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# Accountability, Transparency, and Public Governance in Public Sector Accounting: A Systematic Literature Review and Bibliometric Analysis

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Accountability, transparency, and public governance are central to the credibility and effectiveness of public financial management. Yet, research on these interrelated themes is dispersed across public accounting, governance, digitalisation, and anti-corruption studies. This study maps the intellectual structure, thematic development, and future research directions of this field. A systematic literature review guided by PRISMA 2020 was combined with bibliometric analysis using VOSviewer. Scopus records were retrieved on 3 July 2026. After duplicate removal and eligibility screening, 314 documents published between 2019 and 2026 were retained for bibliometric mapping, while 30 core studies were synthesised narratively. The results show sustained growth in publications, peaking at 71 documents in 2025. Public Money and Management and the Journal of Public Budgeting, Accounting and Financial Management were the most productive outlets. At the same time, the United Kingdom, Indonesia, and Italy were the leading contributing countries. Keyword co-occurrence analysis revealed three clusters: digital governance and public financial management; public sector accounting and accountability; and IPSAS, transparency, and anti-corruption. The narrative synthesis indicates a shift from compliance-centred accountability towards reflective and transformative governance, enabled by digital technologies, international standard harmonisation, and stronger oversight institutions. The study consolidates an evidence-based knowledge map and offers a research agenda for public sector accounting scholars and policymakers seeking to advance accountable, transparent, and sustainable public financial governance.

**Keywords:** Accountability; Transparency; Public Governance; Public Sector Accounting; PRISMA; VOSviewer; Bibliometric Analysis



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## 1. Introduction

Public sector accounting has become a strategic component of government reform because citizens increasingly expect public institutions to manage resources responsibly, disclose relevant financial information, and demonstrate tangible performance. Financial reports, budget information, and performance measures are no longer treated merely as administrative outputs; they are instruments through which public organisations establish credibility, fiscal integrity, and public trust. Consequently, accountability, transparency, and public governance have become central concerns in public financial management and government accounting reform [13], [27].

The urgency of these issues has increased with the expansion of digital government. Artificial intelligence, data analytics, blockchain, and integrated public financial management platforms are reshaping the production, processing, and disclosure of financial information. These technologies may reduce reporting delays, strengthen audit trails, and extend access to fiscal information. However, the same transformation also raises questions about institutional readiness, professional capacity, algorithmic explainability, data governance, and the risk of unequal implementation across public organisations [12], [20], [24].

This study focuses on the intersection of accountability, transparency, and public governance within public sector accounting. The scope covers the roles of accounting standards, including IPSAS; government financial reporting; performance measurement; public-sector auditing; anti-corruption oversight; digital public financial management; and sustainability-related reporting. This scope is intentionally broad because these themes increasingly interact in the reform of public financial governance rather than operating as separate streams of research [11], [14], [19].

Although the literature is extensive, it remains fragmented across accounting, public administration, governance, technology, and anti-corruption studies. A consolidated map is needed to clarify publication trends, influential sources, thematic linkages, and emerging research opportunities. Accordingly, this study aims to map the field's bibliometric landscape, identify its major thematic clusters, and synthesise future research directions through a PRISMA-guided systematic literature review and a VOSviewer-based bibliometric analysis.

## 2. Literature Review and Problem Statement

Accountability concerns the obligation of public officials and organisations to explain, justify, and accept responsibility for the use of public authority and resources. Transparency complements accountability by making financial and non-financial information accessible, comprehensible, and open to scrutiny. Public governance provides the institutional architecture through which these principles are enacted, including standards, oversight arrangements, audit mechanisms, and participatory processes. Recent scholarship has moved beyond viewing these concepts solely in terms of formal compliance and has emphasised reflective accountability, public value, institutional legitimacy, and the social consequences of accounting practices [10], [13], [26].

Previous studies have examined important but largely separate dimensions of this relationship. Research on digitalisation explores the implications of data science, artificial intelligence, and digital financial-management platforms for reporting, auditing, and accountability [12], [20], [24]. Research on public accounting reform analyses IPSAS adoption, disclosure quality, corruption control, and governance outcomes [11], [14], [19]. Other work examines sustainability reporting, financial resilience, and the use of accounting technologies in public institutions. These studies provide substantial insights but have generally focused on a specific technology, standard, sector, or national setting rather than the field's overall intellectual structure [22], [27].

The problem addressed in this study is the absence of a comprehensive synthesis that integrates accountability, transparency, and public governance in the public sector accounting literature, combining systematic review procedures with bibliometric mapping. The study therefore asks: How has the literature developed from 2019 to 2026? Which themes and knowledge clusters dominate the field? Which topics remain underexplored and should guide future research? Addressing these questions provides an evidence-based foundation for subsequent empirical and policy-oriented studies.

## 3. Method

This study employed a Systematic Literature Review (SLR) combined with bibliometric analysis. The SLR design was selected to provide a transparent and replicable process for identifying, screening, and synthesising relevant research. Bibliometric analysis was used to assess publication performance and map the field's intellectual structure, thematic networks, and developmental dynamics. The review protocol followed the PRISMA 2020 framework, which includes identification, screening, eligibility assessment, and inclusion stages [2], [12], [20], [27].

The study used Scopus as the data source because it provides broad coverage of peer-reviewed research and complete bibliographic metadata for analysis. Records were retrieved on 3 July 2026 from the title, abstract, and keyword fields using the following search expression: TITLE-ABS-KEY (("accountability" OR "transparency") AND ("governance") AND ("public sector accounting" OR "public financial management")). The search returned two export files containing 324 records in CSV and RIS formats.

Screening proceeded sequentially. Duplicate checking based on Digital Object Identifiers removed 10 records, leaving 314 unique documents. The inclusion criteria were peer-reviewed journal articles and review articles, English-language publications, publication years from 2019 to 2026, and substantive relevance to accountability, transparency, or public governance in public sector accounting or public financial management. The exclusion criteria are presented in Table 1.

**Table 1. Inclusion and Exclusion Criteria for Study Selection**

| Dimension | Inclusion Criteria | Exclusion Criteria |
|---|---|---|
| Document type | Peer-reviewed journal articles (articles) and review articles | Book chapters, conference papers, books, notes, and editorials (n = 60) |
| Language | English | Languages other than English (n = 8) |
| Publication period | 2019–2026 | Outside the selected period |
| Relevance | Substantively relevant to accountability, transparency, or public governance in public sector accounting/public financial management | Limited core thematic relevance for narrative synthesis (n = 216) |
| Database | Scopus (CSV and RIS exports, 3 July 2026) | Duplicates across files based on DOI (n = 10) |

*Source: authors' elaboration (2026).*

At the eligibility stage, 246 articles and reviews were assessed using their titles, abstracts, and full texts to determine their substantive relevance to the research questions. Thirty core studies with the highest thematic relevance were retained for in-depth narrative synthesis. The remaining 216 documents were excluded from the narrative synthesis because of limited core thematic relevance. The full corpus of 314 documents was retained for bibliometric mapping to comprehensively capture the field's intellectual structure. Figure 1 presents the PRISMA 2020 flow diagram.

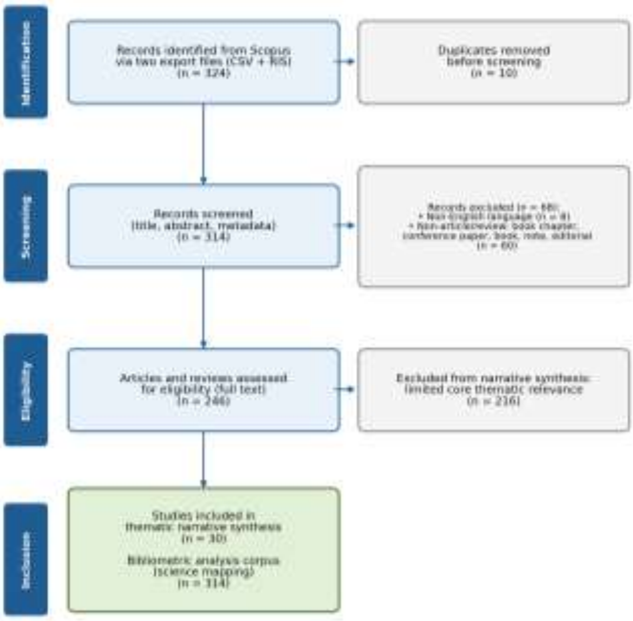


*Figure 1. PRISMA 2020 flow diagram for the identification, screening, eligibility assessment, and inclusion of studies.*
*Source: elaborated from Scopus exports (2026).*

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Data analysis was conducted in two layers. First, performance analysis described publication trends, document types, sources, countries of author affiliation, and citation indicators, including total citations, average citations per document, and the corpus h-index. Second, thematic narrative synthesis was conducted for the 30 core studies through coding, categorisation, and integration of findings into overarching themes. This combination enabled the study to capture both quantitative patterns and the conceptual nuances that are not visible in bibliometric indicators alone [5], [9], [10], [22], [27].
Science mapping was performed using VOSviewer version 1.6.20. Author keywords were analysed through co-occurrence analysis using full counting and a minimum occurrence threshold of five. A thesaurus file standardised synonymous terms, such as variants of IPSAS and public financial management. Association-strength normalisation was applied to form thematic clusters, and the cluster structure was cross-validated through modularity-based community detection. The settings used in the analysis are summarised in Table 2.

**Table 2. Bibliometric Analysis Parameters in VOSviewer**

| Parameter | Value / Setting |
|---|---|
| Software | VOSviewer version 1.6.20 |
| Analysis type | Keyword co-occurrence; co-authorship (countries) |
| Unit of analysis | Author keywords |
| Counting method | Full counting |
| Minimum occurrence threshold | 5 |
| Normalisation | Association strength |
| Thesaurus | Standardisation of term variants (e.g., “IPSAS” and “international public sector accounting standards” → IPSAS; “public financial management (PFM)” → public financial management) |
| Visualisation | Network, overlay, and density visualisation |
| Cluster validation | Modularity-based community detection (greedy modularity) |

*Source: authors' elaboration (2026).*

To strengthen validity and reliability, the search protocol, selection criteria, extraction date, and analytical parameters were documented explicitly. The interpretation of bibliometric clusters was triangulated with narrative synthesis to avoid relying solely on software-generated structures. The study also recognises its limitation: the bibliometric corpus was restricted to the Scopus database and a single extraction date. These procedures support transparent, replicable, and analytically rigorous literature mapping.

## 4. Results and Discussion

### Publication Trends and Bibliometric Landscape

Performance analysis of the full corpus shows that research on accountability, transparency, and public governance in public sector accounting is experiencing strong and sustained growth. The corpus consists of 314 documents published between 2019 and 2026, with a total of 2,841 citations, an average of 9.05 citations per document, and a corpus h-index of 25. Of all documents, 203 have been cited at least once, and 111 have not yet been cited—a common pattern given the substantial proportion of very recent publications from 2025 and 2026. This impact profile is consistent with findings from bibliometric studies covering half a century of public sector accounting research, which record an acceleration in field productivity over the past decade [2], [12], [20], [27].

Figure 2 presents annual publication trends together with the ten leading publication sources. The number of publications grew from 24 in 2019 to 39 in 2024, then rose sharply to a peak of 71 in 2025.

 

The 55 documents recorded for 2026 had already nearly matched this peak even though the year was only halfway complete, indicating that the growth momentum had not yet slowed. The surge in 2024–2026 coincides with the strengthening agenda for government digital transformation, international accounting standard reform, and post-crisis accountability demands, as documented in recent literature [1], [12], [20], [24], [27].

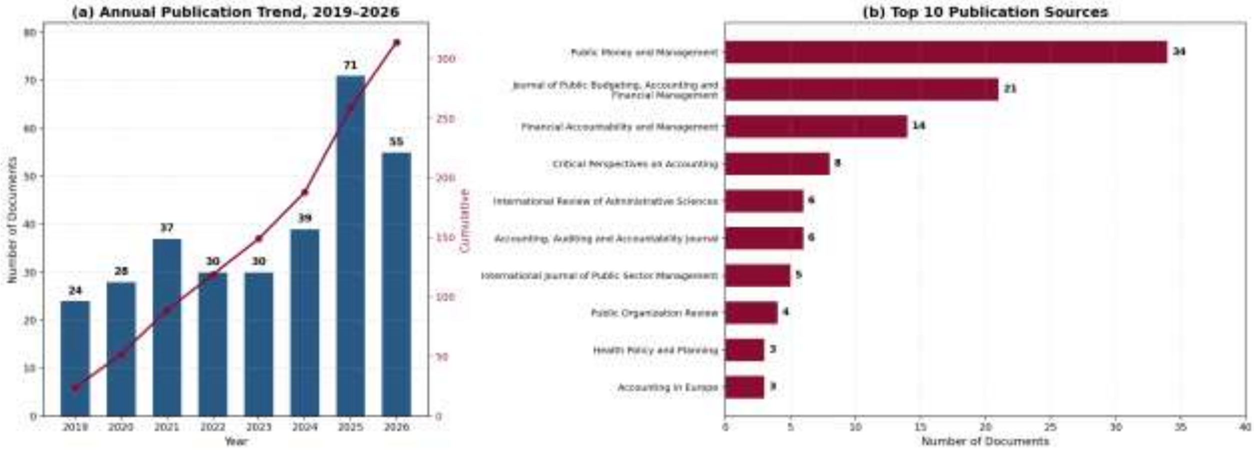


*Figure 2. (a) Annual publication trend, 2019–2026, with a cumulative line; (b) top ten publication sources.*
*Source: elaborated from Scopus exports (n = 314, 2026).*

In terms of publication outlets, Public Money and Management was the most productive source with 34 documents, followed by the Journal of Public Budgeting, Accounting and Financial Management (21 documents), Financial Accountability and Management (14 documents), and Critical Perspectives on Accounting (8 documents). This concentration in core public accounting and finance journals indicates the consolidation of the field's epistemic community. In contrast, the presence of interdisciplinary outlets in public administration, health, and technology reflects a broader thematic reach [2], [8], [12], [27]. Table 3 summarises the ten most influential documents in the corpus; these documents are dominated by conceptual works and reviews on publicness, the digitalisation of accountability, public value, and accountability for the Sustainable Development Goals, which collectively shape the field's intellectual foundation [11], [12], [13], [14], [27].

**Table 3. Ten Most-Cited Documents in the Corpus**

| No. | Author (Year) | Title | Source | Cited by |
|---|---|---|---|---|
| 1 | Steccolini I. (2019) | Accounting and the post-new public management: Re-considering publicness in accountin... | Accounting, Auditing and Accountability Journal | 236 |
| 2 | Agostino D. et al. (2022) | Digitalisation, accounting and accountability: A literature review and reflections on... | Financial Accountability and Management | 218 |
| 3 | Abhayawansa S. et al. (2021) | Accountability and governance in pursuit of Sustainable Development Goals: conceptual... | Accounting, Auditing and Accountability Journal | 147 |
| 4 | Bracci E. et al. (2019) | Public value and public sector accounting research: a structured literature review | Journal of Public Budgeting, Accounting and Financial Management | 126 |
| 5 | Ahrens T. et al. (2021) | Accounting and accountability practices in times of crisis: a Foucauldian perspective... | Accounting, Auditing and Accountability Journal | 95 |
| 6 | Grossi G. et al. (2022) | The fate of accounting for public governance development | Accounting, Auditing and Accountability Journal | 89 |

 

| No. | Author (Year) | Title | Source | Cited by |
|---|---|---|---|---|
| 7 | Steccolini I. et al. (2020) | The role(s) of accounting and performance measurement systems in contemporary public ... | Public Administration | 74 |
| 8 | Alawattage C. et al. (2021) | Behind the World Bank's ringing declarations of "social accountability": Ghana's publ... | Critical Perspectives on Accounting | 67 |
| 9 | Lassou P.J.C. et al. (2019) | Varieties of neo-colonialism: Government accounting reforms in Anglophone and Francop... | Critical Perspectives on Accounting | 63 |
| 10 | Duan H.K. et al. (2023) | Enhancing the government accounting information systems using social media informatio... | International Journal of Accounting Information Systems | 60 |

*Source: elaborated from Scopus exports (2026).*

The geographic distribution of author affiliations presented in Figure 3 shows the dominance of the United Kingdom (51 documents), followed by Indonesia (36 documents), Italy (34 documents), Australia (23 documents), and the United States (20 documents). Indonesia's position as second globally is a notable finding. It signals the growing contribution of Southeast Asian researchers to the global public sector accounting conversation, particularly on the digitalisation of local government, village accountability, and the implementation of accrual accounting [3], [7], [10], [16], [23]. The strong presence of Southern European and Anglo-Saxon countries is consistent with their longstanding tradition of research on government accounting reform [5], [13], [15], [18], [26].

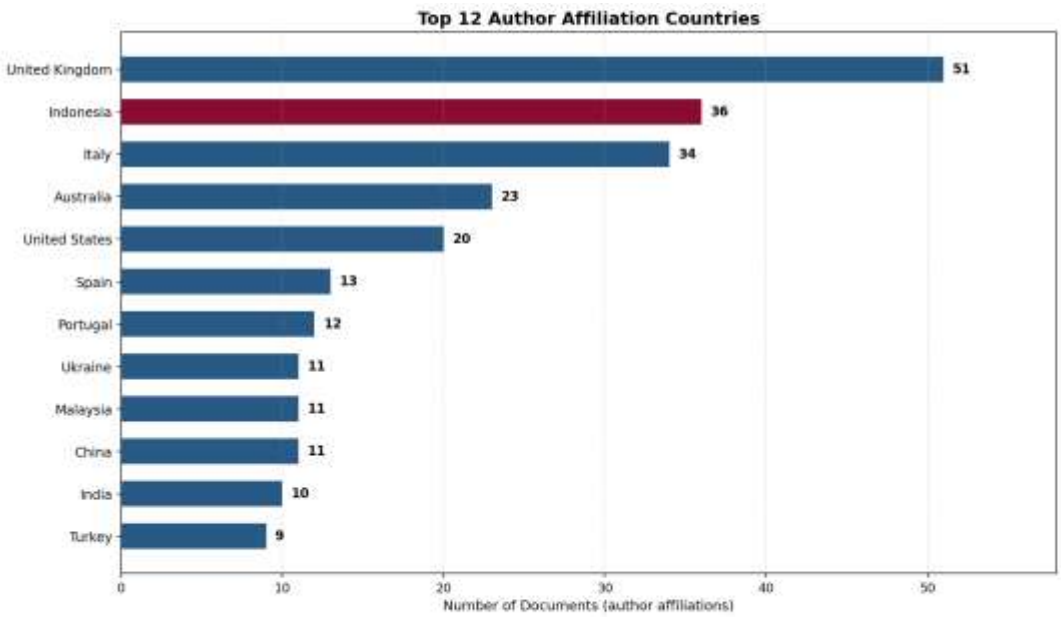


*Figure 3. Top twelve author affiliation countries.*
*Source: elaborated from Scopus exports (2026).*

**Keyword Co-occurrence and Thematic Clusters**

Keyword co-occurrence analysis with a minimum occurrence threshold of 5 yielded the network shown in Figure 4, with cluster composition summarised in Table 4. Three main thematic clusters were identified. Cluster 1 (red) focuses on digital governance and public financial management, with keywords including governance, democracy, artificial intelligence, digital transformation, sustainability, and auditing. Cluster 2 (green) centres on public sector accounting and accountability, including public sector accounting, accountability, new public management, performance measurement, public value, fiscal transparency, and budgeting. Cluster 3 (blue) centres on IPSAS, transparency, and anti-corruption, including IPSAS, transparency, corruption, accrual accounting, local government, good governance, and financial reporting. This three-cluster structure represents the field's intellectual architecture, connecting technological, normative, and institutional dimensions simultaneously [12], [13], [14], [20], [27].

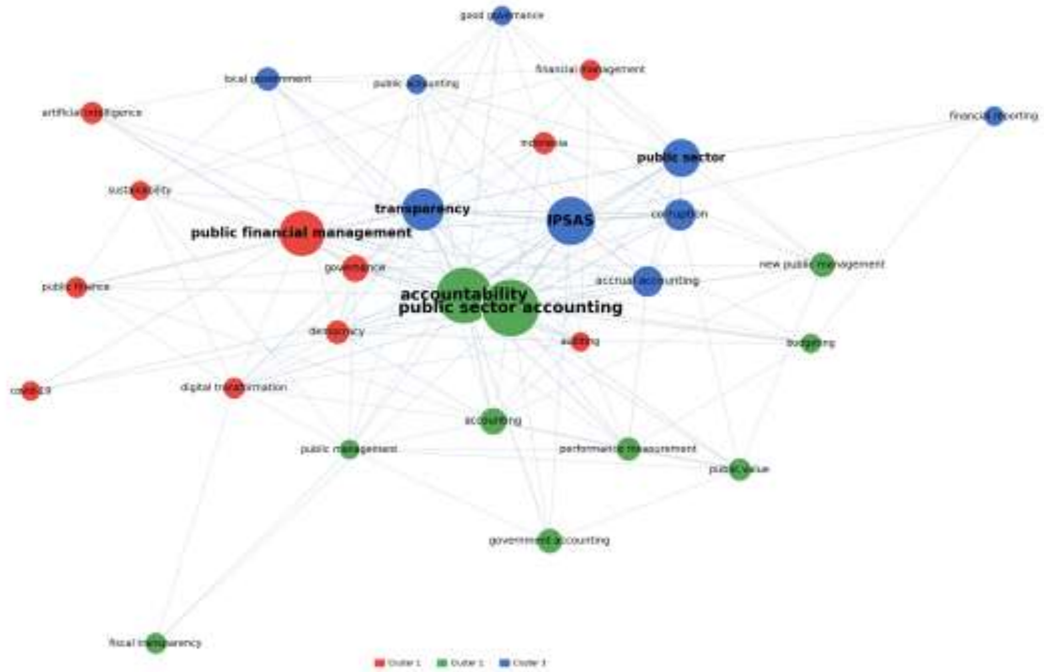


*Figure 4. VOSviewer-style network visualisation of keyword co-occurrence with three thematic clusters; node size is proportional to frequency of occurrence (minimum threshold = 5).*
*Source: authors' elaboration (2026).*

**Table 4. Thematic Cluster Composition from Keyword Co-occurrence Analysis**

| Cluster (Colour) | Main Keywords | Thematic Focus |
|---|---|---|
| Cluster 1 (Red) | public financial management; governance; democracy; artificial intelligence; digital transformation; sustainability; auditing; covid-19; public finance | Digital governance and public financial management |
| Cluster 2 (Green) | public sector accounting; accountability; new public management; performance measurement; public value; fiscal transparency; budgeting; government accounting | Public sector accounting and accountability |
| Cluster 3 (Blue) | IPSAS; transparency; corruption; accrual accounting; local government; good governance; financial reporting; public sector | IPSAS, transparency, and anti-corruption |

*Source: authors' elaboration (2026).*

The keywords public sector accounting (56 occurrences) and accountability (54 occurrences) are the largest nodes by total link strength, followed by IPSAS (39 occurrences after thesaurus normalisation), public financial management (35 occurrences), and transparency (30 occurrences). The density visualisation in Figure 5 confirms that the highest concentration of research activity lies at the intersection of accountability, public sector accounting, and IPSAS–transparency, reflecting the global momentum of standards harmonisation and fiscal openness reform [1], [15], [17], [18], [19], [21]. In contrast, lower-density areas are identified around artificial intelligence, digital transformation, sustainability, and public value—relatively new but rapidly growing nodes that indicate potential research niches for original contributions [7], [12], [20], [22], [24].

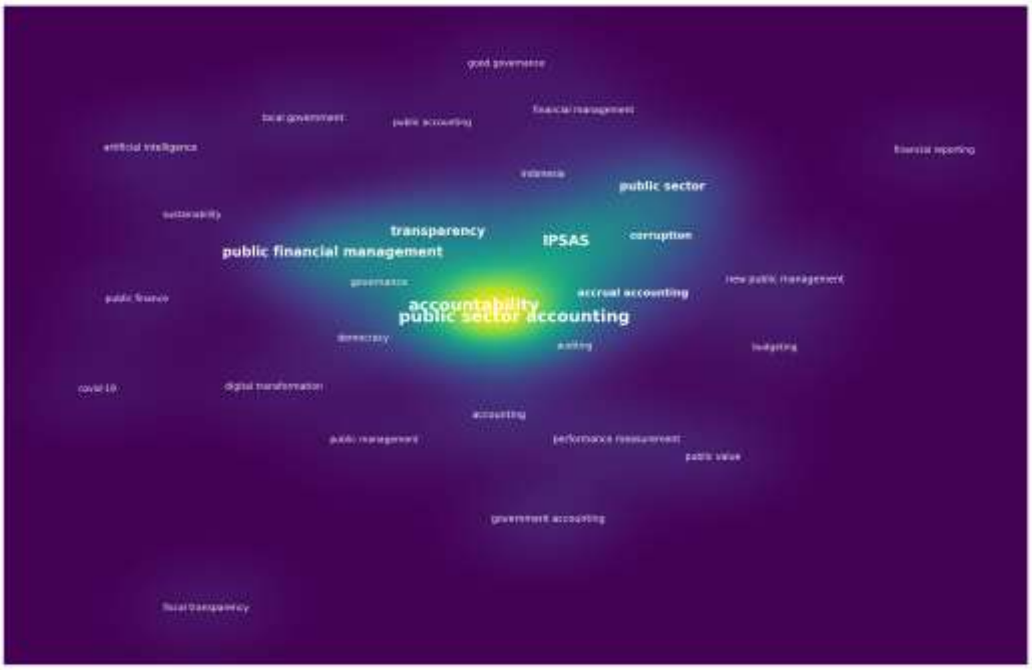


*Figure 5. Density visualisation of the keyword network; brighter areas indicate higher research concentration.*
*Source: authors' elaboration (2026).*

Overall, the mapped bibliometric landscape confirms that accountability, transparency, and public governance are not merely research topics but integrative axes connecting multiple strands of contemporary public sector accounting literature, from international standards to disruptive technologies. Consolidating this knowledge map is important as a starting point for future research agendas, as emphasised by studies calling for the development of integrated evaluation frameworks for public financial governance reform in the digital era [1], [2], [12], [20], [24], [27].

**Accountability in Public Sector Accounting: From Compliance to Reflection**

The literature synthesis shows a paradigmatic shift in the conceptualisation of public sector accountability, moving from accountability based on formal compliance toward reflective accountability that emphasises interpretation, dialogue, and organisational learning. Constructivist grounded theory studies in public sector organisations find that formal governance structures alone are insufficient to explain reporting practices; accountability practices are instead shaped through iterative processes involving moral accountability, negotiated transparency, and the construction of legitimacy among stakeholders [5], [6], [9], [10], [16], [18]. The concept of reflective governance, emerging from these findings, extends institutional and traditional accountability theory, which have tended to overlook the processual dimension. A similar shift is documented in studies of cost standardisation in public universities using a Foucauldian framework. Cost standards and financial sustainability metrics are conceptualised as technologies of government that align institutional behaviour with macro-policy objectives while also creating disciplinary regimes that transform accountability structures and power relations within organisations [5], [6], [9], [10], [18], [21]. These findings remind us that accounting instruments are never neutral; they actively shape public officials' subjectivities and redefine what counts as good performance in public organisations.

The dimension of accountability to citizens, the principal users of government financial statements, has also received significant attention. Artefactual survey experiments with university students as proxies for citizens find that the recognition and extensive disclosure of heritage assets in general-purpose financial statements positively affect perceptions of economic value, acceptance of conservation costs, and willingness to co-produce [2], [5], [6], [10], [16], [18]. However, heritage asset recognition can also generate unintended effects, such as more permissive attitudes toward the sale of heritage assets and overly optimistic perceptions of government solvency, which can partly be mitigated through extensive disclosure [4], [5], [6], [9], [17], [19].

In the context of essential public services, accountability has proven a prerequisite for successful financial decentralisation. A review of evidence on primary healthcare facilities in low- and middle-income countries concludes that facility financial autonomy can improve service performance only when it is tailored to contextual factors and supported by adequate accountability mechanisms [3], [7], [8], [10], [16], [18]. Without such mechanisms, financial autonomy may instead create opportunities for resource misuse and weaken budgetary control, making institutional designs that balance flexibility and control crucial [1], [4], [8], [9], [19], [21].

Digital technology has introduced new, programmable accountability mechanisms. Blockchain frameworks using Proof-of-Authority consensus enable tamper-resistant audit trails, transaction time-stamping, and hierarchical governance models with layered institutional approval, thereby reducing unilateral control over public funds [1], [3], [4], [7], [21], [23]. Similarly, artificial intelligence-based accounting platforms in local governments offer predictive and reporting benefits that strengthen budget accountability. However, their implementation requires alignment with competency frameworks and public officials' career-development pathways [3], [4], [7], [10], [14], [19].

Nevertheless, the literature also identifies tensions between standards-based accountability and accountability grounded in public expectations. Longitudinal studies of international anti-corruption audit standard-setting processes identify theoretical incoherence when final audit criteria deviate from fundamental audit concepts, potentially widening the audit expectations gap and undermining the credibility of oversight institutions [5], [6], [9], [10], [21], [23]. These findings confirm that accountability cannot be reduced to procedural compliance with standards; it must be continually assessed against the public's substantive expectations.

The synthesis of the overall findings indicates that contemporary public sector accountability is multilayered: formal-legal accountability, managerial-performance accountability, technological-programmable accountability, and moral-reflective accountability. These four layers complement one another and require organisational capacity for reflexivity, participatory interpretation, and continuous learning rather than reliance solely on formal disclosure frameworks [2], [5], [9], [10], [11], [13]. Accordingly, strengthening accountability requires simultaneous interventions in regulation, technology, human capacity, and organisational culture [1], [3], [7], [8], [18], [20].

**Transparency and Openness of Public Financial Information in the Digital Era**

Fiscal transparency has proven to be a key variable linking accounting reform to measurable governance outcomes. Cross-country evidence shows that countries with high digital maturity record an average fiscal transparency index of 0.82, substantially exceeding the 0.52 recorded by countries with low digitalisation. They achieve an average Corruption Perceptions Index score of 71 compared with a global average of 55 [1], [3], [4], [9], [23], [25]. This substantial difference indicates that digitalisation is not merely a complement but a principal driver of openness in modern government financial information.

The harmonisation of international reporting standards plays a central role in achieving comparable transparency across jurisdictions. Integrating IFRS and IPSAS with digital public financial management platforms has been shown to reduce administrative reporting costs by 20 to 25 per cent and shorten audit duration by up to 30 per cent, thereby strengthening the efficiency of budgetary control [1], [4], [5], [8], [21], [24]. These findings provide empirical confirmation of the synergy between international standards and digital monitoring instruments and offer a data-based policy mandate for governments seeking to improve the quality of their financial management [1], [3], [7], [9], [25], [28].

At the local government level, transparency has been shown to act as a mediating mechanism between digital financial systems and public policy outcomes. Quantitative studies using structural equation modelling among local government officials in Indonesia find that digital public financial management positively and significantly affects green economy policy outcomes by improving the quality, accessibility, and traceability of financial information [1], [3], [7], [10], [20], [22]. Thus, digital public financial management should be understood as policy-enabling infrastructure rather than merely an administrative technical reform [3], [4], [7], [8], [28], [30].

Transparency also has a communicative dimension related to how users understand information. Experimental findings among financial statement users show that extensive disclosure can highlight the cultural and social significance of public assets that is not captured by accounting recognition alone, while also offsetting misleading perceptual side effects [2], [5], [6], [10], [18], [21]. This confirms that effective transparency requires more than data availability; it requires presentation that fosters accurate and balanced understanding among citizens [1], [6], [9], [10], [12], [30].

From a technological perspective, transparency can now be engineered into system architecture through mechanisms such as smart contracts, decentralised applications, and blockchain-based audit trails. Simulations of blockchain frameworks for public grant disbursement demonstrate improved transparency, auditability, and transaction-monitoring efficiency at relatively low computational cost [1], [3], [4], [7], [12], [15]. Such programmable transparency reduces dependence on the goodwill of individual public officials and shifts assurances of openness to the level of system design [4], [7], [9], [10], [14], [17]. Nevertheless, the literature cautions that digital transparency faces demanding institutional prerequisites. Infrastructure readiness, staff capacity, interagency coordination, and alignment with professional competency frameworks are determinants of successful information-openness transformation [3], [7], [8], [10], [22], [24]. Without adequate institutional capacity, investment in transparency technologies risks producing superficial openness without improvements in the substance of governance [1], [5], [9], [10], [16], [19].

Collectively, these findings establish that public financial transparency in the digital era is multidimensional: data transparency (availability), process transparency (traceability), communicative transparency (comprehensibility), and systemic transparency (programmability). Governments seeking to strengthen transparency need to address all four dimensions simultaneously, supported by the harmonisation of international standards and institutional capacity building [1], [3], [4], [6], [8], [18], [21].

**Public Governance and the Standardisation of Public Sector Accounting**

In recent literature, public governance is understood not merely as a formal structure but as a configuration of standards, calculative practices, and oversight mechanisms that shape the behaviour of public organisations. Studies in the Italian higher education sector demonstrate how cost standardisation and financial sustainability procedures are produced by various centres of calculation and link funding distribution to performance classifications, thereby creating a governance regime that extends into the everyday practices of institutions [5], [6], [9], [10], [23], [25]. This perspective enriches the understanding that accounting standards are instruments of power as well as instruments of coordination.

The harmonisation of international standards has become an increasingly prominent issue on the global governance agenda. The adoption of IPSAS and IFRS in government financial management has been shown to integrate financial data, ensure international comparability, and strengthen public trust in government financial management [1], [3], [5], [8], [24], [26]. However, standard adoption remains uneven across countries and is influenced by digital maturity, fiscal capacity, and the political commitment of each jurisdiction; therefore, context-sensitive implementation roadmaps remain necessary [1], [4], [8], [9], [24], [26].

In the area of oversight, audit standard-setting by international organisations such as INTOSAI is a pillar of global public sector governance. A longitudinal case study of the development of ISSAI 5700 anti-corruption audit guidance reveals that the standard-setting process followed a closed organisational pattern characterised by internal consensus-seeking among a narrow circle of experts, thereby diluting the more decisive detective dimension of auditing [5], [6], [9], [10], [25], [28]. This finding confirms that the legitimacy of standards depends not only on the authority of their issuers but also on the inclusiveness and theoretical coherence of their development process.

Decentralised governance presents particular challenges for accounting standardisation. A typology of financial autonomy based on the budget cycle shows that the degree of authority held by public service facilities over budget planning, execution, and reporting varies along a continuum. Its effectiveness is strongly influenced by institutional prerequisites and accompanying accountability mechanisms [3], [7], [8], [10], [26], [30]. Strategic purchasing reforms, decentralisation, and changes in public financial management are the principal drivers of the growing issue of financial autonomy at the primary service level [1], [4], [8], [9], [26], [29].

In developing-country contexts, local government digital governance is an arena in which national standards meet local capacity. Evidence from Indonesia indicates that the success of artificial intelligence-based government accounting platforms depends on institutional readiness encompassing leadership, infrastructure, and interagency coordination, as well as acceptance among frontline public officials [3], [4], [7], [10], [19], [22]. This finding underscores that standardising government financial information systems must be accompanied by a systematic change-management strategy [1], [3], [7], [8], [12], [30].

The literature also highlights the relationship between governance and the sustainability agenda. Digital public financial management has been shown to facilitate the translation of sustainability commitments into measurable public outputs, while public sector sustainability reporting is developing as a governance practice socially constructed through institutional pressures, ethical considerations, and interorganizational interaction [3], [5], [6], [10], [12], [16]. This convergence of financial governance and sustainability governance marks an expansion of the public sector accounting mandate from safeguarding fiscal compliance to supporting sustainable development [1], [2], [8], [10], [11], [13].

Therefore, effective public governance from the perspective of contemporary public sector accounting requires a balance among global standardisation and contextual adaptation, hierarchical control and managed autonomy, and procedural and substantive legitimacy. Failure to balance these tensions risks producing ceremonial reform without genuine performance improvement [2], [5], [9], [10], [13], [15], whereas success promises empirically documented gains in integrity, efficiency, and public trust [1], [3], [4], [8], [20], [23].

**Digital Transformation: Artificial Intelligence and Blockchain in Government Accounting**

Digital transformation is the most prominent theme in the literature corpus, with artificial intelligence and blockchain emerging as two game-changing technologies in government accounting. The digitalisation of public administration has been identified as a determinant of fiscal openness, and its integration with international reporting standards has produced measurable efficiency improvements in reporting costs and audit duration [1], [3], [4], [7], [22], [25]. This momentum has made digitalisation no longer an option but a strategic imperative for modern government.

In the field of artificial intelligence, empirical evidence from 364 public sector finance officials in 44 Indonesian local governments indicates that officials with direct experience using the system report stronger recognition of predictive and reporting benefits, along with greater awareness of operational challenges and career threats [3], [4], [7], [10], [22], [24]. This dual pattern of readiness and resistance reflects digital maturity developing alongside institutional friction. It serves as a warning that technology adoption cannot be imposed without accounting for human dimensions [2], [3], [7], [10], [16], [22].

The theoretical frameworks used to understand technology adoption have also become more sophisticated. The integration of New Public Management, the Technology Acceptance Model, and Innovation Resistance Theory through the operationalisation of perceived benefits, challenges, and threats offers a multidimensional lens for understanding institutional readiness and resistance [3], [5], [7], [10], [15], [18]. Such an approach moves beyond conventional technology acceptance models, which tend to be individualistic, and gives institutional variation equal analytical importance [2], [7], [8], [10], [13], [16].

Blockchain offers a distinct value proposition: the assurance of transactional integrity in public fund disbursement systems vulnerable to corruption. Ethereum-based frameworks with smart contracts, decentralised applications, and Proof-of-Authority consensus mechanisms have been shown in simulations to generate tamper-resistant audit trails, end-to-end traceability, and layered institutional approval models that reduce unilateral control [1], [3], [4], [9], [24], [28]. A relatively low gas-cost analysis also indicates the economic feasibility of applying this technology at a governmental scale [1], [4], [7], [9], [11], [29].

Despite their promise, both technologies face similar governance challenges: the need for standards of algorithmic explainability, workflow alignment, protection of public officials' professional discretion, and the prevention of systemic bias. The literature recommends that public managers embed predictive benefits in budgeting routines, enforce explainability standards, and align artificial intelligence-assisted work with competency frameworks and career development pathways [3], [4], [7], [10], [24], [26]. Without these measures, digital transformation risks widening capacity gaps across government units [1], [7], [8], [10], [17], [20].

It should also be noted that digital transformation interacts with substantive policy agendas rather than operating in a vacuum. Digital public financial management has been shown to strengthen green economy policy outcomes by improving accountability and transparency in sustainability spending. In contrast, the harmonisation of digital standards contributes to broader administrative integrity [1], [3], [7], [10], [19], [22]. Accordingly, technology investment should be evaluated not only by internal efficiency but also by its contribution to public policy outcomes [2], [3], [4], [8], [19], [21].

The synthesis of these findings positions digital transformation as enabling infrastructure for the study's three pillars: it strengthens accountability through programmable audit trails, deepens transparency through data traceability, and reforms governance through the automation of layered controls. However, its success depends on institutional readiness, human resource capacity, and ethical technology governance design [3], [4], [7], [9], [10], [26], [30].

**Oversight, Public Sector Auditing, and the Anti-Corruption Agenda**

Public sector auditing and anti-corruption oversight form a crucial thematic cluster in the literature corpus, given that corruption remains a major threat to the integrity of public finances. Public grant disbursement and fundraising systems have been identified as vulnerable to corruption due to limited transparency, weak auditability, unauthorised approvals, and poor traceability of financial transactions [1], [4], [7], [9], [11], [14]. This structural vulnerability requires responses that combine strengthened oversight institutions with technological innovation in monitoring.

Supreme Audit Institutions occupy a central position in the architecture of public financial oversight. The effectiveness of these institutions, grounded in sound audit theory, has proven crucial for improving public accountability and combating corruption, ultimately benefiting citizens through more efficient use of public resources [5], [6], [9], [10], [11], [28]. Nevertheless, the credibility of audit institutions cannot be taken for granted; it must be continuously maintained through adherence to audit fundamentals and responsiveness to public expectations [2], [5], [9], [10], [15], [17].

The most critical finding in this cluster is the identification of an audit expectations gap in global anti-corruption oversight. Analysis of the ISSAI 5700 development process reveals fundamental theoretical incoherence when final audit criteria deviate from basic audit concepts due to closed, exclusive standard-setting [5], [6], [9], [10], [11], [15]. The dilution of a more decisive detective-audit dimension in the standard may widen the gap between what society expects from public auditors and what the standard can actually deliver [4], [6], [9], [10], [12], [29].

The practical implications of these findings are direct: national audit institutions need to critically review their local anti-corruption audit implementation guidance to avoid inheriting the conceptual weaknesses of international standards. The literature calls for adopting a more inclusive Audit Society perspective in public sector oversight to bridge the gap between audit standards and public anti-corruption expectations [2], [5], [9], [10], [17], [19]. Without broader stakeholder involvement and theoretical coherence, international standards risk losing credibility and legitimacy [1], [5], [6], [9], [13], [16].

Technology offers a complementary pathway for the anti-corruption agenda. Blockchain-based transaction monitoring and analysis mechanisms enable real-time corruption detection workflows with layered transaction validation and immutable records [1], [3], [4], [7], [11], [15]. Combining institutional governance structures with blockchain-based validation demonstrates the potential for secure and traceable grant management and fundraising [3], [4], [7], [9], [13], [17]. Nevertheless, these results have been obtained under controlled simulation conditions, making field validation necessary [1], [4], [7], [9], [15], [18].

Fiscal transparency and public integrity have also been shown to move together at the macro level. Countries with high digital maturity and adoption of international standards demonstrate corruption perception scores that are far better than the global average, indicating that information-openness infrastructure is one of the most effective safeguards against corruption [1], [3], [4], [9], [15], [19]. These findings strengthen the argument that investment in high-quality accounting and reporting systems is an investment in national integrity [1], [4], [8], [9], [17], [20].

Overall, the oversight and anti-corruption cluster confirms the need for a three-pronged strategy: strengthening theoretical foundations and the inclusiveness of audit standard-setting; using tamper-resistant transaction-monitoring technologies; and building a comprehensive fiscal transparency ecosystem. These three pathways reinforce one another, and failure in any one of them can weaken the effectiveness of the overall public financial oversight system [1], [4], [5], [9], [10], [17], [21].

**Sustainability Reporting, Financial Resilience, and the Future Research Agenda**

The final thematic cluster identified is the convergence of public sector accounting with the sustainability and financial resilience agenda. Public sector sustainability reporting, which has long been positioned as a technical governance tool based on compliance, has been shown in practice to be fragmented, inconsistent, and highly context-dependent. It therefore needs to be reconceptualised as a socially constructed governance practice [2], [5], [6], [10], [21], [23]. This reconceptualisation shifts the focus from compliance with disclosure frameworks toward organisational capacity for reflection and learning [5], [6], [9], [10], [14], [17].

The concept of reflective governance identified through a constructivist grounded theory approach offers an important theoretical contribution: reporting quality is determined not solely by compliance with standards but also by organisational reflexivity, dialogue, and continuous learning in interpreting sustainability information [2], [5], [6], [10], [23], [26]. Reflective governance operates as an intermediary mechanism between institutional conditions and actual reporting practices, extending institutional and accountability theory, which often overlooks the interpretive dimension [5], [7], [9], [10], [19], [23].

At the macro level, a bibliometric study of 527 financial resilience publications reveals that public sector accounting and crisis governance form one of the field's five core thematic clusters, alongside corporate governance–technology–resilience, financial inclusion, individual capabilities, and multidimensional resilience [2], [6], [8], [10], [26], [29]. The field's conceptual evolution indicates a transition from a narrow, household-based approach to multilevel models that integrate digital transformation, sustainability, organisational governance, and psychosocial well-being [2], [3], [8], [10], [16], [18].

Themes emerging since 2020 in the financial resilience literature include mental health, environmental, social, and governance (ESG) performance, climate-related risks, digital finance, and adaptive governance [2], [3], [8], [10], [18], [20]. For public sector accounting, these developments open new research avenues into how government accounting systems can support green budgeting, climate-risk management, and welfare policy, as initiated by studies on digital green budgeting in local governments [1], [3], [7], [10], [21], [24].

The future research agenda derived from the literature synthesis encompasses several priority directions. First, future studies should develop implementation roadmaps and evaluation frameworks for integrating IPSAS/IFRS into digital governance architectures to measure long-term economic effects [1], [3], [4], [8], [21], [25]. Second, longitudinal designs should integrate perception data with administrative data to examine organisational factors such as leadership, infrastructure, and interagency coordination in artificial intelligence adoption [3], [4], [7], [10], [26], [29]. Third, anti-corruption blockchain frameworks should be validated in field settings rather than under simulation conditions [1], [4], [7], [9], [19], [23].

Fourth, research on government financial statement user perceptions should be expanded from university students to broader citizen populations, given that citizens are the main users of general-purpose financial statements but remain among the least studied [2], [5], [6], [10], [12], [29]. Fifth, the typology of financial autonomy across different types of public service facilities and its accountability prerequisites in developing countries should be examined in greater depth [3], [7], [8], [10], [23], [26]. Sixth, continued critical investigation of international standard-setting processes is needed to safeguard inclusiveness and theoretical coherence [5], [6], [9], [10], [16], [19].

These research directions affirm that the future of public sector accounting lies in its capacity to bridge three major transitions: the digital transition, the sustainability transition, and the institutional transition toward reflective and participatory governance. Indonesian researchers occupy a strategic position in this agenda, given the richness of the country's decentralisation context, the diversity of local government capacities, and the momentum of national digital reform that has begun to be documented in international literature [3], [7], [8], [10], [25], [30].

## 5. Conclusion

This study mapped the intellectual landscape of accountability, transparency, and public governance in public sector accounting through a PRISMA-guided systematic literature review and a bibliometric analysis of Scopus-indexed documents. The results show a clear shift from compliance-centred accountability toward reflective and transformative forms of governance that emphasise interpretation, dialogue, organisational learning, and public value. The findings also identify digital transformation as a central driver of public financial governance, particularly through artificial intelligence, blockchain, and digital public financial management platforms. The knowledge network is organised around three main clusters: digital governance and public financial management; public sector accounting and accountability; and IPSAS, transparency, and anti-corruption. These clusters show that accounting standards, reporting systems, audit institutions, technological infrastructure, and anti-corruption mechanisms must be understood as interdependent elements of public financial governance. Policymakers should therefore link accounting reform to digital implementation roadmaps, professional capacity development, algorithmic explainability, and stronger, more inclusive oversight institutions. This study is limited by its reliance on a single database and a single extraction point, while the narrative synthesis concentrated on 30 core studies. Future research should extend database coverage, examine bibliographic coupling and co-citation structures, and use longitudinal mixed-method designs to investigate how accounting reforms, digital technologies, and institutional capacity interact in practice. Field validation of anti-corruption technologies and broader studies of citizens as users of government financial statements are also needed to strengthen evidence for accountable, transparent, and sustainable public financial governance.

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