

Bibliometric Study Concerning Accrual Accounting in The Public Sector of Reputable International Journals

Nedi Hendri,

Universitas Muhamamdiyah Metro, Faculty of Economics and Business, Indonesia;
nedi_hendri@yahoo.com

Fajar Gustiawaty Dewi,

Universitas Lampung, Faculty of Economics and Business, Indonesia; fajargd@yahoo.com

Rindu Rika Gamayuni,

Universitas Lampung, Faculty of Economics and Business, Indonesia;
rindu.gamayuni@yahoo.com

Nurdiono

Universitas Lampung, Faculty of Economics and Business, Indonesia;
nurdionopb@gmail.com

Abstract

This research aims to know research articles distribution on accrual accounting in the public sector. Besides, it is to see the distribution collaboration map among researchers, accrual accounting research trends in the public sector, and to know topics have the opportunity to be investigated in further research. This research is a literature study using the bibliometric analysis method in analysing the citation. The sample of articles processed is accrual accounting research articles in the public sector that are included in the Scimago version of the Q4-Q1 journal criteria since 0-2020 that are processed using PoP software; 24 journals. The research topic experienced an increasing trend despite the fluctuating increase. Based on the distribution mapping of the author's keywords through the co-author, it can be concluded that collaboration among researchers is still very minimal. There were only four researchers with one cluster, while the co-occurrence of author keywords was obtained by 34 keywords divided into ten clusters. The most appearing was *accrual accounting, public sector accounting, transparency, accountability, accounting, efficiency*, and others. The most dominant research trend was in cluster one. It consisted of seven keywords. The keywords were *accountability, accounting, efficiency, genetic structuralism, Indonesian local government institutionalisation, and transparency*.

Keywords

Bibliometrics, Accrual Accounting, Public Sector, Publish or Perish (PoP), VOS viewer, Reputable, and Scimago

Introduction

The concept of New Public Management (NPM), which began in the 1980s, is a dynamic and rapid change in the public sector in various developed countries in the world. One becomes the foundation for the growth of accrual accounting in the public sector which can boost financial accountability and transparency, to generate public sector performance measurement (Nasi & Steccolini, 2008). According to (Carlin, 2005), accrual accounting has significant benefits such as increased transparency, external and internal accountability, improved organisational performance, better distribution of resources, and greater efficiency derived from the ability of public entities to identify the full costs of their activities. The usefulness of accrual accounting in the public sector is quite underestimated by various academics (Anessi-Pessina & Steccolini, 2007). However, multiple studies in the public sector provide evidence that accrual-based accounting is more profitable than cash accounting, and this factor makes international public sector organisations choose to apply this type of accrual accounting (Ellwood & Newberry, 2007a; Saleh & Pendlebury, 2006). On the other hand, accrual accounting in the public sector also has shortcomings and problems that can hinder the achievement of accrual accounting objectives (Christiaens & Rommel, 2008).

Facts in the field of accrual accounting implementation in the public sector are far behind compared to the private sector. The success or failure and the slow or fast process of accrual accounting implementation, of course, cannot be separated from the research-reset accrual accounting itself. (Mahmudi, 2003) argues that the business world has become a basic orientation in the development of research in accounting that has been carried out since the era of normative accounting theory. Meanwhile, less accounting research for non-profit organisations or the public sector is conducted. As a result, the development of public sector accounting theory has lagged behind the development of business accounting theory. It is not only the theory that is left behind, and the practice is fading too.

The development of public sector accounting research needs to be done to produce better public sector accounting theory and practice. This phenomenon encourages researchers to conduct literature studies on accrual accounting in the public sector using the bibliometric method. Bibliometrics are quantitative and statistical studies that are applied to various aspects of journals that contain research results or literature on a topic. Bibliometrics are empowered to determine publication patterns, citation analysis, authorship, and geographic distribution (Jan et al., 2017). Pritchard in 1969 first proposed bibliometric terminology, then applied it for the first time to a statistical analysis of the anatomy of the literature in 1543-1860 through calculating the full titles of literature, articles, books, research journals, and

classifying them based on the country of origin of the source (Thanuskodi, 2010). Bibliometrics is one of several disciplines whose terminology is the addition of the word *metric* at the end. Although some scientists also convey the differences in the use of these terminological terms, the core concepts described are complementary, both broadly and narrowly. Cole and Eales in 1917 gave an opinion on this matter, namely by calling it a statistical analysis of the literature (statistical analysis of the literature). On the other hand, Hulme, 1923 explained the terminology he called statistical bibliography (Thanuskodi, 2010).

The purposes of this research are:

- 1) To understand the distribution of articles on accrual accounting research results to the public sector that is included in the Scimago version of the Q4-Q1 journal criteria since 0-2020.
- 2) To find out the map of collaboration among researchers.
- 3) To describe the trend of accrual accounting research in the public sector.
- 4) To know the topics that have the opportunity to be researched in further research.

Litearture Review

Bibliometric analysis is the application of statistical and quantitative approaches to publication research (Pendlebury, 2008). This analysis has been used for various purposes, areas, and topics (Aribowo, 2019; Iqbal et al., 2019) or in specific journals (Barik & Jena, 2017; Jain et al., 2015; Khanna et al., 2018; Wei, 2019). Bibliometric analysis often uses data (or metadata) that comes from the Web of Science (WoS) or Scopus. These two locally well-known foreign databases are used because of the large amount of data available, and the vast scope of research fields.

New Public Management (NPM) is the most current public administration management system in the world, and almost all countries are applying it. It aims to change public administration to be better and more efficient, even if it is not yet a company, it can be more like a company. Public administration as a service provider for citizens must be aware of its duty to produce efficient and effective services. In the perspective of NPM, (Groot & Budding, 2008) concluded that replacing traditional cash accounting into accrual accounting is essential to improve the financial reporting process. It can be the basis for public service management to make decisions and accountability (Christiaens & Rommel, 2008; Hyndman & Connolly, 2011). Accrual accounting information should be useful for evaluating government performance in terms of efficiency, service costs, performance, and providing information in decision making (Hawkesworth et al., 2009; Hyndman & Connolly, 2011; Lapsley, 1999; Lapsley et al., 2009).

Methods

This research is a literature study using the bibliometric analysis method in analysing the citation of scientific articles. Analysis of literature or literature studies is systematic, explicit and the methods used are reusable (de Carvalho et al., 2017). The study population is the primary data of scientific articles on accrual accounting in the public sector from 0-2020 which are taken from Google Scholar search results with the keyword *accrual accounting* which was conducted in November 2020 through the Publish or Perished (PoP) software. The sample of articles processed is accrual accounting research articles in the public sector that are included in the Scimago version of the Q4-Q1 journal criteria, the next step the data is processed using Mendeley software, VOS viewer, and Microsoft Excel. The research process can be seen in Figure 1

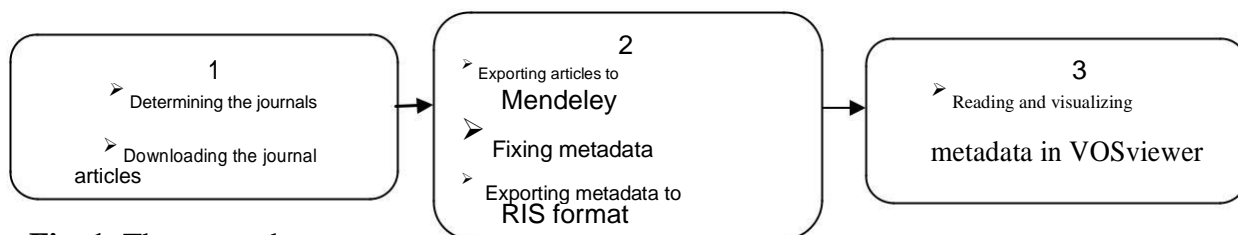


Fig. 1: The research process

In this study, 279 articles were included in the initial selection with the keyword *accrual accounting*. These journals undergo a further selection process, namely by opening the citation link, 99 journals cannot be accessed, leaving 180 journals. Furthermore, sorting journals in the public sector category, it was found that 53 cannot be used because they are included in the private sector category. The next selection was the sorting of articles that had quartiles in Scimago so that 103 articles were disqualified and leaving 24 journals (seen in table 1 and table 2) that were included in the criteria for the Q1-Q4 journals in Scimago.

Table 1. Data Sorting for 279 journals

Journal Screening	Number of Articles
Initial search journal totals	279
Unidentified/citation link	99
Private Sector Research	53
Articles which are not categorised in the quartile at Scimago	103
Q1-Q4 journal at Scimago	24

Source: Processed data from PoP, 2020

Table 2. Initial Data Metrics and After Data Sorting

Data Metrics	Initial Search	Final Search Data
Publication Years	1925-2020	2003-2020
Citation Years	95 (1925-2020)	17(2003-2020)
Papers	279	24
Citations	3.011	641
Cites/year	31,69	37,71
Cites/paper	10,79	26,71
Author/paper	1,77	2,46
H-index	29	10
G-index	50	24
hI,norm	25	8
hI,annual	0,25	0,47
Paper with ACC	>=1,2,5,10,20:88,53,24,4,1	>=1,2,5,10,20:20,13,10,2,0
Year_first	1925	2003
Year_last	2020	2020

Source: Processed data from PoP, 2020

Results and Discussion

The Distribution of Accrual Accounting Articles in the Public Sector by Quartile at Scimago

Based on the search results on the google scholar database using PoP, scientific articles that are included in the *accrual accounting* category in the public sector and entered in reputable journals with the Q1-Q4 criteria in Scimago are 24 article titles (table 3 and figure 2). It can be seen that the majority of articles are in quartile 3 with 11 article titles (16.67%) and quartile 2 with 8 article titles (33.33%). Meanwhile, the number of articles in the first quartile was only 4 article titles (16.67%).

Table 3. The distribution of the number of articles published by quartile in Scimago

No	Quartile of Scimago	Number of	
		Articles	Percentage
1	Quartile 1	4	16,67 %
2	Quartile 2	8	33,33 %
3	Quartile 3	11	45,83 %
4	Quartile 4	1	4,17 %
Total		24	100 %

Source: Processed data from PoP, 2020

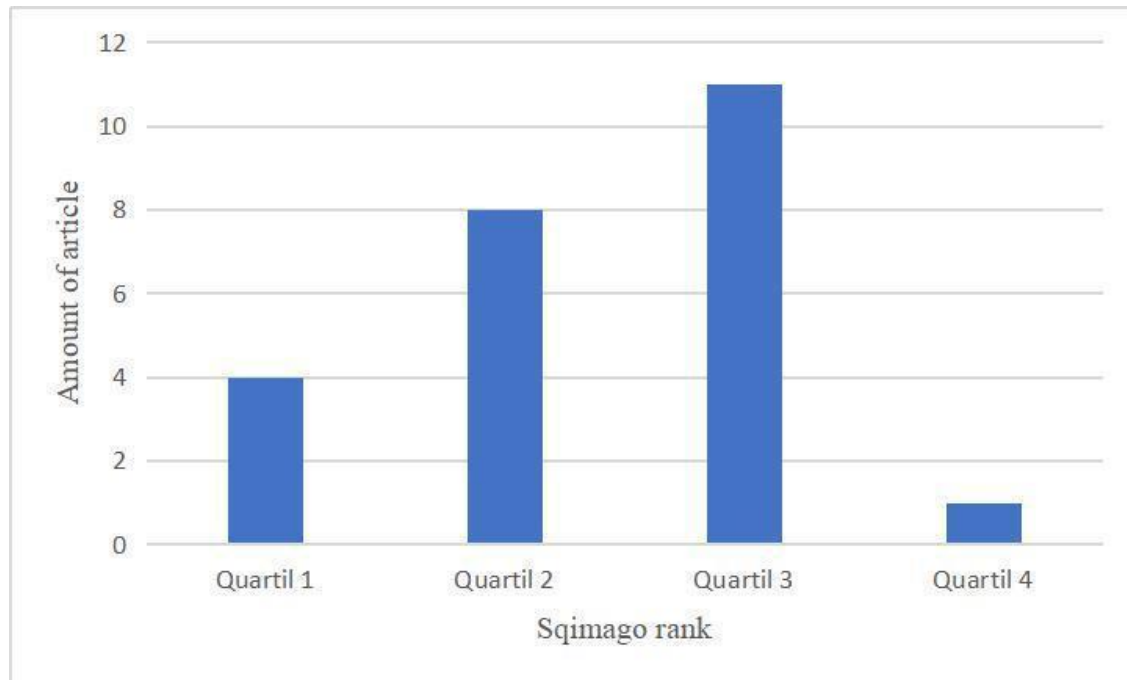


Fig. 2. The graph of the distribution of reputable articles for *accrual accounting* in the public sector at Scimago

The following shows the top ten reputable articles based on the Scimago ranking. The article that received the top rating, namely quartile 1 was an article by Igor Goncharov and Martin Jacob with the title Why do countries mandate accrual accounting for tax purposes? Adriana Bruno and Irvine Lapsley article title The emergence of an accounting practice: The fabrication of a government accrual accounting system and articles Desire I Christofzik with article entitled *Does accrual accounting alter fiscal policy decisions?-Evidence from Germany*. The complete data can be seen in table 4.

Table 4. The top ten articles identified by PoP fit the Scimago criteria

No	Author	Article Title	Quartile
1	I Goncharov, M Jacob	Why do countries mandate accrual accounting for tax purposes?	Q1
2	A Bruno, I Lapsley	The emergence of an accounting practice: The fabrication of a government accrual accounting system	Q1

3	DI Christofzik	Does accrual accounting alter fiscal policy decisions?- Evidence from Germany	Q1
4	C Kaserer, C Klingler	The accrual anomaly under different accounting standards-lessons learned from the German experiment	Q1
5	S Ellwood, S Newberry	Public sector accrual accounting: institutionalising neo-liberal principles?	Q2
6	E Anessi-Pessina, J Caruana, M Sicilia, I Steccolini	Heritage: the priceless hostage of accrual accounting	Q2
7	CK Matekele, GV Komba	The Influence of Demographic Attributes in the Implementation of Accrual-Based International Public Sector Accounting Standards	Q2
8	PK Boolaky, N Mirosea, K Omoteso	The Adoption of IPSAS (Accrual Accounting) in Indonesian Local Government: A Neo-Institutional Perspective	Q2
9	JR Brito, S Jorge	The Institutionalization of a New Accrual-based Public Sector Accounting System: The Case of Cape Verde	Q2
10	T Agasisti, G Catalano, A Erbacci	How resistance to change affects the implementation of accrual accounting in Italian public universities: A comparative case study	Q2

Source: Processed data from PoP, 2020

The Distribution of Accrual Accounting Articles in the Public Sector by Year

Based on the data obtained, the distribution of 24 reputable articles on *accrual accounting* in the public sector was published in the 2003 to 2020 period, as seen in table 5. The oldest article published in 2003 was only one, Garry D Carnegie and Brian P West's research entitled *How Well Does Accrual Accounting Fit the Public Sector?*. Also, most publications were in 2018 with six titles (25%). The latest articles for 2020 are three articles that discuss the public sector category.

Table 5. The list of articles number published each year

Publication Year	Number of Articles	Percentage
2003	1	4,17 %
2007	1	4,17 %
2008	2	8,33 %
2011	1	4,17 %
2012	1	4,17 %
2014	2	8,33 %

2015	3	12,50 %
2017	1	4,17 %
2018	6	25,00 %
2019	3	12,50 %
2020	3	12,50 %
Total	24	100 %

Source: Processed data from PoP, 2020

The growth of reputable articles is shown in Figure 3, and the fluctuations and increases are not very significant. It proves that research on the topic of accrual accounting in the public sector is still very minimal.

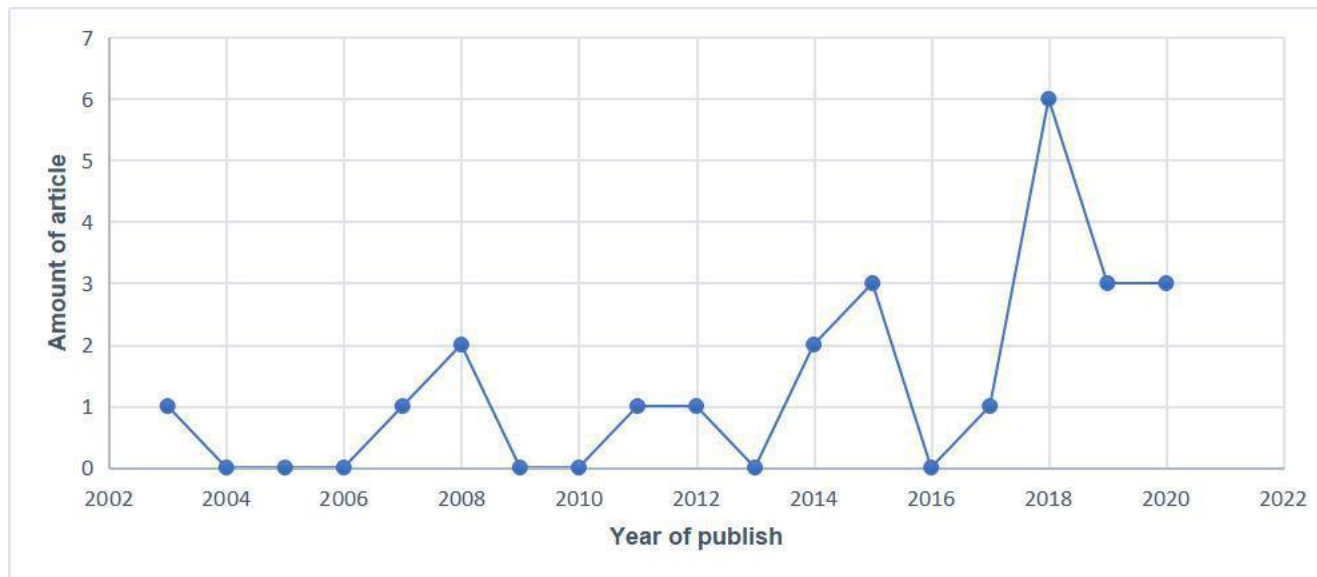


Fig. 3. The graph of the growth of the reputable articles *accrual accounting* in the public sector

The Distribution of Accrual Accounting Articles in the Public Sector by Publishing Country

After observed from the publisher, it can be seen that from 24 articles that fall into the Q1-Q4 criteria in Scimago published by reputable publishers. The publisher that published the most articles on *accrual accounting* in the public sector was Emerald Group Publishing Ltd with ten articles (41.67%), then Thailor & Francis Ltd with four articles (16.67%), Wiley- Blackwell Publishing Ltd with 3 (12.50%), Elsevier Inc with 2 (8.33%) articles. In contrast, other publishers had an article each (table 6 and figure 4).

Table 6. The list of publishers who published *accrual accounting* articles in the public sector

No	Publisher	Number of Articles	Percentage
1	Emerald Group Publishing Ltd.	10	41,67 %
2	Thailor & Francis Ltd	4	16,67 %
3	Wiley-Blackwell Publishing Ltd	3	12,50 %
4	Elsevier Inc	2	8,33 %
5	Kowsar Publishing Company	1	4,17 %
6	Canadian Center of Science and Education	1	4,17 %
7	Econjournals	1	4,17 %
8	Allied Academies	1	4,17 %
9	EuroJournals, Inc.	1	4,17 %
Total		24	100 %

Source: Processed data from PoP, 2020

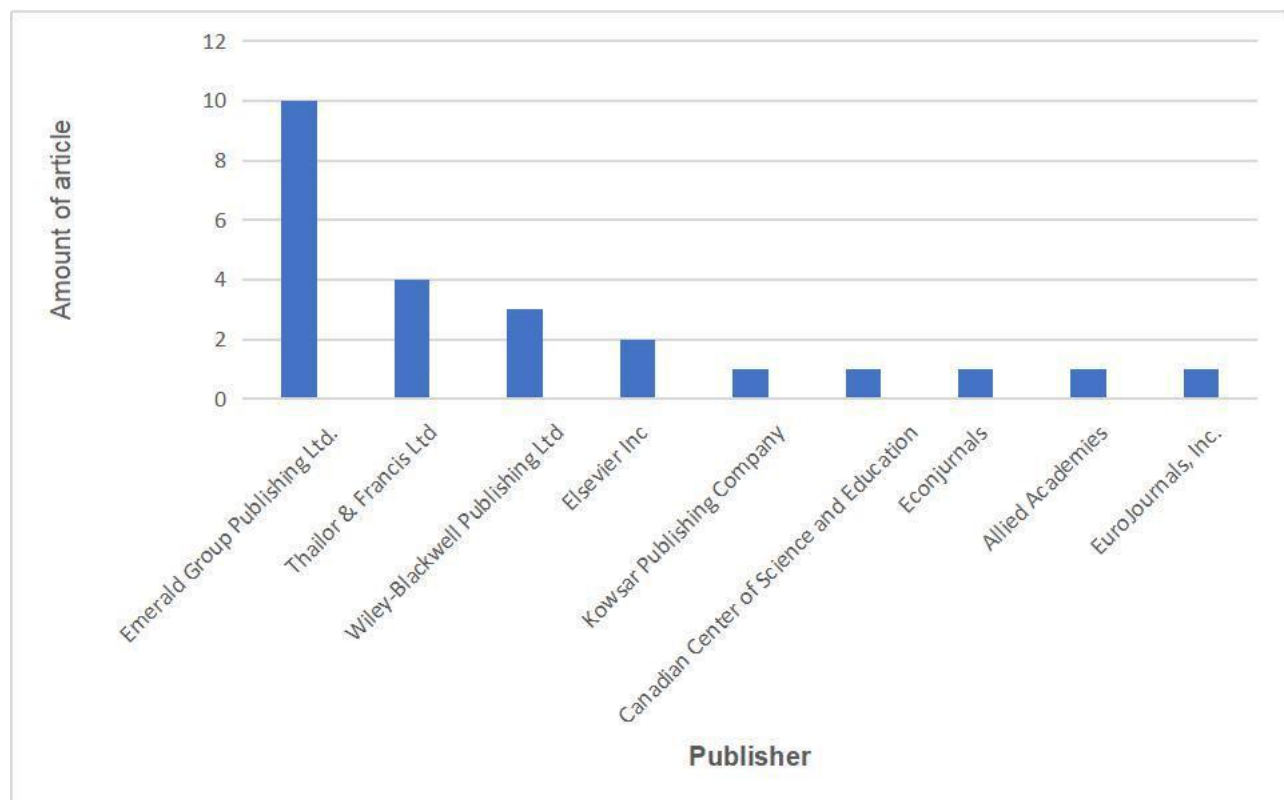


Fig. 4. The graph of the publisher that published the reputable articles on accrual accounting in the public sector

The Distribution of Accrual Accounting Articles in the Public Sector by Publisher

A total of 24 articles on the topic of *accrual accounting* in the public sector that falls under the Q1-Q4 criteria in Scimago come from several countries. The country that published the most articles was the United Kingdom, with 14 articles (58.33%), while the United States had five articles (20.83%), three articles from the Netherlands (12.50%), Turkey, and Canada respectively 1 article (4,17%). It is shown in Table 7 and Figure 5 below.

Table 7. The list of countries that published reputable articles on accrual accounting in the public sector.

No	Publisher Country	Number of Articles	Percentage
1	United Kingdom	14	58,33 %
2	United States	5	20,83 %
3	Netherlands	3	12,50 %
4	Turkey	1	4,17 %
5	Canada	1	4,17 %
Total		24	100 %

Source: Processed data from PoP, 2020

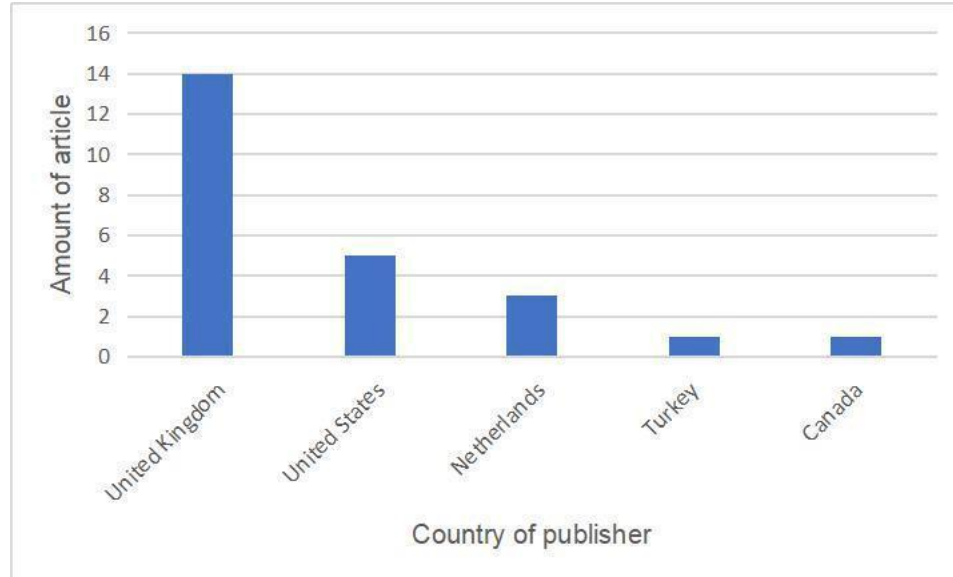


Fig. 5. The graph of publisher countries publishing reputable articles on accrual accounting in the public sector

The Distribution of Accrual Accounting articles in the Public Sector by Journal Name

Fifteen reputable journals published articles on the topic of accrual accounting in the public sector. The journals which published the most articles was the *Journal of Accounting & Organizational Change*

and *International Journal of Public Administration*; there were four articles each. In comparison, the third position was the *International Journal of Public Sector Management* with three articles. The complete data can be seen in table 8.

Table 8: The list of Journals that publish Accrual Accounting Articles in the Public Sector.

No	Journal Name	Number of Articles
1	Journal of Accounting & Organizational Change	4
2	International Journal of Public Administration	4
3	International Journal of Public Sector Management	3
4	Accounting, Auditing & Accountability Journal	2
5	Journal of Business Finance & Accounting	1
6	Journal of Accounting Research	1
7	Journal of Accounting in Emerging Economies	1
8	Iranian Red Crescent Medical Journal	1
9	Journal of Economics and Business	1
10	International Journal of Economics and Financial Issues	1
11	Global Journal of Health Science	1
12	European Journal of Political Economy	1
	European Journal of Economics, Finance and Administrative	
13	Sciences	1
14	Australian Journal of Public Administration	1
15	Academy of Accounting and Financial Studies Journal	1
Total		24

Source: Processed data from PoP, 2020

The Distribution of Citation Productivity of Accrual Accounting Topic Articles in the Public Sector

Based on bibliometric data, it shows that the most cited articles are those written by Sheila Ellwood and Susan Newberry entitled Public sector accrual accounting: institutionalising neo-liberal principles?. The article had been cited by 209 other studies published by the Accounting, Auditing & Accountability Journal. Followed by Harun, Karen P. Peurseem and Ian Eggleton, cited 92 times, entitled Institutionalisation of accrual accounting in the Indonesian public sector, published by the Journal of Accounting & Organizational Change. The complete data can be seen in table 9.

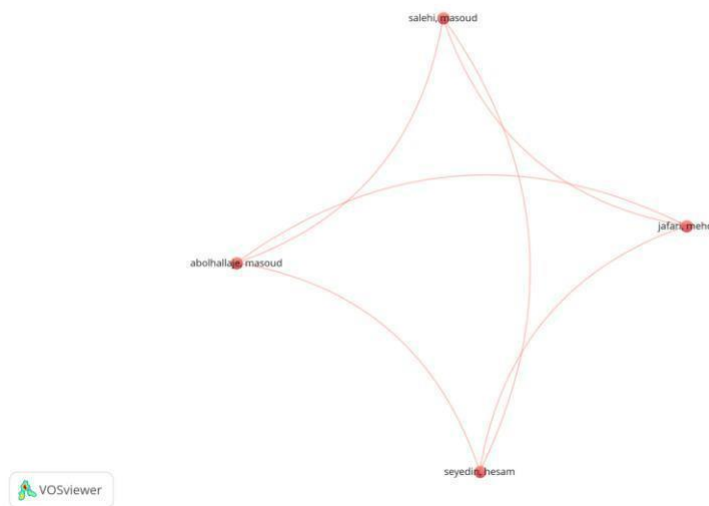
Table 9. The ten Articles with the most PoP identified citations

No	Author	Article Title	Number of Citations	Yearly Citations
1	S Ellwood, S Newberry	Public sector accrual accounting: institutionalising neo-liberal principles?	209	16,8
2	H Harun, KP Peurse, I Eggleton	Institutionalisation of accrual accounting in the Indonesian public sector	92	11,52
3	C Kaserer, C Klingler	The accrual anomaly under different accounting standards—lessons learned from the German experiment	89	7,42
4	GD Carnegie, BP West	How well does accrual accounting fit the public sector?	81	4,76
5	T Agasisti, G Catalano, F Di Carlo, A Erbacci	Accrual accounting in Italian universities: a technical perspective	31	6,20
6	G Dabbicco	The impact of accrual-based public accounting harmonisation on EU macroeconomic surveillance and governments' policy decision-making	31	6,20
7	I Goncharov, M Jacob	Why do countries mandate accrual accounting for tax purposes?	26	4,33
8	A Bruno, I Lapsley	The emergence of an accounting practice: The fabrication of a government accrual accounting system	19	9,50
9	S Ismail, SA Siraj, S Baharim	Implementation of accrual accounting by Malaysian federal government	10	5,00
10	T Agasisti, G Catalano, A Erbacci	How resistance to change affects the implementation of accrual accounting in Italian public universities: A comparative case study	10	5,00

Source: Processed data from PoP, 2020

The Mapping Collaboration among Researchers based on Co-authorship

The mapping of co-authorship is carried out to find out the map of cooperation between researchers and other researchers. In Figure 6, it is shown that only four researchers were attached to one research cluster. This drawing shows that collaboration between researchers on the topic of accrual accounting in the public sector is still minimal; the main factor is the lack of a trend of researchers researching this topic.

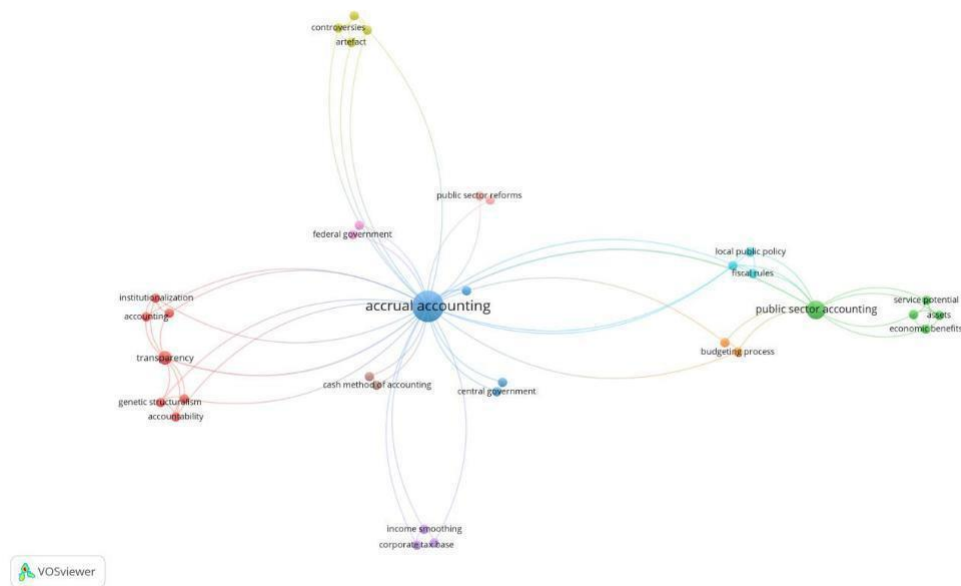


Source: Processed data from VOSviewer, 2020

Fig. 6. The map of the collaboration network among accrual accounting researchers in the public sector

Mapping of Accrual Accounting Research in The Public Sector based on Co-words

Mapping using the VOSviewer application is based on co-words or co-occurrence keywords made through the author (author keywords) and standard keywords (indexes-keywords). This mapping is carried out to find out which accrual accounting topics in the public sector have been carried out by researchers so far until November 2020. Based on the mapping of the author's keywords through co-occurrence on author keywords, 34 keywords were obtained, most of which appear were *accrual accounting*, *Public sector accounting*, *transparency*, *accountability*, *accounting*, *efficiency*, and others can be seen in Figure 7.



Source: Processed data from VOSviewer, 2020

Fig. 7. The accrual accounting research cluster mapping in the public sector

Furthermore, based on the taxonomic cluster mapping, as shown in Figure 8, 10 clusters were obtained. The most dominant research trend was in cluster 1 (blue). Cluster 1 consisted of seven keywords. The keywords were *accountability*, *accounting*, *efficiency*, *genetic structuralism*, *Indonesia local government institutionalisation*, and *transparency*. Cluster 2 consisted of five keywords, *assets*, *control*, *economic benefits*, *public sector accounting*, and *services potential*. Also, Cluster 3 consisted of four keywords, namely *accrual accounting*, *Central Government*, *higher education*, and *institutional theory*. Cluster 4 consisted of four keywords, namely, *artefact*, *controversies*, *fabrication*, and *the public sector*. Then, Cluster 5 consisted of three keywords, namely *corporate tax base*, *corporate tax revenue*, and *income smoothing*. Cluster 6 consisted of three keywords; those were *fiscal rules*, *local public policy*, and *stock-flow adjustments*. Cluster 7 consisted of 2 keywords, *budgeting process*, and *public university*. Cluster 8 consisted of two keywords, the *cash method of accounting* and *public accounting*. Cluster 9 consisted of two keywords; *federal government*, and *readiness*. The last, cluster 10 consisted of two keywords, *public sector reform*, and *resistance to change*. The future research opportunities can be seen in the topics in the cluster that are still minimally studied, namely cluster 5 to cluster 10. The data can be seen in table 10.



Source: Processed data from VOSviewer, 2020

Fig. 8. The density mapping the density of research on accrual accounting in the public sector

Table 10. Articles with their most frequently occurring keywords

Cluster	Keywords	Articles
Cluster 1 (7 Item)	<i>accountability, accounting, efficiency, structuralism, local institutionalization, transparency</i>	(Boolaky et al., 2020), (Harun et al., 2012), (Sylvia et al., 2018), (Kaserer & Klingler, 2008)
Cluster 2 (5 Item)	<i>assets, control, economic benefits, public sector accounting, services potential</i>	(Anessi-Pessina et al., 2019), (Ellwood & Newberry, 2007b), (Gigli & Mariani, 2018), (Matekele & Komba, 2020)
Cluster 3 (4 Item)	<i>accrual accounting, Central Government, higher</i>	(Agasisti et al., 2015), (Agasisti et al., 2018), (Boolaky et al., 2020), (Brito &

	<i>education, theory</i>	<i>institutional</i>	Jorge, 2020), (Bruno & Lapsley, 2018), (Carnegie & West, 2003), (Christofzik, 2019), (Gigli & Mariani, 2018), (Goncharov & Jacob, 2014), (Harun et al., 2012), (Hosein et al., 2017), (Ismail et al., 2018), (Marwata, 2008), (Mbelwa et al., 2019), (Mehrolhassani et al., 2015), (Ormos & Veress, 2011), (Sylvia et al., 2018), (Abolhallaje et al., 2014), (Dabbicco, 2015)
Cluster 4 (4 Item)	<i>artefact, controvercies, fabrication, public sector</i>		(Bruno & Lapsley, 2018), (Carnegie & West, 2003), (Elmezughi & Wakil, 2018)
Cluster 5 (3 Item)	<i>corporate base, corporate revenue, smoothing</i>	<i>tax tax income</i>	(Goncharov & Jacob, 2014)
Cluster 6 (3 Item)	<i>fiscal rules, local policy, adjusmnets</i>	<i>public stock-flow</i>	(Christofzik, 2019)
Cluster 7 (2 Item)	<i>budgeting univercity</i>	<i>process, public</i>	(Agasisti et al., 2015), (Agasisti et al., 2018), (Gigli & Mariani, 2018)
Cluster 8 (2 Item)	<i>cash accounting, accounting</i>	<i>method of public</i>	(Ormos & Veress, 2011)
Cluster 9 (2 Item)	<i>federal readiness</i>	<i>goverment,</i>	(Ismail et al., 2018)
Cluster 10 (2 Item)	<i>public sector resistance to change</i>	<i>reform,</i>	(Agasisti et al., 2018)

Source: Processed data from VOSviewer, 2020

Conclusion

This study analysed 24 articles on the theme of accrual accounting in the public sector using PoP software. The 24 reputable articles with the Q1-Q4 criteria in Scimago were the results of the sorting of

the initial 279 articles obtained from searching the Google Scholar (GS) database using PoP. The oldest article entitled *How Well Does Accrual Accounting Fit the Public Sector?*, 2003 publication by Garry D Carnegie and Brian P West.

Overall, the research topic experienced an increasing trend, even though the increase was fluctuating. Based on the mapping of the author's keywords through the *co-author*, it can be concluded that collaboration between researchers is still very low. There were only four researchers with 1 cluster. At the same time, the *co-occurrence* of *author keywords* was obtained by 34 keywords divided into 10 clusters. The most appearing were *accrual accounting*, *Public sector accounting*, *transparency*, *accountability*, *accounting*, *efficiency*, and others. The most dominant research trend was in cluster 1, which consisted of seven keywords. Those keywords those were *accountability*, *accounting*, *efficiency*, *genetic structuralism*, *Indonesian local government institutionalisation*, and *transparency*.

Two limitations make this study not discuss things out of focus, namely the limited grouping of certain keywords in the Google Scholar database, and the author's subjectivity sometimes still makes this research biased, even though the author has used assistive recommended software such as Microsoft Excel, The VOSviewer, PoP, and Mendeley). So, the researchers suggest future researchers need to use more varied keywords, a more comprehensive sample, as well as various other reputable journals that have been indexed by Thomson Reuters, Scopus, ISJD, DOAJ, EBSCO, Host, and the others. Besides, the next researcher also needs to use recommended other analysis software such as Hiss Cite and Bib Excel so that the analysis comparisons are more varied and rich.

References

1. Abolhallaje, M., Jafari, M., Seyedin, H., & Salehi, M. (2014). Financial management reforms in the health sector: A comparative study between cash-based and accrual-based accounting systems. *Iranian Red Crescent Medical Journal*, 16(10), 1–5.
<https://doi.org/10.5812/ircmj.15472>
2. Agasisti, T., Catalano, G., Carlo, F. Di, & Erbacci, A. (2015). Accrual accounting in Italian universities: a technical perspective. *International Journal of Public Sector Management*, 28(6), 494–508. <https://doi.org/http://dx.doi.org/10.1108/IJPSM-02-2015-0026>
3. Agasisti, T., Catalano, G., & Erbacci, A. (2018). How Resistance to Change Affects the Implementation of Accrual Accounting in Italian Public Universities: A Comparative Case Study. *International Journal of Public Administration*, 41(12), 946–956.
<https://doi.org/10.1080/01900692.2017.1301469>
4. Anessi-Pessina, E., Caruana, J., Sicilia, M., & Steccolini, I. (2019). Heritage: the priceless hostage of accrual accounting. *International Journal of Public Sector Management*, 33(2–3), 285–306. <https://doi.org/10.1108/IJPSM-12-2018-0263>

5. Anessi-Pessina, E., & Steccolini, I. (2007). Effects of Budgetary and Accruals Accounting Coexistence: Evidence From Italian Local Governments. *Financial Accountability & Management*, 23(2), 113–131. <https://doi.org/10.1111/j.1468-0408.2007.00422.x>
6. Aribowo, E. K. (2019). Analisis Bibliometrik Berkala Ilmiah Names: Journal of Onomastics Dan Peluang Riset Onomastik Di Indonesia. *Aksara*, 31(1), 85. <https://doi.org/10.29255/aksara.v31i1.373.85-105>
7. Barik, N., & Jena, P. (2017). *DigitalCommons @ University of Nebraska - Lincoln Bibliometric Analysis of Journal of Knowledge Management Practice , 2008-2012. January 2013*, 2008–2012.
8. Boolaky, P. K., Mirosea, N., & Omoteso, K. (2020). The Adoption of IPSAS (Accrual Accounting) in Indonesian Local Government: A Neo-Institutional Perspective. *International Journal of Public Administration*, 43(14), 1252–1265. <https://doi.org/10.1080/01900692.2019.1669047>
9. Brito, J. R., & Jorge, S. (2020). The Institutionalization of a New Accrual-based Public Sector Accounting System: The Case of Cape Verde*. *International Journal of Public Administration*, 0692. <https://doi.org/10.1080/01900692.2020.1728312>
10. Bruno, A., & Lapsley, I. (2018). The emergence of an accounting practice: The fabrication of a government accrual accounting system. *Accounting, Auditing and Accountability Journal*, 31(4), 1045–1066. <https://doi.org/10.1108/AAAJ-01-2016-2400>
11. Carlin, T. M. (2005). Debating the Impact of Accrual Accounting and Reporting in the Public Sector. *Financial Accountability and Management*, 21(3), 309–336. <https://doi.org/10.1111/j.0267-4424.2005.00223.x>
12. Carnegie, G. D., & West, B. P. (2003). How well does accrual accounting fit the public sector? *Australian Journal of Public Administration*, 62(2), 83–86. <https://doi.org/10.1111/1467-8497.00327>
13. Christiaens, J., & Rommel, J. (2008). Accrual Accounting Reforms: Only for Businesslike (Parts of) Governments. *Financial Accountability & Management*, 24(1), 59–75. <https://doi.org/10.1111/j.1468-0408.2008.00443.x>
14. Christofzik, D. I. (2019). Does accrual accounting alter fiscal policy decisions? - Evidence from Germany. *European Journal of Political Economy*, 60(December 2018). <https://doi.org/10.1016/j.ejpoleco.2019.07.003>
15. Dabbicco, G. (2015). The Impact of Accrual-Based Public Accounting Harmonization on EU Macroeconomic Surveillance and Governments' Policy Decision-Making. *International Journal of Public Administration*, 38(4), 253–267. <https://doi.org/10.1080/01900692.2015.999581>

16. de Carvalho, A. C. V., Granja, A. D., & da Silva, V. G. (2017). A systematic literature review on integrative lean and sustainability synergies over a building's lifecycle. *Sustainability (Switzerland)*, 9(7). <https://doi.org/10.3390/su9071156>
17. Ellwood, S., & Newberry, S. (2007a). Public sector accrual accounting: Institutionalising neo-liberal principles? *Accounting, Auditing and Accountability Journal*, 20(4), 549–573. <https://doi.org/10.1108/09513570710762584>
18. Ellwood, S., & Newberry, S. (2007b). Public sector accrual accounting: Institutionalising neo-liberal principles? *Accounting, Auditing and Accountability Journal*, 20(4), 549–573. <https://doi.org/10.1108/09513570710762584>
19. Elmezughi, A., & Wakil, A. A. (2018). Feasibility of transformation to accrual basis of accounting in the public sector: Kingdom of Bahrain context. *Academy of Accounting and Financial Studies Journal*, 22(6), 2635. <https://search.proquest.com/openview/35b09200d3343320f8b590f07677f7a3/1?pq-origsite=gscholar&cbl=29414>
20. Gigli, S., & Mariani, L. (2018). Lost in the transition from cash to accrual accounting: Assessing the knowledge gaps in Italian public universities. *International Journal of Public Sector Management*, 31(7), 811–826. <https://doi.org/10.1108/IJPSM-07-2017-0184>
21. Goncharov, I., & Jacob, M. (2014). Why do countries mandate accrual accounting for tax purposes? *Journal of Accounting Research*, 52(5), 1127–1163. <https://doi.org/10.1111/1475-679X.12061>
22. Groot, T., & Budding, T. (2008). New Public Management's Current Issues and Future Prospects. *Financial Accountability and Management*, 24(1), 1–13. <https://doi.org/10.1111/j.1468-0408.2008.00440.x>
23. Harun, H., Van Peursem, K., & Eggleton, I. (2012). Institutionalization of accrual accounting in the Indonesian public sector. In *Journal of Accounting and Organizational Change* (Vol. 8, Issue 3). emerald.com. <https://doi.org/10.1108/18325911211258308>
24. Hawkesworth, I., Blöndal, J. R., & Choi, H. D. (2009). Budgeting in Indonesia. *OECD Journal on Budgeting*, 9(2), 1–31. <https://doi.org/10.1787/budget-9-5ks72wv89p48>
25. Hosein, M. R. P., Hassanzadeh, M., & Hashemi, S. S. (2017). Evaluating the Benefits of New Financial System (Accrual Accounting) Establishment in Medical and Health Care Sciences, Guilan University. *International Journal of Economics and Financial Issues*, 7(3), 286–291. <https://www.semanticscholar.org/paper/Evaluating-the-Benefits-of-New-Financial-System-in-Hosein-Hassanzadeh/d5b464d8dd4ce45d9e9f237fa0f613df9bbcc21e?p2df>
26. Hyndman, N., & Connolly, C. (2011). Accruals accounting in the public sector: A road not

- always taken. *Management Accounting Research*, 22(1), 36–45. <https://doi.org/10.1016/j.mar.2010.10.008>
27. Iqbal, W., Qadir, J., Tyson, G., Mian, A. N., Hassan, S. ul, & Crowcroft, J. (2019). A bibliometric analysis of publications in computer networking research. In *Scientometrics* (Vol. 119, Issue 2). Springer International Publishing. <https://doi.org/10.1007/s11192-019-03086-z>
 28. Ismail, S., Siraj, S. A., & Baharim, S. (2018). Implementation of accrual accounting by Malaysian federal government: Are the accountants ready? *Journal of Accounting & Organizational Change*, 8(1), 133–147. <https://doi.org/10.1108/JAOC-03-2017-0020>
 29. Jain, S., Basavaraj, P., Singla, A., Singh, K., Kundu, H., Vashishtha, V., Pandita, V., & Malhi, R. (2015). Bibliometric analysis of journal of clinical and diagnostic research (Dentistry section; 2007-2014). *Journal of Clinical and Diagnostic Research*, 9(4), 47–51. <https://doi.org/10.7860/JCDR/2015/11994.5834>
 30. Jan, S. U., Subhpoto, N. A., & Rind, M. A. (2017). *BIBLIOMETRIC ANALYSIS OF THE GOVERNMENT: AN ANNUAL RESEARCH JOURNAL OF. V.*
 31. Kaserer, C., & Klingler, C. (2008). The accrual anomaly under different accounting standards - Lessons learned from the German experiment. *Journal of Business Finance and Accounting*, 35(7–8), 837–859. <https://doi.org/10.1111/j.1468-5957.2008.02089.x>
 32. Khanna, S., Bansal, J., Sood, S., & Tiwari, D. (2018). Journal of Academic Librarianship : A Bibliometric Analysis. *International Journal of Library Information Network and Knowledge*, 3(2), 123–133. www.slp.org.in
 33. Lapsley, I. (1999). Accounting and the New Public Management: Instruments of Substantive Efficiency or a Rationalising Modernity? *Financial Accountability & Management*, 15(3 4), 201–207. <https://doi.org/10.1111/1468-0408.00081>
 34. Lapsley, I., Mussari, R., & Paulsson, G. (2009). On the adoption of accrual accounting in the public sector: A self-evident and problematic reform. *European Accounting Review*, 18(4), 719–723. <https://doi.org/10.1080/09638180903334960>
 35. Mahmudi. (2003). Studi kasus sebagai strategi riset untuk mengembangkan akuntansi sektor publik. *Jurnal Akuntansi & Auditing Indonesia*, 7(1), 51–65.
 36. Marwata. (2008). Understanding governmental accounting change in a developing country context: the case of accrual-based accounting systems adoption by Indonesian local government. *Journal of Accounting & Organizational Change*, 4(1), 2008. <https://doi.org/10.1108/jaoc.2008.31504aad.002>
 37. Matekele, C. K., & Komba, G. V. (2020). The Influence of Demographic Attributes in the

- Implementation of Accrual-Based International Public Sector Accounting Standards. *Journal of Economics and Business*, 3(1), 374–384. <https://doi.org/10.31014/aior.1992.03.01.204>
38. Mbelwa, L. H., Adhikari, P., & Shahadat, K. (2019). Investigation of the institutional and decision-usefulness factors in the implementation of accrual accounting reforms in the public sector of Tanzania. *Journal of Accounting in Emerging Economies*, 9(3), 335–365. <https://doi.org/10.1108/JAEE-01-2018-0005>
 39. Mehrolhassani, M. H., Mahani, A. K., & Emami, M. (2015). Implementation status of accrual accounting system in health sector. *Global Journal of Health Science*, 7(1), 24–34. <https://doi.org/10.5539/gjhs.v7n1p24>
 40. Nasi, G., & Steccolini, I. (2008). Implementation of accounting reforms. An empirical investigation into Italian local governments. *Public Management Review*, 10(2), 175–196. <https://doi.org/10.1080/14719030801928573>
 41. Ormos, M., & Veress, A. (2011). Accounting of public universities in Hungary ~ A possible accrual model. *European Journal of Economics, Finance and Administrative Sciences*, 39, 52– 65. https://www.researchgate.net/profile/Mihaly_Ormos2/publication/267218719_Accounting_of_Public_Universities_in_Hungary_a_Possible_Accrual_Model/links/56a096ab08ae4af5254a8f8f.pdf
 42. Pendlebury, D. a. (2008). *Using Bibliometrics in Evaluating Introduction : the main tool of science*. 8.
 43. Saleh, Z., & Pendlebury, M. W. (2006). Accruals accounting in government - Developments in Malaysia. *Asia Pacific Business Review*, 12(4), 421–435. <https://doi.org/10.1080/13602380600574595>
 44. Sylvia, S., Sukoharsono, E. G., Prihatiningtias, Y. W., & Roekhuudin. (2018). Public interest and accrual accounting: are they aligned? *Journal of Accounting and Organizational Change*, 14(4), 366–380. <https://doi.org/10.1108/JAOC-10-2017-0094>
 45. Thanuskodi, S. (2010). Journal of Social Sciences: A Bibliometric Study. *Journal of Social Sciences*, 24(2), 77–80. <https://doi.org/10.1080/09718923.2010.11892847>
 46. Wei, G. (2019). a Bibliometric Analysis of the Top Five Economics Journals During 2012–2016. *Journal of Economic Surveys*, 33(1), 25–59. <https://doi.org/10.1111/joes.12260>