

## Evolving Accrual Accounting in Government Sector: A Systematic Literature Review and Future Prospects

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### Abstract:

The purpose of this study is to outline various prior literature related to the long-term phases of implementing an accrual-based accounting system and to identify recommendations for future research. This study uses a Systematic Literature Review approach with 93 research articles from the Scopus database, selected through a highly detailed protocol. All articles will be analyzed and categorized based on the results of the researcher's review. The study reveals that the period from 1997 to 2024 has created an extended phase for the implementation of accrual-based accounting, covering adoption, implementation, perceived benefits, and challenges faced by various countries worldwide. Across these phases, the implementation stage has notably contributed to the sustainability of governmental accounting systems. On the other hand, the potential benefits of technology have not been a direct focus in research linking it to accrual systems. However, the impact of technological advancements has encouraged governments to improve and develop accrual systems, aiming for better governmental financial performance and enhanced transparency and accountability in public finances. This research provides a comprehensive overview of the government's ongoing actions to establish various policies within the government's capacity to implement accrual accounting policies.

### Keywords:

Accrual based-accounting, systematic literature review, adoption, implementation, perceived benefits and technology.