



Implementation of Public Sector Accounting in Indonesia

Hajrah Hamzah

Faculty of Economics & Business, State University of Makassar

e-mail: hajrah.hamzah@unm.ac.id

Andi Kusumawati

Faculty of Economics & Business, Hasanuddin University

Nirwana

Faculty of Economics & Business, Hasanuddin University

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Abstract

The purpose of this research is to be able to describe broadly the development of public sector accounting research in Indonesia. Charting the field is the research methodology used. 40 articles related to public sector accounting from 11 Indonesian journal publications with accreditation were collected between 2013 - 2022 as samples. Topics and methods are assessed as categories that are classified in this study. According to the results of the research analysis, financial accounting is an issue that is often applied, namely public sector accounting, and a quantitative approach together with survey and descriptive methods is the most widely used modeling technique. The topic usually observed is financial accounting in the public sector because there are some governments that are constrained by reporting their finances and because accounting in the public sector continues to be a unique issue. Meanwhile, the regulation topic category is one of the less researched topics of the five topic categories in this study.

1. INTRODUCTION

The process of collecting, documenting, categorizing, evaluating, and preparing financial reports for public institutions that offer financial information to the general public in need is known as public sector accounting. To provide increased openness in managing finances, public sector accounting is applied to hold public institutions accountable in society. Mosques, health facilities, hospitals, schools, NGOs and political parties that work with the government are some examples of public organizations.

Management control or supervision is the ultimate goal of accounting in the public sector, in the American Accounting Association (1970). It assists resource allocation by conveying information on a requirements basis to manage the organization quickly, accurately and cost-effectively. In addition, accountability for displaying reporting and information in the implementation of accountability on resources that have benefits for public managers and their managers. Accounting in the public sector serves as a management and information tool for government. For governments, management

control procedures such as strategic planning, programming, budgeting, performance appraisal, and performance reporting all involve accounting information.

In fact, auditing and accounting processes are given more importance in public sector accounting. This accounting must be modified to meet the accounting system requirements of each institution, especially those set by the accounting system standards of the state and government agencies. Public sector accounting is being developed with a focus on public sector achievement and performance indicators. In this area of accounting, the emphasis on managerial effectiveness and financial efficiency has also taken center stage.

Criticism of the contribution of the public sector to development has changed drastically. The public sector was very important in developing and implementing development initiatives in the 1950s and 1960s. For in 1952, the "public sector" began to be implemented. In his day, the public sector was called a component of macroeconomic management in relation to development. In developed countries, public sector reforms were



implemented in the 1980s in response to pre-existing criticisms. Various countries, especially the Anglo-Saxons, underwent several reforms, such as adopting the New Public Management (NPM) strategy and reinventing the government. The cornerstone of NPM is management theory, generally holding that private sector management and commercial business methods are superior to those in the public sector. As a result, to improve the performance of the public sector, it is necessary to apply various management techniques and practices in the public and private sectors, including the adoption of market mechanisms, mandatory competitive tendering (CCT), and the privatization of public companies (Yuesty et al., 2020).

UU no. 17 of 2003, Law no. 1 of 2004 regarding the State Treasury, and Law no. 15 of 2004 discussing the Examination of State Financial Management and Responsibility marked the beginning of state regulations regarding alignment in NPM. UU no. 17 of 2003 mandating the use of SAP as the basis for preparing accounting in Indonesia is one of the things regulated (Usman et al., 2014). The move from an accounting system with cash to an accrual basis is also contained in the SAP in PP No. 71 of 2010. This adjustment intends to provide increased accountability and transparency in managing state finances by adhering to global best practices that are appropriate to Indonesian conditions (Satrio, Yuhertiana, & Hamzah, 2016).

Research on public sector accounting has paid attention to various parties along with increasing findings in the public sector in accredited journals. Both domestically and internationally, where there has been a lot of research on public sector accounting. It also shows how important it is to have an understanding of the public sector. The number of issues in the public sector is increasing every year, from research activities in Indonesia, the availability of recognized journals, and of course the modification of laws and regulations related to the accounting system. This gives motivation

to the author in knowing how the development of government accounting and public sector accounting in Indonesia.

This finding is motivated by the findings of Hesford et al. (2007) carried out his research related to bibliography in management accounting. Researchers use the same model from Dewi, Fitriana and Setiawan (2018) to explain disclosure in Indonesia. Furthermore, Herawati and Bandi (2017) regarding tax accounting apply the same method. The author applies the findings of 40 articles on public sector accountability in 11 accredited journals in Indonesia as of December 2022. The selected articles have been published between 2013 and 2022. Accredited journals are considered as objects of observation because they have pass selection and the article has maximum credibility and quality. Thus, this research aims at understanding how Indonesian public sector research has changed over time.

2. LITERATURE REVIEW

The public sector is a distinct entity with its own characteristics. Public sector organizations are involved in economic and financial transactions, but they differ from other economic entities, especially not-for-profit commercial companies, in that they manage their financial resources not for profit (non-profit).

Public sector accounting is a technical mechanism and accounting analysis used to fund management communities in state high institutions and their subordinate departments, local governments, BUMN, BUMD, NGOs, and social foundations in public and private sector cooperation projects.

The scope of public sector accounting includes government agencies (central government, local government, and government work units), volunteer organizations, hospitals, colleges and universities, foundations, non-governmental organizations, religious organizations, political organizations, and others.



The government agency accounting system must follow government accounting standards (SAP) as referred to in law number 17 of 2003 article 32, law number 1 of 2004 article 51 paragraph 3, and government regulation number 24 of 2005. On the other hand Di Di on the other hand, government units engaged in business (BUMN and BUMD) must comply with financial accounting standards issued by IAI (Indonesian Association of Accountants). Meanwhile, public non-governmental organizations follow financial accounting standards.

3. RESEARCH METHODS

The "*charting the field*" method developed by Hesford et al. (2007) is the methodology used in this study. This strategy is carried out by selecting a number of public sector accounting research findings that have been published in 11 accredited publications, then arranging them according to the topic and methodology of the study. Table 1 lists the names of the journals that are the research sample. The selected journal must meet the requirements, namely a journal recognized by Sinta 2 in 2022. In addition, it is a journal that only provides special articles on Indonesian public sector accounting and can be viewed online. The public sector and accounting are the keywords chosen. All articles published in each of these journals from 2013 to 2022 were carefully and methodically selected by researchers.

At the stage of selecting journals for this study, researchers searched the Sinta page 2 of the Ministry of Research, Technology and

Higher Education for information about certified journals using the keywords economics and accounting. These keywords led to searches of 11 recognized journals, whose pages were opened one by one by the researchers. The search column is filled with the terms "public sector" and "accounting" on each journal page. Furthermore, if a journal does not have articles on public sector accounting, it will not be included in the study population. If researchers find studies on public sector accounting, they download the articles. The next step is to identify each journal after they have all been downloaded.

Among the articles using 11 journals over a period of ten years or a decade, namely 2013-2022. The majority of the journals in number and dominating their research related to public sector accounting are JAKI as much as 30%. Followed by JAMAL by 20%, then the ASET journal by 12.5%, followed by ASSETS and JAB which published 3 journal articles each or 7.5% each, but the JAB journal did not publish in the 2013-2017 period and only published articles in the 2018-2022 timeframe. Based on the accredited articles selected, namely as many as 11 journals, all of them have increased over the 2013-2023 period, as evidenced by the number of journals published in the 2013-2017 and 2018-2022 timeframes of 40 published articles each. Based on the acquisition of these data, it can be said that public sector accounting research needs to be observed even though there are journals that are considered few researching public sector accounting topics. The research related to public sector accounting can be seen in Table 1.



Table 1. Public Sector Accounting Research

Journal	Writer
Indonesian Journal of Accounting and Auditing	Arifi, et al. (2015), Setiono & Hapsoro (2016)
Journal of Accounting and Finance	Suprobo, et al. (2014), Hasniasari & Sholihin (2014)
Indonesian Journal of Accounting and Finance	Sofiyani & Akbar (2013), Juliani & Sholihin (2014), Prayudi (2014), Sofiyani & Rahma (2015), Winoto & Falikhatun (2015), Sari (2016), Zulaikha & Hadiprajitno (2016), Agriyanto (2018), Didi & Kusuma (2018), Maria, et al. (2019), Rahmawati (2019), Maharani (2021)
Journal of Multiparadigm Accounting	Nikmatunyah (2015), Andhayani (2017), Biswan & Wardani (2017), Biswan & Zamedi (2018), Purwanti (2018), Biswan & Widiyanto (2019), Yamin, et al. (2020), Widyaningsih (2022)
Journal of Accounting Dynamics	Kurrohman (2013)
Scientific Journal of Accounting	Nainggolan & Ginting (2019)
Scientific Journal of Accounting and Business	Zamzami & Muhlis (2021)
Journal of Accounting and Education	Putri & Isharijadi (2014), Riestanty (2019), Rizky & Setiawan (2019)
Journal of Accounting and Business	Hakim & Maulana (2019), Fajri, et al. (2020), Setiawan, et al. (2022)
Asset Journal (Research Accounting)	Mahmud, et al. (2020), Saripudin & Siswantoro (2020), Bagjana & Rachman (2021), Fuad & Winarsih (2021), Hakim, et al. (2022)
Journal of Accounting (Accrual)	Kusumaningtias (2018), Purnamawati & Adnyani (2019)

4. RESULTS AND DISCUSSION

This study aims to identify research developments related to public sector accounting, where the reference in this study is research by Hesford et al. (2007). Researchers refer to articles that have been accredited nationally and can be seen on the SINTA website. As for the selected articles, there are 40

articles from 11 SINTA 2 accredited journals which were recorded within a period of 10 years, starting in 2013-2022. In this study, the journals that had been collected were then analyzed and grouped according to topic and research method. The articles include those in Table 2.

Table 2. List of journals used

Journal	Journal name extension	Institution	Amount
JAAI	Indonesian Journal of Accounting and Auditing	Yogyakarta Islamic University of Indonesia	2
JAK	Journal of Accounting and Finance	Petra Christian University Surabaya	2
JAKI	Indonesian Journal of Accounting and Finance	University of Indonesia	12



JAMAL	Journal of Multiparadigm Accounting	Brawijaya University	8
JDA	Journal of Accounting Dynamics	Semarang State University	1
JIA	Scientific Journal of Accounting	Ganesha University of Education	1
JIAB	Scientific Journal of Accounting and Business	Udaya University	1
ASSETS	Journal of Accounting and Education	PGRI Madiun University	3
JAB	Journal of Accounting and Business	sebelas Maret University	3
ASSET	Asset Journal (Research Accounting)	Indonesian education university	5
ACCRUAL	Journal of Accounting (AKRUAL)	Surabaya State University	2
TOTAL			40

The findings of public sector accounting itself in the last ten years have continued to increase in the quantity of research. This is evidenced by the number of published articles from 11 journals in the 2013-2017 and 2018-2022 periods where each published 16 articles with a percentage of 40% for the 2013-2017 period, JAKI dominated by publishing 7 articles or 17.5% of 40 articles, followed by JAMAL which published 3 articles or 7.5% of 40 articles. Meanwhile, for the 2018-2022 period, 23 articles were published or 60%, where

JAKI, JAMAL, still dominated in publishing articles, namely 5 articles for each type of journal or 12.5% each of the 40 articles. Apart from JAKI and JAMAL, the ASET journal also publishes articles with the same number of articles, namely 5 articles or 12.5% of the 40 articles, but the difference is that the ASET journal only publishes articles in the 2018-2022 period while for the period before that there were no articles published by ASSET journal. The percentage of research on public sector accounting can be seen in Table 3.

Table 3. Number and Percentage of Public Sector Accounting Research

Journal Name	2013-2017		2018-2022		2013-2022	
	Amount	%	Amount	%	Amount	%
JAAI	2	5%	0	0%	2	5%
JAK	2	5%	0	0%	2	5%
JAKI	7	17.5%	5	12.5%	12	30%
JAMAL	3	7.5%	5	12.5%	8	20%
JDA	1	2.5%	0	0%	1	2.5%
JIA	0	0%	1	2.5%	1	2.5%
JIAB	0	0%	1	2.5%	1	2.5%
ASSETS	1	2.5%	2	5%	3	7.5%
JAB	0	0%	3	7.5%	3	7.5%
ASSET	0	0%	5	12.5%	5	12.5%
ACCRUAL	0	0%	2	5%	2	5%
TOTAL	16	40%	23	60%	40	100%

1. Classification According to Research Topics

This study groups each article according to two categories, namely the topic and research method. The classification of articles according to topics is divided into five groups, namely financial accounting, accounting systems, regulations, auditing, management accounting, and others. The topics that are often

discussed in public sector accounting articles are the topic of financial accounting as much as 32.5%, then accounting systems as much as 20%, management accounting as much as 12.5%, regulation as much as 5%, audit as much as 12.5%, and other topics as much as 17.5%. The grouping of articles based on the research topic can be seen in Table 4.



Table 4a. List of public sector accounting research topics – Accounting Systems

Accounting System			
Topic	2013-2017	2017-2022	2013-2022
Regional Finance	1 (12.5%)	0 (0%)	1 (12.5%)
Implementation of SAKIP	1 (12.5%)	0 (0%)	1 (12.5%)
Development of Public Sector Accounting	0 (0%)	2 (25%)	2 (25%)
IT Capability in Public Accounting	0 (0%)	1 (12.5%)	1 (12.5%)
Use of Accounting Information Systems	0 (0%)	1 (12.5%)	1 (12.5%)
Financial Information System Model Innovation	0 (0%)	1 (12.5%)	1 (12.5%)
Government Administrative Control System	1 (12.5%)	0 (0%)	1 (12.5%)
Total	3 (37.5%)	5 (62.5)	8 (100%)

In the category of accounting systems included in the topic of discussion are related to regional finance, implementation of SAKIP, developments in public sector accounting, IT

capabilities in public accounting, use of accounting information systems, innovative financial information system models, and government administrative control systems.

Table 4b. List Of Public Sector Accounting Research Topics – Financial Accounting

Financial Accounting			
Topic	2013-2017	2018-2022	2013-2022
Accountability Quality	1 (7.7%)	1 (7.7%)	2 (15.4%)
Budget Participation	1 (7.7%)	0 (0%)	1 (7.7%)
Procurement of goods and services	1 (7.7%)	0 (0%)	1 (7.7%)
Discretionary Fund	1 (7.7%)	0 (0%)	1 (7.7%)
Performance Accountability	1 (7.7%)	0 (0%)	1 (7.7%)
Budgeting	0 (0%)	1 (7.7%)	1 (7.7%)
Understanding of Village Financial Managers	0 (0%)	2 (15.4%)	2 (15.4%)
Performance Based Budgeting	1 (7.7%)	0 (0%)	1 (7.7%)
Accountability for Security of Regional Property	0 (0%)	1 (7.7%)	1 (7.7%)
Regional Financial Accountability	0 (0%)	1 (7.7%)	1 (7.7%)
Quality of Financial Statements	0 (0%)	1 (7.7%)	1 (7.7%)
Total	6 (46.2%)	7 (53.9%)	13 (100%)

In the financial accounting category, the topics included in the discussion are accountability quality, budget participation, procurement of goods and services, discretionary funds, work accountability,

budgeting, understanding of village financial managers, performance-based budgeting, quality of financial reports, accountability for securing regional property, and regional financial accountability.

Table 4c. List Of Public Sector Accounting Research Topics – Management Accounting

Management Accounting			
Topic	2013-2017	2018-2022	2013-2022
Relationship of Management Control on the Performance of Public Sector Organizations	0 (0%)	2 (40%)	2 (40%)
Application of Just In Time	1 (20%)	0 (0%)	1 (20%)
Performance Measurement	1 (20%)	0 (0%)	1 (20%)
Managerial Performance in the Application of Participatory Budgeting	1 (20%)	0 (0%)	1 (20%)
Total	3 (60%)	2 (40%)	5 (100%)



In the management accounting category, which is included in the topic of discussion is related to the relationship of management control on the performance of public sector

organizations, applying *just in time*, measuring work results, and managerial performance in implementing participatory budgeting.

Table 4d. List Of Public Sector Accounting Research Topics - Regulation

Regulation			
Topic	2013-2017	2018-2022	2013-2022
Implementation of PP No.71 of 2010	1 (50%)	0 (0%)	1 (50%)
SAP 24	1 (50%)	0 (0%)	1 (50%)
Total	2 (100%)	0 (0%)	2 (100%)

In the regulation category, which is included in the topic of discussion is related to the

implementation of PP no. 71 of 2010 and Public Accounting Standards (SAP) 24.

Table 4e. List Of Public Sector Accounting Research Topics - Audit

Audits			
Topic	2013-2017	2018-2022	2013-2022
Audit Quality	1 (20%)	0 (0%)	1 (20%)
detect fraud	1 (20%)	0 (0%)	1 (20%)
Fraud	1 (20%)	0 (0%)	1 (20%)
Audits	0 (0%)	1 (20%)	1 (20%)
Professionalism in Government	0 (0%)	1 (20%)	1 (20%)
Total	3 (60%)	2 (40%)	5 (100%)

In the audit category, the topics included in the discussion are audit quality, fraud, detecting

fraud, auditing, and the professionalism of auditors in government.

Table 4f. List Of Public Sector Accounting Research Topics - etc.

Etc			
Topic	2013-2017	2018-2022	2013-2022
Identification of Behavioral Factors	0 (0%)	3 (42.8%)	3 (42.8%)
HR Effectiveness and Efficiency	0 (0%)	1 (14.3%)	1 (14.3%)
Deep fraud Organization Regional Government	0 (0%)	1 (14.3%)	1 (14.3%)
Commitment Organizational	0 (0%)	1 (14.3%)	1 (14.3%)
Community Satisfaction Through Implementation of PNPM	1 (14.3%)	0 (0%)	1 (14.3%)
Total	1 (14.3%)	6 (85.7%)	7 (100%)

In addition to the five categories above, there are also other topics that discuss public sector accounting. The other topics discussed related to the identification of behavioral factors, HR effectiveness and efficiency, fraud in local government organizations, organizational commitment, and community satisfaction through the implementation of PNPM.

methods, including the categories, namely the first category related to quantitative, qualitative, and combined research methods as described in table 5. As for the second category related to research methods in the form of experiments, surveys, literature review, *archival*, case studies, ethnological, descriptive, and other methods described in table 6. Based on the interpretation of table 5 it can be seen that research with quantitative methods is usually applied to public sector accounting

2. *Classification According to Research Methods*
Classification according to research



research with a percentage of 57%, while for research with qualitative and mixed methods respectively by 33% and by 10%. The

classification of journals related to public sector accounting based on the initial category method is in Table 5.

Table 5. Research Methods - Journal

Journal Name	Qualitative			Quantitative			Mixture		
	2013-2017	2018-2022	2013-2022	2013-2017	2018-2022	2013-2022	2013-2017	2018-2022	2013-2022
JAAI	1 (7.1%)	0 (0%)	1 (7.1%)	1 (4.5%)	0 (0%)	1 (4.5%)	0 (0%)	0 (0%)	0 (0%)
JAK	1 (7.1%)	0 (0%)	1 (7.1%)	1 (4.5%)	0 (0%)	1 (4.5%)	0 (0%)	0 (0%)	0 (0%)
JAKI	0 (0%)	0 (0%)	0 (0%)	4 (18.1%)	5 (22.7%)	9 (40.9%)	3 (75%)	0 (0%)	3 (75%)
JAMAL	2 (14.3%)	5 (35.7%)	7 (50%)	1 (4.5%)	0 (0%)	1 (4.5%)	0 (0%)	0 (0%)	0 (0%)
JDA	0 (0%)	0 (0%)	0 (0%)	1 (4.5%)	0 (0%)	1 (4.5%)	0 (0%)	0 (0%)	0 (0%)
JIA	0 (0%)	0 (0%)	0 (0%)	0 (0%)	1 (4.5%)	1 (4.5%)	0 (0%)	0 (0%)	0 (0%)
JIAB	0 (0%)	1 (7.1%)	1 (7.1%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)
ASSETS	0 (0%)	1 (7.1%)	1 (7.1%)	0 (0%)	1 (4.5%)	1 (4.5%)	1 (25%)	0 (0%)	1 (25%)
JAB	0 (0%)	1 (7.1%)	1 (7.1%)	0 (0%)	2 (9.1%)	2 (9.1%)	0 (0%)	0 (0%)	0 (0%)
ASSET	0 (0%)	1 (7.1%)	1 (7.1%)	0 (0%)	4 (18.2%)	4 (18.2%)	0 (0%)	0 (0%)	0 (0%)
ACCRUAL	0 (0%)	1 (7.1%)	1 (7.1%)	0 (0%)	1 (4.5%)	1 (4.5%)	0 (0%)	0 (0%)	0 (0%)
TOTAL	4 (28.5%)	10 (71.2%)	14 (100%)	8 (36.2%)	14 (63.5)	22 (100%)	4 (100%)	0 (0%)	4 (100%)

Referring to table 5, in research using qualitative methods, the journal that has the most number is JAMAL with a percentage of 50%. Whereas for other journals the percentage is less than 10%, in fact there are 3 out of 11 journals that do not use qualitative methods in research related to public sector accounting. In the JAMAL journal, in the 2013-2022 period there has been an increase in publishing research using qualitative methods, where in 2013-2018 there were 2 JAMAL articles published with qualitative research, while in 2019-2023 the JAMAL journal published 5 articles for qualitative research. Of the 11 existing journals, 14 articles were published using the qualitative method during the 2013-2022 period.

For research using the quantitative method itself, the most numerous journal is JAKI with a percentage of 40.9%, while for other journals the percentage is less than 20%, there are even journals that do not use quantitative methods in research related to public sector accounting, namely JIAB. Just like JAMAL, in the 2013-2023 period JAKI also experienced an increase in

publishing quantitative research, where in 2013-2018 JAKI published 4 articles using the quantitative method, while in 2019-2023 JAKI has published 5 articles using the quantitative method. Of the 11 existing journals, 22 articles were published using the quantitative method in the period 2013-2022. For mixed research itself, JAKI again dominated by publishing 3 articles using mixed methods with a percentage of 75% while other journals which also published articles using mixed methods, namely ASSET, published 1 article using mixed methods or a percentage of 25%.

In the articles published using the mixed method, all of them were published in the 2013-2018 period, while for the 2019-2023 period there were no articles published using the mixed method. From this it can be concluded that the quantitative method is a method that is often applied in research as evidenced by the existence of 22 articles published using the quantitative method followed by the qualitative method with 14 articles, and the last is a mixed method with 4 articles or 10%.



Table 6. Characteristics of Journals Based on Research Topics

Method	2013-2017		2018-2022		2013-2022	
	Amount	%	Amount	%	Amount	%
Experiment	1	2.5%	1	2.5%	2	5%
Survey	10	25%	12	30%	22	55%
archival	2	5%	2	5%	4	10%
Literature review	0	0%	2	5%	2	5%
Case study	0	0%	3	7.5%	3	7.5%
Descriptive	2	5%	3	7.5%	5	12.5%
Ethnography	0	0%	1	2.5%	1	2.5%
Etc	0	0%	1	2.5%	1	2.5%
Total	16	40%	24	60%	40	100%

In accordance with table 6, the majority of public sector accounting research uses survey methods, where there are 22 articles or 55% using this method, followed by a descriptive method with 5 articles or 12.5%. Of all research methods, the average has increased throughout the 2013-2017 and 2018-2022 decades. The descriptive method is the most significant method that has experienced an increase in publishing public sector accounting articles throughout 2013-2022, i, where in 2013-2017 public sector accounting research using the descriptive method published 2 articles which then increased by publishing 3 articles in 2017-2022 years. In addition to survey and descriptive methods there are also research methods whose number has not increased or decreased in the number of articles published, these methods are archival and survey where in the period 2013-2017 there were 2 articles published using the archival method, as well as

in 2013. 2018-2022. Whereas the survey method also did not experience an increase or decrease in the number of published articles, where in 2013-2017 there were 11 articles published using the survey method, as well as in 2018-2022 there were 11 articles published using the survey method. The minority method is the ethnological method with a percentage of 2.5%, followed by the experimental method, literature review, and case studies.

B. Journal Characteristics

The characteristics of journals are classified based on the topics and methods used in public sector accounting research. Where table 7 displays the tabulation results of public sector accounting research journals based on the research topic. Meanwhile, table 8 displays the tabulation results of public sector accounting research journals based on their research methods.

Table 7. Characteristics of Journals Based on Research Topics

Nama Jurnal	Sis - Akt	Akt - Keu	Akt - Mnj	Regulasi	Audit	Lain-Lain	Jumlah
JAAI	1 (2.5%)	1 (2.5%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	2 (5%)
JAK	0 (0%)	1 (2.5%)	0 (0%)	0 (0%)	1 (2.5%)	0 (0%)	2 (5%)
JAKI	2 (5%)	3 (7.5%)	1 (2.5%)	0 (0%)	2 (5%)	4 (10%)	12 (30%)
JAMAL	0 (0%)	3 (7.5%)	2 (5%)	2 (5%)	1 (2.5%)	0 (0%)	8 (20%)
JDA	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	1 (2.5%)	1 (2.5%)
JIA	0 (0%)	1 (2.5%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	1 (2.5%)
JIAB	1 (2.5%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	1 (2.5%)
ASSETS	1 (2.5%)	1 (2.5%)	0 (0%)	0 (0%)	0 (0%)	1 (2.5%)	3 (7.5%)



JAB	3 (7.5%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	3 (7.5%)
ASET	0 (0%)	3 (7.5%)	2 (5%)	0 (0%)	0 (0%)	0 (0%)	5 (12.5)
AKRUAL	0 (0%)	0 (0%)	0 (0%)	0 (0%)	1 (2.5%)	1 (2.5%)	2 (5%)
TOTAL	8 (20%)	13 (32.5%)	5 (12.5%)	2 (5%)	5 (12.5%)	7 (17.5%)	40 (100%)

Table 7 shows that, based on the research topic was dominates public sector accounting, it is the topic of financial accounting with 13 published articles, where this topic is most found in J AKI, JAMAL, and ASET journals, namely 3 articles each, and in JAAI, JAK, JIA, and ASSETS only found 1 article each discussing the topic of accounting systems in their research. wheares, the JDA, JAB, and AKRUAL journals do not publish article with the same topic.

The topic of the accounting system was dominated by JAB which published 3 articles on this topic in its research, then the JAKI journal which published 2 articles on the same topic, and the JAAI, JIAB, and ASET journals which published 1 article each on the accounting system topic. Meanwhile, other journals do not publish articles on the topic of financial accounting.

For the topic of management accounting and auditing, they published 5 articles each on public sector accounting, where as for the topic of management accounting, the journal JAMAL and ASET published 2 articles each on the same

topic. And JAKI who only published 1 article on the same topic. For other journals, there were no articles discussing the topic of management accounting. As for the audit topic, the JAKI journal published the most articles on the same topic, and JAK, JAMAL, and AKRUAL only published 1 article on the same topic, namely the audit topic. Apart from the journals that have been mentioned, there were no articles that discussed auditing in their research.

The least published topic is related to regulation, where there are only two articles discussing this topic. The journal that discusses regulatory topics is JAMAL which published 2 articles on regulatory topics. Apart from JAMAL, there were no journals that discussed regulation in their research. In addition to the topics above, there are also journals that discuss other topics, where there are 7 articles published with a discussion of these other topics. These other topics were most commonly found in JAKI, namely 4 articles, then JDA, ASSETS, and AKRUAL also published 1 article each with the same topic.

Table 8. Characteristics of Journals Based on Research Methods

Journal Name	Experiment	Survey	Archival	Literature review	Case study	Descriptive	Ethnography	Etc	Amount
JAAI	0 (0%)	0 (0%)	2 (5%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	2 (5%)
JAK	0 (0%)	2 (5%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	2 (5%)
JAKI	2 (5%)	9 (22.5%)	1 (2.5%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	12 (30%)
JAMAL	0 (0%)	2 (5%)	0 (0%)	0 (0%)	2 (5%)	3 (7.5%)	1 (2.5%)	0 (0%)	8 (20%)
JDA	0 (0%)	1 (2.5%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	1 (2.5%)
JIA	0 (0%)	0 (0%)	1 (2.5%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	1 (2.5%)
JIAB	0 (0%)	0 (0%)	0 (0%)	1 (2.5%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	1 (2.5%)
ASSETS	0 (0%)	2 (5%)	0 (0%)	1 (2.5%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	3 (7.5%)
JAB	0 (0%)	2 (5%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	1 (2.5%)	3 (7.5%)
ASSET	0 (0%)	3 (7.5%)	0 (0%)	0 (0%)	1 (2.5%)	1 (2.5%)	0 (0%)	0 (0%)	5 (12.5)
ACCRUAL	0 (0%)	1 (2.5%)	0 (0%)	0 (0%)	0 (0%)	1 (2.5%)	0 (0%)	0 (0%)	2 (5%)
TOTAL	2 (5%)	22 (55%)	4 (10%)	2 (5%)	3 (7.5%)	5 (12.5%)	1 (2.5%)	1(2.5%)	40 (100%)

In table 8 above, it can be seen that the method most frequently used and dominating is

the survey method with 22 articles using the survey method in their research, then followed



by the descriptive method with 5 articles using the descriptive method in their research. In the survey method, out of 22 published articles, 9 articles were published in JAKI, 3 articles in ASSET, 2 articles in JAK, JAMAL, ASSETS and JAB, and 1 article in JDA and AKRUAL. As for the descriptive method, of the 5 articles published, 3 articles were published in JAMAL, and 1 article was published in ASSETS and AKRUAL.

C. Article Characteristics

Cross-tabulation of quantitative, quantitative and combined research methods through research topics is presented in table 9. Based on table 9, it was found that the results of the majority of research methods found in all research topics were related to quantitative

methods. Referring to the five existing research topics, financial accounting topics mostly use quantitative methods in their research, namely 6 articles using this method with a percentage of 15%. In addition to quantitative methods, qualitative methods are also commonly found on research topics related to financial accounting, where there are 5 articles that use qualitative methods on financial accounting topics with a percentage of 12.5%. The method with the least amount of use is the mixed method, where the majority of this mixed method is found in research topics related to financial accounting. There were 4 articles using mixed methods in their research or 10% of the total number of articles, namely 40 articles.

Table 9. Data Tabulation of Research Methods and Research Topics

TOPIC	RESEARCH METHODS			AMOUNT
	QUANTITATIVE	QUALITATIVE	MIXTURE	
ACCOUNTING SYSTEM	4 (10%)	3 (7.5%)	1 (2.5%)	8 (20%)
FINANCIAL ACCOUNTING	6 (15%)	5 (12.5%)	2 (5%)	13 (32.5%)
MANAGEMENT ACCOUNTING	3 (7.5%)	2 (5%)	0 (0%)	5 (12.5%)
REGULATIONS	0 (0%)	2 (5%)	0 (0%)	2 (5%)
AUDITS	4 (10%)	1 (2.5%)	0 (0%)	5 (12.5%)
ETC	5 (12.5%)	1 (2.5%)	1 (2.5%)	7 (17.5%)
TOTAL	22 (55%)	14 (35%)	4 (10%)	40 (10%)

Cross-tabulations between research methods and research topics are presented in table 10. The most common accounting topics found based on the tabulation results in table 10 are survey and descriptive methods. Where there are 22 articles that use survey methods in their research and 6 articles that use descriptive methods in their research. As for research topics with the survey method where this

method is most commonly found in financial accounting topics. Followed by the topic of accounting and auditing systems which also use a lot of survey methods in their research. Overall, the most widely discussed topic is the topic of financial accounting and accounting systems, each of which publishes 15 articles on financial accounting, and 8 articles on accounting systems.

Table 10. Results of Data Tabulation of Journal Research Methods and Research Topics

Method	Research Topics						
	Sis - Act	Act - Keu	Akt - Mnj	Regulation	audits	Etc	Amount
Experiment	0 (0%)	0 (0%)	0 (0%)	0 (0%)	1 (2.5%)	1 (2.5%)	2 (5%)
Survey	4 (10%)	7 (17.5%)	3 (7.5%)	0 (0%)	4 (10%)	4 (10%)	22 (55%)
archival	1 (2.5%)	2 (5%)	0 (0%)	0 (0%)	0 (0%)	1 (2.5%)	4 (10%)
Literature review	2 (5%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	2 (5%)
Case study	0 (0%)	2 (5%)	1 (2.5%)	0 (0%)	0 (0%)	0 (0%)	3 (7.5%)



Descriptive	0 (0%)	1 (5%)	1 (2.5%)	2 (5%)	0 (0%)	1 (2.5%)	5 (12.5%)
Ethnography	0 (0%)	1 (2.5%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	1 (2.5%)
Etc	1 (2.5%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	1 (2.5%)
Total	8 (20%)	13 (32.5%)	5 (12.5%)	2 (5%)	5 (12.5%)	7 (17.5%)	40 (100%)

5. CLOSING

The researcher conducted an analysis of 40 articles, each of which had a discussion on public sector accounting and was published in 11 accredited journals in Indonesia and grouped according to methods and topics in the last 10 years from 2013-2022. Most researchers conduct their research related to accounting in the public sector and are published in the Indonesian Journal of Accounting and Finance (JAKI), Multiparadigma Accounting Journal (JAMAL), and Journal of Accounting and Research (Jurnal ASET). The majority of the topics discuss public sector accounting in 11 accredited journals that are related accountability quality, budget participation, procurement of goods and services, discretionary funds, work accountability, budgeting, understanding of village financial management, performance-based budgeting, implications for economic growth, accountability for safeguarding regional property, quality of financial reports and regional financial accountability. Then the topic is considered rarely researched, namely regarding regulation. In 11 journals observed in 2013-2022 research methods generally apply quantitative, where the percentage is 55% and the qualitative method is 35%. Commonly applied methods are survey and descriptive with percentages of 55% and 12.5%. Researchers see that ethnography is considered rarely applied by researchers, so it can be used as an opportunity for future researchers to apply ethnographic methods.

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