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

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Abstract

Purpose – The paper investigates the role of accounting within the fragmented development of public value literature by reviewing the corpus of scholarly contributions that aims to address the relevance and impact of accounting studies within the public value theory.

Findings – The lack of empirical research and the limited number of papers on how to account for the creation of public value means that much effort and work is required from accounting scholars to contrast the “theoretical stagnation” on the topic that could endanger the possibility to achieve a deeper understanding of how to govern the public value creation process.

Practical implications – Existing knowledge on public value will be reinforced by new contributions on the topic that consider how to measure value, which would enable politicians and managers to govern the value-creation process more effectively.

Social Implications – Decisions made by policy makers at a macro level and public managers at a micro level can be influenced by making “visible” the public value created by a public administration, which would be an important aid in the achievement of desirable societal outcomes.

Originality/value – The paper develops the first wide-ranging Structured Literature Review on public value accounting and can be a starting point to develop new research avenues, both in the fields of accountability/external reporting and management accounting and performance management.

Keywords: public value, performance measurement, public value accounting, structured literature review

Paper type: Literature review

Introduction

Public Value (PV) research in public administration and management has increased in the last 20 years and has produced a great number of scholarly papers, it has therefore an increasingly important place in the academic and managerial debate on the production public services (Van Der Wal, Nabatchi, & De Graaf, 2015; Alford et al., 2017; Osborne, Radnor and Strokosch, 2016). PV theory started to be considered as a paradigm, alternative to New Public Management and Public Governance, and as a new way to conceive the role of public managers (Bryson, Crosby, & Bloomberg, 2014; O'Flynn, 2007; Stoker, 2006). As a result of the growing interest from various disciplines, the 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 & 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 public value theory, it has been noted that PV is far from having been translated into practice, within and across organizations (Alford & Hughes, 2008; Alford & Yates, 2014; Hartley et al., 2017). This may be due to the lack of rigorous empirical research aiming to arrive at a deeper understanding of the PV phenomenon, from which a new full-blown theory could be developed (Guthrie, Marcon, & Russo, 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 the definition of its key components, the different settings where the creation/co-creation of public (dis)value is observed, and also the new challenge of PV accounting.

The seminal paper by Moore (2014) reckons the need for a PV accounting perspective to account for the value created and the collectively owned assets (money, state authority) used in the process. In this scenario, PV accounting research sought to develop new understandings to support the design, implementation and use of accounting systems within the PV management process. However, the public-sector accounting (PSA) literature still appears sparse and lacks a specific focus on the methodologies and techniques suitable to create a public value accounting framework, beyond the bottom-line of accounting for financial results and sustainability (Moore, 2014). As stated by Faulkner and Kaufman (2018), there is a lack of clarity about how to account for and measure the extent to which public service organizations are creating value for the general public. Moreover, there is a need to clarify how the multifaceted nature of PV theory development (Alford et al., 2017; Williams and Shearer, 2011) and also Moore's (2014) normative framework for assessing the value of government production are addressed in PV studies which, in different ways, seek to conceptualize and investigate how desirable societal outcomes are achieved by means of governmental action (Hartley et al., 2017; Yang, 2016).

Considering the fragmented development of PV literature and the turn towards a PV accounting and measurement focus (Moore, 2014; Papi et al. 2018), it is necessary to explore the corpus of scholarly literature that aims to address the relevance and impact of accounting studies within the public value theory. Relevance refers to both the conceptualization of and evidence from PV accounting practices, whereas impact considers the significance of accounting scholarship within that research field. By means of a Structured Literature Review approach (Massaro, Dumay, & Guthrie, 2016; Santis, Grossi, & Bisogno, 2018), we seek to shed light on the state of PV research, and the specific role of accounting scholarship therein. As a result, we address the following research questions:

RQ1: What is the current state of research on Public Value?

RQ2: What are the core issues investigated within Public Value literature and Public Value accounting literature in particular?

RQ3: What are the future prospects of Public Value accounting research?

We have explored the corpus of PV scholarly literature through a Structured Literature Review (SLR) which is based on *Scopus*, one of the largest abstract and citation databases of peer-reviewed literature, and which considers academic journals and book chapters resulting from a keyword search. For our purposes, a keyword search is suitable as it identifies published articles in a maturing research field, such as that of PV accounting (Massaro, Dumay, & Guthrie, 2016). Our inquiry extends the insights from previous literature reviews on PV (Williams & Shearer, 2011) by emphasizing the intersection of PV and PSA research, highlighting how accounting scholarship could contribute to PV theory development, thereby broadening the compass of previous research agendas (Hartley et al., 2017; Faulkner & Kaufman, 2018).

The following section of the paper (§2) provides detail on the SLR we have carried out in the work. In the third section (§3), an analysis of the PV accounting literature streams is presented, in particular by addressing the major themes and key issues investigated therein. In the last section (§4) we draw our conclusions and set out possible avenues for the future development of PV accounting research.

Research method

This section highlights the steps adopted in selecting the articles we analyzed in carrying out our SLR. As a research method, SLR seeks to ensure the replicability and transparency of the search strategy adopted for analysis (Massaro, Dumay, & Guthrie, 2016; Torchia, Calabrò & Morner, 2015). The main issue is the definition of the literature review protocol. For Massaro, Dumay and Guthrie (2016, p. 6), the literature review protocol seeks to ensure the replicability and consistency of studies which aim at providing a reliable picture of a research field, primarily by

documenting the procedure followed. We use coder triangulation to ensure the reliability of our findings; the literature review protocol also sets a standard for our analysis, as all the investigators involved should be able to follow the design choices when coding the data.

As the first step of analysis, the literature search was carried out on the *Scopus* database with a keyword search. We opted for a keyword-approach since it enables us to identify articles related to PV theory as a more mature field of research. We selected a multiple set of internationally-recognized peer-reviewed journals and book series representing public management and public sector accounting scholarship, which pursue quality in academic research. We decided to select the following comprehensive set of outlets:

- 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
- 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
- Accounting
 - Journal of Public Budgeting and Financial Management
- Other disciplines
 - Administration and Society
 - Government Information Quarterly (Information Management)
 - Public Policy and Administration
- Public value accounting
 - Studies in Public and Non-Profit Governance (Book series)

These peer-reviewed journals enjoy a remarkable international standing, as they belong to the ABS 2018 Academic Journal Guide, and they are relevant to the purpose of the work, because they have been considered in previous literature reviews on PV (Williams and Shearer, 2011; Hartley et al., 2017). 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 addressing PV management as a particular topic of interest in the area of public governance research.

We defined two keywords for our search: “Public Value” and “Public Values”. These key words refer to an essential distinction commonly associated with PV theory development. “Public value” is used to mean an “interest” within the desirable societal outcomes that create public value through government intervention (Moore, 1995). “Public values” is used when considering the a priori condition of a normative consensus of a society (Bozeman, 2007). The keyword search was performed considering the titles, the abstracts and the 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. The search returned 207 recordsⁱ. To further substantiate our source data, we downloaded all the information necessary for judging their relevance: Author(s), Document title, Year, Source title, Source&document type, Abstract, Author keywords, Indexed keywords. Although the public value/public values distinction 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 out of our source data: the “public value”-related stream, with 99 records, and the “public values”-related stream, with 108 records. Moreover, we filtered the “public values”-related stream in order to identify only those articles that contain the term “Accounting” (1 result) or “Measurement” (7 results). When merging both results, we identified a final sample of 107 papers, finally reduced to 102 because of the presence of 5 editorials, which are not analyzed in this work.

The final step of the literature review control before starting data analysis is to outline the units of analysis embedded in the analytical framework adopted (Massaro, Dumay, & Guthrie 2016). It is therefore important to clearly recognize the research field itself, its emergence over time and the impact of the most cited articles within the field through a citation analysis. Consistently, the analytical framework defines what is to be observed (see Table 1). The work adopts a set of criteria developed by other studies (Torchia, Calabrò & Morner, 2015; Santis, Grossi & Bisogno, 2018; Cuzzo, et al., 2017) which can be used to investigate a corpus of scholarly literature. The main concern is to uncover how the literature methodologically diverges from a nascent to an intermediate state of theory building (Edmondson & McManus, 2017). To this end, it is necessary to balance the narratives, and also the normative theorizing which is sometimes associated with “public value”-theory development, with theoretically informed research, especially to avoid the ongoing risk of “armchair theorising” (Broadbent & Guthrie, 2008, p. 146). In this sense, theoretical sophistication is indicated by criteria related to the research design of an article (research methods, framework and model in use) and also by criteria identifying the research

context (location, organisational focus, level of analysis). Moreover, we are also interested in how novelty within the PV as a research field emerges, and whether there is an impact of PV accounting and measurement research. To address this particular issue, we adopted the PV dynamic-framework (Horner & Hutton, 2011) to further categorize whether an article is concerned with the concept of PV, or with the creation of PV, or explicitly with PV accounting and measurement. We decided to use this more detailed reference for our work as it aims to introduce a comprehensive description of PV management and incorporates PV accounting, e.g. principles and methods of PV measurement.

Table 1. Structured literature review protocol: Categorizing the units of analysis

A	Impact, as identified by citation analysis
1	Source
2	Year
3	Most Cited Articles
B.	Research design, as indicated by the methodological approach
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 and Model used <ol style="list-style-type: none"> 1. No model proposed 2. Applies or considers previous models 3. Proposes a new model
C.	Research context, as indicated by the time and space of analysis
6	Location: <ol style="list-style-type: none"> 1. Europe 2. America 3. Australia 4. Asia 5. Africa 6. Intercontinental 7. None
7	Organisational focus/setting: <ol style="list-style-type: none"> 1. Public Administrations 2. Public-Private Partnerships (either users or other organisations)
8	Level of analysis: <ol style="list-style-type: none"> 1. International 2. National 3. Local 4. None
D.	Research focus, as indicated by the PV core components
9	Public Value Conception and construction
10	Public Value Creation
11	Public Value Measurement

The authors read the papers included in the database separately and applied the criteria described above. We then collectively examined the results and discussed any diverging interpretation of the findings until a common understanding was reached. The following sections present a description of the state of PV research and its breath and depth in order to answer the research questions

Results

(A) Research field: Identifying the novelty of PV research over time

At a glance, novelty and continuity of a research field is indicated by the journals accepting the value of its theoretical outcomes. The journals that published PV research are displayed in Table 2, thereby showing the distribution 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 (Torchia, Calabrò & Morner, 2015). We decided to associate the Impact Factor to each of them in order to scrutinize the field-level relevance of the journals (Torchia, Calabrò & Morner, 2015; Massaro, Dumay, & Guthrie, 2016).

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 (based on JCR 2017 journal list), the Public Management Review, the third most prolific journal within the 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 explicitly addressing high-quality, empirical-based theoretical contributions, actually complemented by further articles accepted for well-ranked journals such as the Public Administration Review (IF: 3.473; US-based) and Public Administration (IF: 2.877; UK-based). However, not only the spread indicates the relevance but also the maturing nature and sophistication of PV-related research inquiries.

The spread also suggests that PV attracted scholars publishing in journals focusing on different fields/disciplines such as public administration, public management, political science. Surprisingly, among the publishing outlets and across our time scale (1995-2017), there are no accounting journals (according to the ABS 2018 journal ranking) which have published works which explicitly refer to PV theory. This result may hint that the conceptualization of PV accounting and measurement is still not diffused among accounting scholarship, which does not imply that there is no research in place. We have examples of studies on performance measurement in public settings, analyzing the way societal outcomes can be measured and managed (i.e. Northcott & 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 (i.e. Esposito & Ricci, 2015; Spano, 2009).

Table 2. PV-related research: journal distribution and impact factor

Journal	n° of articles	Impact Factor (JCR 2017)
International Journal of Public Administration	14	-
Studies in Public and Non-Profit Governance	14	-
Public Management Review	12	2.293
Australian Journal of Public Administration	12	1.072
Public Administration Review	9	3.473
Public Administration	8	2.877
Public Money and Management	6	1.133
International Review of Administrative Sciences	6	1.350
Government Information Quarterly	5	4.090
International Journal of Public Sector Management	5	-
Administration and Society	3	1.092
American Review of Public Administration	2	1.438
International Review Of Public Administration	2	-
International Public Management Journal	2	-
Journal of Public Administration Research and Theory	1	3.624
Public Policy and Administration	1	1.529
	102	

Public Value 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, once more indicating the growing 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 4 contributions in 2007 and no contributions from 1995 to 2003. From 2007 until 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 been a strong increment of research publications.

Figure 1. PV-related research: distribution by year

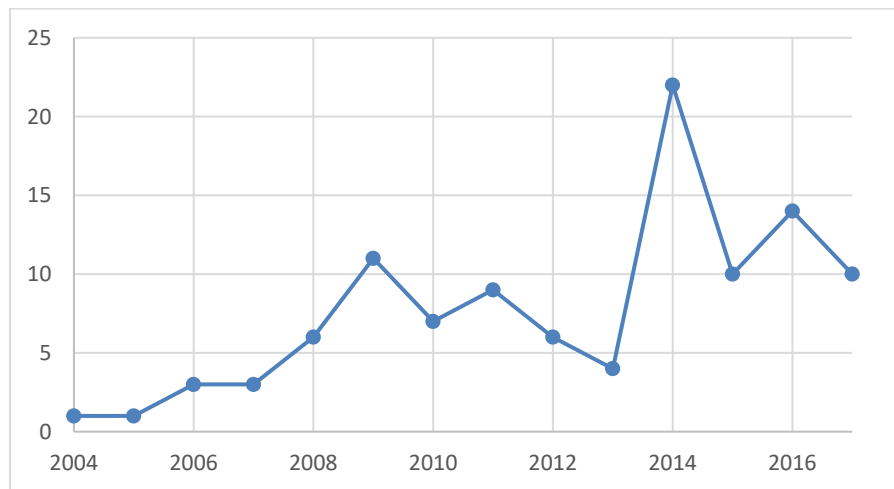


Table 3 displays the 10 most cited articles in our sample. This metric is useful to “*identify how a specific research field has developed and which articles are driving knowledge and research*” (Massaro, Dumay, & Guthrie, 2016, p.10) and reduces the risk to rely only on the Impact Factor of the journal in the evaluation of the importance of an article.

Table 3. Top 10 most cited papers in 2017

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

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. If we consider the number of publications in each year, we can consider these 10 articles as seminal works for

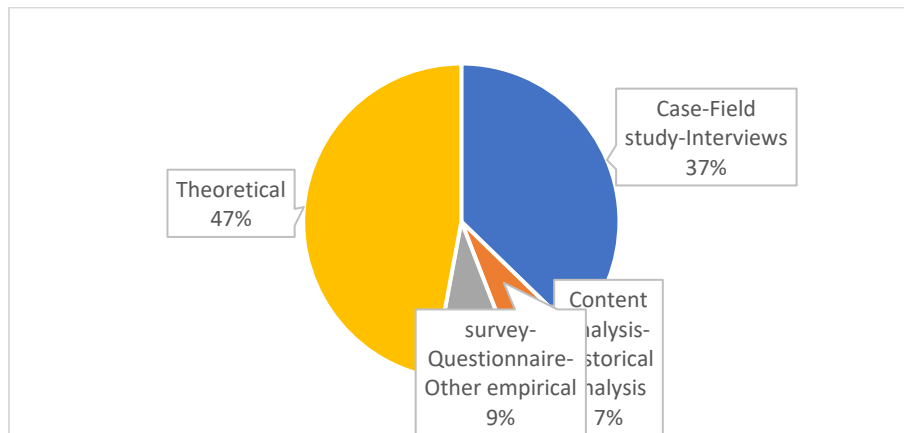
the huge increase in contribution number registered from 2014. Indeed, 9 of the 10 most cited articles were published between 2006 and 2012. Surprisingly, we found only one publication by Moore (Moore and Hartley, 2008) among the most cited, while more citations were attracted by its critics (Rhodes 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).

(B) 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, Ricceri & Dumay, 2012) and Cuozzo et al. (2017) and includes four attributes: Case/Field study/Interviews; Content Analysis/Historical analysis; and Surveys/Questionnaire; and Conceptual.

The analysis of the “Research methods” shows a clear tendency towards two main approaches. Most of the papers in the sample can be classified as “Conceptual” (47%), 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%) in the form of “Case-Field studies and Interviews”. Most of these studies are exploratory in nature, this signaling the limited knowledge in the field but also the difficulty to operationalize the PV concepts and transforming them into quantifiable variables to be tested through statistical models. However, quantitative studies are present in the form of “Questionnaire, surveys or other empirical” contributions (9%). “Content and Historical analysis” is the last category of the sample, with just 7% of the works in the sample adopting this approach.

Figure 2. Selected papers distribution by research methods

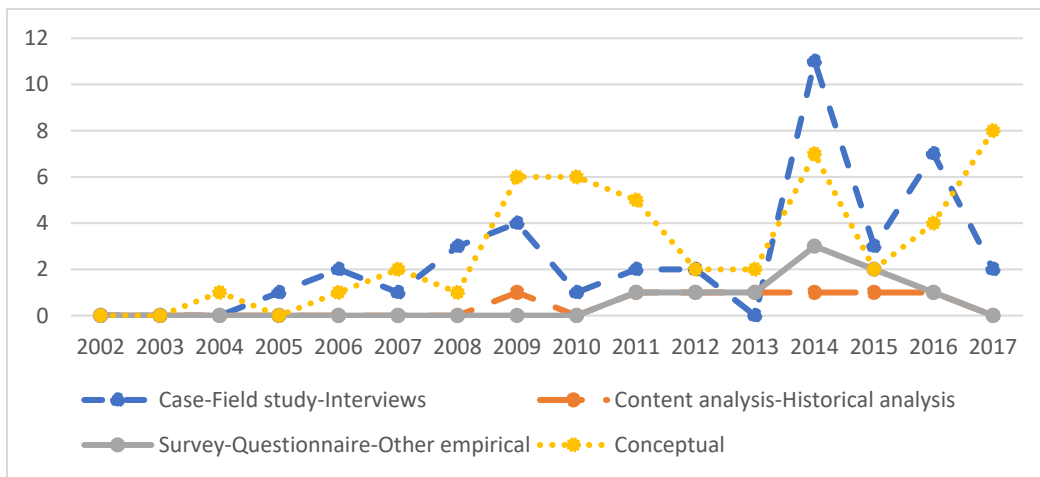


Looking at the evolution of the research methods adopted over time, we can clearly appreciate two important trends. The first is related to the “Conceptual approach”, which represents a constant presence in absolute terms in the period. The second is the peak in empirical research

on case studies and interviews registered in 2014, thanks to the book published in the “Studies in Public and Non-Profit Governance” series. These trends seem to be influenced by special issues on Public Value-related matters; indeed, these opportunities for researchers could be useful to boost empirical contributions that implement and apply Public Value theories to real-world contexts.

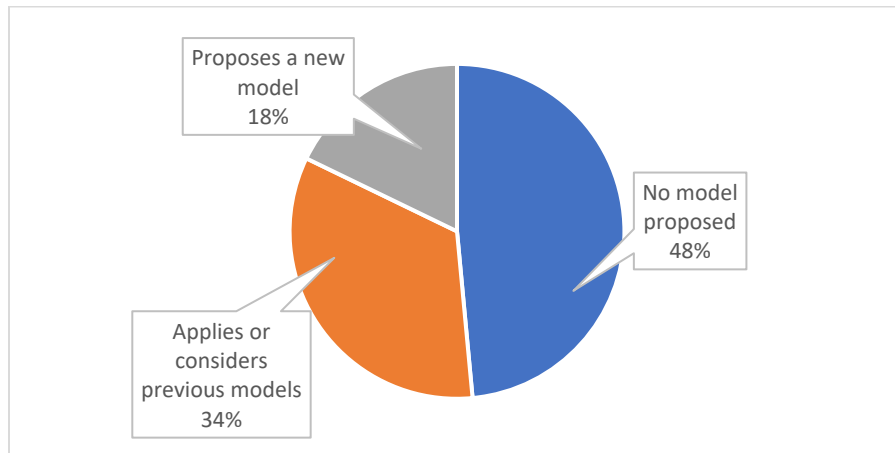
The presence of conceptual works as the most diffused type of research denotes that the concept of public value still lacks a shared view in terms of definition, components and hypothesis. This explains the fact that there is no consensus of what public value actually is, how it is created and how it can be measured. This may also justify the fact that most of the studies adopt an exploratory case-study approach in order to observe and/or understand how public value operate in practice, drawing implications for theoretical developments.

Figure 3. Selected papers distribution by research method in a longitudinal view



Turning to the “Framework and Model used”, Massaro, Dumay and Guthrie (2016) state that “units embedded in an analytical framework help researchers in organising existing literature” (p. 13) and, as a result, help them to understand the maturity of a given research field (Cuozzo et al., 2017, p. 17). It is interesting to notice how 34% of the research “applies or considers previous models”. Moore’s (1995) “Strategic triangle” is the most adopted model, with many studies openly referring to one or more of its dimensions. Examples of use of previous models 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 (200P), or Sam’s (2011) investigation of public value theory as a means to explain bureaucratic experiences with legitimacy building and their implications for policy.

Figure 4. Selected papers distribution by Framework and model used



On the other hand, studies which do not adopt any specific model represent 48% of the works investigated. These works often consider the concept of public value 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 which discuss public value as a way to overcome the limitations of New Public Management, as an emerging trend in Public Governance 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 model (Angiola, Bianchi & Marino, 2013) are also present, together with others which seek to assess the impact of some of public organizations’ emerging priorities, such as transparency, on public value and its creation (Douglas & Meijer, 2016). Unsurprisingly, the literature that “proposes a new model” represents 18% of the sample, this mirroring the obvious challenges in proposing innovative ways to conceptualize and measure public value, but at the same time signaling the lack of a shared understanding of what public value is. Innovative models include public value co-creation, whereby the joint contributions of public administrations, not-for-profit entities and citizens are deemed to be critical to the generation of value for the community in a context of decreasing resources (Osborne, Radnor & Strokosch, 2016; Page *et al.*, 2015; Yang, 2016).

A minority of studies has started to tackle the issue of public value measurement, suggesting new models to enhance the ability of a public administration to manage value by means of its quantification and visualization. These include Spano’s (2014) model, based on managerial control systems, and Bracci, Deidda Gagliardo and Bigoni’s (2014) Value Pyramid. Other authors have sought to provide new understandings of public value, proposing new models that aim, in a holistic way, to capture the nuances and complexity of public value creation and management, for the whole of public administration or specific policies (Meynhardt, 2009; Alford & Yates, 2014).

Combining criteria 4 and 5, it is interesting to compare the research method adopted and the associated typology of framework or model (see table 4). Starting with the conceptual research method, many studies in this category do not propose any new model (24 papers out of 46, 52%) and how 14 represent a refinement of previous models. 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 but it is tangentially mentioned, therefore not contributing significantly to the theoretical debate.

Looking at the Case/Field Study/Interviews, we can appreciate how empirical research can stimulate the application of new models (8 papers out of 39) despite the high number of studies without any model proposed (15 out of 39), maybe due to the strong normative or descriptive approach which seems to characterize the topic. Content Analysis/Historical Analysis and Survey-Questionnaire-Other Empirical are not widely adopted approaches.

Table 4. The relation between research method and the framework and model used

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

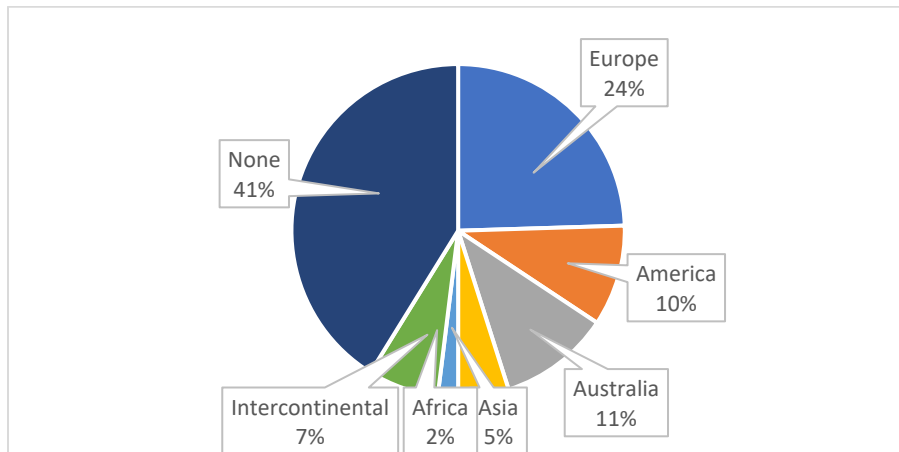
(C) Research context: Placing PV research in time and space

Figure 5 presents the distribution of the selected papers by research location. For Cuozzo et al. *“analysing location is important because it shows the places in which researchers are conducting their studies, and helps the field identify other places and contexts that might be fruitful avenues of enquiry”* (2017, p. 15). The analysis of the “Research location” reflects some insights from the research method criterion. Indeed, the 41% of the sample does not have a specific location (“None”) which is a reasonable percentage if considered together with the 46% of conceptual contributions.

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

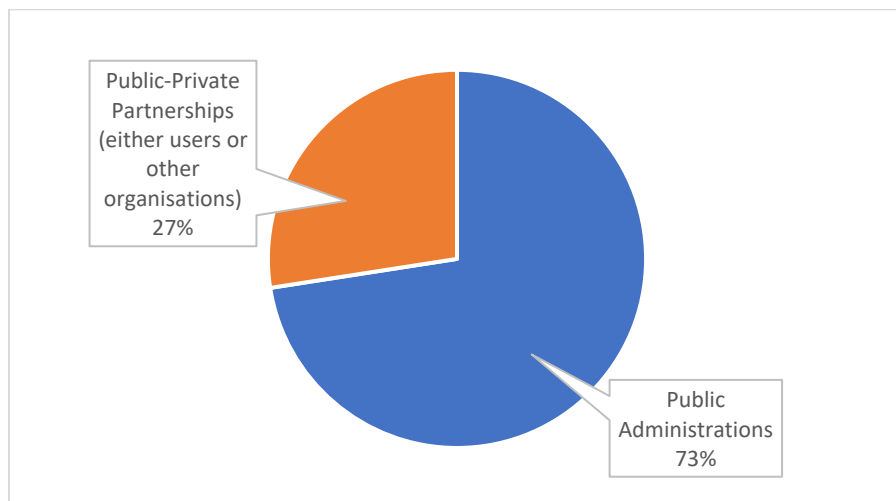
interesting result comes from “Intercontinental” studies, 7% of the sample, which shows an increasing interest in comparisons between cases or countries from two or more continents. These comparative works need to be considered fruitful in order to appreciate the possibility to have differences in the way in which public value is conceptualized and measured in different contexts.

Figure 5. Selected papers distribution by research location



The analysis of the “organizational focus allows a view of the types of organisations that a research paradigm investigates” (Cuozzo et al., 2017, p. 14). Most of the works analyzed focus on “Public administrations” (73%); however, a relevant part of the sample takes into account “Public-Private partnerships” that include users and private and non for profit organizations. It is not surprising that public value in PPPs attracts the interest of researchers given the increasing significance of hybrid forms in the design and delivery public services (Broadbent & 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. Selected papers distribution by organizational focus



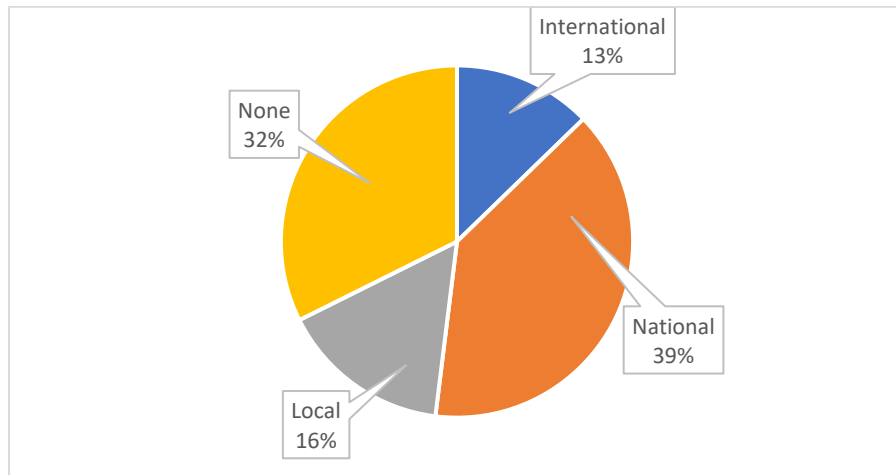
Considering the dimension “Level of Analysis”, which documents the geographical breadth of the studies (Torchia, Calabrò & Morner, 2015), it can be noted how almost one in three (32% of the sample) does not consider any particular setting and mostly engages in theoretical discussions, with particular emphasis on the concept (or paradigm) of public value and the potential consequences of its application in the context of public administration (see for example Fisher & Grant, 2013; Prebble, 2012). Williams and Shearer (2011) have presented the results of the first literature review on the topic whilst Hartley *et al.* (2017) have suggested an agenda for future empirical research in the field of public value. The absence of a specific context has been the dominating trend up until the first decade of the current century, when research has started to focus consistently on the study of specific settings, with Australia and the UK the most represented countries.

This increase has been so remarkable that within the period we considered many of the works have a clear “National” focus (39%) as they consider one specific country and explore public value-related issues with reference to the entire country. Examples of this approach include Brookes and Wiggan’s (2009) work, where they explore the concept of public value in the delivery of sport services in England, Karunasena and Deng’s (2012) investigation of the public value of e-government in Sri Lanka or Colebatch’s (2010) rendition of the relevance of public value to the Australian government. Fewer studies have attempted to adopt an “International” focus (13%), seeking to present examples from different contexts and explore what are the peculiar issues related to defining, creating and, to a lesser extent, measuring public value in different contexts. Although the potential differences in terms of 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 a more accurate generalization of their non-country-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 all focus on Australia, New Zealand and the UK. Angiola, Bianchi and Marino’s (2013) extensive study is a remarkable exception as it focuses on 39 European countries but limits the analysis to the cultural policy field.

The “Local” level is still under-investigated as only 16% of the research considered in this study deals with this setting. Although micro-level research can be problematic in terms of extending its findings outside the boundaries of the specific context analyzed, it nevertheless allows an in-depth study of public value, as the limited extension of the object of study makes it easier to consider all the forces at play in public value creation. Consistently, the consideration of a small entity such as a public theatre has enabled Bracci *et al.* (2014) to test a complex empirical model for public value measurement, thanks to the availability of data and the fruitful collaboration with public servants and managers, opening the possibility for its future application to a larger

context. 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. This micro-level approach has thus the potential to deepen our understanding of specific issues in public value creation and measurement by means of in-depth studies.

Figure 7. Selected papers distribution by Level of analysis



(D) Research focus: What is PV research about?

For Massaro, Dumay and Guthrie (2016, p. 8) *“too often, literature reviews only list a summary of the findings, conclusions and unanswered research paths, rather than offering a critique of the field resulting from an in-depth analysis of a defined body of literature. We advocate developing specific analytical frameworks, derived from previous reviews of related fields”*. As a result, moving to the last dimension analyzed, the “Public Value core components” (Horner & Hutton, 2011; Bracci, et al., 2014; Papi et al., 2018), we grouped the contributions in three main conceptual areas, namely the “Concept” (criterion 9), the “Creation” (criterion 10) and the “Measurement” (criterion 11) of Public Value.

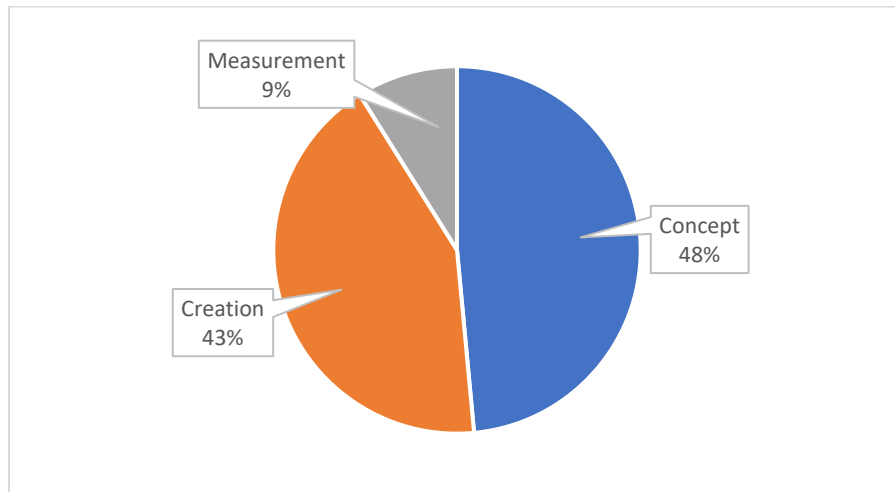
Due to the large number of conceptual contributions on Public Value in the sample, unsurprisingly most of papers analyzed focus on the “Concept” of Public Value (48%). This trend shows the notable effort made by researchers to conceptualize and define such a complex phenomenon. A remarkable contribution comes from O’Flynn (2007), who wonders if Public Value Management can be considered as a new paradigm overcoming the limits of the New Public Management approach. The contribution from Stoker (2006) aims at shedding light on the role of Public Value as a new narrative discourse for networked governance. However, Public Value concept does not come without criticism. This is the case of Rhodes and Wanna (2007; 2009) who point out the risk to give 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 Public Value as a theory. Also Fisher and Grant (2013) consider Public Value as a self-serving rhetoric for public managers, neglecting the ethical component of this theory. Another input to the PV concept research comes from Williams and Shearer (2011), and Hartley et al. (2017) who sought to “take a snapshot” of the existing contributions and the future empirical challenges on the topic.

PV “Creation” represents the second most investigated field of research (43% of the sample). The scope of this type of research is both theoretical and empirical (Moore & Hartley, 2008; Meynhardt, 2009; Brookes & Wiggan, 2009; Sam, 2011; Meynhardt & Diefenbach, 2012; Alford & Yates, 2014, 2016; Bracci et al. 2014). The interest towards PV creation has clearly increased over time. Indeed, there are from 4 to 6 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 been addressed by a very limited number of scholars (Bracci et al., 2014; Esposito & Ricci, 2014, 2015). It seems therefore clear that scholars realized that new contributions should consider both what Public Value is, and how this can be deployed and created, moving towards empirical approaches. These researches contain the double perspective of Public Value concept and creation. Meynhardt and Diefenbach (2012) use an interesting empirical approach to investigate the role Entrepreneurial Orientation (EO) in Public Value creation through a quantitative analysis of interviews with 250 middle-managers of Germany's Federal Labour Agency. Meynhardt and Diefenbach's contribution on Entrepreneurial Orientation in middle managers can help us to highlight their role in the process of public value creation, which had been already noted by Moore. The study is a compelling attempt to overcome the normative focus of Public Value Management towards a broader discourse on Entrepreneurial Orientation drivers in public organizations, which has the potential to open the field to new approaches from organizational theory (2012, p. 763).

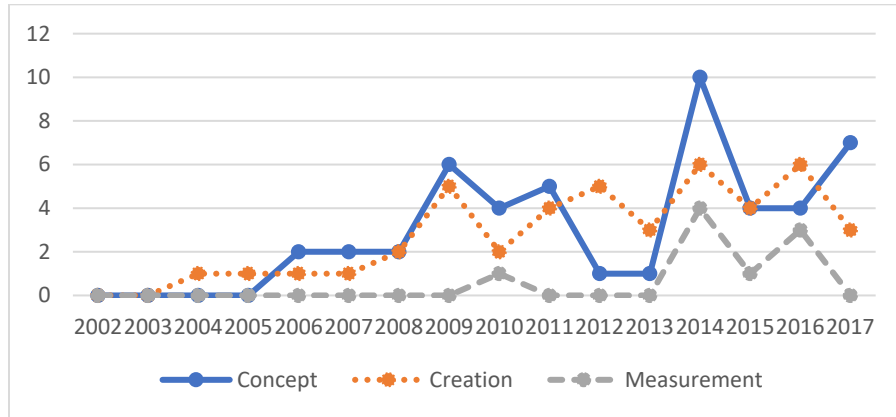
Page et al. (2015) elaborate on the importance and challenges of PV creation by cross-sector collaborations, identifying indicators to control Public Value created through transportation services. Similarly, Douglas and Meijer (2016) investigate how much Public Value can be created in public services analyzing the role of transparency through the strategic triangle perspective (Moore, 1995).

Figure 8. Selected papers distribution by Public Value core components



Despite the modest number of contributions on Public Value measurement (9%), this category presents a promising research trajectory. We can appreciate how, in the last four years, 8 to 9 papers sought to show how Public Value can be measured. This interest by researchers may be linked to Moore’s work on Public Value accounting in 2014 where the author 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 collectively-owned assets include not only government money but also the authority of the state, that citizens evaluate government performance both from a utilitarian and deontological perspective (Moore, 2014, p. 475). So how can we account for PV and allow its evaluation by citizens? Brookes and Wiggan (2009) analyzed the impact that sport services could have in adding Public Value through a Public Value scorecard developed in specific focus groups. Hartley et al. (2015) carried out a qualitative and quantitative study on political astuteness in the UK, Australia and New Zealand, underlining the role of entrepreneurial orientation in public managers in the evaluation of their “political astuteness”. The study uses a Likert-like scale derived from a survey, exploring how political skills are important for public managers in order to align the different elements of Moore’s Strategic Triangle (Hartley et al., 2015, p.199). 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 able to achieve the planned outcomes and how this translated in the creation of PV. On the other hand, Public Value measurement enrolls theoretical contributions as well. Some excellent examples come from Faulkner & Kaufman (2018), and Hartley et al. (2017) who review Public Value literature discovering how the need of empirical contributions does not seem to be satisfied yet, especially with reference to Public Value measurement.

Figure 9. Selected papers distribution by Public Value core components by year



If we consider PV under an accounting perspective, it can be appreciated how only a few papers refer directly or indirectly to it (See table 5). These papers investigate different issues in relation to PV accounting in terms of what to account for, how accounts of public value are constructed and used, but at the same time how accounting can hide public value destruction. PV is far from being a neutral concept since it is grounded in “contested democratic practice” (Benington, 2009) and constructed and argued for by different stakeholders with sometimes opposite views. The conception of PV depends on the activities (or desistance from activities) of 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 & Moulton, 2011). Therefore, it seems clear that if someone wants to govern, or at least manage, the production of PV, they should be at least able to account for it.

Table 5. 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	Public Management Review
Chohan U.W., Jacobs K.	2017	International Journal of Public Administration
Connolly J.	2016	International Journal of Public Sector Management
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	Public Management Review
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	Journal of Public Administration Research and Theory
Moore M.H.	2014	Public Administration Review
Page S.B., Stone M.M., Bryson J.M., Crosby B.C.	2015	Public Administration
Spano A.	2014	Studies in Public and Non-Profit Governance
Yang K.	2016	Public Administration Review

Looking at the different themes developed by these contributions, it is interesting to observe how we can have a complete coverage of the PV core components within the PV accounting literature. Indeed, we have 6 papers out of 14 attempting to establish methods to account for the PV created/consumed proposing ideas and frameworks for its measurement. Bracci et al. (2014) focused their attention on a model aiming to systematize the performance measures used in the process of PV measurement in order 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. (2014) state that there is a need for a multiplicity of indicators in order 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) suggests using managerial control systems to evaluate the achievement of organizational outcomes and the related PV creation. 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 the role of contribution analysis to enable public managers to facilitate PV creation.

Other works (5 papers out of 14) have mostly investigated the concept of PV and the related role of accounting. These studies focused on the conceptualization of what PV accounting is, and their main contribution is related to understanding what to account for instead of testing methods and tools for PV measurement. While Moore calls for the adoption of a PV accounting perspective (2014), for Cuganesan et al. (2014) there is a need to further investigate the role of performance measurement practices in intragovernmental networks in order to create PV. In this stream, Farneti and Dumay (2014) criticize the role of the Global Reporting Institute's guidelines as a means to educate managers towards sustainability and value creation more in general. De Jong et al. (2017) shed light on PV management tools advance proposals for their application in practice, while Chohan and Jacobs (2017) explored the role of Legislative Budget Offices to enhance effectiveness of "public value in politics".

Lastly, we can appreciate how the remaining papers in the sample are focused on how to create PV, using PV accounting tools for the achieving desirable societal outcomes. For Brookes and Wiggan (2009) performance measurement and management is crucial in order to account for the

outcome generated in the society by a big sport event; Meynhardt and Diefenbach (2012) accounted for entrepreneurial orientation of public middle managers to induce a proactive attitude towards PV creation. Moreover, Esposito and Ricci (2015) sought to provide evidence of how to turn public dis-value in public value by quantifying the value of assets and properties seized from mafia organizations.

Future research directions: discussion and concluding remarks

This section summarizes the main results and offers some proposals for the future development of PV accounting research. Overall, the selected papers appear to have contributed to our understanding of the definition, conceptualization and operationalization of what public value 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 in-depth studies. The findings suggest that further work is needed and that there are both theoretical and methodological issues with which researcher could fruitfully engage.

As a general reflection, the number of publications in the period of analysis shows a stabilization of the number of contributions per year. With the exception of the years 2009, 2014 and 2016, the average number of papers are less than ten per year. The limited number of contributions raises some doubts about the actual emergence of a paradigmatic switch, most especially when compared to other highly debated frameworks such as NPM, PG or the Traditional Public Administration. This confirms the risk of a theoretical stagnation, with the literature still mostly concentrated on conceptualization and definitional issues (Hartley et al., 2017). In terms of contributions adopting an accounting perspective, we found only 14 papers, and none published in an accounting journal. This lack of interest is surprising, leaving ground to other disciplines like public administration and public management to engage with accounting-related topics. This signals the possibility to open new research avenues where accounting scholars can offer contributions both in the fields of accountability/external reporting and management accounting and performance management.

Public value needs to be accounted for and hence made “visible” to show 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). Traditional accountability mechanisms are not sufficient to represent the value(s) created/destroyed. How can social accounting, integrated reporting and other accountability means contribute to these challenges? At the same time, given the intangible and contextual nature of public value, researchers are recommended to understand how public value is constructed in its context, how it is acted upon by agents and itself acts upon

the organization in which it is to be created. This is related to the investigation of who are the users and uses of PV information. Some basic research questions can represent a starting point: who are the users, what are the uses and in which way does PV information affect the decision making of external stakeholders and policy makers?

From a management accounting and performance management perspective, researchers have the opportunity to understand the ways in which PV accounting is constructed, represented and involved in the decision-making processes of public managers. 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 will be relevant to pose questions on the dark side of public value, which is the value destruction or public disvalue and how accounting is implicated in this process. Unethical behavior such as corruption, bribery, pollution, but also the diffusion of global emerging issues related to climate change, sustainable economic development, social/migration movements, aging society will have an impact on the decision making of public managers and politicians. Accounting, in this respect, provides grounds in which public value is planned, measured and accounted for in a public space (Miller & 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 order to do so, there is a need to adopt a holistic approach to consider all the core components of PV (Horner & Hutton, 2011). Future contributions will need to pay more attention to the integration between what PV is, how it is defined, created and destroyed and how it can be measured. We highlighted how in the sample there are a minority of studies that considers these aspects systematically; just 9 studies out of 102 push the research towards PV measurement and related methods to account for it. This lack of holistic research determines a shortage of multidisciplinary approaches to PV, which may combine insights from disciplines such as organization science, political science, psychology, accounting, and many other.

From a methodological perspective, scholars can develop empirical cases with a local level of analysis to investigate the above issues. Indeed, considering local realities can help researchers to experiment ways to establish how to govern the process of PV creation or co-creation (Bracci et al., 2014). In a local context the multiple social and economic forces that can influence (both in a positive or in a negative way) PV are more easily recognized, allowing researchers to test and experiment through in-depth studies. Due to the "simpler" setting of a local research, scholars can focus on comprehensive studies to understand how PV can be conceptualized and constructed by its proponents and beneficiaries and/or introduce and test innovative models to measure it, which are fundamental for PV accounting. These applications can take different methodological approaches from normative/positivist to interpretative/constructivist. However, a potentially fruitful methodological approach could take the shape of action research (Susman & Evered, 1978) or other interventionist strategies, which are able to combine both the

theoretical development and the practical contribution to real-life problems (Dumay & Beard, 2017). This particular approach can lead to an increase in the number of interpretative or critical researches, in a context of dominant normative-conceptual approaches, drawing on 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 (Hartley et al., 2015).

Increasing the number of quantitative studies can be the second possible path to contribute to understanding how to account for PV. Only a few of the papers analyzed adopted this methodology (Meynhardt & Diefenbach, 2012; Hartley et al. 2015) and, due to its positivistic ontological nature, this may fit well with the large number of normative contributions, which discuss what PV is and how it can be achieved in theoretical terms, but even broaden this perspective toward other fields of inquiry (Meynhardt & Diefenbach, 2012). New contributions can then focus on the organizational capability of public administrations at different levels, on the good government of relations inside complex networks of actors or on the empathetic skill to catch opportunities or avoid threats in measuring PV (Bracci et al., 2014; Papi et. Al., 2018). Quantitative researches can even adopt a broader national or international scope. This can enable researchers to identify which cultural vectors may influence the conception of PV in different countries by means of multiple international comparisons. This is the case of Hartley et al. (2015) who analyzed managers' political astuteness in UK, Australia and New Zealand. Future studies can evaluate one of the several variables to PV creation, especially those related to intangible skills inside organizations, and account for the effort of public managers, considering their political astuteness and entrepreneurial orientation, in the public value creation or consumption process.

The choice of the organizational focus can be an interesting topic to guide future researches in PV accounting. The majority of studies analyzed in this paper investigates PV in the context of public administrations, by means of theoretical studies, single case studies or comparisons between multiple case studies or quantitative methods. This trend highlights a clear preference to consider PV as the main task and a duty of public administrations, hiding the complex interplay with private and not-for-profit organizations involved in the design and delivery of public services. 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, Crosby & Bloomberg, 2017). Few contributions concentrate on the role of the private and not for profit sector in PV creation. We advocate that PV accounting literature could benefit from this type of organizational focus by addressing issues such as network accounting, 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 & 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 researches identify ways to hold a range of actors accountable to public administration and citizens and to govern the networked process of creation, contestation and accountability.

Can these multiple spaces for new accounting contributions to the literature lead to a paradigmatic change? In our view, the lack of empirical research (Hartley et al., 2017; Guarini, 2014), the limited number of papers, the high number of conceptual papers will require much effort and work by accounting scholars, despite more than 20 years of research on the topic. However, the trajectory leading to the rise of a PV paradigm may be reinforced by new contributions on the topic with a strong holistic approach that considers how to add and measure value, under an accounting perspective, 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 & Cuganesan, 2014). Indeed, as accounting scholars we need to investigate the intersections between well-developed accounting concepts and constructs, such as sustainability accounting, and public value.

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ANNEX 1: Journal articles reviewed

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ANNEX 2: Book chapters reviewed

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ⁱ 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"))