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

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## 1. Introduction

Public Value (PV) research in public administration has increased in the last 20 years producing a great number of publications (Van Der Wal, Nabatchi, & De Graaf, 2015). This trend shows a huge interest around the topic among both scholars and practitioners. Public Value Management 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 (J. M. Bryson, Crosby, & Bloomberg, 2014; Cordella & Bonina, 2012; O'Flynn, 2007; Stoker, 2006). The growing interest from different disciplines has led to the development of different theorization of PV: from the 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), to the Moore's strategic triangle (Moore, 1995).

However, in recent works it has been noted how Public Value paradigm is far from being translated into practice within organizations (Alford & Hughes, 2008; Alford & Yates, 2014; Hartley et al., 2017). This may be due to the scarcity of contributions which seek to achieve a deeper understanding of Public Value phenomenon through empirical applications that could help to investigate issues concerning its core components (Guthrie, Marcon, & Russo, 2014; Hartley, Alford, Knies, & Douglas, 2017; Moore, 2014; Spano, 2009). As a result, a multiple perspective arose, spanning the definition of its key components, the different settings where it is created/destroyed and co-created/destroyed and the scientific challenges to its measurement. These are the main issues to be tackled if we want to shed light on this phenomenon (Horner & Hutton, 2011).

Many authors in different fields sought to define the level of knowledge reached on the topic, calling for the introduction of conceptual frameworks for its measurement at the same time (Alford & O'Flynn, 2009; Deidda Gagliardo & Poddighe, 2011; Kelly, Mulgan, & Muers, 2002; Moore, 1995, 2003; O'Flynn, 2007; Papi, Bigoni, Bracci, & Deidda Gagliardo, 2018). Moore (2014) reckons the need for a PV accounting perspective to account for the value created and the public assets (tangible and intangible) used. However, the public-sector accounting literature appears sparse and seems to fail to deliver a convincing and well-structured contribution to public value theoretical and empirical research (Moore, 2014, p. 472). As stated by Benington and Moore (2010) there is a need to investigate PV under different multidisciplinary perspectives. This call can be addressed by looking at PV studies which, in different ways, seek to investigate how desirable societal outcomes can be achieved and public value generated by means of public action (Hartley et al., 2017). According to Bracci, Deidda Gagliardo and Bigoni (2014, p. 154) "*if public value is the strategy (Moore, 1994), public service organizations are called to measure, manage and account for the public value created*", opening new perspectives to the design, implementation and use of accounting technologies to govern the PV management process.

Considering the fragmented development of PV literature and its recent turn towards the measurement focus (Faulkner & Kaufman, 2017), it is interesting to see how academia, and accounting scholars in particular, is responding through research into public value. In particular, by the means of a Structured Literature Review (Massaro, Dumay, & Guthrie, 2016), we seek to shed light on the contribution to the role of accounting research by answering the following research questions:

*RQ1: What are major themes developed within Public Value research?*

*RQ2: Which are the core components of investigation of Public Value Literature and Public Value accounting in particular?*

*RQ3: What is the future of Public Value Accounting Research?*

The Structured Literature Review (SLR) adopts *Scopus* database and considers Academic journals and book chapters resulting from a Keyword type research (Massaro, Dumay & Guthrie, 2016). This research extends the findings of previous literature reviews on Public Value (Williams & Shearer, 2011), highlighting how accounting could contribute to multidisciplinary works on Public Value, thereby broadening the compass of previous research agendas (Hartley, Alford, Knies & Douglas, 2016; Faulkner & Kaufman, 2017).

The following section (§2) of the paper will detail the methodology adopted in the selection of the articles. In the third section, we will provide the analysis of the Public Value accounting literature streams, answering research questions RQ1 and RQ2. In the last section (§4) of the paper we will draw our conclusions set out possible avenues for the future development of Public Value accounting research (RQ3).

## **2. Methodology**

This section highlights the steps adopted in selecting the articles we analysed. This seeks to ensure the replicability and transparency of the analysis (Massaro, Dumay & Guthrie, 2016; Torchia, Calabrò, & Morner, 2015) and represents the Literature Review protocol followed by the researchers (Massaro, Dumay & Guthrie, 2016). For Massaro, Dumay and Guthrie (2016, p. 6) *“Literature review protocols have the aim of documenting the procedure followed, which is widely connected with the aim of increasing research reliability in many kinds of qualitative research”*. Adopting a literature review protocol can help to set a standard for the analysis that all the investigators involved should follow (Massaro, Dumay & Guthrie, 2016)

The whole analysis was carried out on the *Scopus* database with a keyword type research (Massaro, Dumay & Guthrie, 2016). In order to identify relevant contributions within this field, we used the keyword “public value”, identifying 497 results.

The second step was a further selection through the categorizations made by *Scopus*. In this phase, we excluded contributions categorized as “*Computer science*”, “*Medicine*”, “*Mathematics*” and “*Engineering*” to achieve a cleaner sample of 289 results. This sample was further reduced to 190 papers excluding contributions in other research fields, only loosely linked to Public Value literature (99 were excluded).

In the third step, we checked our sample against the literature reviews by Williams and Shearer (2011) and by Hartley et al. (2017) to check if we missed any journals during the sampling process. Indeed, we found that Public Administration, Public Administration Review, and Journal of Public Administration Research and Theory were “invisible” to our first sampling due to the absence of indexed keywords. These Journals were analyzed in *Scopus* by checking the presence of the term “public value” in the title or in the abstract. We found 55 further items to be added to the first 190 records, for a total of 245 contributions; we downloaded and read all the abstracts of the papers included in the extended sample.

The following step was the definition of standards to exclude non-relevant abstracts for this research. The criteria set are:

- a. Abstracts which showed a market-oriented concept of Public Value;
- b. Abstracts which showed a monetary conception of Public Value;
- c. Abstracts which showed a marketing-oriented concept of Public Value;
- d. Abstracts which showed a macro-economic conception of Public Value;
- e. Abstracts about psychology studies;
- f. Abstracts about organisational studies;
- g. Abstracts about moral values.

The abstracts were independently read by the authors who reduced the final sample from 245 papers to 124.

The selected papers were downloaded in full text and entirely read with a further selection made according to Hartley et al. (2017) who consider different approaches to Public Value. The full papers were selected for the final analysis when they belonged to the literature stream which considers “*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).

This further selection determined another sample reduction from 124 papers to 68 papers, which were analysed according to the criteria listed in the following table.

*Table 1. Structured literature review protocol*

1	Source
2	Year
3	Most Cited Articles
4	Research methods <ol style="list-style-type: none"> <li>1. Case-field study-interviews</li> <li>2. Content analysis/historical analysis</li> <li>3. Survey-questionnaire-other empirical</li> <li>4. Theoretical</li> </ol>
5	Location of the research: <ol style="list-style-type: none"> <li>1. Europe</li> <li>2. America</li> <li>3. Australia</li> <li>4. Asia</li> <li>5. Africa</li> <li>6. Intercontinental</li> <li>7. None</li> </ol>
6	Organisational focus: <ol style="list-style-type: none"> <li>1. Public Administrations</li> <li>2. Public-Private Partnerships (either users or other organisations)</li> <li>3. Non-for profit</li> </ol>
7	Framework and Model used <ol style="list-style-type: none"> <li>1. No model proposed</li> <li>2. Applies or considers previous models</li> <li>3. Proposes a new model</li> </ol>
8	Level of analysis: <ol style="list-style-type: none"> <li>1. International</li> <li>2. National</li> <li>3. Local</li> <li>4. None</li> </ol>
Public Value core components	
9	Public Value Concept
10	Public Value Creation
11	Public Value Measurement

The criteria 1, 2 and 8 adopted for this analysis are adapted from Torchia, Calabrò and Morner (2015) who undertake a systematic literature review on Public-Private Partnerships in Health Care sector. Criteria 3, 4, 5, 6 and 7 are inspired by the work from Cuozzo, Dumay, Palmaccio, & Lombardi (2017) who reviewed the major themes in Intellectual Capital Disclosure. In the end, we integrated the literature review protocol with the Public Value Dynamic perspective by Horner and Hutton (2016, p. 123) who state that Public Value comprehend its Concept, how it can be created and how it can be measured (criteria 9, 10 and 11).

### 3. Results analysis

#### 3.1 Source

The journals that published Public Value research are displayed in table 2. This analysis may help in identifying if the journals in the sample have a specific focus on the topic or a broader scope of research (Torchia, Calabrò & Morner, 2015). We decided to associate the Impact Factor to each of them, in order to verify the relevance of the journals (Torchia, Calabrò & Morner, 2015; Massaro, Dumay & Guthrie, 2016).

Looking at the number of articles published in this research field, the “International Journal of Public Administration”, is the most prolific journal in the sample. The interesting implication of this analysis seems to be the 2017 Impact Factor of these journals. Public Management Review, the third most prolific journal within the field, has an IF of 2.293, a clear sign of the relevance of Public Value research.

These results suggest that the PV topic is multidisciplinary since it attracted scholars publishing in journals of different fields/disciplines such as public administration, public management, organization, political science, voluntary & non-for-profit. Surprisingly, among the publishing outlets there is not a single accounting journal. This result may hint that the conceptualisation of PV is still not diffused among accounting scholars, which does not imply that there is not research on it. We have examples of studies on performance measurement in public settings, analysing the way societal outcomes can be measured and managed (i.e. Northcott & Ma’amora Taulapapa, 2012), without necessarily referring to PV. However, as a matter of fact, the available accounting papers on PV are now published in public management or public administration journals (i.e. Esposito & Ricci, 2015; Spano, 2009).

*Table 2. Selected papers, journal distribution and impact factor*

Journal	n° of articles	Impact Factor
International Journal of Public Administration	17	-
Studies in Public and Non-Profit Governance	12	-
Public Management Review	8	2.293
Australian Journal of Public Administration	5	1.072
Public Administration	4	2.877
Government Information Quarterly	3	4.090
International Journal of Public Sector Management	3	-
Public Administration Review	3	3.473
American Review of Public Administration	2	1.438
International Review of Administrative Sciences	2	1.350
Administration and Society	1	1.092

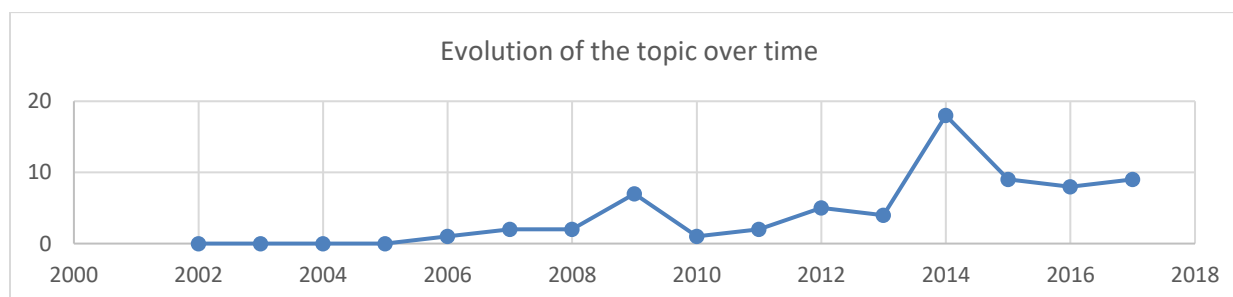
Cultural Trends	1	-
Public Organization Review	1	-
Annals of Public and Cooperative Economics	1	-
Innovation and the Public Sector	1	-
Journal of Business Research	1	3.354
Journal of Social Entrepreneurship	1	-
Journal of Public Administration Research and Theory	1	3.624
Lex Localis	1	0.714
Nonprofit Management and Leadership	1	1.236
Policy Studies Journal	1	2.153
Political Studies Review	1	0.625
Public Money and Management	1	1.133
Public Policy and Administration	1	1.529
Voluntas	1	1.098

### 3.2 Year

The aim of the analysis of the number of publications per year is to look at how the topic evolved during the period analysed, highlighting if scholars are interested in this research field and advancing hypothesis on certain peaks in the number of contributions (Torchia, Calabrò & Morner, 2015, p. 242). It seems clear that Public Value is a topic with a growing importance in public administration research, even considering the specificity of this sample, limited to the second approach to Public Value literature from Hartley et al. (2017).

In the period from 1995 to 2007, the topic seems to be under-researched from scholars, with just 4 contributions in 2007. Since 2007, until 2014, Public Value research started to become popular within the field with a hype in 2014 (with a special issue in Public Administration Review and the edited book “Public Value Management, Measurement and Reporting”) up to now, with a slight decrease in the number of contributions.

*Figure 1. The papers' distribution by year*





### 3.3 Most cited articles

The following table displays the 10 most cited Articles in the sample elaborated from *Scopus* database. This metric may help in identifying the “superstar” in the field (Massaro, Dumay & Guthrie, 2016, p.8) and reduces the risk to rely only on the Impact Factor of the journal in the evaluation of the importance of an article (Massaro, Dumay & Guthrie 2016).

The number of citation in the fourth column considers the period from 1995 to 2017 and is cleaned from self-citations by all authors. The most cited contribution in *Scopus* in 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 from 2006 to 2012.

*Table 3. Top 10 most cited papers*

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
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
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
Meynhardt, T. (2009)	Public value inside: What is public value creation?	International Journal of Public Administration	70
Bovaird T., Loeffler E. (2012)	From Engagement to Co-production: The Contribution of Users and Communities to Outcomes and Public Value	Voluntas	51

### 3.4 Research methods

The research methods criterion adapted from Guthrie, Ricceri, & Dumay (2012) Guthrie et al. (2012) and Dumay et al. (2016), includes four attributes: Case/Field study/Interviews; Content Analysis/Historical analysis; and Surveys/Questionnaire; and Theoretical.

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 “Theoretical” (44%), this means that a large part of this research field continues questioning and debating on Public Value theory, but without any particular empirical evidence on which the conceptual remarks are based. The second method adopted is the qualitative empirical research (43%) in the form of “Case-Field studies and Interviews”. This predominance of qualitative studies may prove the complexity of the Public Value phenomenon and also its glares on ethics, and other intangible variables who are not easily quantifiable through statistical models. However, quantitative studies are present in the form of “Questionnaire, surveys or other empirical” contributions (10%). Content and Historical analysis are the last categories of the sample, with just the 3%.

Looking at the evolution over time of the research methods adopted, we can clearly appreciate two important trends. The first, related to the “Theoretical approach” is represented by the almost “linear” increase in absolute number over the period. The second is the peak in empirical research on case studies and interviews registered in 2014, thanks to the book from Studies in Public and Non-Profit Governance. 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 which implement Public Value theories in reality.

The presence of theoretical works as the most diffused type of research denotes the fact 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 explain 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 2. Selected papers distribution by research methods

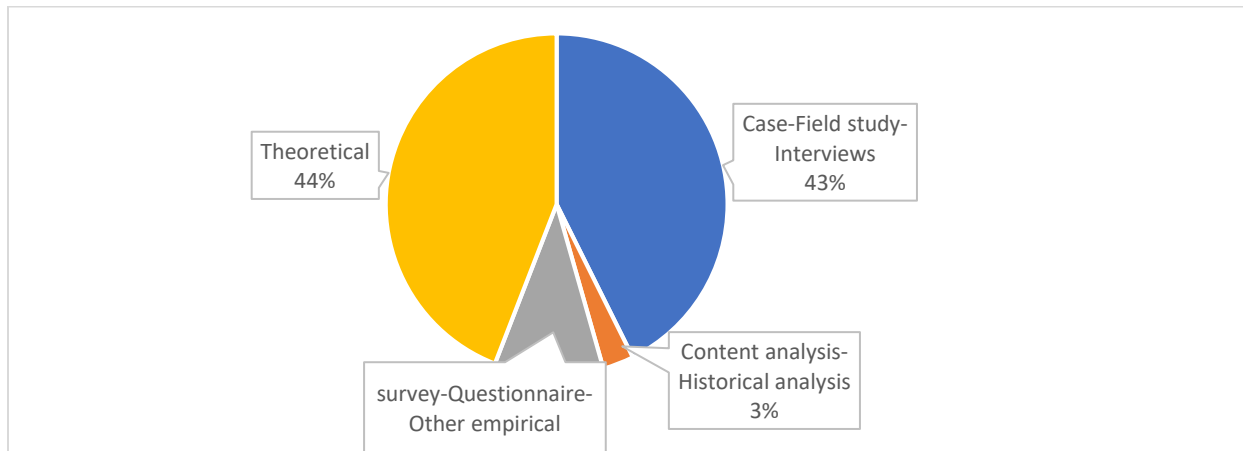
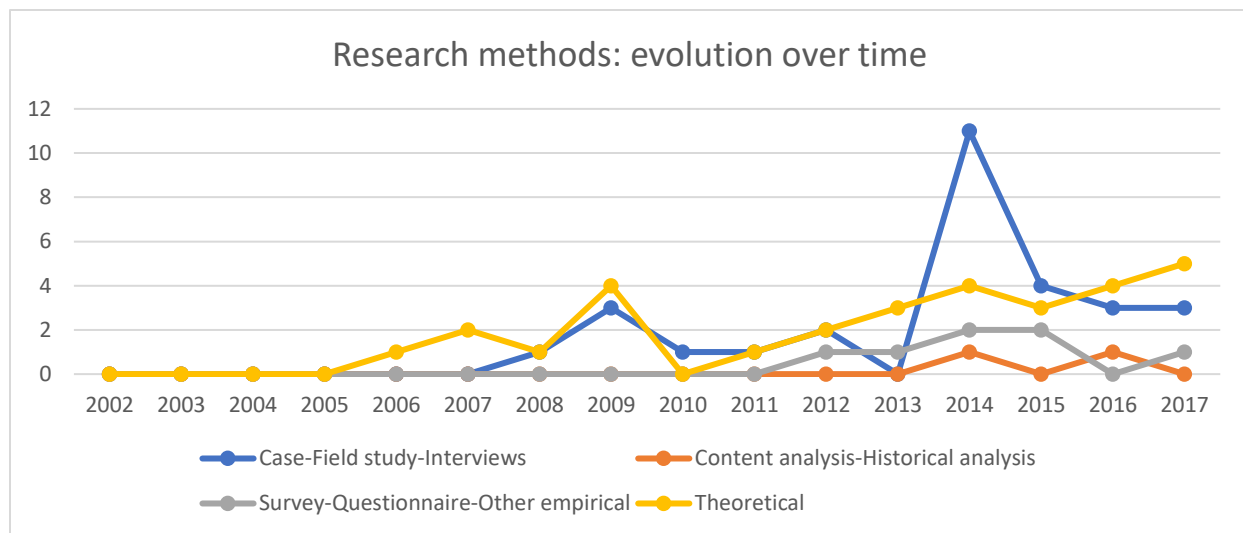


Figure 3. Selected papers distribution by research methods a longitudinal view



### 3.5 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 criteria. Indeed, the 41% of the sample does not have a specific location (“None”) which is a reasonable percentage if considered together with the 44% of theoretical contributions.

The second preferred research setting is “Europe” (24%), a result strongly boosted by the book from Studies in Public and Non-Profit Governance published in 2014. Studies located in “America” are 12% 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. This comparative work needs to be considered fruitful in order to appreciate the possibility to have differences in the way in which public value is conceptualised and measured in different contexts.

Figure 4. Selected papers distribution by research location

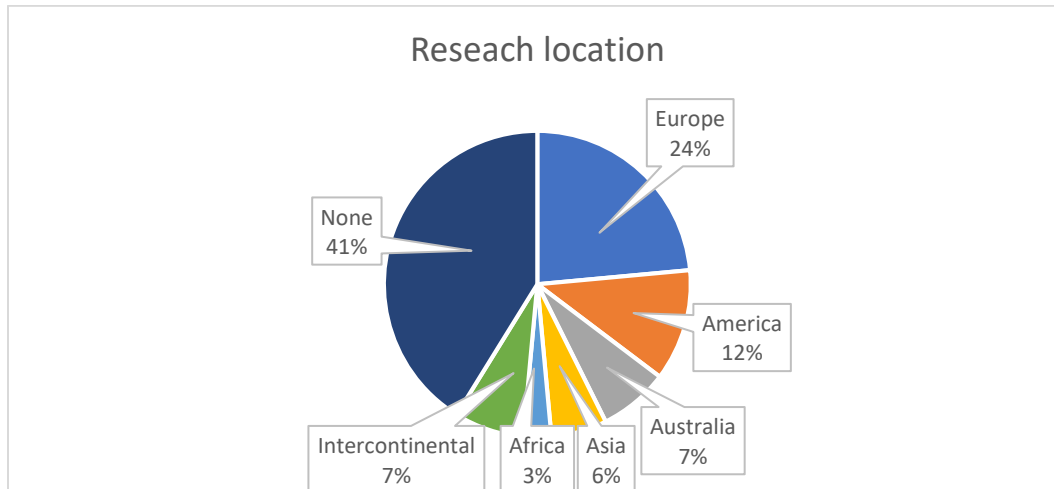
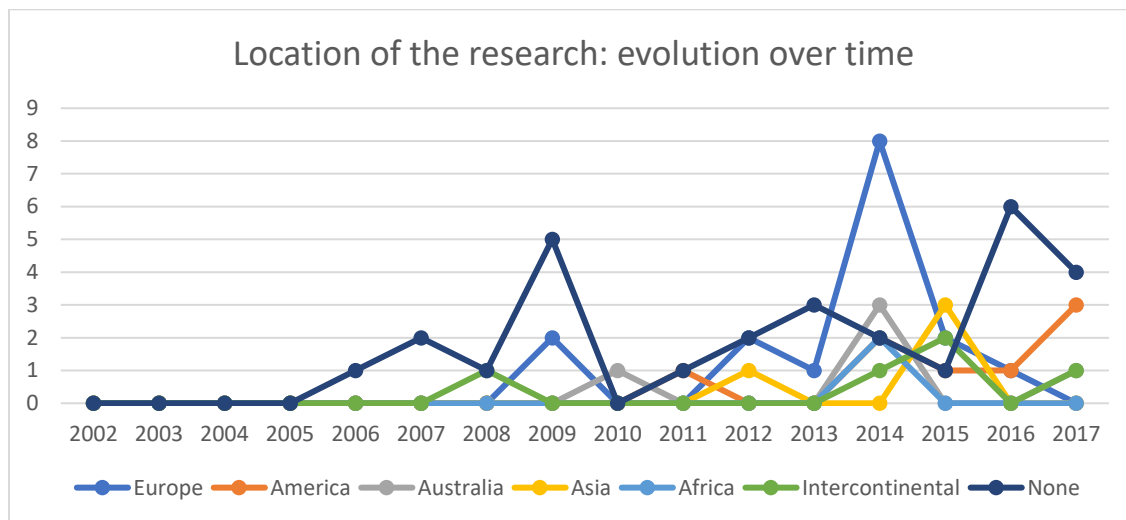


Figure 5. Selected papers distribution by research location by year



### 3.6 Organisational focus

The analysis of the “organisational focus allows a view of the types of organisations that a research paradigm investigates” (Cuozzo et al., 2017, p. 14). Most of the works analysed focus on “Public administrations” (72%); however, a relevant part of the sample takes into account “Public-Private partnerships” with users and private organisations. 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, signalling the attempt to understand if and how PV is operationalised within the public domain.

Figure 6. Selected papers distribution by organizational focus

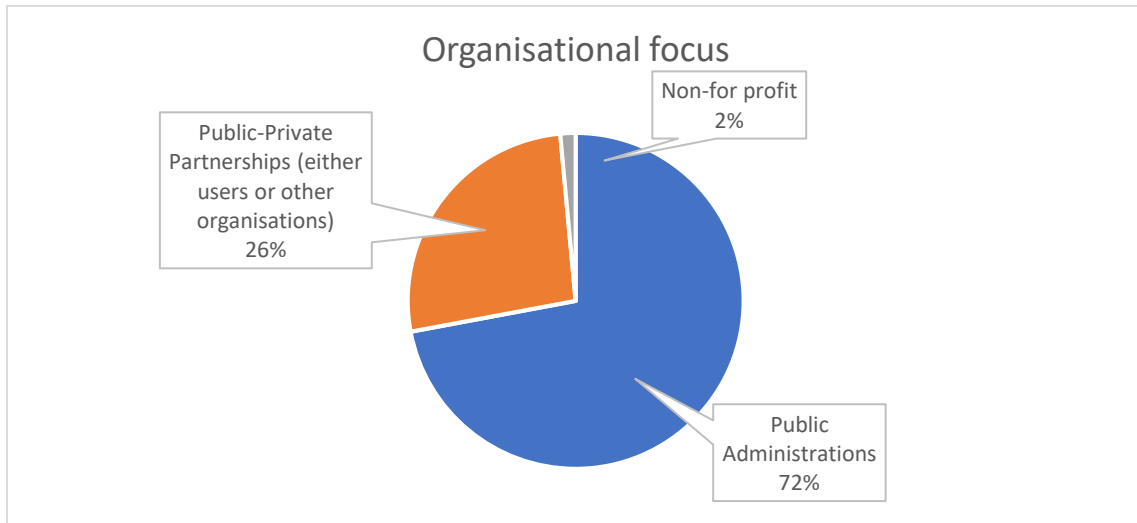
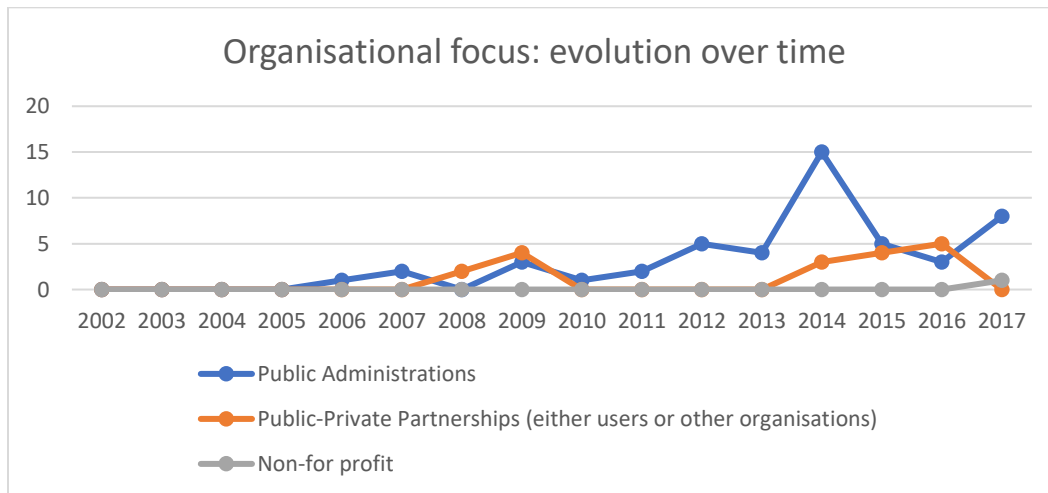


Figure 7. Selected papers distribution by organizational focus by year



### 3.7 Framework and Model used

Turning to the “Framework and Model used”, Massaro, Dumay and Guthrie state that “units embedded in an analytical framework help researchers in organising existing literature” (2016, p. 13) and, as a result, helps them to understand the maturity of a given research field (Cuozzo et al., 2017, p. 17). It is interesting to notice how 41% 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, or Sam's (2013) investigation of public value theory as a means to explain bureaucratic experiences with legitimacy building and their implications for policy. The use of previous models has been the dominant trend since 2008, with few exceptions.

On the other hand, studies which do not adopt any specific model represent 35% 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 opening 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 *et al.*, 2013) are also presented, together with the impact of some of public organisations' emerging priorities, such as transparency, on public value and its creation (Douglas and Meijer, 2017). Unsurprisingly, literature which "proposes a new model" represents 24% of the sample, this mirroring the obvious challenges in proposing innovative ways to conceptualise and measure public value, but at the same time signalling the lack of a consolidated model of public value. Innovative models include public value co-creation, whereby the joint contributions of public administrations, not-for-profit entities and citizens are deemed critical to the generation of value for the community in a context of decreasing resources (Bovaird and Loeffler, 2012; Osborne *et al.*, 2016; Page *et al.*, 2015; Yang, 2016). A minority of studies have 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 "visualisation". These include Spano's (2014) model, based on managerial control systems, and Bracci, Deidda Gagliardo and Bigoni (2014) Value Pyramid. Other authors have sought to provide new understandings of public value, proposing new models which aim at holistically capture the nuances of public value creation and management, for the whole of public administration or specific policies (Bao *et al.*, 2013; Gilmore *et al.*, 2017, Meynhardt, 2009; Alford and Yates, 2014; Meynhardt *et al.*, 2016).

Figure 8. Selected papers distribution by Framework and model used

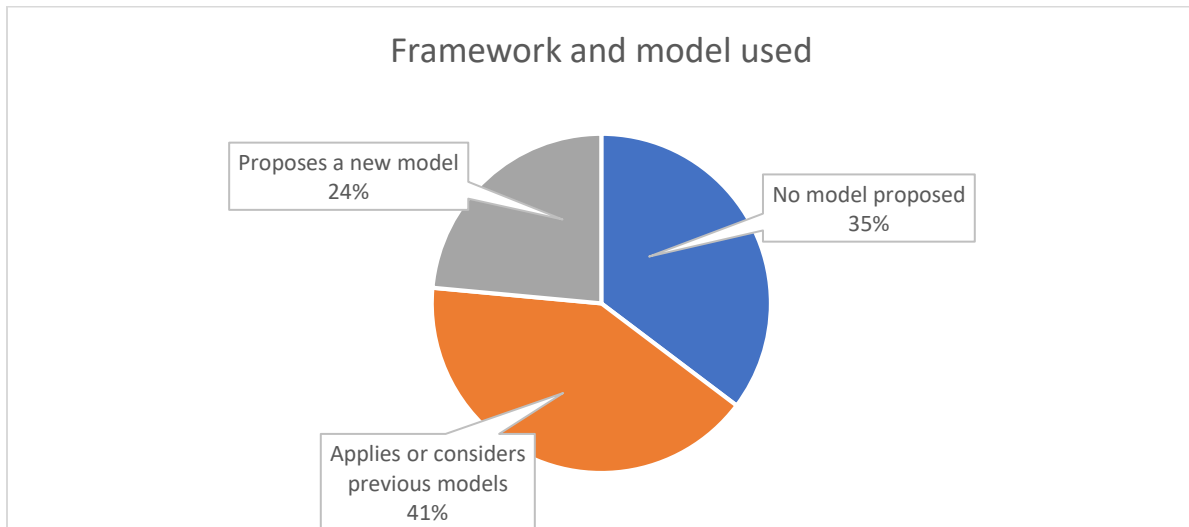
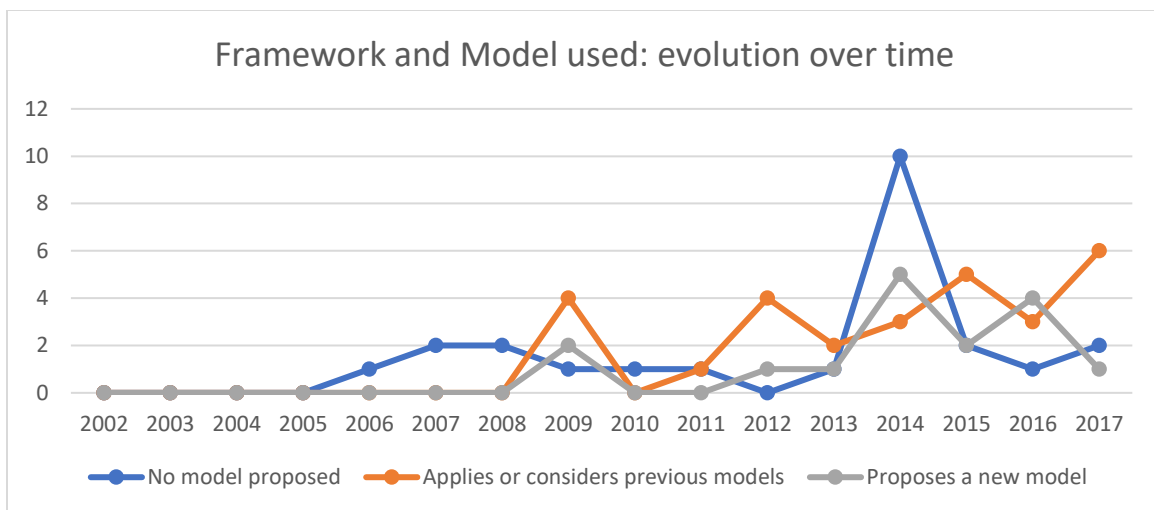


Figure 9. Selected papers distribution by Framework and model used by year



### 3.8 Level of analysis

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 (30% 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 and Grant, 2013; Prebble, 2012). Faulkner and Kaufman (2017) and Williams and Shearer (2011) have presented the results of the first literature reviews 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 (41%) 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 Australian government. Fewer studies have attempted to adopt an “International” focus (21%), 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 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 generalisation of their non-country-specific findings. Most of these studies consider two countries, such as Moore and Hartley, 2008 (USA and UK) Gilmore *et al.*, 2017 (Australia 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 *et al.*’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 neglected as only 8% of the research considered in this study deals with this setting. Although micro-level research can be problematic in extending its findings outside the boundaries of the specific context analysed, 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, Deidda Gagliardo and Bigoni (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 10. Selected papers distribution by Level of analysis

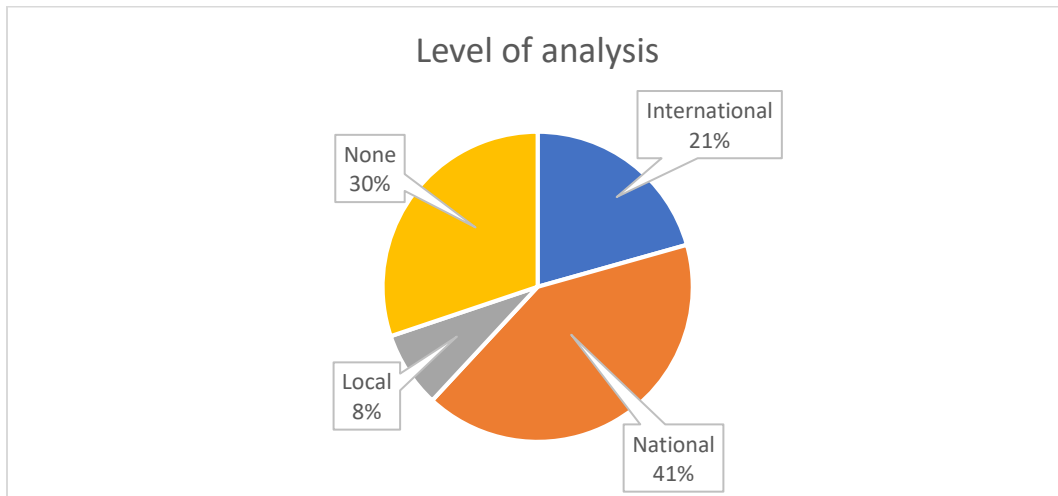
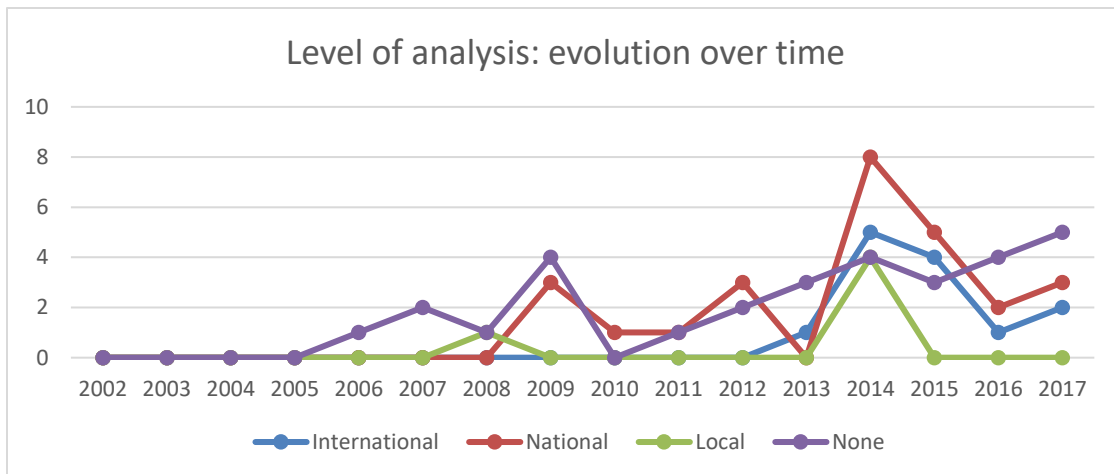


Figure 11. Selected papers distribution by Level of analysis by year



### 3.9 Public Value core components

Moving to the last dimension analysed, the “Public Value core components” (Horner & Hutton, 2011; Bracci, Deidda Gagliardo & Bigoni, 2014; Papi *et al.*, 2018), we categorised the contributions in three main conceptual areas, namely the “Concept” (criteria 9), the “Creation” (criteria 10) and the “Measurement” (Criteria 11) of Public Value. For Massaro, Dumay and Guthrie *“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”* (Massaro, Dumay & Guthrie, 2016, p. 8).

Due to the large number of theoretical contributions on Public Value in the sample, unsurprisingly most of papers analysed focus on Public Value “Concept” (52%). This trend shows the notable effort made by researchers to conceptualise 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 overtaking the limits shown by 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 of giving public managers the role of “platonic guardians”, who can decide and influence which are the social values worth to be pursued within the representative democracy, and the confusion that comes when we consider Public Value as a theory. Even 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 Faulkner and Kaufman (2017), 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 (38% of the sample). The scope of this type of research is both theoretical (O’Flynn, 2007; Alford & O’Flynn, 2009; Benington, 2011; Spano, 2014; Bryson, Crosby & Bloomberg, 2014; Prebble, 2015; Greve, 2015; Meynhardt, Chandler & Strathoff, 2016; Busenitz, Sharfman, Townsend & Harkins, 2016; Osborne, Radnor & Strokosch, 2016; Moore, 2016; Faulkner & Kaufman, 2017; Chohan & Jacobs, 2017; Bryson, Sancino, Benington & Sørensen, 2017; Hartley, Alford, Knies & Douglas, 2017), and empirical (Moore, 2008; Meynhardt, 2009; Brookes & Wiggan, 2009; Rhodes & Wanna, 2009; Colebach, 2010; Sam, 2011; Bovaird & Loeffler, 2012; Meynhardt & Diefenbach, 2012; Alford & Yates, 2014; Bracci, Deidda Gagliardo & Bigoni, 2014; Cuganesan, Jacobs & Lacey, 2014; Thomson, Caicedo & Mårtensson, 2014). Contributions to PV creation attracted an increasing interest by scholars. Indeed, there are at least 6 papers per year since 2014, showing a tendency to be less influenced by special issues on public value. The other side of the coin (i.e. destruction of PV) was addressed by a very limited number of scholars (Bracci, Gagliardo, & Bigoni, 2014; Esposito & Ricci, 2015). It seems therefore clear that scholars realised that new contributions should consider both what Public Value is, and how this can be deployed and created, moving towards an empirical stream of research. These researches contain the double perspective of Public Value concept and creation.

Despite the modest number of contribution on Public Value measurement (10%), this category presents a good research trajectory. We can appreciate how, in the last four years, 10 to 12 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) analysed the impact that sport services could have in adding Public Value through a Public Value scorecard developed in specific focus groups. 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 made to 250 middle-managers of Germany's Federal Labour Agency. Bracci, Deidda Gagliardo and Bigoni (2014) adopt an accounting perspective (Benington & Moore, 2010) investigating the role of performance management systems by a longitudinal case study of a theatre in Italy. In order to achieve this aim, the Public Value Pyramid model is applied to quantify the Public Value added. Spano (2014) adopts a similar approach applying a managerial control system in order to establish if an organisation is able to achieve the planned outcomes. Page et al. (2015) elaborate on the importance and challenges of public value creation by cross-sector collaborations, identifying indicators to control Public Value created through transportation services. On a similar vein, Douglas and Meijer (2016) investigate how much Public Value can be created in public services analysing the role of transparency through the strategic triangle perspective (Moore, 1995). On the other hand, Public Value measurement enrolls theoretical contributions as well. Some excellent examples come from Faulkner & Kaufman (2017), 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 12. Selected papers distribution by Public Value core components

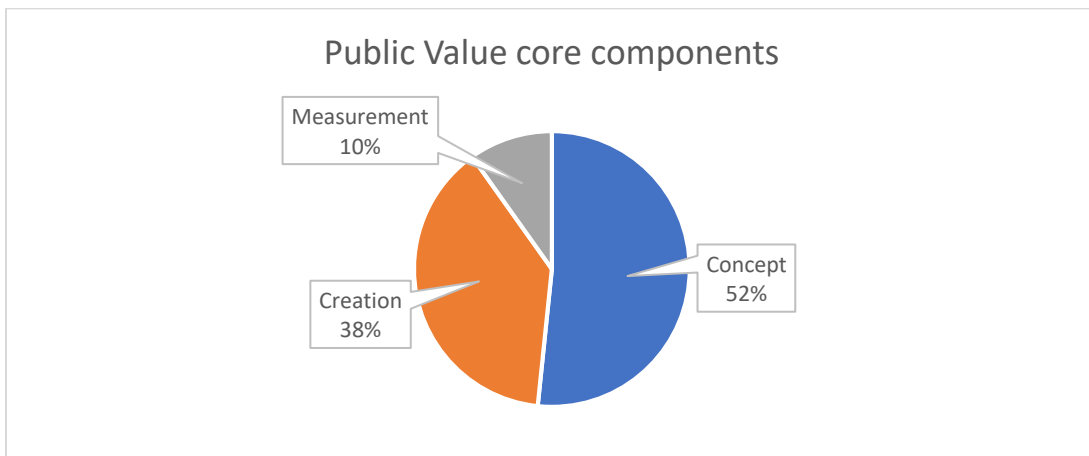
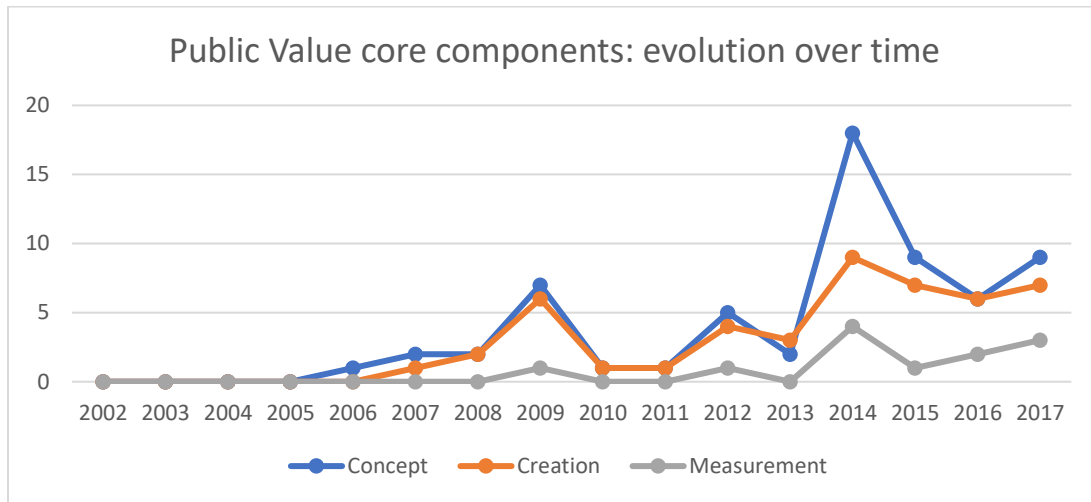


Figure 13. Selected papers distribution by Public Value core components by year



#### 4. Discussion and Final remarks

In this section, we try to summarise the main results and to trace some lines for the future development of PV research and in PV accounting research in particular.

As a general reflection, the number of publications in the period of analysis shows a stabilisation of contribution by year. With the exception of the year 2014, the average number of papers are less than ten per year. The limited number of contributions raises some doubt about the actual emergence of a paradigmatic switch, compared to other frameworks such as NPM, PG or the traditional Public Administration. This confirms the risk for a theoretical stagnation with the literature that is still mostly concentrated on conceptualisation and definitional issues.

If we consider PV under an accounting perspective, an approach that is often hidden in the papers analysed, we need also to think about what we have to account for, how accounts of public value are constructed and used, but at the same time how accounting can also 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 organisations, in the achievement of the desired societal outcomes (Hartley et al. 2017). Moreover, it is not a list of static public values present in 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, he/she should be able to account for it. Such perspective calls for further investigations on 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 12 studies out of 68. 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.

To overcome this scarcity, a series of research paths can be followed. One of them can lead scholars to investigate empirical cases with a local level of analysis. Indeed, considering local realities can help researchers to experiment ways to establish how to govern PV creation or co-creation process (Bracci, Bigoni & Deidda Gagliardo, 2014). In the local context of analysis, the multiple social and economic forces that can influence (both in a positive or in a negative way) PV are more easily recognised, allowing researchers to test and experiment in-depth studies. Due to the “simpler” setting of a local research, scholar can focus on comprehensive studies to understand how PV can be conceptualised and constructed by its proponents and beneficiaries and/or to introduce and test innovative models to measure PV, 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), which is able to combine both the theoretical development and the practical contribution to real-life problems (Dumay & Baard, 2017), through a longitudinal or comparative focus. This particular approach can lead to increase the number of interpretative or critical researches, in a context of dominant normative-conceptual approaches, drawing on studies of particular 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, Alford, Hughes, & Yates, 2015). As a result, following this research path can help to tackle the risk of theoretical stagnation (Faulkner & Kaufman, 2017) incrementing empirical work as suggested by Hartley et al. (2017).

Increasing the number of quantitative studies can be the second possible path to contribute to understand how to account for PV. From the sample analysed, only a few papers undertook this methodology (Meynhardt & Diefenbach, 2012; Hartley et al. 2015; Picazo-Vela et al., 2017) 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. Quantitative studies can adopt both a local focus or 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 the means of multiple international comparisons.

The choice of the organisational focus can be an interesting topic to guide future researcher in PV accounting literature. The majority of studies analysed 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 organisations involved in the design and delivery of public services. Indeed, the latter category of subjects are fundamental when we consider that a key concept of PV is its co-production and co-creation (Bryson, Sancino, Benington, & Sørensen, 2017). Few contributions concentrate on the role of private and not for profit sector in PV creation. We advocate that PV accounting literature could benefit from this type of organisational 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). If it can be measured, policy makers at a macro level, or local governments at micro level, can visualise the contributions of all the actors involved in the PV co-production process, thereby justifying managerial/policy decisions and the allocation of public funds. Under this point of view, accounting researches can help in identifying 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 contributions in 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 theoretical papers without a particular geographical setting, the tendency to avoid quantitative research or in-depth studies at local level, will require much effort and work by 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. As our analysis shows, there is no accounting journal that published a PV related paper, calling for a reflection within the discipline on whether PV can be a theory to contribute to by different perspectives. 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. The analysis carried out is not free of bias and limits. In this work, we did not consider the papers that conceptualize PV as a general contribution to the public sphere and its societal values. Another limit comes from the selection of papers eligible for our sample, some important contributions might have been omitted because they are “invisible” to *Scopus* database and to the methodology adopted here.

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