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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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