments shows a positive relationship between human development and audit opinions, but also accrual management tendencies. Cross-border company studies confirm the importance of accrual quality when institutional enforcement is weak. European reporting control research found a complementary function between audit, governance, and law enforcement. The private sector's findings are comparative, not direct evidence of government reform (Rakhman & Wijayana, 2024; Anagnostopoulou, 2024; Avallone et al., 2026).

Implementation Realities and Lessons Learned

Implementation realities illustrate the limitations of information utilization, competence, and oversight after accounting reform. The Italian experience shows that cash-based options remain dominant in emergency decision-making, even though accrual reports are available. In Indonesia, improving the quality of human resources is related to better audit opinion as well as accrual management. European research on companies emphasizes that auditor, governance, and regulator functions complement each other in limiting reporting manipulation (Padovani & Iacuzzi, 2021; Rakhman & Wijayana, 2024; Avallone et al., 2026).

Lessons learned from accrual reform emphasize the usefulness of information, not just the adoption of rules. Canadian evidence supports the benefits of accrual-based surplus predictions, while the United States study limits claims of full accrual superiority to explaining economic growth. Indonesian research shows that the quality of audit opinions does not necessarily represent the integrity of all accrual estimates. Thus, reform evaluations combine measurement accuracy, information user behavior, and oversight effectiveness for substantive public accountability (Farshadfar et al., 2022; Kim, 2026; Rakhman & Wijayana, 2024).

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METHOD

This study uses the Systematic Literature Review (SLR) method with the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) approach to identify, select, evaluate, and synthesize research on public sector accrual accounting reform. The study focuses on global experiences, implementation realities, and reform learning through the perspective of Institutional Theory. Literature sources are directed to the academic databases of Scopus, Web of Science (WoS), ScienceDirect, and Emerald Insight. This approach aims to produce a systematic, transparent, and replicable study in understanding the dynamics of changes in government accounting.

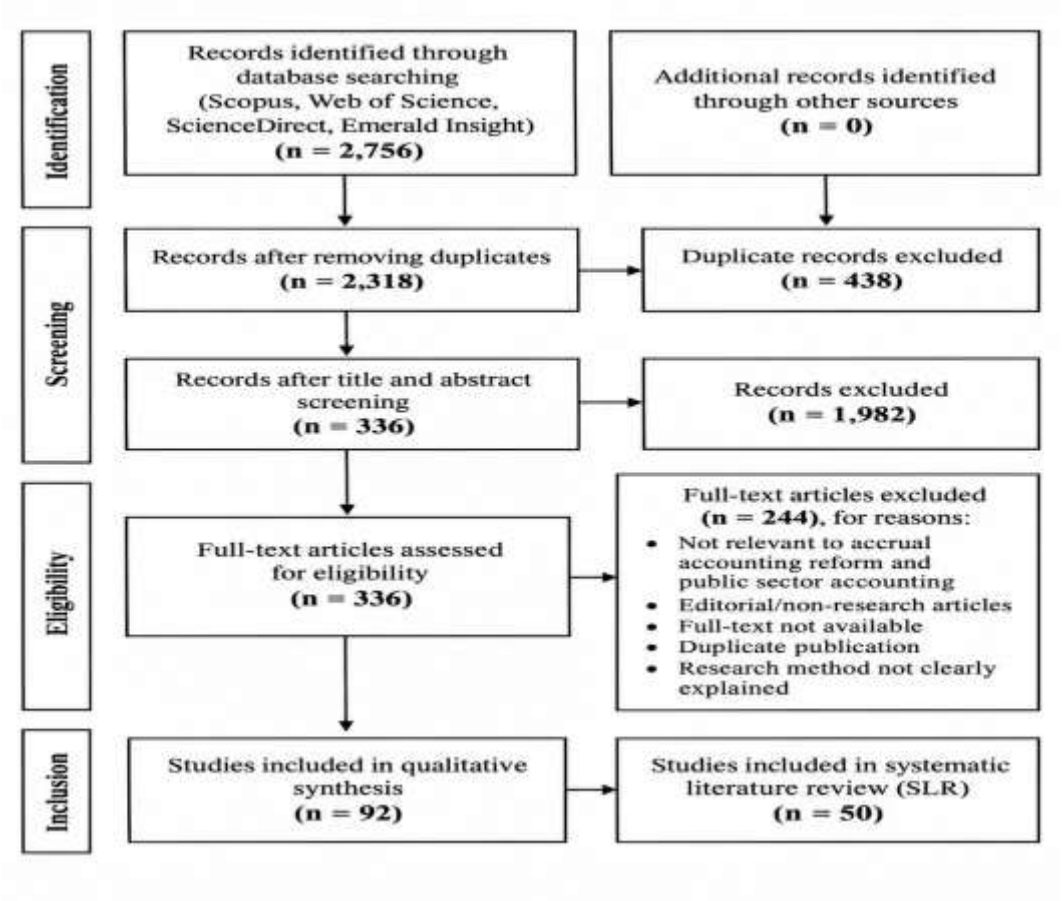
The research literature includes peer-reviewed international scientific publications for the period 2021–2026 that discuss accrual accounting reform, public sector accounting, institutional pressures, financial reporting quality, and government accountability. The selection of articles aims to identify institutional factors that affect the adoption process, successful implementation, and utilization of accrual information. Empirical, conceptual, and comparative studies are considered based on the suitability of the substance and context of the research. The analysis includes regulatory pressures, organizational readiness, human resource capacity, quality of control, and the implications of reforms for government financial transparency and accountability.

The literature search was designed using a combination of keywords Accrual Accounting Reform, Public Sector Financial Reporting, IPSAS Adoption, Institutional Theory, Government Accounting, Accrual Implementation, and Public Financial Accountability. The selection was conducted based on inclusion criteria in the form of international journal articles, specified publication periods, availability of complete texts, and relevance to public sector accounting reform. Duplicate articles, research that is not related to the focus of the study, and publications with inadequate methodology are issued. Evaluation is carried out through examination of titles, abstracts, complete texts, and the quality of the research substance.

Based on the PRISMA calculation scenario, the initial identification included 2,756 articles from international academic databases. After the removal of 438 duplicate articles, 2,318 articles remained for title and abstract screening. A total of 336 articles entered full-text evaluation, then 92 articles proceeded to the quality and relevance assessment stage of substance. After the 42 articles were eliminated, 50 articles (100%) were obtained as a final corpus planned for analysis

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regarding global experience, implementation realities, and lessons learned from public sector accrual accounting reform.



Source : Data processed, 2026

Figure 1. PRISMA Flow Diagram

Figure 1 shows the stages of article selection using the PRISMA approach, starting from identification, elimination of duplication, screening of titles and abstracts, evaluation of complete texts, to assessment of research quality. Based on this scenario, 50 articles from international journals were obtained as the final corpus planned for the analysis of accrual accounting reform in the public sector. Articles were evaluated based on intercountry experience, institutional pressures, organizational readiness, reporting quality, and utilization of accrual information. The synthesis was directed to explain the supporting factors, implementation barriers, and reform lessons in improving government financial accountability.

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RESEARCH RESULTS

Based on the results of the literature mapping, this study analyzes the characteristics of 50 international journal articles for the 2021–2026 period regarding Accrual Accounting Reform in the Public Sector: Global Experiences, Implementation Realities, and Lessons Learned. The analysis was conducted to identify the distribution of journal indexes, research theories, countries, methods, sectors, and main research results. The discussion focused on the development of accrual accounting, the quality of financial reporting, regulatory changes, supervision, and the use of accounting information in organizations.

Table 1. Journal Index Distribution

Journal Index	Number of Articles	Percentage
Scopus Q1	41	82,00%
Scopus Q2	6	12,00%
Scopus Q3	2	4,00%
Scopus Q4	1	2,00%
Total	**50**	**100%**

Source : Data processed, 2026

Based on Table 1, the distribution of journal indexes is dominated by the Scopus Q1 category with 41 articles (82.00%). Furthermore, Scopus Q2 includes 6 articles (12.00%), while Scopus Q3 includes 2 articles (4.00%) and Scopus Q4 as many as 1 article (2.00%). The composition shows the concentration of publications in the international journal group with high index ratings. The literature analyzed includes the discussion of accrual accounting, the relevance of financial information, reporting control, and the relationship between accounting policies and the quality of organizational decision-making.

Table 2. Distribution of Research Theories

Theory	Number of Articles	Percentage
Institutional Theory	11	22.00%
Agency Theory	9	18.00%
Positive Accounting Theory	8	16.00%
Signaling Theory	6	12.00%
Stewardship Theory	4	8.00%
Legitimacy Theory	3	6.00%

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Theory	Number of Articles	Percentage
Stakeholder Theory	3	6.00%
Contingency Theory	3	6.00%
Resource Dependence Theory	2	4.00%
Information Asymmetry Theory	1	2.00%
Total	**50**	**100.00%**

Source : Data processed, 2026

Based on Table 2, Institutional Theory ranks highest with 11 articles (22.00%), followed by Agency Theory with 9 articles (18.00%) and Positive Accounting Theory with 8 articles (16.00%). Institutional Theory is used in the framework of the study to explain the influence of regulation, legitimacy, and institutional pressure on accounting changes. Meanwhile, Agency Theory explains the relationship between supervision and the interests of managers, while Positive Accounting Theory is related to accounting policy choices, management discretion, and financial reporting behavior.

Other theory distributions consisted of 6 articles (12.00%) and 4 articles (8.00%) and 4 articles (8.00%). Furthermore, Legitimacy Theory, Stakeholder Theory, and Contingency Theory each included 3 articles (6.00%). Resource Dependence Theory amounted to 2 articles (4.00%), while Information Asymmetry Theory amounted to 1 article (2.00%). The entire theory provides an explanatory framework for information relevance, manager accountability, institutional relationships, and organizational factors related to the quality of accrual accounting implementation.

Table 3. Distribution of Research Countries

Country	Number of Articles	Percentage
China	11	22.00%
United States	9	18.00%
Indonesia	4	8.00%
Canada	4	8.00%
Italy	3	6.00%
English	3	6.00%
India	3	6.00%
Germany	2	4.00%

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Country	Number of Articles	Percentage
South Korea	2	4.00%
The Netherlands	2	4.00%
Australia	2	4.00%
France	2	4.00%
Japan	1	2.00%
Spain	1	2.00%
Brazil	1	2.00%
Total	**50**	**100.00%**

Source : Data processed, 2026

Based on Table 3, China has the highest proportion of 11 articles (22.00%), while the United States occupies the next position with 9 articles (18.00%). Indonesia and Canada each include 4 articles (8.00%). Italy, the United Kingdom, and India each have 3 articles (6.00%). Germany, South Korea, the Netherlands, Australia, and France each have 2 articles (4.00%), while Japan, Spain, and Brazil each have 1 article (2.00%). The distribution illustrates the diversity of countries in the discussion of accounting, financial reporting, and institutional practices.

Table 4. Distribution of Research Methods

Research Methods	Number of Articles	Percentage
Empirical quantitative	41	82.00%
Literature Review	4	8.00%
Qualitative	3	6.00%
Mixed Methods	2	4.00%
Total	**50**	**100.00%**

Source : Data processed, 2026

Based on Table 4, the empirical quantitative approach dominated with 41 articles (82.00%). The study generally used financial statement data, accrual measurement, and statistical analysis to explain the relationship between variables. Furthermore, literature review and conceptual studies included 4 articles (8.00%), while qualitative research amounted to 3 articles (6.00%). The mixed methods approach occupied the smallest proportion of 2 articles (4.00%). The distribution shows that empirical testing is the main approach in discussing the quality of accrual information and financial reporting.

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Table 5. Distribution of Research Sectors

Research Object/Sector	Number of Articles	Percentage
Listed Non-Financial Companies	19	38.00%
IPO and Capital Market Entities	7	14.00%
Listed Financial Companies	5	10.00%
Privately Held Companies	4	8.00%
Banking and Financial Institutions	3	6.00%
State-Owned Enterprises (SOEs)	3	6.00%
Local Government and Municipal Entities	3	6.00%
Cross-Sector and Conceptual Studies	3	6.00%
State and Provincial Governments	2	4.00%
Non-Profit and Humanitarian Organizations	1	2.00%
Total	**50**	**100.00%**

Source : Data processed, 2026

Based on Table 5, Listed Non-Financial Companies have the largest proportion of 19 articles (38.00%), followed by IPOs and Capital Market Entities with 7 articles (14.00%). Furthermore, Listed Financial Companies include 5 articles (10.00%) and Privately Held Companies as many as 4 articles (8.00%). Company research generally examines the quality of accruals, profit management, reporting characteristics, and supervision. The composition shows that the discussion of accrual accounting in the corpus of literature has developed a lot through empirical testing on international companies and the capital market.

In addition, research on Banking and Financial Institutions, State-Owned Enterprises, and Local Government and Municipal Entities each included 3 articles (6.00%). Cross-sectoral and conceptual studies also amounted to 3 articles (6.00%). Meanwhile, State and Provincial Governments included 2 articles (4.00%) and Non-Profit and Humanitarian Organizations 1 article (2.00%). The differences in the research objects show variations in reporting needs, supervisory mechanisms, and the purpose of using accounting information between companies, government organizations, and non-profit institutions.

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Table 6. Main Research Results

Main Research Results	Number of Articles	Percentage
The application of accrual accounting increases the relevance of financial information, the accuracy of performance measurements, and the ability to predict the financial condition of the organization.	15	30.00%
The use of estimation and accounting discretion can give rise to profit management practices that affect the reliability and transparency of financial statements.	13	26.00%
Strengthening governance, auditing, and control systems helps reduce accrual manipulation and improve the quality of financial reporting.	8	16.00%
Regulatory changes and institutional pressures affect an organization's accounting policies, compliance with standards, and reporting practices.	6	12.00%
Accrual information supports government accountability through surplus evaluation, resource management, and public financial decision-making.	5	10.00%
The implementation of accrual reform still faces limitations in organizational capacity, human resource readiness, and the use of information in decision-making.	3	6.00%
Total	**50**	**100.00%**

Source : Data processed, 2026

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Based on Table 6, the results of the research on the quality of accrual and relevance of financial information occupy the highest proportion of 15 articles (30.00%). Next, profit management and accounting discretion included 13 articles (26.00%), while the study of governance, supervision, and control was 8 articles (16.00%). Research on regulations and institutional conditions covered 6 articles (12.00%). The findings show that the quality of accrual information, reporting behavior, and the effectiveness of supervision are the main themes in the development of international accounting research.

Overall, 5 articles (10.00%) were grouped on the discussion of the benefits of accrual information for government accountability and financial decisions, while 3 articles (6.00%) focused on implementation barriers and limitations in information utilization. This distribution shows a difference in attention between research on the quality of corporate reporting and research on public sector accounting reform. The results of the study show that the use of accrual information, regulatory changes, organizational readiness, and institutional supervision are important aspects to understand global experience and learning from the implementation of government accounting reform.

DISCUSSION

1. Global Developments and Institutional Changes in Public Sector Accrual Accounting Reform

Public sector accrual accounting reform is a change in the government's reporting system that prioritizes the recognition of rights and obligations when transactions occur, not just when cash is received or paid. This approach expands information on service expenses, asset positions, liabilities, and the continuity of state financial management. In its development, reform concerns not only the preparation of reports, but also how information is used to assess performance and determine fiscal priorities. The experience of several governments shows that the value of accrual information depends on user needs and decision-making goals in the administrative environment (Farshadfar et al., 2022; Kim, 2026; Padovani & Iacuzzi, 2021).

The diversity of accounting practices between countries shows that changing standards requires human support, oversight, and the ability of institutions to translate rules into practice. In Indonesia, the quality of local government reporting is related to human development, although opportunities for opportunistic use of accruals remain to be found. Firms' experiences in Europe and the United States show that audits, controls, and

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supervisory experience can influence reporting decisions. The company's evidence does not illustrate direct government reform, but provides lessons on the importance of controlling institutions for accounting changes to be accompanied by reliable information integrity (Rakhman & Wijayana, 2024; Avallone et al., 2026; Chung & Hwang, 2025).

Within the framework of Institutional Theory, accounting change is understood as an organization's response to regulatory demands, legitimacy, and practices deemed feasible by its environment. Such pressures can encourage policy adjustments, but they do not necessarily result in equivalent changes in reporting behavior. Research on state-owned enterprises in China shows that ownership affects the incentive of abnormal accrual use, while stock listing rule reform is related to improved profit management. Reporting technology can also affect information quality. All three become conceptual benchmarks for reading institutional influences on the public sector (Li et al., 2021; Qiao et al., 2026; Liao et al., 2025).

The development of accrual information quality shows that the benefits of reporting are strongly influenced by the characteristics of activities and the measurement time range. In companies, accruals help mitigate seasonal cash flow fluctuations so that quarterly reports can provide a stable picture of performance. Other research highlights changes in the quality of accruals over time, including their differences throughout the organizational lifecycle. Although departing from company data, the evidence reminds that the interpretation of government surpluses and expenses needs to pay attention to the nature of transactions, the accuracy of estimates, and the ability of information to reflect the true state of the economy (Kapons & Veenman, 2026; Christensen et al., 2023; Almeida & Kale, 2024).

Overall, the experience of accrual accounting reform shows that standard updates should be accompanied by an organization's ability to generate and utilize reliable information. External factors such as changes in economic policies can affect the predictability of accruals, while the mobility of accounting personnel is related to the quality of a company's reporting process. Cross-border studies also link the quality of accruals to investment decision-making efficiency. The findings provide comparisons to confirm that the success of government reform should be assessed through information benefits, control resilience, and conformity of practices to the needs of public accountability on a sustainable basis (Shi et al., 2026; Dambra et al., 2026; Anagnostopoulou, 2024).

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2. Gaps between Policy and Practice in the Implementation of Public Sector Accrual Accounting

Gaps between policy and practice in the implementation of accrual accounting arise when governments have implemented new reporting rules, but the information generated has not been used optimally. The shift from cash recording to accrual should broaden the assessment of liabilities, service costs, and fiscal sustainability. However, operational needs often keep decision-makers ahead of cash numbers. The Canadian government's experience shows the predictive benefits of accrual surpluses, while the findings of the United States and Italy show the difference in the value of information and its use in today's increasingly complex daily government practices (Farshadfar et al., 2022; Kim, 2026; Padovani & Iacuzzi, 2021).

The implementation of accrual standards depends not only on the completeness of the guidelines, but also on the ability of officials to understand estimates and account for reporting choices. In Indonesian local governments, increased human capacity is related to better audit opinions, but opportunistic use of accruals is still found. International corporate research shows that reporting controls and supervisors' experience can limit certain forms of manipulation, although such behavior can shift to other activities. This distinction underscores the importance of substantive oversight, not just the fulfillment of administrative requirements in government financial statements (Rakhman & Wijayana, 2024; Avallone et al., 2026; Chung & Hwang, 2025).

In Institutional Theory, the implementation gap can be explained through institutional pressures that encourage organizations to adopt practices that are considered legitimate, even though internal behavior has not completely changed. This condition is known as institutional decoupling, which is the separation between formal policy and actual implementation. As a comparison of the corporate sector, ownership structures, regulatory changes, and external oversight are proven to be related to different accounting choices. Therefore, the evaluation of government reforms needs to examine whether accrual rules change the decisions and behavior of the apparatus, not just changes the form of official reports (Li et al., 2021; Qiao et al., 2026; Liao et al., 2025).

Gaps can also arise when report users have not understood the benefits of accrual information to assess changes in financial conditions over time. Cash-based measurements are relatively easy to read, but they do not necessarily reflect transactions that cross the

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reporting period. The company's research shows that accruals are able to reduce seasonal fluctuations in cash flows, while their quality can change as the organization develops and the characteristics of activities. The lesson for governments is the need for easy-to-understand explanations of indicators so that additional information really helps evaluate performance and formulate appropriate fiscal policies (Kapons & Veenman, 2026; Christensen et al., 2023; Almeida & Kale, 2024).

Overall, the success of the implementation of accrual accounting needs to be judged by changes in the way governments manage information, not just by compliance with reporting. The quality of estimates, the continuity of accountants, and the ability of users to interpret figures determine whether reforms provide substantive benefits. Corporate evidence suggests that economic interventions can change the predictability of accruals, the displacement of accounting personnel relates to the quality of reporting, and the quality of accruals relates to investment decisions. These findings serve as a benchmark to emphasize the importance of capacity building and evaluation of the use of information in the public sector in a real-time sustainable manner (Shi et al., 2026; Dambra et al., 2026; Anagnostopoulou, 2024).

3. Financial Statement Quality and Public Accountability: Benefits and Risks of Using Accrual Accounting

The quality of government financial statements reflects the ability of the accounting system to present relevant, reliable, and useful information for the assessment of public resource management responsibilities. Accrual accounting expands the scope of reporting because it includes rights, obligations, and consequences of transactions that do not yet involve cash. Such information can help forecast future financial conditions, although the benefits depend on the objectives of the analysis and the measurement period. Thus, quality improvement is determined not solely by the use of accrual bases, but also by the accuracy of the information presented to stakeholders publicly (Farshadfar et al., 2022; Kim, 2026; Kapons & Veenman, 2026).

Public accountability requires the government to explain not only the use of the budget, but also the financial consequences of the decisions taken. However, more complete reports are not necessarily the basis for policy if the authorities continue to prioritize cash information. In the context of local government, the quality of human resources is related to better audit opinions, but opportunistic use of accruals is still possible. Evidence regarding

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changes in the quality of accruals over time reminds us of the need to examine the consistency and accuracy of estimates in the periodic government financial statements (Padovani & Iacuzzi, 2021; Rakhman & Wijayana, 2024; Christensen et al., 2023).

In Institutional Theory, the quality of reporting is influenced by the demands of the rules and expectations of the institutional environment, not just the technical ability to compile numbers. Organizations can adopt standards to gain legitimacy, while oversight and accountability practices have not changed commensurately. Firm studies show that ownership structures and regulatory reforms influence incentives to choose accounting treatment, while audit and governance mechanisms limit certain forms of manipulation. This comparison emphasizes the need to assess whether changes in government rules are followed by real controls and more responsible reporting behaviors (Li et al., 2021; Qiao et al., 2026; Avallone et al., 2026).

The risk of using accruals arises when management uses the estimation space to form a performance picture that is not fully in line with economic conditions. In international companies, the experience of enforcing rules can suppress discretionary accruals but at the same time encourage the manipulation of real activities. Leadership change is also related to the use of negative narratives to influence perceptions of performance, while changes in accounting personnel can disrupt the quality of reporting control. The company's findings are a conceptual warning that public sector accrual information requires a critical examination of the numbers and its thorough explanation (Chung & Hwang, 2025; Breuer et al., 2026; Dambra et al., 2026).

Overall, the benefits of accrual accounting for public accountability depend on a balance between completeness of information and the ability to prevent abuse of discretion. Quality measurement allows readers to assess economic consequences more reasonably, but numbers still need to be understood in the context of policy. Corporate literature shows that accrual quality is related to investment efficiency, reporting technology can improve information quality, and economic stimulus can reduce predictability. These lessons support the importance of transparency in estimating, monitoring, and responsible use of reports by relevant public decision-makers (Anagnostopoulou, 2024; Liao et al., 2025; Shi et al., 2026).

4. International Learning and Strategies Towards Sustainable Accrual Accounting Reform

Sustainable accrual accounting reform is an effort to ensure that changes in reporting standards produce tangible immediate benefits to the government's financial management

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in the long term. Sustainability is not measured simply through the ability to compile reports, but also through the use of information to evaluate liabilities, fiscal conditions, and public service needs. Canada's experience demonstrates the predictive benefits of surpluses, while U.S. evidence suggests full accrual superiority does not always emerge for every purpose of analysis. Italian local government practices also demonstrate the importance of bridging accounting information with decision-making needs in times of crisis (Farshadfar et al., 2022; Kim, 2026; Padovani & Iacuzzi, 2021).

Reform strengthening strategies need to start from developing the competence of the apparatus and a supervisory system that works consistently and sustainably. Employees must not only understand recording techniques, but also be able to explain estimates, assess the consequences of transactions, and use reports in planning. The experience of Indonesian local governments shows that human capacity can be related to the quality of audit opinions as well as opportunistic accrual management opportunities. The findings of international companies on the role of supervisory and the experience of directors provide an important comparison that competence must go hand in hand with control over reporting practices (Rakhman & Wijayana, 2024; Avallone et al., 2026; Chung & Hwang, 2025).

Through Institutional Theory, the sustainability of reform is understood as the ability of an organization to transform formal demands into accepted and executed work habits. Regulatory pressures can accelerate adoption, but administrative compliance does not guarantee that information is utilized substantively. The experience of state-owned enterprises shows that ownership structures are concerned with accrual options, while changes in capital market regulations can create unexpected reporting incentives. The use of technology also affects the quality of information. The three firms' findings serve as a benchmark for formulating responsive and consistent government reform oversight (Li et al., 2021; Qiao et al., 2026; Liao et al., 2025).

Another lesson relates to the need to adjust evaluation indicators to the characteristics of transactions and reporting periods. Reform assessments that focus only on budget balance risk ignoring information about costs and liabilities that arise between periods. Company studies show how accruals mitigate seasonal cash flow fluctuations, while the quality of accruals can change according to operational conditions and organizational development stages. For governments, these conceptual lessons support the evaluation of reports in an ongoing manner based on the consistency of estimates, the relevance of

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performance measures, and the ability of information to explain the consequences of public decisions (Kapons & Veenman, 2026; Christensen et al., 2023; Almeida & Kale, 2024).

Overall, the direction of accrual accounting reform needs to place the use of information as the main goal, not just the fulfillment of reporting obligations. The government needs to strengthen competence, continuity of data management, and periodic evaluation of the quality of estimation and control. The company's study shows that stimulus policies can affect the predictability of accruals, the mobility of accounting personnel related to the quality of reporting, and the quality of accruals related to investment decisions. The findings provide a conceptual lesson that sustainable reform requires institutional adaptation as well as an assessment of the benefits of information for increasingly complex public decisions (Shi et al., 2026; Dambra et al., 2026; Anagnostopoulou, 2024).

CONCLUSION

A Systematic Literature Review (SLR) review of 50 scientific articles shows that accrual accounting reform is related to improving the quality of financial information, accurate performance measurement, and strengthening organizational accountability. The experience of the public sector in various countries shows that accrual-based information can help evaluate future surpluses, liabilities, and financial conditions. However, these benefits are not always the same because they are influenced by reporting objectives and user needs. Therefore, the success of reform needs to be assessed through the use of information, not just the formal application of accounting standards in government organizations.

The results of the study also show that the sustainability of accrual accounting reform is influenced by human resource capacity, quality of internal control, regulatory support, and institutional readiness. Through Institutional Theory, differences in implementation can be understood as a result of institutional pressures and gaps between formal policies and organizational practices. Although accruals provide broader information than cash bases, their use still faces the risk of accounting discretion and limited use of reports. Thus, strengthening the supervision and competence of the apparatus is an important part of realizing sustainable public financial accountability.

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RESEARCH LIMITATIONS

This study has limitations because it uses the Systematic Literature Review approach which depends on the characteristics and availability of scientific publications for the period 2021–2026. The study corpus includes public sector research and international companies, so not all findings can be generalized directly to government organizations. Differences in reporting objectives, ownership structures, and accountability mechanisms limit the application of corporate research results in the context of government reform. In addition, this study does not conduct direct empirical testing of the use of accrual information in certain public institutions in various countries.

Other limitations are related to differences in accounting standards, government systems, levels of economic development, and institutional maturity between countries. This condition causes indicators of reform success to not always be directly comparable. This study also faces the possibility of publication bias because it relies more on published articles than internal government reports or unpublished research. In addition, grouping findings based on research characteristics has the potential to simplify methodological differences and policy contexts that are actually more complex in the implementation of public sector accounting reform.

SUGGESTIONS

Further research is suggested to expand the empirical study of the success of accrual accounting reform in central and local governments by considering the institutional characteristics of each country. Quantitative, qualitative, and mixed methods approaches can be used to analyze the relationship between the implementation of accounting standards, the competence of the apparatus, the quality of internal controls, and the utilization of financial information. Future research also needs to compare the benefits of full accrual and modified accruals in supporting fiscal decisions. The development of more measurable success indicators is needed so that the impact of reforms can be assessed objectively and sustainably.

For the government and public financial management institutions, accrual accounting reform needs to be supported through improving the competence of the apparatus, strengthening information systems, and evaluating the use of financial statements. The implementation of international standards such as the International Public Sector Accounting Standards (IPSAS) needs to consider the needs and readiness of each institution. In addition, supervision of accounting estimates and reporting consistency must be strengthened to reduce

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the risk of abuse of discretion. The government also needs to encourage the use of accrual information in budget planning, performance evaluation, and public financial decision-making more effectively.

PRACTICAL AND THEORETICAL IMPLICATIONS

In practical terms, this study shows that accrual accounting reform requires integration between regulations, apparatus competence, information technology, and institutional supervision. The government needs to ensure that accrual-based reports are not only prepared to meet administrative obligations, but are also used in evaluating the performance and sustainability of public finances. Strengthening internal controls is also needed to maintain the reliability of estimates and reduce the risk of information distortion. Thus, the implementation of reforms can support transparency, improve the quality of fiscal decisions, and increase government accountability to the public through more informative reporting.

Theoretically, this study reinforces the relevance of Institutional Theory in explaining the relationship between regulatory pressures, legitimacy, and changes in public sector accounting practices. Literature findings suggest that the formal adoption of accrual standards does not necessarily result in substantive changes in the use of financial information. The concept of institutional decoupling helps explain these gaps, while differences in organizational capacity demonstrate the importance of institutional context. This study contributes by integrating international experience, implementation barriers, and reform learnings to understand the factors that support the sustainability of accrual accounting implementation in government organizations.

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