

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

Public sector
accounting
research

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Enrico Bracci

Department of Economics and Management, University of Ferrara, Ferrara, Italy

Luca Papi

Università degli Studi di Ferrara Dipartimento di Economia e Management Ferrara, Emilia-Romagna, Italy

Michele Bigoni

Kent Business School, University of Kent, Canterbury, UK

Enrico Deidda Gagliardo

Department of Economics and Management, University of Ferrara, Ferrara, Italy, and

Hans-Jürgen Bruns

*Institute of Human Resource Management,
Leibniz University Hannover, Hannover, Germany*

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Abstract

Purpose – The purpose of this paper is to investigate 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 (SLR) 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 SLR 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.

Keywords Measurement, Performance measurement, Public value, Accounting, Creation, Ethical issue

Paper type Literature review

Introduction

Public value (PV) research in public administration and management has greatly increased in the last 20 years, and now has an important place in academic and managerial debates on the production of public services (Van Der Wal *et al.*, 2015; Osborne *et al.*, 2016; John Alford *et al.*, 2017). PV theory is now a distinct paradigm from new public management (NPM) and public governance (PG), and it is considered a new way to conceive the role of public managers (Bryson *et al.*, 2014; O'Flynn, 2007; Stoker, 2006). As a result of the growing interest from various disciplines, PV discourse has led to the development of different conceptualizations of PV: from PV as a way to contribute to the public sphere (Benington, 2009), to PV as what is added in terms of societal outcomes (Alford and Yates, 2014; Hartley *et al.*, 2017), to PV as an actor-focused “strategic triangle” approach for public managers (Moore, 1995). However, PV and its theorizing remain ambiguous.

In contrast to academia's interest in PV theory, it has been noted that PV management and measurement is a long way from being translated into practice, within and across organizations (Alford and Hughes, 2008; Alford and Yates, 2014; Hartley *et al.*, 2017). This may be due to the lack of rigorous empirical research aiming at a deeper understanding of



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the PV phenomenon, from which new insights and theory-building efforts could be developed (Guthrie *et al.*, 2014; Hartley *et al.*, 2017). As a result, PV is seen as a contested concept, with a fragmented theoretical development, which affects both theory and practice. PV has been analyzed from multiple perspectives, spanning from the definition of its key components, the different settings where the creation/co-creation of public (dis)value is observed, and the new challenge of PV accounting. In this context, the term PV accounting implies a focus on the definition, justification and measurement of PV generated through the production of public services, from both a theoretical and practical point of view.

The seminal paper by Moore (Moore, 2014) identified the need for a PV accounting perspective that reflects on how to account for the value created by public services and the collectively owned assets used in the process (money, state authority). PV accounting is thus recognized as a novel and distinct research field. It contributes to developing new insights that are useful in explaining the design, implementation and use of accounting systems within the PV management process (Faulkner and Kaufman, 2018; Guthrie *et al.*, 2014). Nevertheless, inquiries that specifically address PV accounting are few, especially with reference to (public sector) accounting scholarship. The growing interest and debate around PV accounting appear to be more closely related to the general PV discourse, as indicated by special issues launched by public management journals (*Public Management Review* 2016, vol. 19, no. 5; *Public Administration Review* 2014, vol. 74, no. 4). Given the novelty of PV accounting as a research field addressing perspectives, methodologies and techniques suitable to ground a PV accounting framework (Moore, 2014), the fragmented nature of scholarly contributions may create “theoretical stagnation” (Faulkner and Kaufman, 2018). Most importantly, such a risk may be due to the lack of clarity about the nature and the antecedents, processes and consequences of PV accounting and how the related research agenda may develop.

Our study aims to address this gap by conducting a structured literature review (SLR) to identify the current state of PV accounting research, in particular by acknowledging that PV accounting is an incoherent research domain placed at the intersection of PV and accounting scholarship. We label PV accounting research as incoherent for scholarship is yet to provide a well-established theoretical framework, one which would create a clear “space” for PV accounting research within PV or accounting literature (Faulkner and Kaufman, 2018; Mckinley *et al.*, 1999). The limited theoretical development of PV accounting research also reflects its status as a nascent but evolving research field. In particular, literature has started to investigate PV theory in relation to accounting concepts and processes (Edmondson and McManus, 2007; Guthrie *et al.*, 2012; Hartley *et al.*, 2017). The diverse, heterogeneous nature of PV theory development and the search for a more coherent framing of PV accounting create the need to further deepen our understanding of the nature (what is PV accounting research about?) and impact (why is PV accounting research relevant, in theory and practice?) of PV accounting.

We use the SLR approach because of the novelty of PV accounting research. In contrast to authorship-based review approaches, the SLR method provides insights into nascent research fields where less is known about the emerging state of theory development (Dumay *et al.*, 2016; Massaro *et al.*, 2016). It is assumed that studies placed within a nascent research field are usually exploratory and designed to generate new theory or propositions associated with a specific topic or research domain (Edmondson and McManus, 2007; Massaro *et al.*, 2016). Identifying these PV accounting studies within the corpus of PV scholarly literature using a SLR method can inform a detailed understanding of their insights and define interesting research avenues. Our paper also contributes to the search for a more coherent PV accounting framework by exploring the relevance and impact of accounting scholarship, especially with regard to those studies that we classified as PV-related accounting research. In the context of the paper, we assume that a study is relevant to PV accounting scholarship when it embraces a distinct, clearly identifiable accounting topic, concept or perspective that is innovative and novel to PV. A study is also

relevant when the scope of PV accounting-related empirical research is used to challenge or confirm existing assumptions and knowledge in the field (Mckinley *et al.*, 1999). Therefore, we adopt a broad view of the term “impact” by considering the significance of accounting scholarship for theory-building at this early stage of PV-related accounting research.

In order to map and assess the intellectual territory of PV accounting studies, our research design is grounded in the process needed to develop a SLR: getting insight into the development of a research field, addressing its critiques and introducing prospective paths of transformation (Alvesson and Deetz, 2000; Massaro *et al.*, 2016). Thus, our research questions are informed by the requirements associated with the SLR method, but also by the sequential order necessary for our analysis. We need to uncover the state of PV research before we can explore PV accounting studies, and this exploration builds ground for developing future research directions:

- RQ1. What is the current state of research on PV, and how is inquiry into major topics of PV research developing?
- RQ2. What are the core components of PV literature, and of PV accounting literature?
- RQ3. What are the future avenues of PV accounting research?

We explored the corpus of PV scholarly literature using Scopus, one of the largest abstract and citation databases of peer-reviewed literature. For our purposes, a keyword search was deemed suitable to identify published articles associated with the emerging research field of PV accounting (Massaro *et al.*, 2016). Our inquiry expands the boundaries of previous literature reviews on PV (Williams and Shearer, 2011) by focusing on the intersection of PV research and accounting scholarship. Our findings highlight how accounting-specific topics contribute to PV theory development, and thus we broaden previous research agendas (Faulkner and Kaufman, 2018; Hartley *et al.*, 2017).

The section that follows provides detail on the SLR method and justifies its usefulness to the investigation of PV accounting as a specific research stream within PV research. The third section analyses PV and PV accounting literature, in particular by addressing the major themes and key issues it investigates. The last section presents our conclusions and sets out possible avenues for the future development of PV accounting research.

Research method

This section highlights the steps we adopted to study the corpus of PV scholarly literature, in particular by using the SLR approach to identify the relevance and impact of accounting scholarship. The SLR approach provides a methodology that is complementary to more traditional, authorship-based literature reviews (Massaro *et al.*, 2016). This research method is particularly helpful for developing insights, critical reflections and future research agendas in an emerging research field, like that of PV accounting. The SLR approach is mainly based on a stringent logical structure that sets the rules for data analysis and interpretation. By documenting the steps of data analysis and evaluation in detail, the SLR seeks to ensure replicability by using a transparent search and sampling strategy (Massaro *et al.*, 2016). Therefore, the application of the SLR method involves identifying the plan to be followed for exploring a corpus of scholarly literature, usually by critically examining and refining the step-by-step approach proposed by Massaro *et al.* (2016). Moreover, the SLR method has proven its usefulness in a broad range of accounting fields, e.g. intellectual capital (Cuzzo *et al.*, 2017; Secundo *et al.*, 2018), integrated reporting (Dumay *et al.*, 2016), public sector consolidated financial statements (Santis *et al.*, 2018) and public-private partnerships (Torchia *et al.*, 2015).

The first main steps of a SLR involve defining the literature review protocol and justifying the research questions, stated in the introduction of our paper. In summary, our goal is to gain insights into the emerging research field of PV, and to understand the nature

and prospects of PV accounting research. We need to acknowledge that PV accounting is a dispersed research domain embedded in PV scholarship, missing for example its own citation classics or a distinct set of leading journals that would provide a well-defined, stratified or clustered sampling scheme for our search strategy (Krippendorff, 2004; Massaro *et al.*, 2016). Nevertheless, existing studies focusing on the SLR method (Dumay *et al.*, 2016; Santis *et al.*, 2018) have mobilized a set of categories that are helpful for our analytical framework.

Search and sampling strategy

For a study that aims to investigate PV accounting as an emerging research field, a keyword search is most suitable (Massaro *et al.*, 2016). The same applies to the sampling of sources, for two main reasons. First, PV accounting research has developed only recently in a few journals and books, while PV discourse covers a wide range of outlets and a considerable period of time, as well as crossing academic disciplines. Second, in PV research topics and publications spread across various fields of academic interest, as indicated by a recent literature review (Faulkner and Kaufman, 2018; Hartley *et al.*, 2017). Moreover, the peer-review process is widely accepted as a way to guarantee the quality of published work. For these reasons, and also to ensure the replicability of our study, we decided not to include published materials from academic conferences or working papers. Scopus was the best source for our research because it is one of the largest abstract and citation databases of peer-reviewed literature. It has a good coverage in English-language research and provides tools for bibliometric analyses (Mongeon and Paul-Hus, 2016). It is also less biased by data inconsistencies, lack of transparency and manipulation in citation counts than Google Scholar (Mongeon and Paul-Hus, 2016).

We performed the search and sampling strategy in two steps. Initially, we conducted a keyword search for “public value” and “public values.” These two keywords are linked to an essential distinction commonly associated with PV theory development. “Public value” is used to mean an “interest” in the context of the desirable societal outcomes that create PV through government intervention (Moore, 1995). “Public values” is used when the *a priori* condition of a normative consensus of a society is considered (Bozeman, 2007) or to put the focus on the overarching characteristics of democratic systems, such as transparency, ethics, sustainability, security, participation rather than on the processes needed to pursue them. The keyword search was performed considering the titles, abstracts and keywords of the articles and book chapters published in the period from 1995, the year in which the seminal book grounding the PV discourse was published (Moore, 1995), to 2017. This unlimited search returned 1,458 records, which we reduced to 207 records by imposing two restrictions. First, we reviewed the sample of journals resulting from our keyword search, in particular to remove those that do not focus on public administration/management or accounting. Second, we also limited the results to the document types “article” and “book chapter”[1].

It is important to note that our sampling strategy addresses a critical issue when using a database such as Scopus. The search engine returned several irrelevant results with marginal or no focus on PV (e.g. sources from journals focusing on geography or ecology). This is because Scopus covers a broad range of journals from all disciplines. In order to improve the focus and relevance of the findings, we selected from the resulting journal list only peer-reviewed journals listed in the Chartered Association of Business Schools (CABS) 2018 *Academic Journal Guide* (AJG)[2] in the field of accounting and public administration/management. These are integrated with other journals considered in previous literature reviews on PV (Hartley *et al.*, 2017; Williams and Shearer, 2011). Moreover, in order to address the relevance of PV accounting as an emerging research field within PV research, we also incorporated “Studies in Public and Non-Profit Governance,” which is an annual, peer-reviewed book series focusing on PV management (see Appendix 3 for the complete list of source journals selected for our analysis).

We then downloaded all the information necessary for judging the relevance of the selected research outputs: author(s), document title, year, source title, source and document type, abstract, author keywords and indexed keywords. Although the distinction between public value (PV) and PVs is common in PV theory development, our sampling logic primarily refers to “public value.” We agreed to address “public value as that which is created or added through the activities of public organizations and their managers. The focus is on what is added in value pertinent to societal outcomes” (Hartley *et al.*, 2017, p. 3). As a result, we created two distinct clusters of PV research from our source data: the “public value” stream, with 99 records, and the “public values” stream, with 108 records. From the “public values” stream, we selected articles that contain the term “accounting” (one result) or “measurement” (seven results), which have been added to our sample. The rationale behind this choice is to limit the risk of excluding relevant contributions from this research stream which could explicitly or implicitly refer to PV accounting. The remaining 100 records were not considered, as they are loosely linked with PV accounting. We therefore identified a sample of 107 papers, which we reduced to 102 because of the presence of five editorials, which are not considered in this work.

Defining the analytical framework

Before starting data analysis, an essential step of the SLR method is outlining the units of analysis embedded in the chosen analytical framework. The analytical framework defines what will be observed and how it will be categorized. We used the framing and common units of analysis as proposed by Massaro *et al.* (2016) and similarly applied in other seminal studies (Cuozzo *et al.*, 2017; Santis *et al.*, 2018; Torchia *et al.*, 2015). In particular, we decided to address these units within four clusters of analysis to arrive at a more comprehensive description of the corpus of PV scholarly literature and the role of accounting scholarship therein.

First, it is critical to identify the novelty and relevance of studies published within PV as a research field, measured for example by the frequency distribution of articles by year. Our citation analysis addresses this issue. We used further sources to understand the emergence of the research field, thereby including citation data from Scopus and journal impact data from JCR 2017[3]. In carrying out this analysis, we recognized that not all articles have the same scholarly impact (Massaro *et al.*, 2016), as some studies have exerted a more enduring influence on PV accounting scholarship than others.

Second, we focused on the research design of the works included in our sample and whether the methodological approaches adopted by PV studies indicate how PV is developing as an emerging field of research. It is therefore essential to evaluate if and how theory and field research are intertwined in PV studies. In particular, as a proxy for assessing the theoretical sophistication or “methodological fit” within PV field research (Edmondson and McManus, 2007), we investigated the theoretical contribution offered by a study (proposing a new framework/model, applying a previous framework/model, no framework/model proposed)[4] and how this is combined with the primary method of data analysis (case/field study/interviews, content analysis/historical analysis, survey/questionnaire/other empirical, conceptual). Moreover, by focusing the research design we offer insights on the risk of “armchair theorizing” in PV-based field research which is likely to occur both through “disembedded theory” and “under-theorized empirics,” as suggested by Broadbent and Guthrie’s (2008) analysis of public service accounting.

Third, we are interested in the research context considered by the studies on which we focused because it situates PV research in time and space (e.g. location, organizational focus/setting or the jurisdiction). This provides the means to offer suggestions on how PV field research could be furthered, for example, by extending its links with theory, expanding its boundaries (e.g. to other locations and organizations/settings) or carrying out comparative studies.

Fourth, the research focus of PV studies is another critical element to be assessed. This analysis aims to investigate the role and impact of accounting scholarship within the

PV research field, especially in terms of PV accounting methodologies and techniques mobilized. To address this particular issue, we adopted the “public value dynamic framework” (Horner and Hutton, 2011) to understand whether an article or book chapter is concerned with the concept of PV, with the creation of PV, or explicitly with PV accounting and measurement. We decided to use this detailed approach as it aims to depict PV management comprehensively and incorporates PV accounting, e.g. principles and methods of PV measurement. The resulting coding enables the identification of a set of scholarly contributions that explicitly explore topics associated with PV accounting (see Table VI).

As summarized in Table I, our interest in the relevance of PV accounting research means that PV research needs to be investigated as a distinct research domain. In this sense, clustering the units of analysis is a helpful strategy to identify and mobilize theoretical understandings for the evaluation and critique of the emerging research field. Table I also provides the structure of our coding scheme. Further details on the categories and their attributes are outlined at the start of each of the sections devoted to data analysis.

The final issue related to assessing the reliability of the overall method and coding strategy. Coding procedures always entail the risk of bias, intentional as well as accidental. Therefore, the SLR method – when conceived as an application of content analysis (Krippendorff, 2004; Massaro *et al.*, 2016) – requires the use of methods to ensure the reliability of the resulting data analysis. This study applied a reliability test based on 46 selected papers, e.g. all contributions published in the period 2011–2015. We each coded this first sample of papers independently and according to the criteria described above. A Krippendorff’s α test was then performed to assess reliability of the results. Since Krippendorff’s α is not influenced by the number of observers, levels of measurement, sample sizes and missing data (Hayes and Krippendorff, 2007, p. 77), it is one of the most frequently applied reliability measures in the literature (Massaro *et al.*, 2015; Massaro *et al.*, 2016). The output of the Krippendorff’s α can be considered acceptable with values above 0.800, while with values between 0.667 and 0.800 the results are recommended to be used only for tentative conclusions (Krippendorff, 2013, p. 325). To calculate Krippendorff’s α we used the R software, which gave us the followings results (Table II).

All values are above, or very close to the threshold of 0.800, except for the “jurisdiction” dimension with a value of 0.587. The average Krippendorff’s α is 0.833. The acceptable reliability of the coding for most categories implies a consistent understanding of these criteria among the authors. However, in order to avoid any reliability issues in the main analysis, in particular for the “jurisdiction” category, the authors collectively examined the results of the reliability test and discussed any diverging interpretation until a common understanding was reached (Lombard *et al.*, 2002). With the revised coding procedure for the “jurisdiction” criterion, the remaining contributions were coded by different authors.

Results

Research field: identifying the novelty of PV research over time

Novelty and continuity of a research field are indicated by the journals accepting the value of an article’s theoretical outcomes. The journals that published PV research are displayed in Table III, which shows the distribution of the research outputs across the journal sample. This analysis is helpful, as it identifies whether the journals have a specific focus on PV research or indicate PV’s place within a broader scope of research. We decided to associate the impact factor of the journal to each article in order to scrutinize the field-level relevance (Massaro *et al.*, 2016; Torchia *et al.*, 2015).

Looking at the number of articles published in our journal sample, the *International Journal of Public Administration* is the most prolific, followed by the *Public Management Review* and the *Australian Journal of Public Administration*. In terms of 2017 impact factor (IF, based on JCR 2017 journal list), the *Public Management Review*, the third-most prolific journal within the

Research field

Cluster description: identifies the novelty and relevance of the research field over time, as indicated by citation analysis

Categories used for coding

- | | |
|---|---|
| 1 | Sources: Journal distribution, impact factor |
| 2 | Time: Journal distribution per year |
| 3 | Relevance: Most Cited Articles, time and place of publication |

Research design

Cluster description: identifies how PV as an emerging research field is developing, especially by combining the research methods with the framework/model

Categories used for coding

- | | |
|---|--|
| 4 | Research methods <ol style="list-style-type: none"> 1. Case/field study/interviews 2. Content analysis/historical analysis 3. Survey/questionnaire/other empirical 4. Conceptual |
| 5 | Framework/model used <ol style="list-style-type: none"> 1. No framework/model proposed 2. Applies or considers previous frameworks/models 3. Proposes a new framework/model |

Research context

Cluster description: Identifies where PV research is conducted

Categories used for coding

- | | |
|---|--|
| 6 | Location (country considered by the study) <ol style="list-style-type: none"> 1. Europe 2. America 3. Australia 4. Asia 5. Africa 6. Intercontinental 7. None |
| 7 | Organizational focus/setting <ol style="list-style-type: none"> 1. Public Administration 2. Public-Private Partnership (either users or other organizations) |
| 8 | Jurisdiction/specific nations or regions <ol style="list-style-type: none"> 1. International 2. National 3. Local 4. None |

Research focus

Cluster description: identifies the core components in PV research

Categories used for coding

- | | |
|---|--|
| 9 | Public value core components <ol style="list-style-type: none"> 1. Concept 2. Creation 3. Measurement |
|---|--|

Table I.
Structured literature
review protocol: the
units of analysis

	Research method	Framework/ model used	Location (country of research)	Organizational focus/setting	Jurisdiction	PV core components	Avr.
K_z	0.969	0.797	0.945	0.810	0.587	0.892	0.833
$IC(K_z, 95\%)$	(0.901, 1)	(0.645, 0.931)	(0.862, 1)	(0.458, 1)	(0.399, 0.757)	(0.747, 1)	

Table II.
Krippendorff α
reliability measures

Table III.PV-related research:
journal distribution
and impact factor

Journal	No. of articles	Impact factor (JCR 2017)
<i>International Journal of Public Administration</i>	14	–
<i>Studies in Public and Non-Profit Governance</i>	14	–
<i>Public Management Review</i>	12	2.293
<i>Australian Journal of Public Administration</i>	12	1.072
<i>Public Administration Review</i>	9	3.473
<i>Public Administration</i>	8	2.877
<i>Public Money and Management</i>	6	1.133
<i>International Review of Administrative Sciences</i>	6	1.350
<i>Government Information Quarterly</i>	5	4.090
<i>International Journal of Public Sector Management</i>	5	–
<i>Administration and Society</i>	3	1.092
<i>American Review of Public Administration</i>	2	1.438
<i>International Review Of Public Administration</i>	2	–
<i>International Public Management Journal</i>	2	–
<i>Journal of Public Administration Research and Theory</i>	1	3.624
<i>Public Policy and Administration</i>	1	1.529
	102	

field, has an IF of 2.293. By contrast, when considering the *Journal of Public Administration Research and Theory* (IF: 3.624, US-based), we counted only one article published in a journal that focuses strongly on high-quality, empirical-based theoretical contributions. This is complemented by a set of further articles accepted for similar journals such as the *American Review of Public Administration* (IF: 1.438; US-based) and *Public Administration* (IF: 2.877; UK-based). However, the spread merely indicates the relevance of PV as a topic that is published in journals positioned at the intersection of public management theory and practice, e.g. the *Public Administration Review* (IF: 3.473; US-based), *Public Money and Management* (IF: 1.133; UK-based) and the journals mentioned above.

The diffusion also suggests that PV attracted scholars publishing in journals focusing on different fields/disciplines such as public administration, public management and political science. Among the publishing outlets and across our time scale (1995–2017), there are no accounting journals (according to the CABS 2018 journal ranking) that have published papers explicitly referring to PV theory[5]. Once more, this indicates that PV accounting as a particular research topic is mainly addressed from a PV research perspective and marginally acknowledged by public sector accounting scholarship.

PV is a topic with a growing importance in public administration research, even considering the specificity of our sample. Figure 1 presents the papers' distribution by year from 1995 to 2017, thereby indicating the continuity and increasing maturity of the research field. In the period from 1995 to 2007, the topic has failed to attract a significant level of attention, with just four contributions in 2007 and no contributions from 1995 to 2003. From 2007 to 2014, PV research started to become more visible. In 2014, the *Public Administration Review* published a special issue on PV, and the "Studies in Public and Non-Profit Governance" book series edited a volume focusing on "Public Value Management, Measurement and Reporting" as a topic of interest for the organizational (micro) level of governance. Although the increase in the number of publications is evident, it is not possible to claim that there has already been a strong, constant increment in research publications over time.

Table IV displays the ten most cited articles in our sample. This metric is helpful to identify articles that probably drive the production of new knowledge within the research field (Massaro *et al.*, 2016). The analysis gives us the opportunity to understand which issues and concepts are accepted or criticized by the scientific community. Looking at the

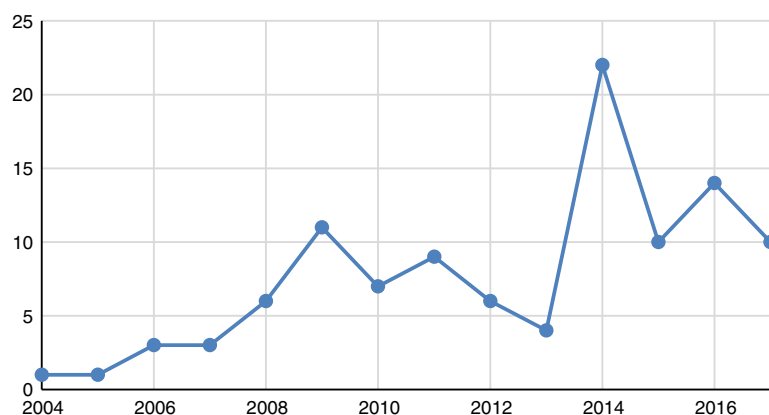


Figure 1.
PV-related research:
distribution by year

Author(s) and year	Article	Journal	Citations
Stoker, G. (2006)	Public value management: a new narrative for networked governance?	<i>American Review of Public Administration</i>	370
O'Flynn, J. (2007)	From new public management to public value: Paradigmatic change and managerial implications	<i>Australian Journal of Public Administration</i>	239
Bovaird, T. (2004)	Public-private partnerships: From contested concepts to prevalent practice	<i>International Review of Administrative Sciences</i>	188
Rhodes, R.A.W. and Wanna, J. (2007)	The limits to public value, or rescuing the responsible government from the platonic guardians	<i>Australian Journal of Public Administration</i>	120
Alford, J. and Hughes, O. (2008)	Public value pragmatism as the next phase of public management	<i>American Review of Public Administration</i>	107
Alford, J. and O'Flynn, J. (2009)	Making sense of public value: Concepts, critiques and emergent meanings	<i>International Journal of Public Administration</i>	103
Moore, M. and Hartley, J. (2008)	Innovations in governance	<i>Public Management Review</i>	101
Bryson, J.M. <i>et al.</i> (2014)	Public value governance: Moving beyond traditional public administration and the new public management	<i>Public Administration Review</i>	89
Cordella, A. and Bonina, C.M. (2012)	A public value perspective for ICT enabled public sector reforms: A theoretical reflection	<i>Government Information Quarterly</i>	77
Williams, I. and Shearer, H. (2011)	Appraising public value: Past, present and futures	<i>Public Administration</i>	74

Table IV.
Top 10 most cited
papers in 2017

most cited articles reduces the risk to rely only on the impact factor of the journal in the evaluation of the importance of an article.

The number of citations in the fourth column considers the period from 1995 to 2017, self-citations by all authors have been removed. The most cited contribution in Scopus is the one from Stoker (2006), with 370 citations, followed by O'Flynn (2007) with 239 citations. Given the limited number of publications in each year, we can consider these ten articles as seminal works that account for the increase in the number of contributions registered from 2014. Indeed, nine of the ten most cited articles were published between 2006 and 2012. Surprisingly, we found only one publication by Moore (Moore and Hartley, 2008) among the most cited, while more citations were attracted by Moore's critics (Rhodes and Wanna, 2007). The most cited papers are

conceptual papers attempting to propose new frameworks or concepts, or to integrate existing frameworks, such as networked governance (Stoker, 2006) or public-private partnerships (Bovaird, 2004).

Research design: the emergence of theoretical sophistication

Figure 2 shows the distribution of the selected papers by research method adopted. The research methods criterion was adapted from Guthrie *et al.* (2012) and Cuozzo *et al.* (2017) and includes four attributes: case/field studies and interviews; content/historical analysis; surveys, questionnaires and other empirical; and conceptual. The first three criteria are useful to understand the direction of the empirical research on the topic, whether it is developed or not and whether qualitative or quantitative research prevails. The last criterion is necessary to visualize if contributions remain in the “conceptual territory,” investigating if there is consensus on the main determinants of PV or identifying the prospects and barriers of theory development, especially when it comes to providing empirical evidence to support these ideas.

The analysis of the “research methods” shows a clear tendency toward two main approaches. Most of the papers in the sample can be classified as “conceptual” (47 percent), this means that a large part of this research field continues questioning and debating on PV theory, but without any particular empirical evidence on which the conceptual remarks are based. The second method adopted is the qualitative empirical research (37 percent) in the form of (multiple) case studies and using interviews to gather data. Most of these studies are exploratory in nature, this signaling the growing need to theoretically enrich and further develop the research field. It also indicates the difficulty to operationalize the PV concepts and transform them into variables that are suitable for quantitative analyses, which are needed to confirm preliminary propositional statements. However, quantitative studies are present in the form of “survey/questionnaire/other empirical” contributions (9 percent). “Content/historical analysis” is the last category of the sample, with just 7 percent of the works in the sample adopting this approach.

Looking at the evolution of the research methods adopted over time, we can clearly appreciate two important phenomena. The first is related to the “conceptual approach,” which represents a constant presence in absolute terms in the period. The second is the peak in empirical research through case studies and interviews registered in 2014, thanks to the book published in the “Studies in Public and Non-Profit Governance” series and also to

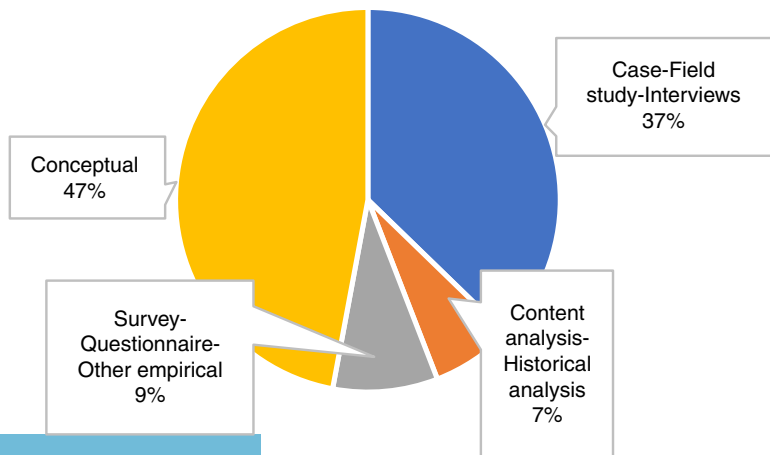


Figure 2.
Selected papers
distribution by
research methods

special issues on PV; indeed, these opportunities for researchers could be useful to boost empirical contributions that implement and apply PV theories to real-world contexts.

The presence of conceptual works as the most diffused type of research denotes that the concept of PV still lacks a shared view in terms of definition, components and theory development, either conceptually or based on empirics. This explains the fact that there is no consensus of what PV actually is: how it is created and how it can be measured. This may also justify the fact that the research design mostly adopted is an exploratory case-study approach, which indicates scholarly efforts to observe and/or understand how PV operates in practice, drawing implications for theoretical developments (Figure 3).

Turning to the “framework used” in PV research, it is useful for our research to organize the existing literature by referring to the type of theoretical contribution the papers are supposed to make (Massaro *et al.*, 2016). Understanding if authors elaborate new concepts or models or develop previous ones by integrating accounting-related concepts into the PV discourse can help to further appreciate the novelty and continuity of PV as an emerging research domain (Cuozzo *et al.*, 2017; Mckinley *et al.*, 1999). The development of new concepts or frameworks may testify to the novelty of a research topic, and perhaps is an indication of a growing interest in substantiating theory development in the field of PV. At the same time, the application and refinement of existing concepts and frameworks indicates the achievement of the continuity needed to further substantiate PV-related contributions. Both categories are helpful to further differentiate the emerging state of PV theory development (Edmondson and McManus, 2007; Mckinley *et al.*, 1999). Nevertheless, papers can also lack a specific framing of their theoretical contribution when they offer descriptive or normative arguments around a certain phenomenon. Given the argument about the “theoretical stagnation” (Faulkner and Kaufman, 2018) and incoherence of PV research, we also expect the distribution of frameworks used to be quite heterogeneous.

It is interesting to notice how 34 percent of the research applies or considers previous frameworks. Moore’s (1995) “strategic triangle” is the most adopted, with many studies openly referring to one or more of its dimensions. Examples of use of previous frameworks include Spano’s analysis of Moore’s “strategic triangle” in his discussion of the link between institutional, political and managerial dimensions in the design of a public administration’s management control system (Spano, 2009), or Sam’s (2011) investigation of PV theory as a means to explain bureaucratic experiences with legitimacy building and their implications for policy. However, in most cases the “strategic triangle” approach is used more as a heuristic tool, without engaging with it and attempting to contribute to its development (Figure 4).

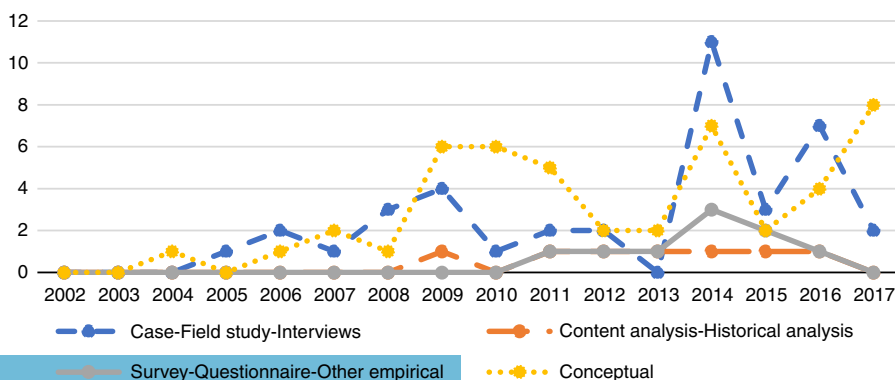


Figure 3.
Selected papers
distribution by
research method
by year

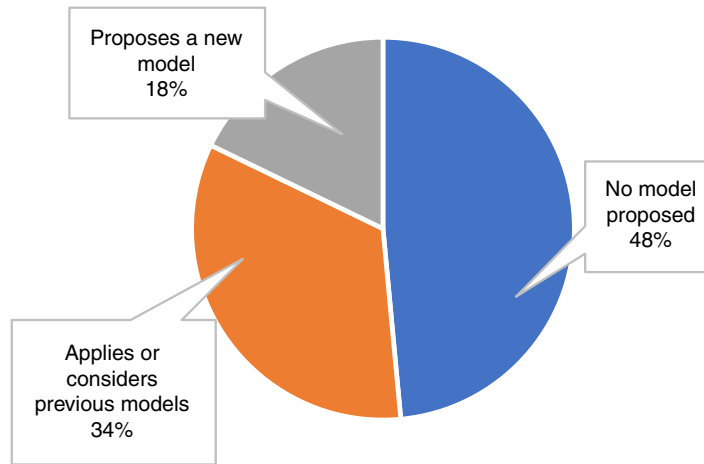


Figure 4.
Selected papers
distribution by
framework/model
used

On the other hand, studies not adopting any specific framework represent 48 percent of the works investigated. These inquiries often consider the concept of PV and its implications in public administration or not-for-profit entities without openly referring to or applying a specific model. An important component of this category are studies that discuss PV as a way to overcome the limitations of NPM, as an emerging trend in PG or as a new paradigm (Fisher and Grant, 2013; Shaw, 2013; Stoker, 2006). Analyses that seek to capture value creation without explicitly referring to Moore's framework (Angiola *et al.*, 2013) are also present, together with others which aim to assess the impact of some of public organizations' emerging priorities, such as transparency, on PV and its creation (Douglas and Meijer, 2016). The literature proposing a new framework represents 18 percent of the sample, this mirroring the obvious challenges in proposing innovative ways to conceptualize and measure PV. Most interestingly, the main topic addressed by these studies is PV co-creation, whereby the joint contributions of public administrations, not-for-profit entities and citizens are critical to the generation of value for the community in a context of decreasing resources (Osborne *et al.*, 2016; Page *et al.*, 2015; Yang, 2016).

A minority of studies has started to tackle the issue of PV measurement, suggesting new frameworks to enhance the ability of a public administration to manage value by means of quantification and visualization. Examples are Spano's (2014) conceptualization, which focused on managerial control systems, and Bracci *et al.*'s (2014) "value pyramid," which sought to quantify PV in a single index. Other authors have provided new understandings of PV by seeking to capture the nuances and complexity of PV creation and management in a holistic way, for the whole of public administration or specific policies (Alford and Yates, 2014; Meynhardt, 2009).

Combining criteria 4 and 5, it is interesting to associate the research method with the framework in use, as it further indicates the relevance and spread of specific methodological approaches within PV research (see Table V). Starting with the "conceptual" research method, many studies in this category do not propose any new framework (24 papers out of 46, 52 percent), while 14 represent a refinement of previous findings. This situation seems symptomatic of the blurred conception of what PV is and of the difficulty in developing this concept. This may also reveal the descriptive nature of some of the research conducted on PV, and the fact that in some papers PV is not used as the main conceptual tool, i.e. primarily reference is made to the topic but without situating it in the broader theoretical debate. Indeed, just eight papers propose a new conceptual framework. By contrast, when looking at

the case/field studies and interviews category, we can appreciate how empirical research stimulates the application of new frameworks (eight papers out of 39) despite the higher number of studies without frameworks (15 out of 39), maybe due to the strong normative or descriptive approach which seems to characterize the research field. However, it is also important to note that both content and historical analysis and survey/questionnaire are not widely adopted approaches.

Research context: placing PV research in time and space

Figure 5 presents the distribution of the selected papers by their “location.” Looking at the research location enables to understand which locations are investigated in literature and where the research spreads and, at the same time, which settings are yet to be explored and for what reasons. This is particularly useful for the identification of future avenues of enquiry (Cuozzo *et al.*, 2017). The analysis of the “research location” reflects our insights from the research method criterion. Indeed, 41 percent of the sample does not have a specific location (“none”), which is a reasonable percentage if considered together with the dominant role of conceptual contributions within the PV research domain.

The second research setting is “Europe” (24 percent), a result strongly influenced by the book from the series “Studies in Public and Non-Profit Governance” published in 2014. Studies located in “America” are 10 percent of the sample, with a marked increase at the end

	Research methods			
	Conceptual	Case-field study- interviews	Content analysis/ historical analysis	Survey-questionnaire- other empirical
<i>Framework and model used</i>				
No model proposed	24	15	3	6
Applies or considers previous models	14	16	3	2
Proposes a new model	8	8	1	1

Table V.
The relation between
research method and
the framework/
model used

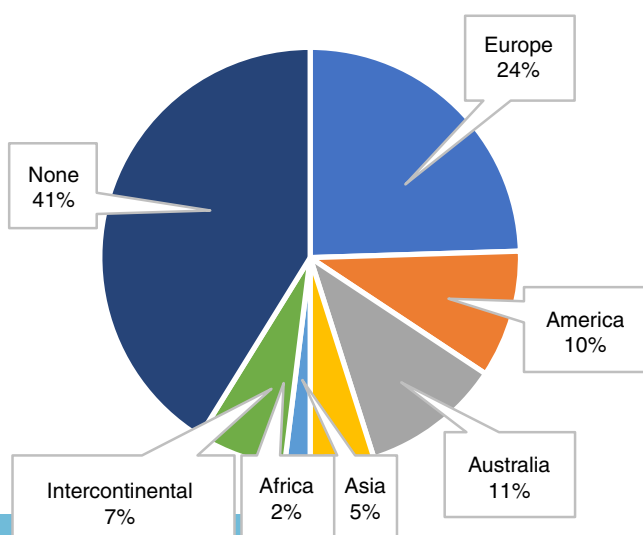


Figure 5.
Selected papers
distribution
by location

of the period. An interesting result comes from “intercontinental” studies, 7 percent of the sample, which indicates a particular interest in comparisons between cases or countries from two or more continents. This type of comparative analysis needs to be considered fruitful in order to appreciate the possibility to have differences in the way in which PV is conceptualized and measured in different contexts.

The analysis of the “organizational focus/setting” provides and understanding of the types of different actors investigated by PV scholarship (Cuozzo *et al.*, 2017). The categories considered in the literature “public administration” and “public-private partnership” (PPP), conceived of as a broad process of interaction between public administrations and the other actors of a network. Although PV is often co-created and co-produced, we decided to code the papers according to the main actor considered in the study. Most of the works analyzed focus on “public administration” (73 percent); however, a relevant part of the sample takes into account PPPs that include the “user” cooperating with either a private or not-for-profit organization. It is not surprising that PV in PPPs attracts the interest of researchers given the increasing significance of hybrid forms in the design and delivery of public services (Broadbent and Guthrie, 2008). The great majority remains, however, in the context of public administration, signaling the attempt to understand if and how PV is operationalized within the public domain (Figure 6).

The dimension “jurisdiction” documents where the works emanate from and, thus, the context of analysis applied by PV studies (Cuozzo *et al.*, 2017). It can be noted how almost one in three (32 percent of the sample) does not consider any particular setting and mostly engages in theoretical discussions, with particular emphasis on the concept of PV and the potential consequences of its application in the context of public administration (see for example, Fisher and Grant, 2013; Prebble, 2012). The absence of contextual concerns was dominant until the 2010s, when research started to focus on specific settings, with Australia and the UK the most represented countries.

This increase has been remarkable. Within the period, we considered many of the works have a clear national focus (39 percent), as they explore PV-related issues with reference to one specific country. Examples of this approach include Brookes and Wiggan’s (2009) work, which addresses the concept of PV in the delivery of sport services in England, Karunasena and Deng’s (2012) investigation of the PV of e-government in Sri Lanka or Colebatch’s (2010) rendition of the relevance of PV to the Australian Government. Fewer studies have attempted to adopt an international focus (13 percent), thus seeking to compare different national contexts and explore the peculiar issues related to defining, creating and, to a lesser

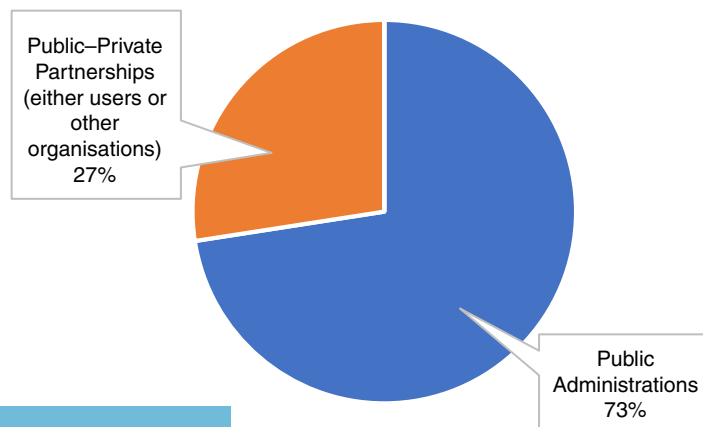


Figure 6.
Selected papers
distribution by
organizational focus/
setting

extent, measuring PV. Although the variety of institutional and regulatory factors, e.g. the structure of the nation's public administration, different (if any) performance measurement systems and heterogeneous cultural values may have limited the diffusion of this strand of research, international comparisons are highly informative and provide the opportunity for theorizing about their non-context specific findings. Most of these studies consider two countries, such as Moore and Hartley (2008; USA and UK), or three, as it is the case for Rhodes and Wanna (2009) and Hartley *et al.* (2015), who both focus on Australia, New Zealand and the UK. Angiola *et al.*'s (2013) extensive study is a remarkable exception as it focuses on 39 European countries but limits its analysis to the cultural policy field.

The local level is still weakly investigated as only 16 percent of the research sampled in this study engages with this setting. Micro-level research allows an in-depth study of PV, as the limited extension of the object of study makes it easier to consider all the forces at play in PV creation processes. Consistently, the consideration of a small entity such as a public theater has enabled Bracci *et al.* (2014) to develop and experiment a complex, empirically based model for PV measurement, thanks to the availability of data. Similarly, the analysis of a small number of public sector innovations, such as congestion charging in London or private partnerships to support New York City parks has allowed Moore and Hartley (2008) to develop an analytical schema for evaluating innovations in governance. The micro-level approach has thus the potential to deepen our understanding of specific issues in PV creation and measurement by means of in-depth case-based research strategy. Single-case-based studies open the opportunity to extend their theoretical reasoning to other contexts (Figure 7).

Research focus: what is PV research about?

In order to summarize the findings from PV research and its research paths within our SLR project, it is useful to further develop and specify our analytical framework. This is particularly necessary for systematizing the insights of PV research, developing a critique of the field and suggests future research avenues (Massaro *et al.*, 2016, p. 8). As a result, we used the PV core components (Horner and Hutton, 2011) as the conceptual reference for grouping the contributions in three main areas, namely the PV concept (criterion 9.1), the PV creation (criterion 9.2) and the PV measurement (criterion 9.3).

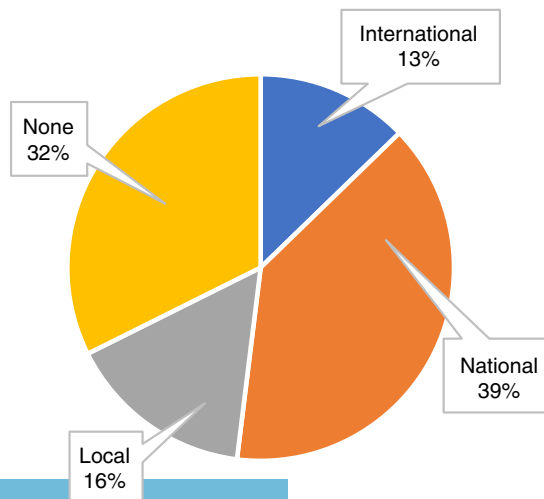


Figure 7.
Selected papers
distribution by
jurisdiction

In line with the large number of conceptual contributions in our sample, most of papers focused on the concept of PV (48 percent). These data show the notable effort made by researchers to conceptualize and define PV as a complex phenomenon. For example, O'Flynn (2007) wonders if PV management can be considered a new paradigm overcoming the limits of the NPM approach. However, the role of managers and the associated skills need to be developed, after decades of NPM reforms, in order to move toward a PV-based management. Stoker (2006) aims to shed light on the role of PV as a new narrative discourse for networked governance. PV management is considered as a driving motivational force for actors involved in a partnership based on trust, respect and shared learning. However, PV concept does not come without criticism. Rhodes and Wanna (2007, 2009) point out the risk of giving to public managers the role of "platonian guardians," who can decide and influence which are the social values worth to be pursued within representative democracy, and the confusion that comes when we consider PV as a theory. In a similar vein, Fisher and Grant (2013) consider PV as a self-serving rhetoric for public managers, neglecting the ethical component necessary to ground this theory. Other authors, including Williams and Shearer (2011) and Hartley *et al.* (2017) attempted to "take a snapshot" of the state of PV research and the future empirical challenges on the topic. In particular, Hartley *et al.* (2017) propose a framework to guide empirical research on PV, which is linked to the way in which PV is conceptualized. They argue that the lack of empirical research is due in part to the confusing conceptualization of what PV is or is not. In a similar way, Williams and Shearer (2011) show how the conceptualization of PV still needs to propose relevant empirical elements to go beyond its pedagogical function for public administrations and managers.

PV creation represents the second most investigated field of research (43 percent of the sample). The scope of this research area is both theoretical and empirical (Alford and Yates, 2014, 2016; Meynhardt, 2009; Meynhardt and Diefenbach, 2012; Moore and Hartley, 2008; Sam, 2011). The interest toward PV creation has clearly increased over time. Indeed, there are from four to six papers per year since 2014, which is not merely the effect of the presence of special issues on PV. The other side of the coin (i.e. destruction of PV) has also been addressed but by a very limited number of scholars (Esposito and Ricci, 2015). Under this perspective, it seems useful to consider both what PV is and is not, and how PV can be deployed, created and destroyed, especially through empirical inquiries. In a similar vein, research from this area explores the intersection of PV concept and creation. Meynhardt and Diefenbach (2012) used an interesting approach to investigate the role of entrepreneurial orientation (EO) in PV creation, based on the analysis of Germany's Federal Labour Agency. This contribution highlights the role of middle managers in the process of PV creation. The study is a compelling attempt to scrutinize the normative focus of PV management by incorporating the broader discourse on EO drivers in public organizations, which has the potential to open the field to new approaches from organizational theory. Understandings of PV have also been broadened by embracing an inter-organizational perspective. Hartley *et al.* (2015) carried out a qualitative and quantitative study in the UK, Australia and New Zealand, underlining the role of political skills ("astuteness") for public managers in the creation of PV (Figure 8).

Despite the modest number of contributions on PV measurement (9 percent), this category represents a promising research stream. In the last four years, eight to nine papers sought to show how PV can be measured. This interest by researchers may be linked to Moore's work on PV accounting in 2014, which develops three fundamental philosophical claims on the topic. In particular, Moore states that when the collectively owned assets of government are being deployed, the arbiter of PV has to be the collectivity, that these assets include not only government money but also the authority of the state, and that citizens evaluate government performance both from a utilitarian and deontological perspective (Moore, 2014). Page *et al.* (2015) elaborated on the importance and challenges of PV creation

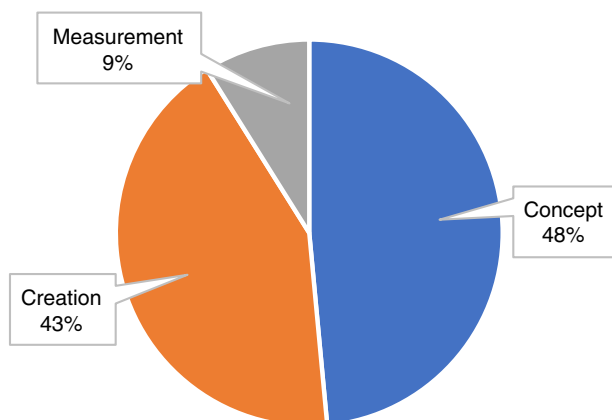


Figure 8.
Selected papers
distribution by public
value core
components

by cross-sector collaborations, identifying a framework for PV creation in transportation services. Similarly, Douglas and Meijer (2016) investigated the relationship between PV in public services and the level transparency of public organizations through the “strategic triangle” approach (Moore, 1995). In their study, public organizations achieved better PV scores when their level of transparency was higher. However, more than transparency *per se*, what it is relevant is its use to interact with stakeholders in the creation of PV. Bracci *et al.* (2014) adopted an accounting perspective to develop a new model, the value pyramid, which is grounded in an organization’s performance management systems. The authors also apply the model to a municipality-owned Italian theatre to measure the value it created across different periods. Spano (2014) adopts a similar approach investigating how managerial control systems can be used to understand if an organization has been able to achieve the planned outcomes and how this translated into the creation of PV. Moreover, studies have also called for further theoretical and empirical contributions on PV measurement (Faulkner and Kaufman, 2018; Hartley *et al.*, 2017) (Figure 9).

PV: the accounting research perspective

In order to answer the third research question, we now focus on papers adopting an accounting perspective. Table VI summarizes the 14 papers referring directly or indirectly to PV accounting. We used a specific step within our sampling strategy to identify these studies. Each researcher separately pre-identified those papers with an accounting perspective. We

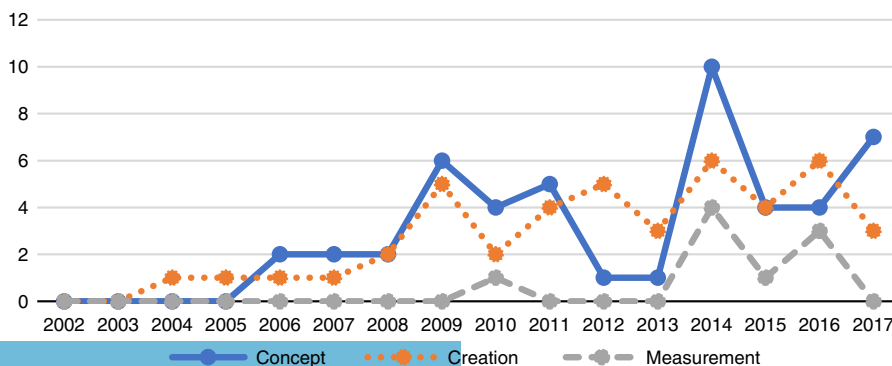


Figure 9.
Selected papers
distribution by public
value core
components by year

Table VI.
Contributions on
public value
accounting in
the sample

Authors	Year	Journal/Books
Bracci, E., Deidda Gagliardo, E., Bigoni, M.	2014	Studies in Public and Non-Profit Governance
Brookes, S., Wiggan, J.	2009	<i>Public Management Review</i>
Chohan, U.W., Jacobs, K.	2017	<i>International Journal of Public Administration</i>
Connolly, J.	2016	<i>International Journal of Public Sector Management</i>
Cuganesan, S., Jacobs, K., Lacey, D.	2014	Studies in Public and Non-Profit Governance
de Jong, J., Douglas, S., Sicilia, M., Radnor, Z., Noordegraaf, M., Debus, P.	2017	<i>Public Management Review</i>
Esposito, P., Ricci, P.	2015	Public Money and Management
Farneti, F., Dumay, J.	2014	Studies in Public and Non-Profit Governance
Guarini, E.	2014	Studies in Public and Non-Profit Governance
Meynhardt, T., Diefenbach, F.E.	2012	<i>Journal of Public Administration Research and Theory</i>
Moore, M.H.	2014	<i>Public Administration Review</i>
Page, S.B., Stone, M.M., Bryson, J.M., Crosby, B.C.	2015	<i>Public Administration</i>
Spano, A.	2014	Studies in Public and Non-Profit Governance
Yang, K.	2016	<i>Public Administration Review</i>

considered as accounting studies all the contributions which engage with “Management Control System as a Package” (Malmi and Brown, 2008), hence including practices, such as budgeting, planning and performance management. Cross-checks have been made to address any differences. The resulting list was then discussed among all and finalized.

From a preliminary analysis, it emerged how none of the 14 papers was published in an accounting journal. To confirm this finding, we replicated our research strategy on Scopus but limited it to accounting journals rated three or four stars in the AJG (2018)[6]. This query gave zero results, which confirms that the topic has not gathered the interest of accounting scholars and journals. We also proofed for a journal-specific research strategy, as suggested by Massaro *et al.* (2016), which also did not return any meaningful results. However, this result does not strictly imply that there is no accounting research in place. We have examples of studies on performance measurement in public settings, which analyze the way in which societal outcomes can be measured and managed (i.e. Northcott and Ma’amora Taulapapa, 2012), without necessarily referring to PV theory. As a matter of fact, the PV-related accounting research is merely published in public management or public administration journals.

The 14 selected papers investigated different issues in relation to PV accounting in terms of what to account for, how accounts of PV are constructed and used, but at the same time how accounting can hide PV destruction. This is remarkable, as PV is far from being a neutral managerial tool. PV creation processes are grounded in “contested democratic practice” (Benington, 2009), in part because PV is constructed and argued for by different stakeholders with sometimes opposite views. The conception of PV depends on the activities (or desistance from activities) carried out by some individual actors or organizations in the achievement of the desired societal outcomes (Hartley *et al.*, 2017). Moreover, PV is not a list of static values characterizing a society at a certain point in time (Bozeman and Moulton, 2011).

Looking at the different themes developed by these contributions, we adopted the same conceptual framework based on the PV core components used for our general analysis, namely: PV concept, creation and measurement (Horner and Hutton, 2011). Four papers out of 14 investigated PV and the related role of accounting. These studies emphasized the conceptualization of what PV accounting is, and their main contribution is related to understanding what to account for instead of scrutinizing the relevance and adoption of methods and tools for PV measurement. In this stream, Farneti and Dumay (2014) criticize

the role of the Global Reporting Institute's guidelines as a means to educate managers about value creation through sustainable outcome and outputs. De Jong *et al.* (2017) shed light on PV management tools and advance proposals for their application in practice. Even though the authors do not make a direct reference to accounting, they implicitly consider it among the management toolkits that are necessary to manage PV. Chohan and Jacobs (2017) explored the role of legislative budget offices to enhance the effectiveness of "public value in politics," thereby addressing the integration of PV in budgeting. Integrating PV into the public budgeting process is considered useful to improve budget transparency and clarity, *ex ante* and *ex post*, and also for policy oversight. This is notable because PV budgeting can support decision makers in balancing democratic requests with efficiency imperatives.

Three papers in the sample focused on how to create PV, in particular by using PV accounting tools for achieving desirable societal outcomes. Meynhardt and Diefenbach (2012) and Cuganesan *et al.* (2014), although from different perspectives, provided a study focused on performance measurement practices and how they are involved in the PV creation process. Meynhardt and Diefenbach (2012) accounted for public middle managers' attitude toward PV creation, and where key performance measures do not seem to alter the PV creation. For Cuganesan *et al.* (2014), there is a need to further investigate the role of PV and performance measurement practices in intra-governmental networks. The third paper in this subgroup sought to provide evidence of how to turn public disvalue into PV by quantifying the value of assets and properties seized from mafia organizations (Esposito and Ricci, 2015). What emerges is the understanding of the role that accounting can play in supporting and/or hampering the creation of PV, both in terms of managerial decision making and within cross-organization collaborations.

In the last subgroup, we have seven papers out of 14 attempting to establish methods to account for the PV created/consumed, proposing ideas and frameworks for its measurement. In particular, Bracci *et al.* (2014) focused their attention on a model aiming to systematize the performance measures used in the process of PV measurement. This study aims to generate a single, easily understandable index, which can give visibility to the value generated by an organization in a given period. Taking a different approach, Page *et al.* (2015) stated the need for a multiplicity of indicators to assess the PV created in cross-sector collaborations. Another empirical application of a PV measurement model is offered by Guarini (2014), who explored two Italian local governments. Spano (2014) suggested the adoption of managerial control systems to evaluate the achievement of organizational outcomes and the related PV creation. Brookes and Wiggan (2009) proposed a performance measurement scorecard to account for the outcome generated by a big sport event. Yang (2016) identified the role of performance management in the integrative processes of participation, legitimation and implementation between PAs and civil society. Moreover, Connolly (2016) explored how the "contribution analysis" enables public managers to demonstrate and measure the PV created, also by means of narratives. Contribution analysis is built as an outcome-focused performance report that is helpful when dealing with complex issues.

As our analysis demonstrates, the PV accounting literature is still sparse, in most case is brought forward by non-accounting scholars and is always published in non-accounting journals. There is still a lack of theoretical contributions by accounting scholars on what PV accounting is and how it can be accounted for. All papers refer to the PV concepts developed in Moore's and/or Bozeman's studies, but without an effort to provide new, alternative perspectives. This opens up spaces for further contributions, which are discussed in the following section.

Future research directions: a discussion

This section summarizes the main results and discusses proposals for the future development of PV accounting research. As a general reflection, PV accounting is a research

field that is yet to achieve a significant level of attention. Our analysis shows a stabilization in the number of contributions per year. With the exception of the years 2009, 2014 and 2016, the average number of PV papers are less than 10 per year. In terms of contributions adopting an accounting perspective, we found only 14 papers. The limited scope of this research raises some doubts about the relevance of accounting interests and inquiries within the PV debate, most especially when compared to other highly debated frameworks such as NPM, PG or traditional public administration. Correspondingly, this observation confirms the risk of a theoretical stagnation, with the literature still mostly concentrated on conceptualization and definitional issues (Hartley *et al.*, 2017).

Our analysis has demonstrated that the papers appear to contribute to our understanding of the definition, conceptualization and operationalization of what PV is and of what the different applications in public policy and management can be. However, from an accounting perspective, the analysis shows a dearth of conceptual and in-depth studies, and a lack of attempts to contribute to the theorization by bringing in accounting theories. The findings suggest that further work is needed but there are also various theoretical and methodological risks when an accounting study engages with PV. The lack of interest is substantial, leaving other disciplines like public administration and (new) public management to engage with accounting-related topics in PV research. Accounting scholars can contribute to the definition of what PV is, how it can be created and measured drawing from the theoretical and practical contributions coming from studies on accountability/external reporting, management accounting and performance management.

Despite the lack of accounting-based studies, PV needs to be accounted for: if someone wants to govern, or at least manage, the production of PV for public interests, it should at least be able to be accounted for, thereby making “visible” the capacity (or lack of capacity) to deliver and create value through public services and/or public policies. Citizens and other stakeholders will be the main beneficiaries, particularly in the current contexts in which public services are delivered through inter-institutional collaboration processes (i.e. public–public, public–private partnerships). What follows is that traditional accountability mechanisms are not sufficient to represent the value(s) created/destroyed. For example, as accounting scholars we may scrutinize how and why social/sustainability accounting, integrated reporting and other accountability means can contribute to explore the antecedents and effects of PV creation processes. Given the intangible and contextual nature of PV, researchers are challenged to understand how PV is constructed in its context, how it is acted upon by agents and how it in turn influences the organization in which it is to be created. This is related to the investigation of who are the producers, the users and what are the various uses of PV information. Research interested in such questions creates a starting point for insights grounding PV accounting topics and focal points: how can accounting contribute to constructing PV? How do those who prepare accounts perceive PV? Who are the constituents and users, what are the uses and in which way does PV information affect the decision making of external stakeholders and policy makers? At the same time, how is PV affected by the use of accounting tools and concepts?

When considering a management accounting and performance management perspective, PV accounting research generates the opportunity to understand the ways in which PV accounting is constructed, measured represented and involved in the decision-making processes of public managers; and non-profit managers as well in cases of PV creation by cross-sector collaborations. This will help in understanding how PV is operationalized, quantified and the effect of this visualization on public managers’ decisions and behavior. In the context of public services, it is relevant to pose questions on what is called the “dark side” of PV, which is value destruction or public disvalue and how accounting is implicated in such processes. Unethical behavior is a particular concern, such as corruption and bribery, but also important are global emerging issues like climate change, sustainable

economic development, social/migration movements or the aging society. Accounting, in this respect, provides grounds in which the relevance of PV is planned, measured and accounted for in a public space (Miller and Rose, 2008).

Such perspectives call for further investigations of the possible uses of accounting in constructing what PV is and its implications for decision making at different levels (managerial, political, societal). In this vein, PV accounting inquiries need to pay more attention to the causal order and integration between what PV is, how it is defined, created and destroyed, how it can be measured, and how its measurement affects accountability and decision making. We highlighted that in the sample considered for this work there are a minority of studies that consider these aspects systematically; just nine papers out of 102 push the research toward PV measurement and related methods to account for it. Notwithstanding these efforts, research based in (public sector) accounting scholarship is still in its early stages and scarcely interdisciplinary. Insights from disciplines such as organization science, political science, psychology, accounting and many others can provide tools and understandings that are useful to deepen our knowledge of the PV phenomenon.

From a methodological perspective, considering PV accounting practices in a local context can help PV accounting research to further explore the antecedents and mechanisms that govern the process of PV creation or co-creation (Bracci *et al.*, 2014). In a local context, various social, political and economic forces may be more easily identified to explain how these factors influence PV creation processes (either in a positive or in a negative way) and, then, why PV accounting methods and tools create different outcomes. Scholars may also focus on comprehensive studies to understand how PV is conceptualized and constructed by its proponents and beneficiaries and/or introduce innovative models for its measurement. These applications can take different methodological approaches, being informed by either a normative/positivist or interpretative/constructivist stance. A fruitful methodological approach could also take the form of action research (Susman and Evered, 1978) or other interventionist strategies, which are supposed to deliver theoretical insights from a researcher's interventions in real-life problems (Dumay and Baard, 2017). This particular approach may increase the number of interpretative or critical research works, in a context where normative-conceptual approaches prevail, by means of studies of specific realities or cases of PV creation. Even social experiments can induce scholars to produce useful knowledge for bridging PV theory and theoretical frameworks from other fields of inquiry.

Increasing the number of quantitative studies can be a complementary path to understanding how to account for PV. Only a few of the papers analyzed adopted this methodology (Hartley *et al.*, 2015; Meynhardt and Diefenbach, 2012). Further contributions can focus on the organizational capability of public administrations at different levels, on the government of relations inside complex networks of actors or on the empathetic skills needed to take advantage of opportunities or to avoid threats in measuring PV. This type of quantitative analysis can adopt a broader national or international scope, even in a comparative manner, in order to gain insights about distinctive institutional and cultural characteristics and how they influence the conception or, in practice, legal regulation of PV in different countries.

The choice of the organizational focus can be an interesting means to guide future research works in PV accounting. The majority of studies analyzed in this paper investigated PV in the context of public administrations, thereby considering PV as the main task and a duty of public administrations. As a result, the complex interplay between private and not-for-profit organizations involved in the design and delivery of public services is neglected. Indeed, private and not-for-profit organizations are fundamental when we consider that a key tenet of PV is its co-production and co-creation (Bryson *et al.*, 2017). Few contributions focus on the role of the private and not-for-profit sectors in PV creation. From our analysis, we advocate that PV accounting research could benefit by addressing

issues such as network accounting and performance measurement and management. Accounting is deeply implicated as a governance tool of a networked way to co-produce between private subjects and to hold them accountable to public administration (Agostino and Arnaboldi, 2018). Policy makers at a macro level or public managers at a micro-level can make informed decisions through the measurement of the PV created by each component of the network. From this point of view, accounting research can identify how to hold a range of actors accountable to public administration and citizens, and how to govern the networked process of creation, contestation and accountability.

In summary, the lack of empirical research seems to be the most important issue in PV and PV accounting research, as opposed to the considerably higher number of conceptual papers that constitute the PV debate and research field. In this sense, the prospects of PV accounting research are strongly associated with a call for more scholarly efforts addressing the intersection of conceptual and empirical work but also grounded in accounting scholarship. PV accounting research may be reinforced by contributions on the theoretical and philosophical foundations of PV accounting (Moore, 2014) through a comprehensive approach focusing how to add and measure value, which may enable managers to govern this process. In order to do so, it may be necessary to move away from the disciplinary “comfort zone” by exploring the margins in which accounting is implicated (Miller, 1998) and by adopting an interdisciplinary approach (Jacobs and Cuganesan, 2014). Indeed, as accounting scholars we need to investigate the intersections between well-developed accounting concepts and constructs, such as sustainability accounting and PV.

Concluding remarks

In conclusion, current PV accounting research is in an embryonic stage and requires more engagement by scholars if the field is to be developed, both from a theoretical and practical point of view. This process may depend on the creation of cross-collaborations and contamination between disciplines. Further research should be undertaken into the theoretical and empirical implications of PV accounting, perhaps toward an integrated PV framework.

Some may argue that it is too early for a review, that the concept of PV accounting may be just another fleeting management fashion. While we acknowledge that our SLR method focuses on an emerging theme, not yet consolidated, we believe that this review is valuable and timely since it exposes early research in the field, showing its scope and evolution as well as issues and prospects. In so doing, this paper contributes to the literature by showing the limitations of the existing research and by proposing ideas for further research to improve our understanding of PV accounting and its practical relevance.

The paper has some limitations. The data set used (i.e. Scopus) does not consider research papers, such as conference papers or working papers. Although we are aware of this limitation, we believe that Scopus allows more replicable queries, which is an essential feature of any SLR. Besides, the findings are limited by the intrinsically interpretative nature of any review and by the breadth and depth of the data analyzed. However, the SRL method ensures the reliability of the results more than traditional literature reviews, although the interpretation of the outcomes rests on the researchers’ understandings and beliefs.

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accounting research perspective, and Future research directions: a discussion to Enrico Bracci; Introduction, Defining the analytical framework, and Research focus: What is PV research about? to Luca Papi; Search and sampling strategy, Research field: Identifying the novelty of PV research over time, and Research context: Placing PV research in time and space to Michele Bigoni; Concluding remarks to Enrico Deidda-Gagliardo; Research design: The emergence of theoretical sophistication to Hans-Jürgen Bruns.

Notes

1. The Scopus research string is documented as follows: (TITLE-ABS-KEY ("public value") OR TITLE-ABS-KEY ("Public values")) AND PUBYEAR > 1994 AND PUBYEAR < 2018 AND (LIMIT-TO (EXACTSRCTITLE, "International Journal Of Public Administration") OR LIMIT-TO (EXACTSRCTITLE, "Public Administration Review") OR LIMIT-TO (EXACTSRCTITLE, "American Review Of Public Administration") OR LIMIT-TO (EXACTSRCTITLE, "Public Administration") OR LIMIT-TO (EXACTSRCTITLE, "Public Management Review") OR LIMIT-TO (EXACTSRCTITLE, "Australian Journal Of Public Administration") OR LIMIT-TO (EXACTSRCTITLE, "Studies In Public And Non-Profit Governance") OR LIMIT-TO (EXACTSRCTITLE, "Administration And Society") OR LIMIT-TO (EXACTSRCTITLE, "Government Information Quarterly") OR LIMIT-TO (EXACTSRCTITLE, "Public Money And Management") OR LIMIT-TO (EXACTSRCTITLE, "International Review Of Administrative Sciences") OR LIMIT-TO (EXACTSRCTITLE, "International Journal Of Public Sector Management") OR LIMIT-TO (EXACTSRCTITLE, "Journal Of Public Administration Research And Theory") OR LIMIT-TO (EXACTSRCTITLE, "Public Policy And Administration") OR LIMIT-TO (EXACTSRCTITLE, "International Review Of Public Administration") OR LIMIT-TO (EXACTSRCTITLE, "Journal Of Public Budgeting and Financial Management") OR LIMIT-TO (EXACTSRCTITLE, "International Public Management Journal") AND (LIMIT-TO (DOCTYPE, "ar") OR LIMIT-TO (DOCTYPE, "ch")) AND (LIMIT-TO (LANGUAGE, "English")).
2. For further information: <https://chartereddabs.org/academic-journal-guide-2018/>
3. Journal citation report 2017, for further information: <http://ipsciencehelp.thomsonreuters.com/incitesLiveJCR/8275-TRS.html>
4. To ensure a comprehensive coding, we used both terms (framework, model), which are related to different epistemological approaches to research.
5. It should be noted that Esposito and Ricci's (2015) study on public disvalue was published when *Public Money and Management* was considered an accounting journal (AJG 2015). Nevertheless, in the 2018 edition of the AJG, *Public Money and Management* is considered a public sector journal.
6. The Scopus research string is documented as follows: (TITLE-ABS-KEY ("public value") OR TITLE-ABS-KEY ("Public values")) AND PUBYEAR > 1994 AND PUBYEAR < 2018 AND (LIMIT-TO (EXACTSRCTITLE, "Accounting Review") OR LIMIT-TO (EXACTSRCTITLE, "Accounting, Organizations and Society") OR LIMIT-TO (EXACTSRCTITLE, "Journal of Accounting Research") OR LIMIT-TO (EXACTSRCTITLE, "Contemporary Accounting Research") OR LIMIT-TO (EXACTSRCTITLE, "Review of Accounting Studies") OR LIMIT-TO (EXACTSRCTITLE, "Abacus") OR LIMIT-TO (EXACTSRCTITLE, "Accounting and Business Research") OR LIMIT-TO (EXACTSRCTITLE, "Accounting Forum") OR LIMIT-TO (EXACTSRCTITLE, "Accounting Horizons") OR LIMIT-TO (EXACTSRCTITLE, "Accounting, Auditing and Accountability Journal") OR LIMIT-TO (EXACTSRCTITLE, "Auditing: A Journal of Practice and Theory") OR LIMIT-TO (EXACTSRCTITLE, "Behavioral Research in Accounting") OR LIMIT-TO (EXACTSRCTITLE, "British Accounting Review") OR LIMIT-TO (EXACTSRCTITLE, "British Tax Review") OR LIMIT-TO (EXACTSRCTITLE, "Critical Perspectives on Accounting") OR LIMIT-TO (EXACTSRCTITLE, "European Accounting Review") OR LIMIT-TO (EXACTSRCTITLE, "Financial Accountability and Management") OR LIMIT-TO (EXACTSRCTITLE, "Foundations and Trends in Accounting") OR LIMIT-TO (EXACTSRCTITLE, "International Journal of Accounting") OR LIMIT-TO (EXACTSRCTITLE,

"Journal of Accounting and Public Policy") OR LIMIT-TO (EXACTSRCTITLE, "Journal of Accounting Literature") OR LIMIT-TO (EXACTSRCTITLE, "Journal of Accounting, Auditing and Finance") OR LIMIT-TO (EXACTSRCTITLE, "Journal of Business Finance and Accounting") OR LIMIT-TO (EXACTSRCTITLE, "Journal of International Accounting, Auditing and Taxation") OR LIMIT-TO (EXACTSRCTITLE, "Journal of the American Taxation Association") OR LIMIT-TO (EXACTSRCTITLE, "Management Accounting Research") OR LIMIT-TO (EXACTSRCTITLE, "Public Administration Review")) AND (LIMIT-TO (DOCTYPE, "ar") OR LIMITTO (DOCTYPE, "ch")) AND (LIMIT-TO (LANGUAGE, "English")).

7. The Scopus research string initially used is documented as follows: (TITLE-ABS-KEY ("public value") OR TITLEABS-KEY ("Public values")) AND PUBYEAR > 1994 AND PUBYEAR < 2018).

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Appendix 1. Journal articles reviewed

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Appendix 2. Book chapters reviewed

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Appendix 3. List of source journals selected for analysis

- (1) Public management and administration, predominantly addressing academics
 - American Review of Public Administration
 - International Review of Public Administration
 - Journal of Public Administration Research and Theory
 - Public Administration
- (2) Public management and administration, addressing both academics and practitioners

- Australian Journal of Public Administration
- International Journal of Public Administration
- International Journal of Public Sector Management
- International Public Management Journal
- International Review of Administrative Sciences
- Public Administration Review
- Public Management Review
- Public Money and Management
- (3) Accounting/Public Value Accounting
 - Journal of Public Budgeting and Financial Management
 - Studies in Public and Non-Profit Governance (Book series)
- (4) Other disciplines
 - Administration and Society
 - Government Information Quarterly (Information Management)
 - Public Policy and Administration

Corresponding author

Enrico Bracci can be contacted at: brnrc@unife.it

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