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Public value and public sector accounting research: a structured literature review

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Abstract:

Purpose – The paper investigates the role and impact of accounting within the fragmented field of public value theory literature.

Design/methodology/approach – The work develops a structured literature review and seeks to shed light on the state of public value research, with particular emphasis on the role of accounting scholarship.

Findings – The lack of empirical research and the limited number of accounting papers reveal how accounting scholars need to achieve a deeper understanding of the public value conceptualization, creation and measurement process.

Originality/value – The paper develops the first wide-ranging structured literature review on public value accounting. It is a starting point to develop new research avenues, both in the fields of accountability/external reporting, and management accounting and performance management.

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