



DOI: <https://doi.org/10.38035/dijemss.v7i2>
<https://creativecommons.org/licenses/by/4.0/>

Management Accounting Practices in the Public Sector: Systematic Analysis of Social, Economic and Environmental Impacts

Cahyani Putri Ayu¹, Jeanne Adelina Savitri², Luk Luk Fuadah³

¹Universitas Sriwijaya, Palembang, Indonesia, cahyaniputriayuu09@gmail.com

²Universitas Sriwijaya, Palembang, Indonesia, savitri.jeanne07@gmail.com

³Universitas Sriwijaya, Palembang, Indonesia, lukluk_fuadah@unsri.ac.id

Corresponding Author : cahyaniputriayuu09@gmail.com¹

Abstract: Public sector management accounting has evolved from an administrative function into a strategic instrument that enhances efficiency, accountability, and sustainability in governance. This study systematically analyzes the impact of Management Accounting Practices (MAPs) on the social, economic, and environmental dimensions of the public sector. Using the Systematic Literature Review (SLR) method based on PRISMA guidelines, 37 Scopus-indexed articles published between 2015 and 2025 were reviewed. The findings reveal that MAPs improve resource efficiency and budget effectiveness (economic aspect), strengthen accountability and public participation (social aspect), and support the implementation of sustainability accounting and green governance (environmental aspect). Digital transformation further enhances MAPs through data-based reporting and transparent performance monitoring. However, bureaucratic resistance, limited resources, and political influence remain major challenges in developing countries. Overall, MAPs serve as a strategic foundation for achieving efficient, accountable, and sustainable public sector governance.

Keywords: Public Sector Management Accounting, Management Accounting Practices, Sustainability Accounting, Good Governance, Systematic Literature Review.

INTRODUCTION

The role of management accounting in the public sector has undergone significant transformation in recent decades. In its early stages, this practice was only understood as an administrative instrument focused on traditional cost recording and budget control (Jasni & Kamarudin, 2024). However, the change in the public administration paradigm towards New Public Management (NPM) has encouraged a shift in the management accounting function. Now, this practice is seen as a strategic instrument capable of directing public organizations to be more results-oriented, improving performance and creating real public value (Grossi & Argento, 2022; Höglund et al., 2021).

In a global context, the application of Management Accounting Practices (MAPs) is very closely related to the principles of good governance. Transparency, accountability and budget efficiency are the main pillars that must be fulfilled by government institutions in various countries (Sinervo et al., 2024). The public demands that the management of state funds be

accountable, not only in the form of formal financial reports, but also in achieving measurable and real performance (Pham & Vu, 2025). Thus, MAPs function as an important means of strengthening public trust in the government while increasing the legitimacy of public institutions.

In addition, recent developments show that MAPs are increasingly linked to the sustainable development agenda. Global awareness emphasizes that economic growth must not stand alone, but must go hand in hand with social justice and environmental sustainability (Alsaïd & Mutiganda, 2024). Within this framework, management accounting in the public sector is required to integrate economic, social and environmental dimensions in decision making. The triple bottom line approach allows calculating environmental costs, evaluating social impacts, and assessing public policies more comprehensively (Dabbicco et al., 2025; Nakpodia et al., 2024).

However, in the context of developing countries like Indonesia, the implementation of MAPs still faces many fundamental challenges. Although bureaucratic reform and the implementation of e-government have been designed to encourage accountability, their implementation is often hampered by a bureaucratic culture that tends to be resistant to change (Puryati, 2022). So MAPs are often only positioned as formal administrative tools rather than substantial managerial instruments. This condition reduces its effectiveness in improving public sector performance (Astuty et al., 2023).

Apart from bureaucratic cultural barriers, the implementation of MAPs also faces other obstacles, such as limited human resources and technological infrastructure. These two aspects make the use of managerial data not optimal in supporting decision making (Evinita et al., 2025). On the other hand, the existence of political influence in the preparation and reporting of public finances adds complexity to management accounting practices. Political pressure often creates bias in the presentation of information, so that public financial reports lose their integrity (Rahman et al., 2024).

Another phenomenon that often arises in the implementation of MAPs in the public sector is decoupling, namely a condition where reported practices differ from the practices actually implemented (Costari & Belinda, 2021). This usually occurs when reporting is only intended to fulfill administrative obligations or regulatory demands, without actually being carried out in a substantial way. As a result, the main benefits of MAPs such as increased transparency, accountability and budget efficiency are not achieved optimally. This situation shows that there is a fairly large gap between theory and practice in the field (Pramono et al., 2023).

This gap is also reflected in the academic literature. So far, research on MAPs is still predominantly carried out in the private sector, especially in the aspects of cost efficiency and increasing profitability. Meanwhile, studies in the public sector are still relatively limited and often only focus on economic efficiency. In fact, the public sector has social and environmental responsibilities that are no less important to integrate into management accounting practices (Costari & Belinda, 2021; Pramono et al., 2023). This condition makes the study of the contribution of MAPs to the creation of sustainable public value less comprehensive.

Based on these conditions, a significant research gap can be identified. There are not many studies that systematically examine the impact of implementing MAPs in the public sector by considering economic, social and environmental aspects simultaneously. Therefore, research using a Systematic Literature Review (SLR) approach is needed to map the development of literature while providing a more comprehensive understanding of the contribution of MAPs to the creation of sustainable public value.

The urgency of this research can be viewed from the perspective of public policy and academic interests. From a policy perspective, effective implementation of MAPs is believed to be able to improve the quality of state and regional financial governance, strengthen

transparency and improve accountability of public services (Budding et al., 2022). With integrated management accounting practices, the government can allocate budgets more efficiently while increasing public trust in public institutions (Costari & Belinda, 2021). On the other hand, the results of this research can also be important input for policy makers to design strategies that support the achievement of sustainable development goals.

From an academic and practical perspective, this research contributes to enriching the limited management accounting literature in the public sector. In addition, this research provides a conceptual foundation for academics to develop a more comprehensive analytical framework in assessing the effectiveness of MAPs. For practitioners, the results of the study can be used as a guide in implementing accounting strategies that are more accountable, transparent and in line with community needs. Thus, this research is not only relevant for theoretical purposes, but also has direct benefits in the practice of public financial management.

Based on the background, problems and urgency that have been explained, this research aims to conduct a systematic analysis of MAPs practices in the public sector using a Systematic Literature Review (SLR) approach. The main focus is directed at three perspectives, namely: (1) economic aspects, including efficiency, budget effectiveness and cost control; (2) social aspects, which are related to accountability, transparency, community participation and public trust; and (3) environmental aspects, which include environmental cost management, life-cycle costing, and contribution to sustainability. Through this research, it is hoped that useful practical and theoretical implications can be produced to support public sector governance that is more accountable, transparent and sustainability-oriented.

METHOD

This study was conducted using the Systematic Literature Review (SLR) method with reference to the Preferred Reporting Items For Systematic Reviews and Meta-Analyses (PRISMA). The literature search process was carried out in a structured manner through the use of previously determined keywords to ensure suitability to the research topic, namely management accounting in the public sector. The data used for analysis amounted to 37 scientific articles published during the 2015 - 2025 period. Research data sources were obtained from several reputable academic databases, including Scopus, Elsevier, Emerald and Proquest. The included articles are scientific publications in the Scopus Q1-Q4 journal category so their quality and credibility are guaranteed. This research also sets inclusion criteria, namely articles that discuss Management Accounting Practices (MAPs) in the public sector with an emphasis on three main perspectives, namely economic, social and environmental aspects.

Table 1. Previous Journal Categories Used

Categories	Number of Article	Percentage
Scopus Q1	25	68%
Scopus Q2	6	16%
Scopus Q3	5	14%
Scopus Q4	1	3%
Total	37	100%

This study is dominated by scientific publications indexed by Scopus Q1, Q2, Q3 and Q4. The process of selecting research articles in this literature study is carried out through several stages as follows:

1. Search using certain keywords, namely:
 - a. Management Accounting Practices
 - b. Public Sector
 - c. New Public Management
2. Review and selection of articles based on title, abstract, year of publication, and research findings.
3. In-depth examination of the entire article to ensure compliance with the established eligibility criteria.

RESULT AND DISCUSSION

1. Transformation of Public Sector Management Accounting

Management accounting in the public sector has evolved from simply an administrative function to a strategic instrument that supports governance, efficiency and public value creation. This transformation is in line with the sustainable development agenda and the achievement of the Sustainable Development Goals (SDGs), where public sector accounting provides accountability and performance information that encourages transparency and strengthens sustainable development (Grossi et al., 2022; Leoni et al., 2021). Theoretically, accounting practices in the public sector are heavily influenced by institutional theory, legitimacy theory, and contingency theory. These frameworks emphasize that the adoption of public accounting practices is influenced by institutional pressures, stakeholder legitimacy needs, and contingent organizational environmental conditions, so that public sector accounting has a strategic role in strengthening governance, supporting sustainability, and increasing organizational resilience (Grossi et al., 2022). This paradigm shift confirms that public sector management accounting now functions as a strategic pillar in decision making, planning, controlling and evaluating the performance of public organizations.

2. Public Sector Management Accounting: Economic, Social and Environmental Impacts

From an empirical perspective, the literature review shows that public sector management accounting contributes not only as an administrative instrument, but also as a strategic tool in supporting governance, sustainable development and risk management. Study Nuhu & Appuhamilage (2017) emphasized that the utilization of management control systems (MCS), both diagnostic and interactive, is closely related to the successful implementation of management accounting, although these findings are still limited to the Nigerian context and require further generalization. Recent studies also highlight the contribution of public accounting to achieving the SDGs, with evidence that public accounting practices and public financial management have a positive correlation with sustainable development indicators, such as the human development index (HDI) and environmental sustainability (Dabbicco et al., 2025; Nakpodia et al., 2024). In addition, the integration of management accounting with risk governance increases the resilience of public organizations to global uncertainty, including climate change, pandemics and economic crises (Russo et al., 2025).

Public sector management accounting is required to pay attention to sustainable development issues. Research conducted by Schaltegger et al. (2022) shows that sustainability management accounting (SMA) needs to be understood not only as an internal information system, but as a mechanism that connects an organization with the social, economic and environmental context outside its boundaries. This perspective is closely related to public sector management accounting, because both emphasize the importance of efficient,

accountable and public value-oriented decision making. In the context of government governance, the application of SMA principles allows public institutions to integrate sustainability dimensions into planning, budgeting and performance measurement systems, in line with sustainable development goals. Through the context–action–transformative contributions (CAT) framework introduced by Schaltegger et al. (2022), SMA can be seen as a conceptual instrument that expands the role of public management accounting from just an administrative tool to a strategic system that assesses and transforms the economic, social and environmental impacts of government policies and programs.

The implementation of digital-based public sector management accounting and modern practices also has a significant impact on the economy, social and environment. Lindquist (2022) argues that public sector reform in the digital era does not simply replace previous paradigms such as traditional public administration (TPA) and new public management (NPM), but rather integrates the main managerial values of both through the use of digital technology as a new governance instrument. Lindquist shows that digitalization acts as a mechanism that strengthens the principles of efficiency, accountability, transparency, and performance-based decision making, namely elements that are core to public sector management accounting practices. This transformation makes the public management accounting system not only function as a financial reporting tool, but also as a strategic infrastructure for performance control, cost analysis and data-based policy evaluation. In line with the views of Lindquist (2022), the digital era expands the function of public sector management accounting from just an administrative tool to a proactive, adaptive and collaborative governance instrument in creating public value amidst the complexity of the modern government environment. This confirms that public sector management accounting is not only a fiscal tool, but also a strategic social and environmental instrument in government governance.

Although the literature shows the significant contribution of public sector management accounting, there are several research gaps. Most studies were conducted in developing countries such as Italy, Nigeria and Vietnam, while research in Southeast Asia, including Indonesia, is still limited. Apart from that, much research emphasizes technical aspects, such as control systems, reporting and risk governance, while organizational culture factors, political dynamics and bureaucratic resistance are still given less attention. In terms of methodology, case studies and surveys are still dominant, while longitudinal approaches or big data analytics to assess the long-term impact of public sector management accounting practices on sustainable development are rarely used. Overall, the literature confirms that public sector management accounting has been transformed into a strategic pillar, with theoretical contributions in the form of strengthening contingency theory, the new public management (NPM) paradigm, and the relevance of risk governance, as well as practical implications for designing control systems, achieving SDGs, integrating risk management, and adapting to local contexts to increase the effectiveness of public services. This transformation confirms that public sector accounting now plays a role as an important instrument in creating economic efficiency, increasing social accountability, and supporting environmental sustainability through governance that is transparent, ethical, and oriented towards long-term public value.

Thus, what can be seen from the research contributions of public sector management accounting research from the economic impact aspect include the existence of efficient measures for resource allocation and budget use, internal control and fraud prevention through digitalization of AMSP, effectiveness of inventory management, operational cost efficiency, accuracy of decision making, and accrual accounting, which supports efficient public financial planning. Apart from that, from the aspect of social impact, it is increasing public accountability and transparency, increasing public trust and participation in managing funds, and establishing an ethical, transparent and integrity organizational culture through

digitalization. The environmental impact aspect is public sector management accounting related to SDGs and sustainable development, long-term cost and research information as well as sustainable financing allocation, and the implementation of accountability in all government sectors to support sustainable development.

CONCLUSION

The literature review shows that the application of Management Accounting Practices (MAPs) in the public sector has developed into a strategic instrument to support effective, transparent and sustainable governance. MAPs not only have an administrative function, but also serve as a decision-making tool to increase efficiency, accountability and public value.

Economically, MAPs encourage efficient resource allocation, budget optimization and cost control. Socially, MAPs strengthen transparency, public accountability, community participation, and an organizational culture with integrity. Environmentally, MAPs plays a role through sustainability management accounting, life-cycle costing, and green governance which supports Sustainable Development Goals (SDGs).

Digital transformation strengthens the effectiveness of MAPs through data-based reporting, real-time monitoring, and technologies such as big data analytics and e-governance. However, challenges still arise in the form of bureaucratic resistance, limited human resources, and political influence, especially in developing countries like Indonesia.

Overall, MAPs are a strategic foundation for adaptive, accountable and sustainable government governance, with digitalization, improving human resources and sustainable accounting as future development directions.

REFERENCES

- Abu Rumman, G., Alkhazali, A. R., Barnat, S. E., Alzoubi, S., Alzagheer, H., Abu Dalbough, M. A., Alibraheem, M. H., Bani Ahmad, A. Y. A., & Darawsheh, S. R. (2024). The Contemporary Management Accounting Practices Adoption In The Public Industry: Evidence From Jordan. *International Journal Of Data And Network Science*, 8, 1237–1246. <https://doi.org/10.5267/J.Ijdns.2023.11.010>
- Allain, E., Lemaire, C., & Lux, G. (2021). Managers' Subtle Resistance To Neoliberal Reforms Through And By Means Of Management Accounting. *Accounting, Auditing And Accountability Journal*, 34(3), 591–615. <https://doi.org/10.1108/AAAJ-12-2018-3799>
- Alsaid, L. A. Z. A., & Mutiganda, J. C. (2024). Sustainability Management Accounting In Urban Development: A Case Study Of An Egyptian State-Owned Enterprise. *Sustainability (Switzerland)*, 16(18), 1–25. <https://doi.org/10.3390/Su16188235>
- Amriani, T. N., & Iskandar, A. (2019). Analisis Kesuksesan Implementasi Sistem Aplikasi Keuangan Tingkat Instansi (SAKTI) Pada Satuan Kerja Di Lingkungan Badan Pendidikan Dan Pelatihan Keuangan (BPPK). *Kajian Ekonomi & Keuangan*, 3(1), 55–68. [<https://doi.org/10.31685/Kek.V3i1.409>]
- Ascani, I., Ciccola, R., & Chiucchi, M. S. (2021). A Structured Literature Review About The Role Of Management Accountants In Sustainability Accounting And Reporting. *Sustainability (Switzerland)*, 13(4), 1–25. <https://doi.org/10.3390/Su13042357>
- Astuty, W., Effendi, I., Habibie, A., & Pasaribu, F. (2023). A Comprehensive Study Of Accounting Information Quality As A Mediator Between Management Accounting Practices And Inventory Management In Operations Research For Manufacturing Companies In Indonesia. *Operational Research In Engineering Sciences: Theory And Applications*, 6(2), 270–293. <https://doi.org/10.31181/Oresta/060214>

- Awa, H. O., Etim, W., & Ogbonda, E. (2024). Stakeholders, stakeholder theory and Corporate Social Responsibility (CSR). *International Journal of Corporate Social Responsibility*, 9(1), 11. <https://doi.org/10.1186/s40991-024-00094-y>
- Bakhtiar, B. (2021). Accountability And Transparency In Financial Management Of Village Fund Allocations In Achieving Good Governance. *ATESTASI: Jurnal Ilmiah Akuntansi*, 4(2), 230–245. <https://doi.org/10.33096/Atestasi.V4i2.824>
- Barahmand, Z., & Eikeland, M. S. (2022). Techno-Economic And Life Cycle Cost Analysis Through The Lens Of Uncertainty: A Scoping Review. *Sustainability (Switzerland)*, 14(19). <https://doi.org/10.3390/Su141912191>
- Budding, T., De Jong, G., & Smit, M. (2022). New Development: Bridging The Gap—Analysis Of Required Competencies For Management Accountants In The Public Sector. *Public Money And Management*, 42(7), 565–568. <https://doi.org/10.1080/09540962.2022.2068862>
- Castellini, M., Ferrario, C., & Riso, V. (2025). New Public Management Evolving Agenda: Risk Management In Italian Municipalities. *International Journal Of Public Sector Management*, 38(2), 161–180. <https://doi.org/10.1108/IJPSM-06-2023-0210>
- Cepêda, C., Monteiro, A. P., & Aibar-Guzmán, B. (2025). Decoupling In Sustainability Reporting: A Systematic Literature Review. *Corporate Social Responsibility And Environmental Management*, 32(3), 2988–3007. <https://doi.org/10.1002/Csr.3114>
- Chau, T. H. P., Tran, Y. T., & Le, T. D. (2022). How Does Transformational Leadership Influence On The Performance Of Public Service Organizations In A Developing Country? The Interventional Roles Of NPM Cultural Orientations. *Cogent Business And Management*, 9(1). <https://doi.org/10.1080/23311975.2022.2140746>
- Chen, Y. (2025). A Replication Of “Did New Public Management Matter? An Empirical Analysis Of The Outsourcing And Decentralization Effects On Public Sector Size.” *Public Administration*, 103(3), 942–953. <https://doi.org/10.1111/Padm.70001>
- Costari, N., & Belinda, P. A. (2021). Pentingnya Implementasi Akuntansi Sektor Publik Dalam Suatu Instansi Pemerintahan. *Jamanta : Jurnal Mahasiswa Akuntansi Unita*, 1(1), 58–77. https://doi.org/10.36563/Jamanta_Unita.V1i1.421
- Dabbicco, G., Caruana, J., & Bisogno, M. (2025). The Role Of Public Sector Accounting In The Achievement Of Sustainable Development Goals: The Case Of Italy. *Meditari Accountancy Research*, 33(7), 313–337. <https://doi.org/10.1108/MEDAR-03-2024-2410>
- Evinita, L. L., Kewo, C. L., & Kambey, J. P. (2025). Measuring The Factors Affecting The Quality Of Public Sector Financial Reports To Improve Financial Accountability. *Quality - Access To Success*, 26(205), 409–416. <https://doi.org/10.47750/QAS/26.205.41>
- Fedchenko, E. A., Gusarova, L. V., Vasyunina, M. L., Lozhechko, A. S., & Lysenko, A. A. (2022). The Mechanism Of Budget Management As An Element Of Risk Control In Regulatory Authorities. *Risks*, 10(9), 177. <https://doi.org/10.3390/Risks10090177>
- Firman Syah, A. (2023). Implementation Of New Public Management In Improving Bureaucracy Reform In The Public Services Sector In Government Agencies. *The Sunan Ampel Review Of Political And Social Sciences*, 2(2), 129–141. <https://doi.org/10.15642/Sarpas.2023.2.2.129-141>
- Fitria, G. N. (2021). Organization Culture Moderates The Effect Of Management Accounting System, Sustainable Leadership And Environmental Strategy On Business Performance. *International Journal Of Contemporary Accounting*, 3(1), 45–60. <https://doi.org/10.25105/Ijca.V3i1.9218>
- Goldfinch, S., & Halligan, J. (2024). Reform, Hybridization, And Revival: The Status Of New Public Management In Australia And New Zealand. *Public Management Review*, 26(9),

- 2542–2560. <https://doi.org/10.1080/14719037.2024.2329770>
- Grossi, G., & Argento, D. (2022). The Fate Of Accounting For Public Governance Development. *Accounting, Auditing & Accountability Journal*, 35(9), 272–303. <https://doi.org/10.1108/AAAJ-11-2020-5001>
- Grossi, G., Kristianstad, S., Bodo, N., & Argento, D. (2022). The Fate Of Accounting For Public Governance Development. *Accounting, Auditing And Accountability Journal*, 35(9), 272–303. <https://doi.org/10.1108/AAAJ-11-2020-5001>
- Hammerschmid, G., Palaric, E., Rackwitz, M., & Wegrich, K. (2024). A Shift In Paradigm? Collaborative Public Administration In The Context Of National Digitalization Strategies. *Governance*, 37(2), 411–430. <https://doi.org/10.1111/Gove.12778>
- Harnani, S. (2022). Examining The Evolution Of Management Accounting: A Qualitative Review. *Atestasi: Jurnal Ilmiah Akuntansi*, 5(2), 755–772. <https://doi.org/10.57178/Atestasi.V5i2.786>
- Hasibuan, D. H. M., Djanegara, M. S., & Pamungkas, B. (2024). The Role Of Supply Chain Management Strategy And Strategic Management Accounting In Increasing Company Growth. *Uncertain Supply Chain Management*, 12, 2309–2316. <https://doi.org/10.5267/J.Uscm.2024.6.002>
- Haydar, M. H., & Machmuddah, Z. (2024). Implementasi Manajemen Laba Pada Stakeholder Teori. *EKOMA: Jurnal Ekonomi, Manajemen, Akuntansi*, 4(1), 749–763. <https://doi.org/10.56799/ekoma.v4i1.5493>
- Höglund, L., Mårtensson, M., & Thomson, K. (2021). Strategic Management, Management Control Practices And Public Value Creation: The Strategic Triangle In The Swedish Public Sector. *Accounting, Auditing And Accountability Journal*, 34(7), 1608–1634. <https://doi.org/10.1108/AAAJ-11-2019-4284>
- Hoque, Z. (Ed.). (2021). *Public Sector Reform And Performance Management In Developed Economies: Outcomes-Based Approaches In Practice*. Routledge. <https://doi.org/10.4324/9781003004080>
- Hutman Falih Chichan, Hussein Kareem Mohammed, & Tariq Tawfeeq Yousif Alabdullah. (2021). Does Environmental Management Accounting Matter In Promoting Sustainable Development? A Study In Iraq. *Journal Of Accounting Science*, 5(2), 114–126. <https://doi.org/10.21070/Jas.V5i2.1543>
- Huy, P. Q., & Phuc, V. K. (2024). Optimization Of Accounting Information System In Public Sector For Sustainable Risk Management Under Big Data Analytics: Does Forensic Accountants' Skill Generate Differences? *Foundations Of Management*, 16, 67–83. <https://doi.org/10.2478/Fman-2024-0005>
- Iacuzzi, S., Pauluzzo, R. (2024). Looking For Missing Outcomes : Accounting For Intellectual Capital And Value Creation In Ecosystems. *Journal Of Management And Governance*, 28, 1117–1149. <https://doi.org/10.1007/S10997-023-09688-3>
- Imawan, A., Irianto, G., & Prihatiningtias, Y. W. (2019). Peran Akuntabilitas Pemerintah Desa Dalam Membangun Kepercayaan Publik. *Jurnal Akuntansi Multiparadigma*, 10(1). <https://doi.org/10.18202/Jamal.2019.04.10009>
- Jasni, N. S., & Kamarudin, S. N. (2024). Trends And Insights In Sustainability Accounting In The Public Sector: Unveiling The Research Landscape. *International Journal Of Economics And Financial Issues*, 14(4), 163–171. <https://doi.org/10.32479/Ijefi.16547>
- Kristiyani, D., & Hamidah. (2020). Model Penerapan Akuntansi Sektor Publik Untuk Mencegah Fraud Pada Sektor Publik Di Era Digital. *Jurnal Bisnis Dan Akuntansi*, 22(2), 289–304. <https://doi.org/10.34208/Jba.V22i2.732>

- Latifah, S. W., & Soewarno, N. (2023). The environmental accounting strategy and waste management to achieve MSME's sustainability performance. *Cogent Business & Management*, 10(1). <https://doi.org/10.1080/23311975.2023.2176444>
- Leoni, G., Lai, A., Stacchezzini, R., Steccolini, I., Brammer, S., Linnenluecke, M., & Demirag, I. (2021). Accounting, Management And Accountability In Times Of Crisis: Lessons From The COVID-19 Pandemic. *Accounting, Auditing And Accountability Journal*, 34(6), 1305–1319. <https://doi.org/10.1108/AAAJ-05-2021-5279>
- Lindquist, E. A. (2022). The Digital Era And Public Sector Reforms: Transformation Or New Tools For Competing Values? *Canadian Public Administration*, 65(3), 547–568. <https://doi.org/10.1111/CPA.12493>
- Maolani, D. Y., Nuraeni, A. S., Dellyani, A., & Huda, Ek. F. Al. (2023). Penerapan Sistem Akuntabilitas Publik Dalam Mewujudkan Good Governance Di Indonesia (Implementation Of Public Accountability System In Realizing Good Governance In Indonesia). *Jurnal Ilmu Sosial*, 21(2), 3. <http://jurnaldialektika.com/>
- Mattei, G., Grossi, G., & Guthrie A.M, J. (2021). Exploring Past, Present And Future Trends In Public Sector Auditing Research: A Literature Review. In *Meditari Accountancy Research* (Vol. 29, Issue 7). <https://doi.org/10.1108/MEDAR-09-2020-1008>
- Maulidi, M. R., Saafira, Z., Nabila, J., & Mariana, M. (2025). Digital Transformation In Local Government : Enhancing Financial Transparency Through The Regional Financial Information System (Sikd) Pelaporan Keuangan . Transparansi Dipandang Sebagai Elemen Kunci Dalam. *HEI EMA : Jurnal Riset Hukum, Ekonomi Islam, Ekonomi, Manajemen Dan Akuntansi*, 4(1), 54–66.
- Nakpodia, F., Sakariyahu, R., Fagbemi, T., Adigun, R., & Dosumu, O. (2024). Sustainable Development Goals, Accounting Practices And Public Financial Management: A Pre And Post COVID-19 Assessment. *British Accounting Review*, August, 101466. <https://doi.org/10.1016/J.Bar.2024.101466>
- Nartey, S. N., & Van Der Poll, H. M. (2021). Innovative Management Accounting Practices For Sustainability Of Manufacturing Small And Medium Enterprises. *Environment, Development And Sustainability*, 23(12), 18008–18039. <https://doi.org/10.1007/S10668-021-01425-W>
- Nik Abdullah, N. H., Krishnan, S., Mohd Zakaria, A. A., & Morris, G. (2022). Strategic Management Accounting Practices In Business: A Systematic Review Of The Literature And Future Research Directions. *Cogent Business And Management*, 9(1). <https://doi.org/10.1080/23311975.2022.2093488>
- Nogueira, E., Gomes, S., & Lopes, J. M. (2023). Triple Bottom Line, Sustainability, And Economic Development: What Binds Them Together? A Bibliometric Approach. *Sustainability (Switzerland)*, 15(8). <https://doi.org/10.3390/Su15086706>
- Nuhu, N. A., & Appuhamilage, K. B. And A. B. (2017). Asian Review Of Accounting Article Information : *Asian Review Of Accounting Asian Review Of Accounting Asian Review Of Accounting*, 25(3), 232–255. <http://dx.doi.org/10.1108/ARA-11-2013-0076%5Cnhttp://dx.doi.org/10.1108/ARA-01-2014-0016%5Cnhttp://dx.doi.org/10.1108/ARA-04-2014-0050%5Cnwww.emeraldinsight.com/1321-7348.htm>
- Parker, L. D., & Favotto, A. (2025). Penetrating The Political In Public Sector Accounting And Audit: Addressing Public, Managerial, And Political Accountability. *Financial Accountability & Management*, 0, 1–13. <https://doi.org/10.1111/Faam.70008>
- Pham, Q. H., & Vu, K. P. (2025). Management Accounting Control System And Risk Governance In Public Sector Organizational Resilience Enhancement. *Cogent Social Sciences*, 11(1). <https://doi.org/10.1080/23311886.2024.2444473>
- Pramono, A. J., Suwarno, S., Amyar, F., & Friska, R. (2023). Exploring Technology

- Acceptance In Management Accounting Tools' Adoption In Public Sector Accounting: A Sustainability Perspective For Organizations. *Sustainability (Switzerland)*, 15(21). <https://doi.org/10.3390/Su152115334>
- Pratama, H. A., & Mutmainah, S. (2025). Perkembangan Akuntansi AkruaI Pada Sektor Publik: Analisis Bibliometrik. *Jurnal Manajemen Perbendaharaan*, 6(1), 19–37. <https://doi.org/10.33105/Jmp.V6i1.532>
- Pratiwi, Y. N., Febrianty, F., Febrina, P., & Annisa, M. L. (2022). The Effect Of Financial Accounting Practices And Management Accounting Practices On MSME's Economic Sustainability. *Owner*, 6(3), 2325–2335. <https://doi.org/10.33395/Owner.V6i3.925>
- Puryati, D. (2022). Praktik Akuntansi Manajemen Pada Usaha Mikro, Kecil, Menengah Di Indonesia. *Jurnal Riset Akuntansi & Perpajakan (JRAP)*, 9(01), 124–135. <https://doi.org/10.35838/Jrap.2022.009.01.10>
- Puspawati, A. A. (2016). Penerapan New Public Management (NPM) Di Indonesia (Reformasi Birokrasi, Desentralisasi, Kerjasama Pemerintah Dan Swasta Dalam Meningkatkan Pelayanan Publik). Publisia: *Jurnal Ilmu Administrasi Publik*, 1(1), 38–53. <http://jurnal.unmer.ac.id/index.php/jkpp>
- Rahman, Y., Ujianto, & Cempena, I. B. (2024). Measurement Model Of The Influence Of Strategic Management Accounting On The Growth Of Drinking Water Companies In South Kalimantan. *Edelweiss Applied Science And Technology*, 8(6), 3065–3080. <https://doi.org/10.55214/25768484.V8i6.2657>
- Rashid, M. M., Ali, M. M., & Hossain, D. M. (2020). Strategic Management Accounting Practices: A Literature Review And Opportunity For Future Research. *Asian Journal Of Accounting Research*, 6(1), 109–132. <https://doi.org/10.1108/AJAR-06-2019-0051>
- Ritonga, P. (2024). TRANSPARANSI DAN AKUNTABILITAS: PERAN AUDIT DALAM MENINGKATKAN KEPERCAYAAN STAKEHOLDER. *Equilibrium: Jurnal Ilmiah Ekonomi, Manajemen Dan Akuntansi*, 13(2), 323. <https://doi.org/10.35906/Equili.V13i2.2004>
- Russo, S., Ruggiero, P., Mussari, R., & Bracci, E. (2025). Understanding Public Sector Risk Management In Contexts Of Hybridity: A Structured Literature Review. *Financial Accountability & Management*, 1–22. <https://doi.org/10.1111/Faam.70010>
- Saputra, K. A. K., & Laksmi, P. A. S. (2024). The Influence Of Green Governance, Implementation Of Energy Accounting, And Green Human Resource Management On Sustainability Performance: An Empirical Study In The Hospitality Industry In Bali. *Jurnal Ilmiah Akuntansi*, 9(1), 113–136. <https://doi.org/10.23887/Jia.V9i1.66630>
- Sawmar, A. A., & Mohammed, M. O. (2021). Enhancing zakat compliance through good governance: a conceptual framework. *ISRA International Journal of Islamic Finance*, 13(1), 136–154. <https://doi.org/10.1108/IJIF-10-2018-0116>
- Schaltegger, S., Christ, K. L., Wenzig, J., & Burritt, R. L. (2022). Corporate Sustainability Management Accounting And Multi-Level Links For Sustainability – A Systematic Review. *International Journal Of Management Reviews*, 24(4), 480–500. <https://doi.org/10.1111/Ijmr.12288>
- Shidqi, F., & Arfiansyah, Z. (2025). Good Governance And Corruption In Local Governments: The Role Of Internal Control And Audit. *Jurnal Akuntansi Dan Auditing Indonesia*, 29(1), 1–14. <https://doi.org/10.20885/Jaai.Vol29.Iss1.Art1>
- Sinervo, L. M., Vikstedt, E., Luhtala, M., Laihonen, H., & Welinder, O. (2024). Fostering Sustainability In Local Government: The Institutional Work Perspective On The Accounting–Management Nexus. *Financial Accountability And Management*, 40(4), 592–612. <https://doi.org/10.1111/Faam.12399>
- Sri Murwani, A., & Puji Astuti, R. (2023). Pengaruh Penerapan Standar Akuntansi Pemerintah

- Terhadap Kualitas Laporan Keuangan Sektor Publik. *JAP Jurnal Akuntansi Dan Pajak*, 23(02), 1–12.
- Stewart, E., & Connolly, C.* (2022). New Development: Ten Years Of Consolidated Accounts In The United Kingdom Public Sector—Taking Stock. *Public Money & Management*, 42(6), 460–462. <https://doi.org/10.1080/09540962.2022.2031647> [<https://doi.org/10.1080/09540962.2022.2031647>]
- Stupak, I., Mansoor, M., & Smith, C. T. (2021). Conceptual Framework For Increasing Legitimacy And Trust Of Sustainability Governance. *Energy, Sustainability And Society*, 11(1). <https://doi.org/10.1186/S13705-021-00280-X>
- Thien, T. H., & Hung, N. X. (2023). Intellectual Capital And Investment Efficiency: The Mediating Role Of Strategic Management Accounting Practices. *Cogent Business And Management*, 10(2). <https://doi.org/10.1080/23311975.2023.2207879>
- Van Der Kolk, B. (2022). Performance Measurement In The Public Sector: Mapping 20 Years Of Survey Research. *Financial Accountability & Management*, 38(4), 703–729. <https://doi.org/10.1111/Faam.12345>
- Vărzaru, A. A., Bocean, C. G., Mangra, M. G., & Mangra, G. I. (2022). Assessing The Effects Of Innovative Management Accounting Tools On Performance And Sustainability. *Sustainability (Switzerland)*, 14(9). <https://doi.org/10.3390/Su14095585>
- Wijayanti, R. P., & Setyawan, S. (2022). Litelature Review: Analisis Pengendalian Internal Dan Upaya Pencegahan Kecurangan Akuntansi Sektor Publik. *Transekonomika: Akuntansi, Bisnis Dan Keuangan*, 3(1), 1–11. <https://doi.org/10.55047/Transekonomika.V3i1.334>