Bibliometric-Based Research Trends in Public Sector Accounting

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Article Info

ABSTRACT

This study aims to map and analyze the development of scientific literature on public sector accounting through a bibliometric approach. Using data extracted from the Scopus database and analyzed with VOSviewer, this research explores keyword co-occurrence, temporal evolution of research themes, density patterns, and collaboration networks among authors, institutions, and countries. The results indicate that public sector accounting research is strongly rooted in themes of accountability, transparency, new public management, and financial governance, which form the core intellectual structure of the field. Over time, however, the literature has expanded toward interdisciplinary topics such as sustainable development, climate change, public policy, and socio-economic analysis, reflecting a broader shift toward sustainability-oriented governance. Collaboration analysis reveals that scholarly production is dominated by European and North American institutions, although contributions from emerging economies are increasing, signaling a more globalized research landscape. Overall, the findings highlight the evolution of public sector accounting from a traditional administrative focus to a strategic framework supporting environmental accountability, policy evaluation, and public value creation. This study contributes by providing a comprehensive overview of research trends and identifying future directions, particularly the integration of sustainability and digital transformation within public sector accounting practices.

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1. INTRODUCTION

Public sector accounting has grown increasingly important as governments face mounting pressure to demonstrate transparency, accountability, and fiscal responsibility [1]. Traditionally, public sector accounting was viewed as a narrow technical function focused on recording financial transactions and ensuring compliance with budgeting laws [2]. However, the evolution of public financial management reforms has expanded the role of accounting to include performance measurement, decision-making support, and public value creation [3]. With governments around the world adopting practices from private sector accounting—such as accrual accounting and performance budgeting—the scope and complexity of research in this field have broadened significantly. This expansion underscores the

need to systematically understand how academic knowledge in public sector accounting has developed over time.

The growth of literature in public sector accounting reflects broader global trends in public administration and governance reform [4]. For example, international pressure for transparency and fiscal prudence after the global financial crisis catalyzed a wave of accounting innovations in many countries [5]. Central governments, local authorities, and public agencies increasingly publish financial reports that reflect accrual-based information and enhanced disclosures. These shifts have led scholars to investigate not only technical accounting procedures, but also the institutional, political, and cultural forces that shape accounting practices in the public sector [6]. Consequently, research in this area now spans multiple sub-themes, such as public accountability frameworks, performance reporting, auditing mechanisms, and the adoption of international public sector accounting standards.

Despite this growing scholarly interest, the literature in public sector accounting remains fragmented across disciplines such as accounting, public administration, and governance studies [7]. Some researchers approach public sector accounting from a positivist perspective, emphasizing measurement and standardization (Peters & Walker, 2018), while others adopt interpretive lenses that foreground political dynamics and organizational behavior (Santos, 2021). This plurality of perspectives has enriched the field, yet it also poses challenges for synthesizing overarching trends and identifying core research streams. As a result, policymakers, practitioners, and academics may find it difficult to discern how knowledge in public sector accounting has evolved, which topics have received significant attention, and where significant gaps remain.

Bibliometric analysis offers a valuable methodology to address these challenges by quantitatively mapping the structure and dynamics of scholarly literature [8]. As an analytical approach, bibliometrics examines publication patterns, citation networks, co-authorships, and keyword co-occurrences to reveal intellectual linkages and research frontiers. Such techniques have been widely applied in other fields—such as strategic management, information systems, and environmental studies—to chart research landscapes and inform future inquiry. Applying bibliometric tools to public sector accounting can reveal the evolution of topics, influential authors and institutions, and shifts in thematic focus over time. This not only clarifies historical development but also highlights emerging areas that warrant deeper investigation.

Over the past decade, advances in bibliometric tools and database availability have made large-scale literature mapping more feasible. Researchers can now access comprehensive datasets and apply network visualization to explore patterns that would be impossible to detect through manual review alone. In the context of public sector accounting, where interdisciplinary contributions are substantial, bibliometric analysis can integrate diverse strands of knowledge and provide a macro-level perspective on research productivity and influence. Thus, this study responds to a growing demand for systematic, data-driven insights that go beyond traditional narrative literature reviews.

Public sector accounting has matured into a dynamic field characterized by expanding thematic foci, methodological diversity, and increasing global relevance. As governmental financial environments become more complex and accountable governance more pressing, understanding the contours of academic research in this domain becomes essential for both scholarship and practice. Bibliometric analysis represents a means of synthesizing dispersed knowledge, identifying research trends, and enabling scholars to build cumulative theory rather than isolated contributions. The following sections outline the specific research problem and objective that guide this study.

Despite the rapid growth of publications in public sector accounting,

current reviews reveal a lack of integrative analyses that systematically map the intellectual structure and thematic evolution of the field. Existing narrative literature reviews often focus on specific topics—such as accrual accounting adoption or audit quality—but fail to capture the broader research landscape, including citation networks, co-authorship patterns, and emerging clusters of inquiry. Without a comprehensive bibliometric assessment, the field risks overlooking influential research streams, misidentifying dominant themes, and underestimating contributions from diverse geographic or methodological contexts. This fragmentation inhibits cumulative knowledge building and may constrain theoretical and practical advancements in public sector accounting. The objective of this study is to conduct a bibliometric analysis of research in public sector accounting to identify historical trends, thematic clusters, influential authors and institutions, and emerging areas of scholarly inquiry.

2. METHODS

This study employs a quantitative bibliometric research design to systematically analyze the development of scholarly literature in public sector accounting. Bibliometric analysis is appropriate for mapping scientific knowledge structures, identifying research trends, and examining patterns of publication and citation within a defined body of literature. The study focuses

3. RESULTS AND DISCUSSION

3.1 Keyword Co-Occurrence Network

on peer-reviewed journal articles to ensure academic rigor and consistency. Data were collected from Scopus, selected for its comprehensive indexing of high-quality journals in accounting, public administration, and related disciplines. The search was conducted using keywords such as "public sector accounting," "government accounting," "public financial management," and "international public sector accounting standards," applied to titles, abstracts, and keywords. Inclusion criteria were limited to articles published in English within a specified time frame to ensure comparability and relevance. Duplicate records, conference papers, book chapters, and non-scholarly publications were excluded to maintain dataset consistency.

After data retrieval, bibliographic information—including authors, publication year, journal source, abstract, keywords, citations, and institutional affiliations—was exported for analysis. The data were cleaned and standardized to address inconsistencies in author names, keyword variations, and institutional spellings. Network-based analyses were conducted, including co-authorship analysis to examine collaboration patterns, co-citation analysis to identify influential works and intellectual foundations, and keyword co-occurrence analysis to detect major research themes and emerging topics. VOSviewer was utilized to generate network maps that illustrate relationships among authors, institutions, and thematic clusters.
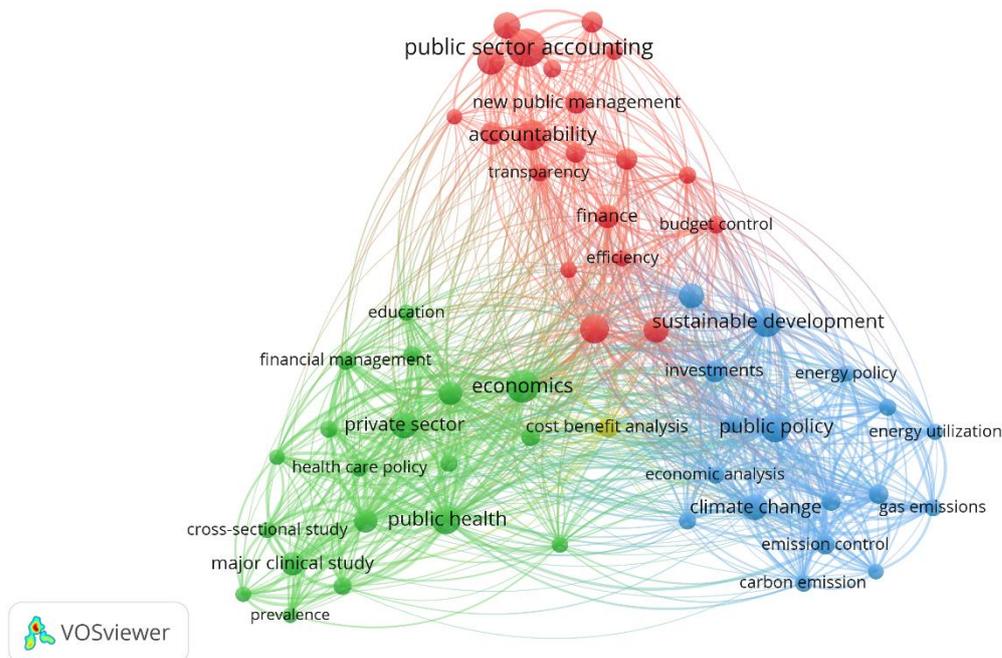
Figure 1. Network Visualization
Source: Data Analysis Result, 2026

Figure 1 llustrates the intellectual structure of research trends in public sector accounting by revealing three major thematic clusters that are interconnected yet conceptually distinct. The red cluster represents the traditional core of public sector accounting, emphasizing themes such as accountability, transparency, finance, budget control, and new public management. This indicates that governance-oriented accountability mechanisms remain the dominant foundation of scholarly discourse. The central position of "public sector accounting" within this cluster shows its role as a conceptual anchor that connects managerial reforms with financial oversight and institutional performance.

The blue cluster reflects an emerging shift toward sustainability and policy-oriented research. Keywords such as sustainable development, climate change, energy policy, and carbon emission suggest that public sector accounting studies are increasingly integrated with environmental governance and public policy evaluation. This cluster highlights how accounting practices are no longer confined to financial reporting but are expanding into sustainability measurement, environmental accountability, and strategic policymaking. The strong links between "public policy" and "sustainable development" indicate interdisciplinary convergence between accounting, economics, and environmental management.

Meanwhile, the green cluster focuses on socio-economic and public welfare dimensions, including public health, financial management, cost-benefit analysis, and economics. The presence of terms like health care policy and education suggests that public sector accounting research frequently intersects with service delivery evaluation and resource allocation efficiency. This cluster demonstrates the application-oriented nature of the field, where accounting tools are used to assess policy outcomes, measure social impact, and improve decision-making in public services.

The dense interconnections among the three clusters indicate that public sector accounting research has evolved into a multidimensional domain bridging governance, sustainability, and socio-economic analysis. The linking nodes between clusters—particularly efficiency, economic analysis, and investments—act as conceptual

bridges, showing how performance measurement frameworks integrate financial accountability with broader policy objectives. This interconnected structure implies that modern public sector accounting is increasingly driven by cross-sector collaboration and interdisciplinary research agendas.
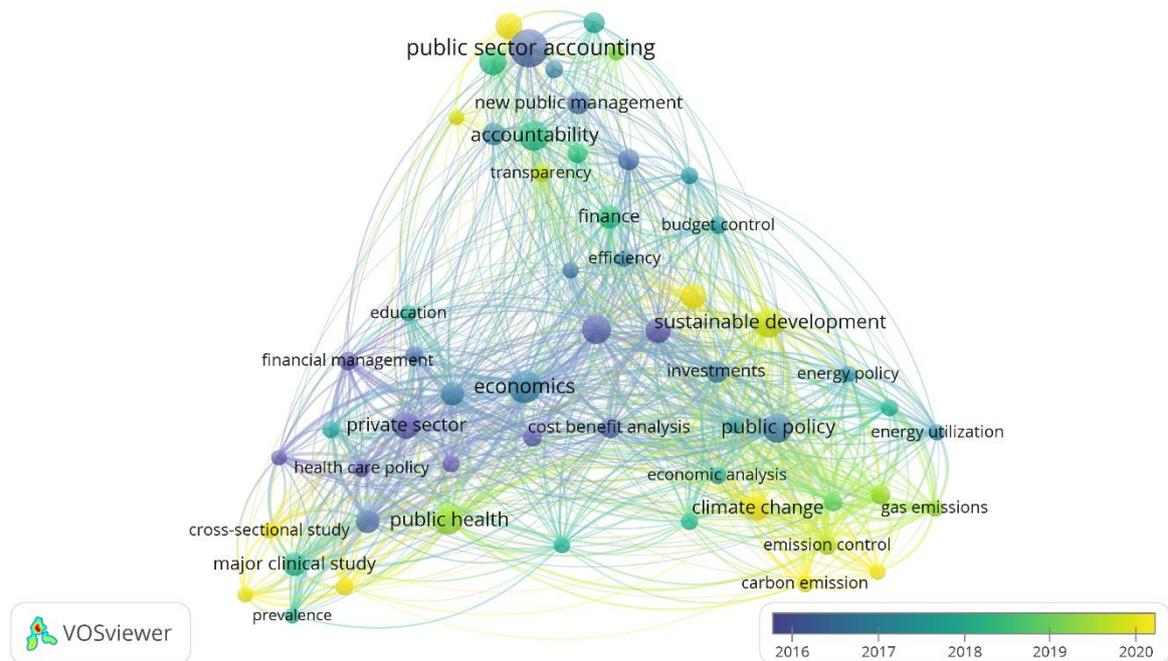

Figure 2. Overlay Visualization
Source: Data Analysis Result, 2026

Figure 2 illustrates the temporal evolution of research themes in public sector accounting, where color gradients indicate shifts in scholarly attention over time. Earlier studies, represented by darker blue tones (around 2016–2017), are concentrated on foundational topics such as economics, financial management, private sector comparison, and health care policy. This suggests that early research largely emphasized economic evaluation, efficiency, and traditional governance mechanisms, reflecting the influence of new public management and performance measurement frameworks during that period.

As the field progressed toward the middle phase (green tones, approximately 2018–2019), the focus began expanding into broader governance and policy-related discussions. Keywords like public policy, finance, efficiency, and climate change appear more prominent, indicating a transition from purely administrative accounting concerns to interdisciplinary engagement with environmental and socio-economic policy agendas. The growing centrality of accountability and transparency during this stage shows that scholars increasingly explored how accounting practices could support evidence-based policymaking and public value creation.

More recent research trends, highlighted in yellow tones (around 2020), reveal a strong shift toward sustainability-driven themes such as sustainable development, carbon emission, emission control, and energy utilization. This pattern demonstrates that contemporary public sector accounting research is moving toward environmental accountability and sustainable governance frameworks. The integration of sustainability keywords with policy and accounting concepts suggests that future research will likely focus on climate governance, ESG-oriented public budgeting,

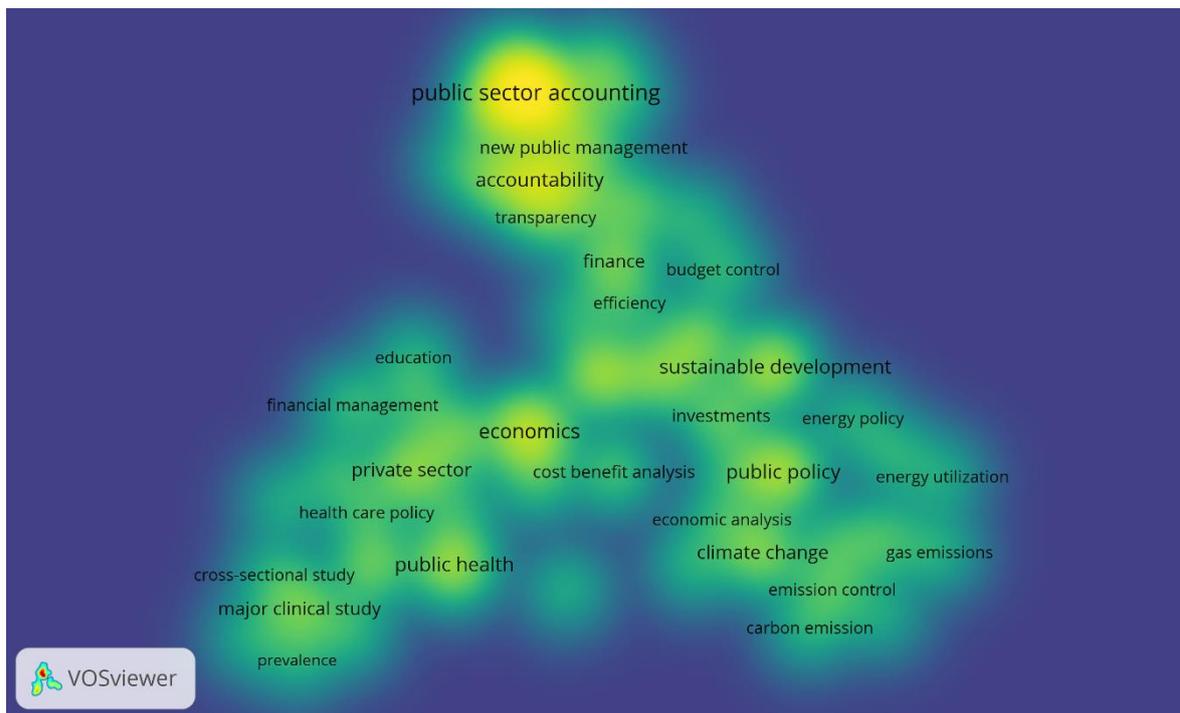and data-driven evaluation of environmental
policies within the public sector.

Figure 3. Density Visualization
Source: Data Analysis Result, 2026

Figure 3 highlights the intensity and concentration of research themes within public sector accounting studies. The brightest yellow areas indicate the most frequently studied and interconnected topics, with "public sector accounting," "accountability," "new public management," and "economics" emerging as the central intellectual core. This pattern suggests that the literature remains strongly rooted in governance reform, financial oversight, and efficiency-oriented management practices. The close proximity between accountability, transparency, finance, and budget control also reflects the ongoing emphasis on improving public sector performance measurement and strengthening institutional trust through robust accounting frameworks.

In addition to these core themes, moderate-density areas around "sustainable development," "public policy," "climate change," and "public health" indicate growing diversification toward sustainability and socio-economic policy analysis. Although these topics appear slightly less dense than the traditional governance cluster, their spread across the map demonstrates an expanding interdisciplinary direction in recent research. The presence of environmental and health-related keywords implies that public sector accounting is increasingly used as an analytical tool for evaluating policy outcomes, environmental impacts, and social welfare, signaling a shift toward integrated, sustainability-driven public financial management in future scholarly work.
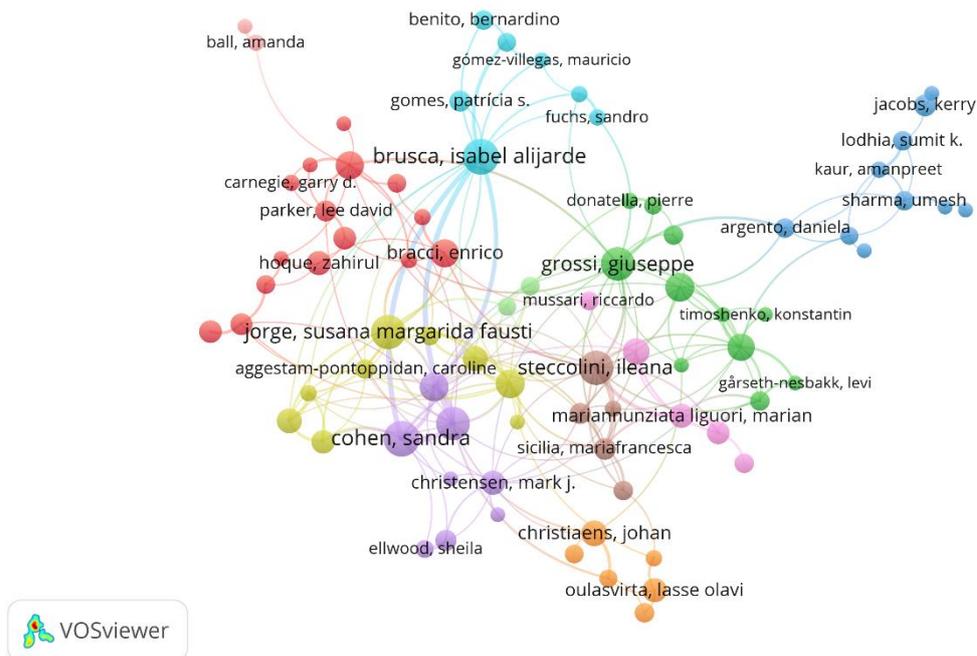
3.2 Co-Authorship Network

Figure 4. Author Collaboration Visualization
Source: Data Analysis Result, 2026

Figure 4 eveals the collaborative structure and intellectual communities within public sector accounting research, highlighting several interconnected yet distinct author clusters. Central figures such as Isabel Brusca, Giuseppe Grossi, Ilaria Steccolini, Susana Jorge, and Sandra Cohen appear as influential scholars who bridge multiple research groups, indicating their strong role in shaping the field's development and facilitating international collaboration. The presence of tightly linked clusters suggests thematic specialization, where some groups focus on governance and accountability reforms, while others emphasize sustainability, public policy, or financial management in the public sector. Peripheral clusters, particularly those with fewer connections, may represent emerging research communities or geographically concentrated collaborations that are still integrating into the broader academic network.
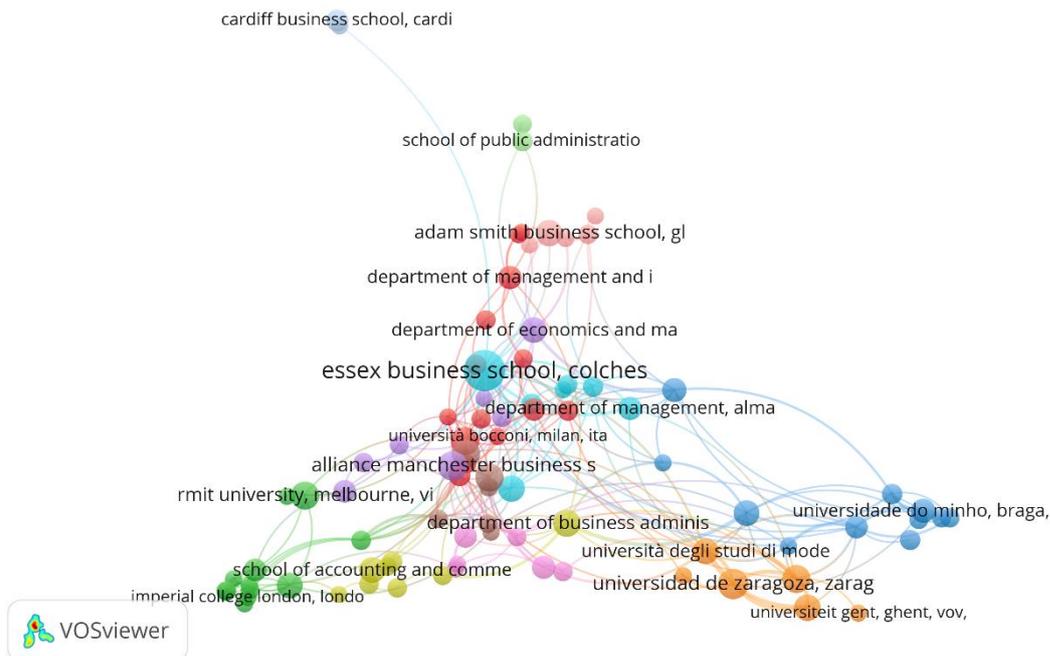
Figure 5. Affiliation Collaboration Visualization
Source: Data Analysis Result, 2026

Figure 6 illustrates how research in public sector accounting is shaped by a core group of globally connected universities and business schools. Institutions such as Essex Business School, University of Bocconi, University of Minho, and Alliance Manchester Business School appear as central hubs, indicating strong academic influence and active collaboration across Europe and beyond. The clustering pattern suggests regional research communities, with European institutions dominating the network, while connections to schools like RMIT University and Imperial College London reflect broader international engagement. Peripheral nodes, including specialized schools of public administration and accounting, highlight emerging contributors that are gradually integrating into the main research ecosystem.
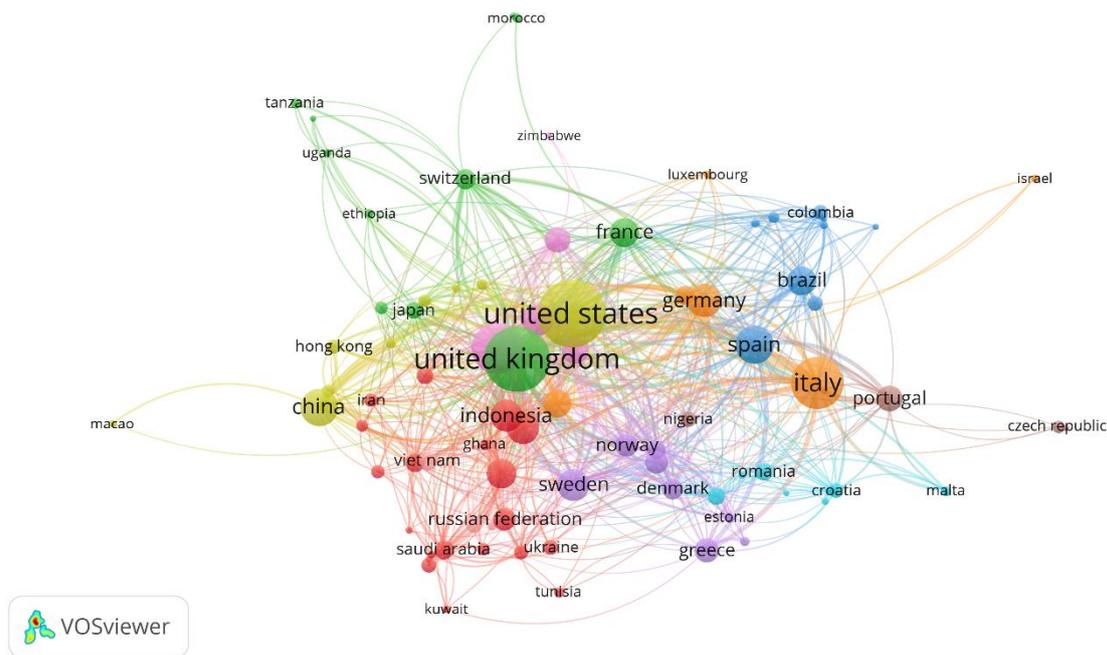
Figure 6. Country Collaboration Visualization
Source: Data Analysis Result, 2026

Figure 6 demonstrates the global structure of research in public sector accounting, with the United States, United Kingdom, Italy, Spain, Germany, and France emerging as dominant hubs that facilitate extensive international cooperation. The strong central positioning of the United Kingdom and United States indicates their significant influence in shaping scholarly discourse and fostering cross-national research partnerships. European countries form a dense collaborative cluster, reflecting regional integration and shared policy interests, while emerging contributors such as Indonesia, China, Brazil, and several African nations show increasing participation, suggesting the growing diversification of research perspectives beyond traditional Western centers. The presence of interconnected developing and developed countries highlights the expanding relevance of public sector accounting in addressing global governance challenges, including transparency, sustainability, and public financial management reforms across different institutional contexts.Countries.

3.3 Citation Analysis

Table 1. Top Cited Research

Citations	Authors and year	Title
2489	[9]	Contributing knowledge to electronic knowledge repositories: An empirical investigation
2130	[10]	Safeguarding human health in the Anthropocene epoch: Report of the Rockefeller Foundation-Lancet Commission on planetary health
1072	[11]	Prevention of chronic disease in the 21st century: Elimination of the leading preventable causes of premature death and disability in the USA
900	[12]	Sustainable tourism: Research and reality
729	[13]	Creating win-wins from trade-offs? Ecosystem services for human well-being: A meta-analysis of ecosystem service trade-offs and synergies in the real world

Citations	Authors and year	Title
666	[14]	Health care's response to climate change: a carbon footprint assessment of the NHS in England
551	[15]	Sex differences in physician salary in US public medical schools
515	[16]	Decoupling of deforestation and soy production in the southern Amazon during the late 2000s
426	[17]	New public management: The cruellest invention of the human spirit?
396	[18]	Public sector to public services: 20 years of contextual accounting research

Source: Scopus, 2025

Discussion
Overview of Findings

This bibliometric study reveals that research on public sector accounting has evolved from a traditional focus on accountability and financial control toward a more interdisciplinary and policy-oriented field. The keyword co-occurrence and density visualizations indicate that themes such as accountability, transparency, new public management, and economics remain central, reflecting the historical roots of public sector accounting in governance reform and performance management. However, the emergence of sustainability-related keywords, including sustainable development, climate change, and carbon emissions, demonstrates a clear shift toward broader societal and environmental concerns. The overlay analysis further supports this evolution by showing how early research emphasized economic evaluation and administrative efficiency, while more recent studies increasingly address sustainability governance and integrated policy outcomes. This transition suggests that public sector accounting is no longer limited to financial reporting but has become a strategic tool for evaluating public value creation and long-term policy impact.

The co-authorship and institutional collaboration analyses also provide insight into the intellectual structure of the field. Influential scholars and leading institutions—particularly business schools and public administration departments in Europe and North America—serve as central nodes that connect diverse research communities. The concentration of collaborations around specific authors and universities indicates that knowledge production in public sector accounting is still shaped by a relatively small group of academic hubs. At the same time, the country collaboration network highlights the expanding global participation in the field, with emerging economies such as Indonesia, China, and Brazil increasingly contributing to scholarly discourse. This pattern suggests a gradual shift toward more inclusive and geographically diverse research perspectives, which may enrich future theoretical and empirical developments.

Theoretical Contributions

From a theoretical standpoint, the findings illustrate how public sector accounting research has integrated multiple conceptual frameworks, including new public management, sustainability governance, and public policy analysis. The strong linkage between accountability and sustainability themes suggests an evolving paradigm in which accounting practices are used not only to ensure compliance but also to support environmental stewardship and social responsibility. This expansion aligns with broader discussions in public administration literature regarding the transition from efficiency-driven governance toward value-based and outcome-oriented management. Furthermore, the interdisciplinary connections identified in the network analysis indicate that future theoretical advancements may emerge from integrating accounting with environmental economics, policy studies, and data-driven governance frameworks.

Practical Implications

The results have several practical implications for policymakers, practitioners, and academic institutions. First, the growing emphasis on sustainability-related topics implies that public sector organizations need to adapt accounting systems to incorporate environmental and social performance indicators alongside traditional financial metrics. Second, the central role of collaborative research networks highlights the importance of international partnerships in developing innovative governance solutions, particularly in addressing global challenges such as climate change and energy policy. For developing countries, the increasing visibility within the collaboration network suggests opportunities to contextualize public sector accounting practices within local governance systems, thereby improving transparency and public trust.

4. CONCLUSION

This bibliometric study demonstrates that research on public sector accounting has undergone a significant transformation from a traditional focus on accountability, transparency, and financial control toward a more interdisciplinary domain that integrates sustainability, public policy, and socio-economic evaluation. The findings reveal that while foundational governance themes remain central, recent scholarly attention has increasingly shifted toward environmental governance, climate-related accountability, and evidence-based policymaking. Collaborative networks among leading authors, institutions, and countries indicate that the field is globally interconnected, although still influenced by dominant academic hubs in Europe and North America. Overall, the study highlights the evolving role of public sector accounting as a strategic instrument for supporting sustainable development and public value creation, while also emphasizing the need for broader geographic inclusion and the integration of emerging technologies in future research agendas.

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