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Searching for dialogue in public sector budgeting research: the case study of the JPBAFM

Abstract

Purpose –This paper responds to the recent calls to discover the research developments in the field of public budgeting. Particularly, it explores whether and how research dialogue unfolds within the public budgeting field over time and how to stimulate it further, by investigating the case of a specific journal oriented to budgeting topics.

Design/methodology/approach – Applying a case study strategy, this paper reviews previous studies on public budgeting published in one specific journal, the *Journal of Public Budgeting, Accounting and Financial Management (JPBAFM)*, from its “online inception” in 1994 to 2020. Borrowing ideas from dialogue literature, we analyse 108 selected papers according to a multidimensional framework for exploring research dialogues taking into account the year of publication, authorship (and affiliation), research setting, method and theoretical approach, and, above all, research topics on budgeting.

Findings – The findings illustrate that whilst public budgeting research has been fluctuating over time in the JPBAFM, there is a growing interest in the topic over the last several years (2015-2020). Yet, the journal illustrates a limited dialogic development of the field of public budgeting, where produced knowledge has been significantly North America-oriented, normative and quantitative-dominated. Until recently, only a limited role has been given to dialogue formation between researchers and practitioners, but the current debate is increasingly being enriched by new perspectives and a wider range of experiences. Finally, public budgeting has been addressed from multiple perspectives over time, with a significant impact determined by performance and participatory budgeting. Although multiple topics are receiving growing attention, it is still under-developed the inter-dialogue formation between topics and theories, despite the more recently growing use of different theoretical approaches and empirical and analytical rigor.

Originality/value – The value of the research lies in a comprehensive analysis of research dialogue formation within public sector budgeting over time in an international journal that has actively engaged with public sector issues and, specifically, with budgeting. By so doing, this paper adds a critical stand on the value of dialogue in fostering inter-contextual and inter-disciplinary research in the field of public budgeting.

Limitations – The research is limited to one journal as a case study and does not claim to provide an overall reflection of public budgeting research and related empirical generalizations. Instead, we strive for a theoretical generalization of multidimensional dialogue importance in the field.

Keywords – Public sector, budgeting, dialogue, inter-contextuality and inter-disciplinarity

Paper type – Research paper

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Introduction

There has been a growing interest in the role of budgeting in reinventing the public sector worldwide under multiple agendas (e.g., Almquist et al., 2013; Bracci et al., 2019; Lapsley, 2009; Lapsley & Miller, 2019; Osborne, 2010; Steccolini, 2019). The academic debate has become increasingly focused on reassessing the multiple budget functions and forms within those agendas, moving public budgeting theorization beyond the accounting domain to a standalone topic (e.g., Anessi-Pessina et al., 2016; Rubin, 2015; Saliterer et al., 2018; Sicilia & Steccolini, 2017).

Yet, there is a growing acknowledgement that there is no unified theory of budgeting and the questions raised more than 80 years ago (Key, 1940) still remain relevant today (Kelly, 2005; Kenno et al., 2018). In particular, previous reviews on budgeting have primarily assessed the state-of-the-art in public budgeting, focusing on specific countries or budgeting topics (Anessi-Pessina et al., 2016; Saliterer et al., 2018). For instance, Anessi-Pessina et al. (2016), in systematically reviewing the European literature on public budgeting, mainly stress the multifaceted nature of the topic, coupled with an under-theorization. Similarly, Saliterer et al. (2018) and Sicilia and Steccolini (2017) provide overviews of the budget functions and theoretical progression of the topic with less emphasis on contextual diversity within the budgeting domain. Mauro et al. (2017), meanwhile, pay more attention to disciplinary differences and inter-contextuality of performance budgeting, stressing the US-centric approach and under-theorization. Similar concerns apply to other review studies that make conclusions regarding specific budgeting forms (e.g., Ho, 2018; Kengatharan, 2016; Schick, 2014; Polzer et al., 2021; Sintomer et al., 2013) or cover budgeting within a wider range of accounting, financial and public management topics (e.g., Bruns et al., 2020; Modell, 2013; van Helden & Uddin, 2016).

Thus, previous studies agree that there is no single theory of budgeting and that, rather than searching for one, we need to acknowledge multiple theories *in* and *for* budgeting (Kenno et al., 2018) and find new ways of moving never old questions forward (Kelly, 2005; Key, 1940). In other words, if public

budgeting research is arguably progressing, how do we foster its emancipation? To address this public budgeting ‘golden (c)age’ (Steccolini, 2019), there is a call to better understand the inter-contextual and interdisciplinary nature of public budgeting and the formation of dialogue across disciplines, contexts and research traditions (Anessi-Pessina et al., 2016; Mauro et al., 2017; Saliterer et al., 2018). This call becomes even more crucial in light of the growing gap between knowledge on public budgeting and the pace of social development (Steccolini, 2019), including crisis situations (Leoni et al., 2021). Despite such a call, not much is really known about how the public budgeting research field is open and progressive in this dialogue direction, therefore, becoming an intricate avenue for investigation. Being motivated by this call and related research gap, the current paper addresses the dialogue progression in the field of public budgeting research. Specifically, we explore *whether and how research dialogue unfolds within public budgeting research over time and how to stimulate it further*, by analysing public budgeting research published in one international journal.

To answer these questions, theoretically, we apply dialogue theory (Bakhtin, 1981, 1984; Freire, 1970; Baxter, 2006; Guba, 1990; Capizzo, 2018; Irving & Young, 2002) to the domain of public budgeting research. The ideas from dialogue literature become valuable in framing existing research conversations and taking a critical stand on the emancipation and development of public budgeting research. Empirically, we apply a case study strategy looking at research dialogue progression on public budgeting by analysing papers published in the *Journal of Public Budgeting, Accounting and Financial Management (JPBAFM)*. The *JPBAFM* is an interesting and illustrative case for investigation as an international journal with a long history and tradition of being actively engaged with public sector budgeting as a key topic. Being traditionally America-based in public sector accounting and budgeting, the *JPBAFM* will provide complementary insights to previous reviews focused on the European (or non-mainstream American) public sector accounting tradition (e.g., Anessi-Pessina et al., 2016; Broadbent & Guthrie, 2008). In addition, such consideration is valuable given the historical development and tradition of public budgeting and policy in North America on

the one hand (Tyler & Willand, 1997), and its influence on other contexts on the other hand (Rubin, 2015, 2019; Wildavsky, 1964, 1986).

This study is performed by systematically reviewing all the journal issues available online (from 1994 to 2020) and selecting 108 papers dealing with public budgeting. This dataset is then investigated according to a multidimensional framework of studying research dialogues taking into account the year of publication, authorship (and affiliation), research setting, method and theoretical approach and, above all, research topics on budgeting. Research dialogues suggest a reflection of the multiplicity of research voices in the field and, more importantly, their interaction (Capizzo, 2018; Green & Chandler, 1990; Guba, 1990; Irving & Young, 2002). By these means, this paper responds to recent calls to analyse research dialogue formation within the budgeting field. In particular, our study points out the key features of dialogue progression and its challenges in the field of public budgeting by taking the case of the *JPBAFM* and stimulates future reflections back to the *JPBAFM* and the existing state of the art of public budgeting (e.g., Anessi-Pessina et al., 2016; Rubin, 2015; Saliterer et al., 2018; Sicilia & Steccolini, 2017). In addition, although it is not new to review studies published in one specific journal (e.g., Dillard & Vinnari, 2017; Dumay et al., 2018; Guthrie & Parker, 2017; Raadschelders & Lee, 2011), by looking at the development of one journal over time as a case-study, this paper brings new methodological insights by going beyond the contemporary understanding of literature reviews and their procedural rigour (Fink, 2019; Massaro et al., 2016) in favour of more analytical and provocative methodology (Tourish, 2020).

The remainder of this paper is organised as follows. The next sections outline the theoretical framing, the framework of analysis and the methodology adopted. The fifth section then illustrates the findings, and the final section discusses the results and draws the conclusion, reflecting on public budgeting research published in the *JPBAFM* and indicating further potential directions for dialogue formation in the field.

Theoretical framing: public budgeting research as a dialogue

Public budgeting has a long history, with theoretical cannons going back almost a century (Buck, 1924) and addressing “On what basis shall it be decided to allocate x dollars to activity A instead of activity B?” (Key, 1940, p. 1138). In particular, the research agenda of strengthening and searching for new ways of quantitative expression of public actions has been flourishing for decades (e.g., Anessi-Pessina et al., 2016; Kelly, 2005; Kenno et al., 2018; Rubin, 2015, 2019; Saliterer et al., 2018; Wildavsky, 1964, 1986). This research agenda was running concurrently with the general push for re-inventing the public sector worldwide under the umbrella of New Public Management (Hood, 1995; Lapsley, 2009) and, more recently, in the spirit of New Public Governance, Public Value and Publicness (Almquist et al., 2013; Bracci et al., 2019; Grossi & Argento, 2022; Douglas & Overmans, 2020; Osborne, 2010; Steccolini, 2019).

Despite much progression has been made on the public budgeting agenda, a growing number of literature reviews raises concerns regarding ‘empty’ tendencies that claim to advance the field but just reheat similar arguments from over the past 100 years (Anessi-Pessina et al., 2016; Kenno et al., 2018; Steccolini, 2019). Similar concerns are evident in public sector accounting and management research, stressing the intellectual exhaustion from trying to transform public sector and management domains (Lapsley & Miller, 2019; Tourish, 2020). To respond to this intellectual exhaustion and to foster research emancipation, namely the development of new original questions, knowledge, and theory, in the field of public budgeting, there is a call for enhancing dialogue formation and understanding its related challenges.

Measuring the progression of scientific fields, such as public budgeting, has a long history, coming to a general philosophical stand of radical paradigmatic shifts in theory development (Kuhn, 1970), the formation of constructs for the explanation of particular phenomena (Sandberg & Alvesson, 2021), or the replacement of theories with new ones (Popper, 1934). Such evaluations of theory progression are evident in most of the contemporary literature reviews that capture the current state-

of-the-art and structure the main theoretical constructs and changes in the field (e.g., Fink, 2019; Massaro et al., 2016), including public budgeting (e.g., Anessi-Pessina et al., 2016). Yet, while such literature reviews summarise valuable basic structural knowledge about the progression of the field of public budgeting, they are somewhat limited to reflect more relational elements of this progression, i.e., potential research voices in the field and, more importantly, their interactions. Such limitations are increasingly addressed via alternative perspectives on theory development as a co-existence of theories across fields that push research programs in their own research domains (see Lukka & Vinnari, 2014; Modell, 2022). In that sense, in order to better understand the relational nature of public budgeting research progression, it is important to go beyond procedural rigour in literature reviews (Fink, 2019; Massaro et al., 2016) in favour of more analytical and provocative approaches (Tourish, 2020). Our provocation is to analytically capture the relational progression of the public budgeting field through the concept of dialogue.

Originally, the idea of dialogue comes from the seminal work of Bakhtin (1981, 1984) who defines dialogue as a process of communication between speakers or writers and those who listen and read in a particular social context, time and space. Another parallel development of dialogue theory comes from the equally seminal work of Freire (1970), who defined dialogue as an essential element of mutual learning within the educational field. Having much in common with their views (see Rule 2011), both Freire and Bakhtin have fostered multiple discussions on dialogue across disciplines.

In a broader sense, dialogue is conceptualised as a form of social interaction that has the potential to add credibility and negotiate the tricky and unsettling transition to new ideas and social practices (Irving & Young, 2002), becoming a process of human becoming (Rule, 2011). During recent decades, such conceptualisation was progressing from Bakhtin's and Freire's original works to other fields, such as the understanding of Wiki-formation, education, and research traditions in management and the social sciences (Green & Chandler, 1990; Guba, 1990; MacInnis & Portelli, 2002), including accounting (for an overview, see Bebbington et al., 2007; Capizzo, 2018). The key

idea, in that sense, is that the composition and progression of narratives and theories in particular fields are impossible without dialogue between researchers (MacInnis & Portelli, 2002). Thus, coming from language literature/linguistics field and pedagogy (Bakhtin, 1981, 1984; Freire, 1970), as a part of an interdisciplinary agenda, the philosophical development of dialogue as theory makes explicit connection to other declines (Rule 2011), including the discussion on research paradigms (see Green and Chandler, 1990; Guba, 1990).

For Bakhtin (1984), knowledge formation is always about going beyond the general replacement of homogeneous voices by new ones but instead putting them in front of each other for interaction and the possibility to exchange and even resist the particular voice with transparent and honest justifications. In other words, dialogue becomes the mode of research inquiry for clarifying positions, creating new understandings (Freire, 1970) and fostering paradigmatic shifts (Green & Chandler, 1990). The latter suggests that through dialogue, we can “extend our current knowledge and understanding of phenomena and field”, moving “beyond detente that currently exists within and across groups and paradigms” (Green & Chandler, 1990, p.215). Thus, the assumption is that dialogue is not just about communication between actors but is, instead, the essential element in creating something new through empowerment and moving beyond the existing paradigm towards its progression through dialogue instead of replacing one paradigm with another by means of “paradigm wars” (Denzin, 2008). The application of the practice of dialogue to the research process (MacInnis & Portelli, 2002) requires an acceptance of a certain level of messiness and the ‘unfinalisibility’ of a research field as it is always open for others to intervene into its progression (Bakhtin, 1984). This makes the dialogue perspective to become a model for the creative process where “the healthy growth of research” (Green & Chandler, 1990; Guba, 1990) depends on its continual interaction with other plural voices, different personalities, and diverse worldviews (Irving & Young, 2002), i.e., various cultural and ideological positions engaging equality and freely (Capizzo, 2018).

Moreover, to develop fruitful dialogue, Bakhtin and Freire stress the importance of a finely tuned sense of listening to each other and a plurality of positions in which there will not always be agreement. Reflecting on knowledge formation, this suggests that researchers should get into the habit of talking *with* each other, rather than *to* each other for the sake of the progression of the field (Irving & Young, 2002). Such progression is only possible if knowledge creators are willing to ensure the quality of communication, considering the audience and multiplicity of “truths” (Baxter, 2006). The latter applies seeing dialogue as not seeking “one truth” in academic circles, but rather embracing multifaceted concepts and opposing paradigms, leading to new understanding, knowledge formation and critical development (Freire, 1970; MacInnis & Portelli, 2002).

However, further theorisation of dialogue suggests seeing the reality of knowledge formation as monologised in many cases (Bakhtin 1981, 1984; Green and Chalder, 1990; Guba, 1990; MacInnis & Portelli, 2002). When contrasted against multivocality, monologue represents the reality of human interactions where any social progression is limited in the creation of something new beyond the cage of one’s own field, including homogeneous or dominated voices, concepts, judgements and abstract consciousness (Bakhtin, 1984; Baxter, 2006; Capizzo, 2018). Applying to the research, a monologue, as an opposite modality to a dialogue, would indicate the regressive formation of the scientific field (MacInnis & Portelli, 2002).

The dialogue perspective has been previously used in the accounting field, but with a different approach to interpret whether and how specific practices are developed as a form of dialogic accounting, i.e formation of accounts for pluralism, democracy and dialogue evaluation (e.g., Grossi, et al., 2021; Lorson and Haustein, 2020; Trunova et.al, 2022). While we acknowledge this stream of the literature, in this study, the dialogue perspective is used to reflect on the formation and development of public budgeting research via general reading of dialogue theory (Bakhtin, 1981, 1984; Capizzo, 2018; Freire, 1970). Thus, the dialogic perspective offers an intricate way to think about the progression of the public budgeting field and its future. It becomes a valuable analytical concept to capture the relational, rather than representational, nature of the topic and to encourage

new research and knowledge progression (Guba, 1990; Irving & Young, 2002). In particular, the dialogic perspective allows us to see public budgeting research development as a complex process of social interaction between writers, readers, theories, contexts and methodologies in the research field, acknowledging the pluralism, differences and ideological conflicts within.

Framework of analysis

To carry out the analysis and address the research question, we apply the dialogic perspective to the existing domain of public budgeting research by relating general frames of analysis of the research fields evident in contemporary literature reviews (e.g., Anessi-Pessina et al., 2016; Goddard, 2010) to dialogue-driven questions (Table 1). The widely used frames of analysis (e.g., Anessi-Pessina et al., 2016; Goddard, 2010) include the year of publication, citations, authorship, research setting, method and theoretical approach, and research topics (first column, Table 1). Specifically, the framework of analysis consists of the following dimensions:

- *Year of publication*: The year of publication allows us to identify publication trends over time.
- *Citations*: Citations were considered in order to measure the relevance and impact of the papers. We calculate average number of citations per year to account for the differences between papers published at the beginning of the time period under analysis and those published more recently. Nevertheless, we recognise the limitations of this approach and do not use citations to assess the quality of papers.
- *Authors and affiliations*: The research analyses whether the authors of each paper are practitioners or academics, and whether there was a collaboration between them, based on the affiliations reported in the paper. The analysis of collaboration patterns has indeed been considered an interesting and relevant issue (Endenich & Trapp, 2016). Furthermore, the

affiliation of the authors was checked in order to investigate the geographical (country) origins of the contributions.

- *Research settings and contexts*: This dimension takes into account the country where the empirical research was carried out and the level of government involved.
- *Research methodology*: To analyse the research method, the papers are classified into three categories (Flick, 2018):
 - Quantitative papers, dealing with the statistical analysis of standardised data, which we then further categorised as ‘surveys’ and ‘desk research’;
 - Qualitative papers, dealing with case-study-based research and non-standardised data such as interviews, document analysis, which we then further categorised as ‘case studies’ and ‘fieldwork’;
 - Other papers that adopt both approaches, or are conceptual, normative papers using mixed methods or commentary, which we then further categorised as ‘commentary/normative/review’, ‘conceptual paper/literature review’ and ‘mixed methods’.
- *Theory*: To capture dialogue formation within the formation of constructs (Sandberg & Alvesson, 2021) of public budgeting, we apply the conceptual clarification proposed by Lukka and Vinnari (2014), who made a distinction between domain theory and method theory. Such an approach helps us to capture the relationships between common knowledge in a particular domain and the theories used to extend this knowledge from other research fields. Applying this to our paper, domain theory refers particularly to a set of knowledge about public budgeting. Method theory is a meta-level conceptual system that can offer alternative perspectives and add new understanding and insights into domain theory. If properly employed and connected, the research can bring new insights to both realms. Such conceptual clarification follows from previous studies that stress the importance of understanding the theories used to explain phenomena such as budgeting (Jacobs, 2012; van Helden & Uddin,

2016). Thus, making such analytical split helps us to understand the progression of dialogue with previous knowledge on budgeting and alternative/multiple domains in the journal.

- *Topics*: The final category deals with the analysis of the key topics addressed in the published research. The list of topics was not pre-determined; rather, it was exploratively produced based on the papers included in the review. Previous reviews of public sector accounting research have categorized disciplinary topics such as budgeting, costing and performance measurement (Broadbent & Guthrie, 2008; Goddard, 2010; Lapsley and Miller, 2019; van Helden, 2005). In this case, the specific focus on a disciplinary topic, namely budgeting, has motivated the search for and identification of specific topics within the broader field of research. To this end, the papers were codified by authors independently according to each paper's research question(s), purpose and keywords. The codification was then discussed until a consensus was reached on a list of macro-topics, with each paper being assigned to an aggregated macro-topic. The identification of research topics is challenging and a trade-off between general and specific categories should be managed (Raadschelders & Lee, 2011). We started by reading the papers in order to identify key research topics, through clear and mutually exclusive categories, consistently with empirical observation and thus suitable for appreciating topic developments over time. This inductive taxonomy was then further revised to take into account traditional textbook topics, in a deductive way, capturing both research changes and continuity (Raadschelders & Lee, 2011).

These dimensions were first analysed separately, and then in conjunction with one another in order to detect and comprehensively interpret the research dialogues characterizing the formation and development of the academic debate around public budgeting (third and fourth columns, Table 1). Each dimension allows us to address a specific question concerning dialogue formation and development, investigating the interaction of writers, theories, contexts, methodologies and topics in

the research field. With such operationalisation of dialogue, we capture the critical points to consider for each element of knowledge formation of public budgeting.

Table 1. Application of the dialogue perspective to study public budgeting research development

[insert Table 1 here]

Method

The current research takes the case of the *JPBAFM* as an illustrative case study suitable for analysing the formation and progression of the research dialogue in the public budgeting field. The real-life phenomenon observed in this study is the development of public budgeting research through the perspective of dialogue in the specific context represented by the *JPBAFM*, which is our unit of analysis (Yin, 2009). The *JPBAFM*, as the case, has a long history and tradition of being actively engaged with public sector budgeting as a key topic. Further, its America-based tradition aligned with the origins of public budgeting research provides a context for investigating the development of the topic, as influenced by the changes in the public administration context and in the international academic debate. The case is based on the analysis of secondary data, retrieved through a systematic search through the academic papers published in the *JPBAFM*. This review process has been designed to identify the studies dealing with public budgeting in a comprehensive way and build a dataset as the object of analysis (Denyer & Tranfield, 2006; Ni et al., 2017)

In order to carry out a systematic and reliable process of paper retrieval and selection, the authors have followed a transparent and replicable process based on well-specified criteria (Tranfield et al., 2003). The analysis was carried out on the entire population of papers published in the journal and available online (no keyword search). This approach allowed us to consider a significant time period (from 1994 to 2020), detect past trends, and reflect on potential future avenues for research. The first years of the journal, from 1989 to 1993, were excluded from the analysis because they are not

available online. Because of this, their potential contribution to the current academic debate and knowledge generation has been considered more limited compared to the papers available online.

Since the papers were published in English in a scientific peer-reviewed journal, they were considered to be of high quality and regarded as 'certified knowledge' (Mulkay, 1976). Therefore, the analysis did not further assess the quality of the papers, meaning the inclusion criteria concerned only the topics of each paper. Thus, to be included, a paper had to deal with the analysis of public budgeting, looking at, for instance, its techniques, processes, functions, theoretical concepts and principles. The authors determined the exclusion criteria during the process of paper screening by identifying and discussing issues and themes that were not in line with public budgeting, such as fiscal issues. The process of paper retrieval and selection is depicted in Figure 1.

The authors started the selection process by screening the titles, abstracts and keywords of all the papers published in the journal to identify those dealing with public budgeting. To guarantee a coherent and consistent approach, the authors checked a subset of papers (published from 1994 to 2004) independently. Then, they exchanged their reports. The two authors discussed any divergences to reach consensus, refined the inclusion criteria, and proceeded with paper selection, further discussing any potential new doubt.

At the end of this process, 131 records were selected. The papers were then read, with 23 records being eliminated because their full texts focused on issues beyond public budgeting. Thus, in total, 108 records¹ were used for the final analysis (amounting to approximately 17% of the records initially scanned).

Figure 1. Paper retrieval and selection

[insert Figure 1 here]

¹ The list of selected papers is provided as a supplementary file.

The dataset has been analysed according to the multidimensional framework of analysis previously illustrated (Table 1), through the lens of the dialogic approach. The interpretation process was not straightforward, moving back and forth between the dialogic perspective, categories of analysis, and the papers. The two co-authors discussed their interpretations to ensure proper identification of similarities and differences, securing sufficient agreement in their collective interpretations. The intention was not to undertake a comprehensive review, but rather to analyse the formation of research dialogue and the development of public budgeting research taking the case of the *JPBAFM*. Given the pivotal role of budgeting issues in the *JPBAFM*, our review contributes to studying the evolution of research and practice agendas on public budgeting through the analysis of the published literature over time in the specific journal, complementing the results of other reviews (Ni et al., 2017).

Findings

Public budgeting publications and citations over time: a fragmented trend and dominant voices of crisis budgeting, participatory budgeting, and performance-based budgeting

Reflecting on how the voice of public budgeting has spread across knowledge formation in the *JPBAFM*, our analysis shows a relatively fragmented trend (Figure 2). There is no clear tendency of increasing research in the area across the period analysed, and there is even an almost total ignorance of public budgeting topics in some years² (2014).

Reflecting on the ‘weight’ of public budgeting voices in the journal in general (Figure 3), on average, 16% of papers published each year were about public budgeting (17% of the total publications in the journal). A substantial interest is evident at the end of the 1990s, as indicated by the dominance of papers related to performance-based budgeting (PBB); then, in the years 2002–2003, research on

² It was not possible to evaluate publications in 2001 since the journal volume 2001 is not available. 2014 and 2018, meanwhile, were evaluated and no or few papers related to public budgeting appeared.

participatory budgeting (PB) becomes dominant, and a specific JPBAFM symposium was dedicated to the topic. The first half the 2000s sees to the highest weight of budgeting topics over the others. Then, interest peaks again in 2020, which can be explained by the exceptional circumstances brought about by the COVID-19 pandemic and the attention devoted to public budgeting as a response (see a special issue³).

Figure 2. Analysis of papers by year of publication (n. of papers)

[insert Figure 2 here]

Figure 3. Weight of public budgeting research over time (% of papers on budgeting over total publications by year)

[insert Figure 3 here]

Similar observations on fragmentation apply to the relevance and impact of the papers. As the analysis of average citations per year revealed, numerous papers had a low impact (58 out of 108 papers with 1 or fewer citations per year). The most impactful papers are related to crisis budgeting as strongly influenced by the pandemic (cfr. papers published in the special issue, 2020), PB (e.g., Ebdon, 2000, 2002; Pinnington et al., 2009), and, to a lesser extent, PBB (e.g., Aliabadi et al., 2019).

Public budgeting: a matter for academics, practitioners, or fertile a ground for dialogue?

This section reflects on who was ‘speaking’ in the public budgeting field and how they interact in the context of the *JPBAFM*. In this regard, our findings show rather limited dialogue or even monologue formation within the scope of authors and their affiliations. In particular, the analysis indicates the

³ No other special issues on budgeting have been published. However, in the past, there was the tendency to organize symposia and dedicate issues to those events. In some cases, symposia were on budgeting topics (e.g., in 2002 a symposium was on participatory budgeting).

domination of academics' publications (n.=98) with only a few papers presented by practitioners (n.=5), mostly at the end of the 1990s, and only a few cases of collaboration between these two groups (n.=5) since the end of the 1990s (Figure 4).

Figure 4. Number of papers by authorship

[insert Figure 4 here]

With regards to the authors' affiliations, there is a dominance of North American scholars (n.=66) and, specifically, US scholars with only two exceptions. Five are co-authored by US researchers with scholars affiliated in European countries or other countries (Table 2). Moreover, most of the papers authored by practitioners, or by practitioners and scholars in collaboration come from the US. In these latter cases, more attention has been paid to specific forms of public budgeting, such as capital, performance and PB. On the other hand, the papers written by non-US researchers, in particular those from Africa and Asia, have been published more recently. A boost to publications by European and Asian authors is a consequence of the recent interest in crisis budgeting in light of the COVID-19 pandemic. This change can also be explained in terms of changes in the specific editorial team at the journal.

Table 2. Authors' country affiliation

[insert Table 2 here]

Public budgeting across space: limited dialogue formation with an historical dominance of US and the federal/central (state) level; recent openness to multiple contexts

Reflecting on how public budgeting research is open to multiple contexts and settings, and their interactions in the JPBAFM, our findings show limited dialogue in this direction. In particular, the analysis shows that, in most of the cases, previous research focused on America (n.=58) and US experiences (Figure 5). This is in line with the journal's US-orientation and the America-based history of public budgeting literature, showing limited historical interest in different contexts. Minor attention has been paid to public budgeting in Europe and other geographical areas, showing little evidence of cross-geographical dialogue.

Figure 5. Research setting: country (n. of papers)

[insert Figure 5 here]

However, more recently published studies suggest a growing interest in dialogue, as clearly shown by papers based in Africa and Australia. It should be noted, though, that the boost to publications in these non-US contexts appears to be primarily a result of the recent interest in crisis budgeting in light of the COVID-19 pandemic. Finally, we find eight papers that have investigated multiple cases on different continents, in addition to a few papers analysing different countries within the same continent. This body of knowledge (12% of the dataset, mostly published since 2017) reflects a recently growing interest for a comparative perspective in the JPBAFM, reinforcing a new openness to multiple contexts.

Figure 6. Research setting: level of government (n. of papers)

[insert Figure 6 here]

Focusing on the level of government analysed in the empirical research (Figure 6), the review notes that most of the studies analysed public budgeting at the federal/central (state) level of government (n.=54). These are mostly US-based (n.=29), but also include 13 European studies, three comparative

analyses across areas, five studies in Asia, one in Australia and three in Africa. Another tier of government that has been investigated quite extensively is the local one. Only six studies have recently focused on a specific type of public organisation different from government and agencies. They mostly investigated within the education field, predominantly colleges and universities (e.g., Borgia & Coyner, 1995; Farzaneh et al., 2019), and schools (Borell, 2019), and, in one case, the health sector (Candrea & Eger, 2018). Noteworthy, many studies were classified as ‘not specified’ because they featured no clear reference to one specific level of government. This is significant because it suggests that previous studies often focused on broad discussions of budgeting reforms without considering a specific tier of government. Moreover, the dataset does not include any studies on public budgeting in international organisations, nor at the supranational level of government, such as at the European Union level. This indicates a limited progression towards being open to a multiplicity of settings in the public budgeting domain.

Methodological approaches: from the dominance of the normative approach and the quantitative tradition towards the growing qualitative approach

The dialogue perspective suggests that the public budgeting progression will be more thoughtful if there is openness to a multiplicity of methodologies and their interaction in the context of the journal. Yet, our analysis suggests the predominance of papers that are commentary/normative/review, conceptual papers, and a small number of mixed method-based papers (Figure 7 – ‘others’), followed by qualitative papers (n.=36) and quantitative papers (n.=32). The limited representation of mixed methods suggests a lack of experimentation and dialogue between methodologies. It is important to note that the growth in the qualitative approach has been strongly influenced by the recent body of studies on budgeting responses to COVID-19, as 16 out of 36 qualitative papers (44%) focus on crisis budgeting.

Figure 7. Methodological approach (n. of papers)

[insert Figure 7 here]

With regard to the first category, a strong majority of these papers are a commentary or a review of experiences that rely on secondary data and previous studies (30 out of 40 papers), while seven are conceptual/literature reviews of topics such as PV budgeting, budgeting theory and citizen participation in public budgeting (e.g., Douglas & Overmans, 2020; Gibran & Sekwat, 2009; Miller & Evers, 2002). Only three papers adopt a mixed-method approach, indicating no methodological dialogue in the field. Compared to the other categories, this is more heterogeneous in terms of research settings, and also in terms of authorship. Indeed, in this latter regard, 10% of the papers are the result of a collaboration between practitioners and academics, and 7.5% are written by practitioners. A potential explanation for this is that commentary or normative papers may develop from the exchange of views and experiences of both academics and practitioners, thus facilitating their collaboration.

With regards to the qualitative approach, 36 papers are based on non-standardised qualitative data. In these cases, research is based on case studies and fieldwork carried out primarily through interviews, observations and document analysis. Notably, there are no cases of collaborations between practitioners and scholars among the qualitative papers, but two papers are written only by practitioners (Easterling, 1999; Smith & Bertozzi, 1996). Furthermore, regarding the topics covered, it emerges that qualitative research deals primarily with specific types of budget reforms, such as crisis budgeting, PB and PBB. Finally, 30% of these papers are based in North America. This, compared to the 75% of quantitative papers based in the US and integrated with the analysis of the first category, suggests that it is more common that research carried out outside North America is implemented through different approaches. Interestingly, we also observe a growing tendency toward the qualitative methodological approach and rigour during recent years.

In terms of the third category (quantitative research), this mainly consists of desk research in which statistical analysis is carried out on official datasets (62.5%); the remainder are surveys (37.5%).

These papers are based in North America (75%) and the result of work done exclusively by academics, with growing employment since the 2000s.

Theories in public budgeting: limited dialogue across multiple domains and alternative voices

Reflecting on dialogue with previous knowledge and alternative/multiple domains in the journal, we observe somewhat limited progression in that the public budgeting field mostly remains undertheorized, with no clear analytical fusion formation (Table 3). With regards to domain theory in particular (Lukka & Vinnari, 2014), 28 papers (26%) were not well-positioned in relation to previous knowledge in the public budgeting field, offering no consideration or analysis of previous literature, or only explicitly referred to a particular country experience. Most of these papers are commentary papers or desk research. Such features call into question the development of a particular set of knowledge, showing it isolated from the academic world (see section on topics).

Table 3. Theories used in public budgeting research in JPBAFM

[insert Table 3 here]

When it comes to the particular analytical framework, or the so-called method theory (Lukka & Vinnari, 2014), we find that a striking 68% of papers (73 out of 108) have no explicit reference to the theory or analytical framework applied, therefore questioning dialogic developments of public budgeting theory in the journal. The other 32 papers have made more progress, creating dialogue across disciplines. Yet, we also observe that this dialogue is somewhat limited to dominant perspectives or theories borrowed from other domains. Specifically, 10 papers can be related to the functionalist public sector accounting tradition under the positivist paradigm (van Helden & Uddin, 2016). These papers use a range of theories such as agency, contingency, and economic theories, developing a rather normative and rational model of public budgeting. Notably, the application of these theories is most evident in the early development of the journal, with far fewer in evidence after

2010. Publications after 2017 have opened more interpretive perspectives exploring more “complex and changing socio-economic and cultural issues and their implications” (van Helden & Uddin, 2016, p. 39). These include 11 papers applying different streams of institutional theory (n.=5), structuration, communication, network and ambiguity theories, and grounded theory. The remaining six papers under review apply general discussion and discourse on public budgeting as ‘theory’ such as incrementalism, Wildawsky’s work, and the neoliberalism agenda. Finally, five papers applied alternative views from public entrepreneurship, organization innovation, and emergency management literature, and critical perspectives within the Bourdieusian framework. Notably, we find no papers that combine multiple theories in one paper from several different domains. Instead, with a few exceptions (e.g., Borell, 2019), an analytical fusion between the public budgeting domain and method theory is applied only to the budgeting domain. Reflection on the contribution to method theory, in turn, is largely absent in most of the papers, throwing into question any real dialogue formation.

Topics of public budgeting within the JPBAFM: the significant role of performance and participatory budgeting along with the growing number of different topics

The analysis of the papers included in the dataset indicates a multiplicity of public budgeting topics in the *JPBAFM*, with some themes dominant and more influential. Based on the thematic analysis of the papers under review, we identify different domains of public budgeting within the *JPBAFM*. The first macro-theme reflects the interest in specific budgeting techniques or approaches (‘budgeting techniques/approaches’) with such sub-themes as PBB, PB, capital budgeting, and so on. This macro-theme also includes studies dealing with specific aspects of the budgeting procedure (‘specific budgeting technique aspects’). Another theme (‘evolution/ change comparison of several budgeting techniques’) includes studies comparing several budgeting techniques and describing evolution/change and reforms in budgeting. Furthermore, several papers study budgeting under

extraordinary times and institutional constraints ('crisis budgeting'). The last theme includes studies analysing budgeting and fiscal issues ('fiscal management, budget balancing and sustainability').

When analysing the evolution of the topics over time (Table 4), it is possible to claim that PBB has been the topic most investigated in the second half of the 1990s, probably under the influence of NPM, before declining but still being addressed in academic debates. At the beginning of the 2000s, the focus then shifted to PB, following the trends of the international public sector agenda and the growing relevance of NPG (Almquist et al., 2013) and Public Value more recently (Douglas & Overmans, 2020). Indeed, this specific budgeting approach continued to be on the agenda of public sector organisations in the following decades (Bartocci et al., 2022). Subsequently, in the second half of the 2000s and the first half of the 2010s, most studies compare and contrast several approaches to budgeting. Finally, turning to the most recent decade, the 2010s, attention has been given to fiscal management, budget sustainability, and, most recently, to crisis budgeting as a result of budgeting during the COVID-19 pandemic.

Table 4. Topics over time

[insert Table 4 here]

When analysing the geographical coverage of the topics (Table 5), it is possible to observe that the studies published in less investigated regions, such as Africa, Asia, and Australia, have mostly focused on crisis budgeting, whereas there is a wider variety of topics considered in America and Europe.

Table 5. Topics over geographical area

[insert Table 5 here]

Below, we discuss these topics in detail.

Budgeting techniques/approaches

Participatory budgeting

In our analysis, participatory budgeting (PB) and different aspects of citizen involvement in the budgeting process (15 papers) is the most impactful budgeting topic in the journal (38% of all citations of public budgeting in the journal and 13% of the average citations per year), with most of the contributions coming from US settings (12 of the 15 papers). This result may be explained by taking into consideration the significant impact of Ebdon (2002) as the paper with the highest number of citations (160 citations, Google Scholar, <https://scholar.google.com/>, 2021). Most of the papers here are devoted to the use and effects of participatory mechanisms in the public sector. As some literature normatively demonstrates, PB can be a valuable tool for democratic process improvement and more effective resource allocation (e.g., Hassett & Watson, 2003; MacManus, 1996a; Orosz, 2002; Pinnington et al., 2009).

At the same time, most of the papers stress the somewhat problematic nature of citizen participation in budgeting as it seldom influences decision making, and runs into issues such as budget complexity, public disinterest, lack of expertise within population, and effective communication (Ebdon, 2002; Qiao, 2015). In addition, many papers question public managers' and politicians' professionalism, skills, and their perception of and attitude toward citizen inputs in budgeting (Callahan, 2002; Ebdon et al., 2016; Miller & Evers, 2002; Zhang & Yang, 2009). Finally, several papers revealed the limited potential of PB due to the chaotic nature of the process and the structure of participation (Beckett & King, 2002; Robbins & Simonsen, 2002), along with a limited number of trade-offs for all parties (Nollenberger et al., 2012).

The studies provide interesting insights regarding PB development, although most of them are based on a literature review and normative commentary on the topic either driven by empirical materials or

quantitative methods, with a more limited theoretical development. Some papers employ theoretical insights from agency theory (Ebdon, 2000) and the contingent evaluation approach (Nollenberger et al., 2012).

Performance-based budgeting

Along with PB, the performance-based budgeting (PPB) agenda is strongly represented in the journal (15 papers) with essential impact (363 citations in total, approximately 18% of all citations of public budgeting in the journal and 8% of the average citations per year, in total). Most of the papers under review come from a US setting (11 of the 15 papers), while the remaining studies focus on Europe (two papers) and Asia (two papers). The majority of the studies investigate PBB at the federal/central level (12 of the 15 papers), with only a few exceptions: one study investigated PBB in public universities (Aliabadi et al., 2019) and two studies focused on government at the local level (Rivenbark & Kelly, 2000; Wang, 1999). Moreover, interest in the topic appears to have grown to a significant level at the end of the 1990s, since almost half of the papers were published in those years. Then, after half a decade of silence (2010s), it began to receive scholarly attention again at the end of the 2010s.

Despite its promises for efficiency improvement in the public sector, there are many obstacles to PBB implementation and use. Many studies point to the importance of several contingent factors, e.g., the role of a steering mechanism (Sheffield, 1999), contextual factors such as structure, environment, culture, and political support (Flowers et al., 1999; Wang, 1999), and the role of budget actors (e.g., Ellul & Hodges, 2019). In addition, studies also emphasise the challenge of ambiguous and unreliable data in PBB (Hendon, 1999) and competing/conflicting interpretations of PBB which lead to decoupling, or to its symbolic or only-for-accountability-purposes use (Berry & Flowers, 1999; Easterling, 1999; Jordan & Hackbart, 2005).

Accordingly, in light of the presented challenges, many studies claim that performance information in budgeting is arguably used (Easterling, 1999; Hendon, 1999; Klase & Dougherty, 2008; Rivenbark

& Kelly, 2000). Yet, despite providing some valuable empirical insights on PBB, most of the studies have not adopted an explicit theory, with a few exceptions (Aliabadi et al., 2019; Ellul & Hodges, 2019; Flowers et al., 1999; Mauro et al., 2019). In these latter cases, the key approaches concern structuration theory (Flowers et al., 1999), grounded theory (Aliabadi et al., 2019), and institutional theory (Ellul & Hodges, 2019; Mauro et al., 2019).

Several other studies deal with different budgeting techniques and reforms, although they were significantly less-developed. These research topics show the multi-facedness of the public budgeting domain, with minor topics and approaches to decision making, offering interesting potential to open them up further in the future. The studies explicitly relying on theoretical frameworks employ institutional theory (Srithongrung, 2010), Bourdeu (Mkasiwa, 2020), open system theory (Gibran & Sekwat, 2009), contingency (Mah'd, 2020), punctuated equilibrium theory (Kovari, 2016) and general ideas of incrementalism and rational theory (e.g. Cope, 2000; Sebók & Berki, 2017). Below, we present more details on these minor topics.

Biannual budgeting

The topic of biannual budgeting is only briefly covered in the journal, being represented by just two papers, both of which are US-based and stress the importance of biannual budgeting in times of crisis (Boatright, 2003) and highlight the need for a more detailed and informed decision-making process (Hoffman & Reese, 2019).

Capital budgeting

Just six papers cover the capital budgeting topic, amounting to a minor impact in the journal. Most of these papers are US-based, investigating capital budgeting at the local level in the form of a commentary rather than as empirical research (MacManus, 1996b; Miranda & Hillman, 1996; van der Hoek, 1996). Yet, papers under review cover interesting aspects associated with the links between

capital budgeting, citizen involvement, and collaborative approaches (Khalid et al., 2017; MacManus, 1996b) along with links to accounting (Srithongrung, 2010; van der Hoek, 1996). Moreover, several studies under review stress that the topic of capital budgeting is marginalised as a standalone topic in the public budgeting domain (Chung, 2013; Miranda & Hillman, 1996).

Accrual budgeting

Surprisingly, only two papers (Cortes, 2006; Mol & de Kruijf, 2003) specifically cover the topic of accrual budgeting, both providing an overview of accrual budgeting development across European countries at a central level, without empirical examination. Yet, both papers critically approach the evaluation of accrual budgeting as it was still at an early stage of development.

Zero-based budgeting

Only one paper of those included in the dataset (Ma, 2006) focused on the study of zero-based budgeting (ZBB), a specific budget process according to which the budget is set starting from scratch every year. This study focused on analysing the reasons for the adoption of ZBB in China at the local level of government.

Public value budgeting

Only one conceptual study investigated the recent approach to budgeting known as public value budgeting (Douglas & Overmans, 2020). This recent publication reflects the timeliness and novelty of the topic and signals the need of more empirical understanding of this reform.

Specific budgeting technique aspects

A set of studies has focused on specific aspects of the budgeting process, such as the line-item veto (Liou, 1994), budget recommendations (Thurmaier, 2000), the fairness of budget preparation and implementation (Kinnersley & Magner, 2008) or its decentralization (Mkasiwa, 2020), and the duties of budget analysts (Goodman, 2008). Discussion on the role of actors in the budgeting process

suggests that their role as budget actors is undertheorised (Thurmaier, 2000) and that they do more than just review the budget (Goodman, 2008). These studies have been carried out throughout the period and with a variety of methodological approaches, including qualitative, quantitative and mixed methods approaches.

Evolution/ change comparison of several budgeting techniques

Another relevant topic is the comparative analysis of budgeting techniques or the historical analysis of changes in the budgeting process (23 papers since the mid-nineties), of which 11 have emerged from the American context, five from Europe, two from Asia, and one from the African continent. Three further papers carried out comparative analysis and, in one case, the context was not specified. As a result, a wide variety of contexts and a higher level of heterogeneity concerning the level of government emerge.

These studies are primarily commentary or desk-based research analysing and comparing the adoption of different budgeting approaches and related changes. Several studies focus on the historical analysis of budgeting reforms in America (Anderson et al., 2003; Kelly, 2003; Tyer & Willand, 1997), identifying different budgeting periods or trends over time. The Chinese context has also received attention because of its political element, in that budgeting is conducted as part of central economic planning (Hou, 2006). Such studies point out how budgeting changes under political influence, outlining the different functions of budgeting and the extent to which control is exercised over budgeting (Ma & Yu, 2012). The comparative analysis of different budgeting approaches such as incremental, program, zero-based and PBB shows that a mix of these models may support the development of a hybrid form of budgeting (Reddick, 2007).

In one paper, the evolution of budgeting reforms across countries was analysed (Shand, 1998), showing the convergence towards new budgetary processes with a multi-year approach, greater budgetary devolution to ministries and agencies, along with a focus on managing the performance of government. In another case, a comprehensive comparative approach to examine budget similarities

across countries was utilised in order to provide a framework for clustering countries based on similar budgeting patterns (Menifield et al., 2017).

The influence of the context in explaining budget reforms also emerges from other studies. For instance, one study focused on the shift from traditional systems towards rational budgeting systems (e.g., planning programming, zero-based, and PBB) in times of retrenchment (Borgia & Coyner, 1995), and another study analysed budgeting reforms during the democratic transition (LeLoup et al., 1998), emphasising the influence of political, social and economic variables.

Further, and interestingly, this category includes a few studies reflecting on ‘budgeting theory’ (Cope, 2000; Gibran & Sekwat, 2009; Hackbart & Ramsey, 1994; Kelly & Rivenbark, 2008; Mkasiwa, 2020; Reddick, 2003), and incrementalism and line-item budgeting discussion (Berner, 2005; Sebók & Berki, 2017). The papers stress in different ways that there is no universal theory or theories, but cover particular aspects of budgeting from several perspectives in addition to incrementalism, such as rational (Cope, 2000; Reddick, 2003), normative (Kelly & Rivenbark, 2008), heuristic (Gibran & Sekwat, 2009) and social (Mkasiwa, 2020). Studies on incrementalism and line-item budgeting show a move towards models of budgeting outlays such as the punctuated equilibrium model (Kovari, 2016; Sebók & Berki, 2017), yet, in practice, budgeting can continue to be incremental (Berner, 2005).

Overall, this macro-theme opens up an interesting discussion on change, evolution and reforms in the public budgeting domain. However, most papers are relatively descriptive and technical in nature, and fail to offer deeper mobilisation of data and theories, although there are some exceptions which did in fact mobilise institutional theory or policy diffusion literature (e.g., Menifield et al., 2017; Mkasiwa, 2020).

Crisis budgeting

One of the newest and fastest-growing domains identified in the journal is related to crisis budgeting; indeed, much attention is paid to the role of budgeting in handling unexpected or unstable situations

that threaten public sector sustainability and society as a whole. In total, 18 papers written by scholars cover this topic and have a major impact (249 citations in total for one year or 66% of all average citations per year). While one paper looks at budget-balancing aspects during and after the financial crisis of 2008 in the US (Shi, 2016), 17 papers cover budgeting during the COVID-19 pandemic (Grossi et al., 2020a). Those papers cover multiple geographical settings, including Europe (nine papers covering the UK, Austria, Italy, Bosnia and Herzegovina, Norway, Sweden, Finland, Estonia, Czech Republic and Slovakia, Russian and Ukraine), Africa (on Nigeria and South Africa), North America (three papers), Asia (one paper each on China and Korea and one comparative paper on India, Nepal and Sri Lanka) and one paper on Australia. Most of the papers focus on the federal/central level (12 papers). In addition, several papers focus across levels (Cho & Kurpierz, 2020; Joyce & Prabowo, 2020; Kim, 2020; Nemeč & Špaček, 2020) and only one on a local level (Ahrens & Ferry, 2020). Almost all the papers are within the qualitative domain. Notably, while most of the papers focus on one country, some papers also compare multiple countries (Argento et al., 2020; Nemeč & Špaček, 2020; Upadhaya et al., 2020; Vakulenko et al., 2020).

With regards to the content and contributions, most of the papers have a descriptive character and use budgeting as a lens through which to evaluate public sector financial responses to COVID-19. Most of the studies offer a rather general understanding and description of budgetary responses and budgeting process changes during COVID-19, without considering the public budgeting role and deeper theoretical issues (e.g., Cho & Kurpierz, 2020; Ejiogu et al., 2020; Joyce & Prabowo, 2020; Poljašević et al., 2020). The main reflection of those studies is that existing public sector management mechanisms, including budgeting, are not prepared for external shocks in which financial values are weighed against the value of human lives (de Villiers et al., 2020; Nemeč & Špaček, 2020; Upadhaya et al., 2020; Wu & Lin, 2020).

Some studies provide more in-depth and critical reflections on the subject of public crises by considering the role of public budgeting and its related challenges. For example, several studies

reflect on the importance of ideological, political and mindset spaces in budgeting during the COVID-19 crisis (Argento et al., 2020; Kim, 2020; Vakulenko et al., 2020). In addition, others emphasised that we must question the prevalence of neoliberal values in budgeting (Andrew et al., 2020) in favour of new competence building and citizen engagement to unpack the emancipatory and coping role of budgeting during a crisis (Anessi-Pessina et al., 2020; Seiwald & Polzer, 2020).

Overall, crisis budgeting opens up interesting and necessary knowledge regarding the budgeting role during crises in general and during the COVID-19 pandemic in particular. However, with some exceptions (Andrew et al., 2020; Argento et al., 2020; Vakulenko et al., 2020; Wu & Lin, 2020), the topic is in general still undertheorised and requires more in-depth analysis (e.g. case studies) and longitudinal dimensions. Those examples in which theory is applied emphasise the importance of opening up more space for political science, emergency management, ambiguity management and institutional theories in understanding the budgeting role during crises. Finally, interesting conceptual dimensions can be explored via existing accounting and public administration knowledge (Anessi-Pessina et al., 2020).

Budgeting, fiscal management and budget sustainability

Another set of studies focus on adopting fiscal and sustainability approaches to budgeting (19 papers). These studies have all been published since the mid-Nineties, with more than half of them (11 papers) based on the American context and the remaining papers looking at different countries in Africa, Asia and Europe. Compared to other topics, this set of studies shows greater diversity in terms of the contexts analysed. In a similar vein to previous studies, though, these papers have predominantly looked the federal or central level (13 papers), while in the few remaining cases, attention has been paid to other levels, such as the local level, and, in one case, the education field.

These studies represent a shift away from the analysis of the factors influencing the budget size (Luehlfiing, 1996) and the control over the use of resources (Hackbart & Ramsey, 1999; Smith & Bertozzi, 1996) towards the analysis of balanced budgets and their effects (Morozov, 2013; Sneed,

2002). Similarly, other studies have analysed short-term and long-term budgeting (Reddick & Hassan, 2003), investigating how it is possible to move from a deficit to a balanced budget (Qiao, 2006; Reddick & Hassan, 2003) and how it is possible to shift from a surplus to a deficit (Reddick, 2004). Another stream of studies has focused on the indicators used to measure expenditures and revenues (Doamekpor, 2007) and to detect the factors that contribute to making a budget unsustainable (LaPlante, 2011).

Reflecting on the theories applied, more than half of the studies do not refer to any theoretical lenses. Yet, several papers employ perspectives such as agency theory (Smith & Bertozzi, 1996), institutional theory (Borell, 2019), equilibrium theory (Reddick & Hassan, 2003), communication and rational expectations theories (Reddick, 2004; Sedmihradská & Kučera, 2020) along with political capacities literature and network theory (Kasperskaya & Xifré, 2020; Onyango-Delewa, 2016).

Discussion and Conclusions

This paper explores the role of dialogue in the progression of public budgeting research as an under-investigated topic in contemporary examinations and calls for fostering inter-contextual and interdisciplinary research in the field (e.g., Anessi-Pessina et al., 2016; Rubin, 2015; Saliterer et al., 2018; Sicilia & Steccolini, 2017). Applying a case-study strategy, we examine previous studies on public budgeting published from 1994 to 2020 in the *JPBAFM*, an international journal that has actively engaged with public sector issues such as budgeting. Applying ideas from dialogue literature (Bakhtin, 1981, 1984; Baxter, 2006; Capizzo, 2018; Freire, 1970; Guba, 1990; Irving & Young, 2002), we review all the issues available online and analyse 108 papers dealing with public budgeting with specific questions in mind, namely: *whether and how research dialogue unfolds within public budgeting research over time, and how to stimulate it further*. Below, we reflect on the main findings in this regard.

Table 6. Dialogue formation in public budgeting field based on the JPBAFM

[insert Table 6 here]

Between dialogue and monologue in the progression of the public budgeting field in the JPBAFM

Our analysis shows that, despite calls for dialogue, and for an inter-contextual and interdisciplinary nature of budgeting research (Anessi-Pessina et al., 2016; Saliterer et al., 2018), there is limited dialogue formation within the pages of the JPBAFM. This limited dialogue applies to complex interactions (Irving & Young, 2002) between writers, contexts, methodologies, and topics in the research field over time (Table 6), therefore throwing into question the healthy growth of research (Green & Chalder, 1990; Guba, 1990). Reflecting on publications (cfr. Figures 2 and 3) and citations over time, although we observe a lack of a straightforward trend and interest in public budgeting, the weight of public budgeting voices in the journal is quite high (18%). Such observations on the trend of publications are unexpected, given the scope of international developments in the public sector to adapt to the increasing complexity of society and the important role that public budgeting plays within it (Lapsley & Miller, 2019; Sicilia & Steccolini, 2017). However, the recent increase in publications in light of the COVID-19 pandemic suggests a renovated and growing relevance of the public budget (Grossi et al., 2020a), opening up opportunities to reduce the gap between the demands of theory and practice (Steccolini, 2019; Leoni et al., 2021). Yet, the former is still mostly limited as we see rather monologic developments within authorship and affiliations, as emerged from our analysis of the papers' authors (cfr. Figure 4 and Table 2). Mainly, there is a dominance of US academics and limited collaboration between academics and practitioners. Such findings correlate with previous literature reviews stressing North-American dominance in the budgeting field (Mauro et al., 2017), but also show some relational tensions between authorship (Endenich & Trapp, 2016).

In a similar way, reflecting on progression with regards to contexts and settings, we observed limited dialogue formation with US dominance as a context and federal/central (state) level as a setting (cfr. Figures 5 and 6). This can be explained by the American origins of the journal. Interestingly, approximately 66% of the papers with a non-US setting have been published from 2010 onwards. This may suggest that there is a broadening of approaches and experiences, increasingly recognised as relevant to an international audience and published in international outlets on public budgeting (Anessi-Pessina et al., 2016), and this may also be a result of recent editorial changes.

Moving further to research methodologies (cfr. Figure 7), we again observe limited dialogue progression as most studies represent commentaries, reviews or normative papers relying on secondary data and previous studies. Yet, while mixed methods were marginalised, over time the journal has become more open to qualitative studies (e.g., case studies/fieldwork with interviews and document analysis) instead of quantitative studies that were dominant before 2010 (e.g. desk research). The qualitative approach is used primarily to analyse specific budgeting forms, such as PBB, PB and, more recently, crisis budgeting (though currently only through documentary analysis).

Such limited dialogic progression is also evident in theoretical advancements as normative and/or descriptive approaches dominated the journal (cfr. Table 3). Particularly, in line with previous studies (e.g., Anessi-Pessina et al., 2016), we see the strong under-theorisation of budgeting research where a substantial majority of papers do not have domain and method theories along with clear analytical fusion formation (Lukka & Vinnari, 2014). Yet, when the theoretical approach is explicitly defined, it is primarily functionalistic (Jacobs, 2012). No papers combine multiple theories, and only some papers (e.g., Argento et al., 2020; Borell, 2019; Mkasiwa, 2020a, b) offer clear analytical justifications of the theories applied and their contribution to multiple domains.

Finally, when exploring the multiple topics addressed in the field of public budgeting in the journal, and the dialogue between them, it emerges that public budgeting has been increasingly open to multiple themes over time in on-going attempts to answer the old questions (Kelly, 2005; Key, 1940).

However, our study shows that, despite multi-facetedness, they mostly become isolated from each other with limited dialogue formation between the themes.

Thus, the central claim is that, even though dialogue can be one of the key elements in moving the public budgeting field further (Anessi-Pessina et al., 2016; Kelly, 2005; Kenno et al., 2018; Saliterer et al., 2018), it is not obvious in practice. Instead, as our paper demonstrates, when tracking the relational nature of field progression (Capizzo, 2018; Irving & Young, 2002), research dialogue unfolds in a limited way over time and can even be replaced with monologues (Green & Chalder, 1990; Guba, 1990). Such findings question the structural knowledge on the progression in public budgeting field (Anessi-Pessina et al., 2016) in favour of a more critical stand of field regression instead (Bakhtin, 1984; Baxter, 2006; Capizzo, 2018; Freire, 1970; Green & Chalder, 1990; Guba, 1990). Such concerns open up important future work in multiple directions on public budgeting as a complex interaction of writers, contexts, settings, methodologies, theories and topics (Irving & Young, 2002), namely: how can these dimensions interact to influence the progression of public budgeting research?

Stimulating further dialogue in public budgeting research

Reflecting on the limited dialogue formation in the budgeting research, we encourage to foster more attention via special issues and special tracks formation, being open to multiple contexts, methods and theories. Moreover, greater efforts should be encouraged in building sound collaborations between academics and practitioners as a way to link theory and practice (e.g. Anessi-Pessina et al., 2016; Mauro et al., 2017). Such collaboration will drive not only commentary research, as emerges from the papers analysed here, but also, and probably more significantly, empirical studies (ter Bogt & van Helden, 2012; Van Helden, 2019). Moreover, the practitioners' perspective can be valuable as a standalone topic that can facilitate the on-track understanding of the public budgeting agenda for both practitioners and researchers, thereby identifying relevant topics from real practice along with facilitating their collaboration.

In light of the limited dialogue on contexts and research settings, we encourage more comparative and in-depth cases across the globe. In particular, we stress the need to recall political, cultural and social aspects in constituting public budgeting knowledge in different countries, including emerging and transitional economies (van Helden & Uddin, 2016). In other words, we recommend going beyond the American ‘bubble’ in understanding public budgeting as a closed, homogeneous system that does not borrow ideas from other fields and countries. Instead, we advise the field to be opened out for comparisons, understanding how context influences public budgeting, and vice versa. Moreover, in light of the dominant focus on relatively central or local tiers of government, we would encourage to a focus on the public budgeting agenda in regional governments (specifically its mediating and balancing role, see Hoque, 2021), on public knowledge-intensive public organisations such as universities, schools and hospitals (Grossi et al., 2020b), international organisations, and different types of hybrid organisations (Vakkuri et al., 2021). Furthermore, the supranational government level may provide interesting insights due to its peculiar objectives, governance structures, accounting and accountability mechanisms. Lastly, understanding budgeting across government levels can be promising in the scope of changing the power dynamics across governments under NPM, NPG and PV agendas (Douglas & Overmans, 2020; Lapsley & Miller, 2019; Steccolini, 2019).

Responding to limited dialogue in methodologies, we would encourage the further development of qualitative perspectives and mixed methods in the future of public budgeting research. These become particularly relevant in light of the call for understanding the socio-economic and cultural dynamics of public budgeting (Anessi-Pessina et al., 2016) and testing theoretical assumptions developed with real interventions into practice (Van Helden, 2019). In this regard, future research can benefit from such methods as action and interventionist research to ‘feel’ the complexity of problems and the indeterminacy of solutions (Jönsson & Lukka, 2006). Moreover, the research-consultancy

collaborations on specific budgeting agendas and experimental-driven data collection could be of interest (Van Helden, 2019).

Such future dialogue formations will also require more theory-driven dialogues and a combination of several disciplines when studying public budgeting. In this regard, we encourage further studies to look into budgeting, not just as a technical and rational practice, but as a more social, political, psychological and even performative one. For example, there is still little that is known about public budgeting as an institutional practice through contemporary streams of institutional theory such as institutional logics, work and entrepreneurship (Modell, 2022). Furthermore, a combination of theories seems to be demanding but also challenging (Grossi et al., 2018). In this regard, some interesting insights can be bridged through alternative approaches (Jacobs, 2012), such as pragmatic constructivism (e.g., Mauro et al., 2021), actor-network and institutional perspectives (e.g., Modell et al., 2017), sociology of valuation (Modell, 2021) and quantification (Mennicken & Espeland, 2019). Importantly, future studies should not only borrow ideas from other domains but also learn from each and expand both fields (Lukka & Vinnari, 2014).

Finally, a great deal of effort goes into particular topics, and yet their progression in the dialogic direction is still limited. In particular, we encourage multiple dialogue formations developed by linking topics between and being open to other methodological and theoretical discussions. In this regard, PB can benefit from further linkages with contemporary discussions on challenges under NPG, publicness, and PV agendas (Bracci et al., 2019; Bracci et al., 2021; Grossi & Argento, 2022) via the mobilisation of new theories and methods. Similarly, PBB studies can reveal regional-level aspects and search for novel theories in understanding how it shapes government modernisations. Moreover, when the borders between NPM, NPG, and PV agendas become increasingly blurred (Bracci et al., 2021), it becomes interesting to see how these topics can be merged into new techniques, e.g. participatory performance budgeting system (Ho, 2018).

Reflecting on other budgeting approaches and their comparisons, more empirical evidence is required. As revealed, the old but reliable statement of incrementalism survival is still on the agenda. In this regard, future studies can reveal how particular techniques challenge incrementalism via the evolutionary process. Thus, other forms of budgeting techniques (e.g., biannual budgeting, public value budgeting, hybrid budgeting, capital budgeting) and particular actors' roles (e.g., budget analysts) should be developed further. In a broader sense, this also calls for more in-depth investigations into the evolution of different budgeting techniques and related reforms in connection with societal changes across countries. For example, it is worth determining how global trends influence public budgeting: What are the effects of digitalisation and digital governance on budgeting techniques and practice (Bartocci et al., 2022; Dunleavy et al., 2006)? How do global climate change and sustainability/SDGs agenda impact public budgeting? (Sinervo et al., 2021). How can the integration between financial and non-financial information further stimulate the evolution of budgeting? (Budding et al., 2021).

With regards to crisis budgeting, global changes brought about by COVID-19 is an important area of investigation (see the numerous special issues dedicated to this theme in several journals, such as the *JPBAFM*, the *AAAJ*, and so on). The *JPBAM* delivers important insights in this regard (Grossi et al., 2020a). However, there is a need for more studies that engage in in-depth and longitudinal research across counties and within different settings. Particular attention could be directed to the intersection of budgeting techniques in crisis situations, such as COVID-19: How do particular budgeting tools (e.g., PB, PBB) function during a crisis? What is their role in managing or accelerating the crisis? What theories can be applied to make sense of public budgeting dysfunctions during a crisis, and how can those techniques be advanced? Moreover, what is the role of public budgeting research and practice with regards to other natural and human made disasters? (Grossi & Vakulenko, 2022; Sargiacomo et al., 2021).

Regarding fiscal management and sustainability in budgeting, we believe that new theories beyond the rational and normative models can move the field forward. In particular, it could potentially be intriguing to revisit some seminal work by Wildavsky (1964, 1986) on budget politics and games: Whether and how fiscal management and sustainability in budgeting can be studied as political and game processes? How do those games and politics play out in fiscal management and sustainability in dynamic environments and in turbulent times? Promising aspects are already covered in the US context, but what if we test them elsewhere?

Some may claim that the above suggestions for fostering dialogue in public budgeting research are naïve within the scope of only one journal investigation. While acknowledging this point as a general limitation of the case-study approach (Parker & Northcott, 2016), we still believe that our findings have an important theoretical generalisation on the role of dialogue in the progression of the particular field. Such work opens avenues for further intricate scrutiny. In particular, our research provides reflections and considerations that future studies may enrich and contrast with the evidence emerging from analysing different outlets and contexts, e.g., broader literature reviews with dialogue literature as an interpretative key. Moreover, it might be interesting to follow up our findings via qualitative methods, such as interviews with editors of the journal and influential scholars in the field. Particularly, it might be promising to get reflections on reasons for such limited dialogue progression in public budgeting and links to general trends in management studies (Tourish, 2020) and growing neoliberal research (Grossi et al., 2020b).

Implications

Our study has several important research and practice implications. First, with regards to research on public budgeting, this paper contributes to understanding the challenges of field progression by exploring the case of papers published in the JPBAFM (e.g. Anessi-Pessina et al., 2016; Rubin, 2015; Saliterer et al., 2018; Sicilia & Steccolini, 2017). Particularly, it redefines our understanding of dialogue as a self-standing and pre-given way of public budgeting research field progression, while

also showing its problematic nature. This problematic nature unfolds in the limited dialogue, or even monologue developments, in terms of the voice of public budgeting in the scope of public sector research authorship, context and settings, methodology, theories, and topics. Such observations stimulate further reflections into never ending questions around public budgeting (Key, 1940) under changing societal demands (Steccolini, 2019; Leoni et al., 2021). Second, our study has important practical implications with regard to the role of dialogue in bridging the practice-theory gap (ter Bogt & van Helden, 2012; Van Helden, 2019). Particularly, we foster further reflections on research-practitioners' collaborations (Endenich & Trapp, 2016) in the public budgeting field, along with new and alternative methods such as interventionist research (Jönsson & Lukka, 2006). Finally, our paper responds to recent calls for more unstructured and provocative literature reviews (Tourish, 2020) going beyond procedural rigour (Fink, 2019; Massaro et al., 2016) in favour of a more analytical approach, therefore bringing new methodological insights. In this regard, our paper brings new analytical insights and alternative theoretical lenses on how literature reviews can be performed and how to understand the progression of particular research fields, opening up to the potential use of such an approach beyond public budgeting domain.

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* *The papers under review, included in the dataset, are listed in a separate file (see the Supplementary table). This table includes also the papers of the dataset cited in the main text.*

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Figure 1. Paper retrieval and selection

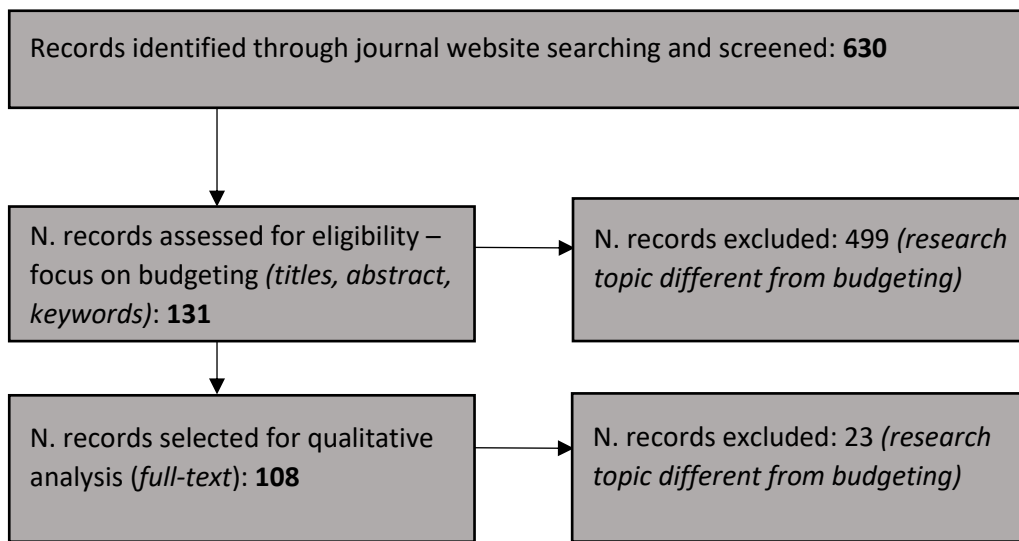


Figure 2. Analysis of papers by year of publication (n. of papers)

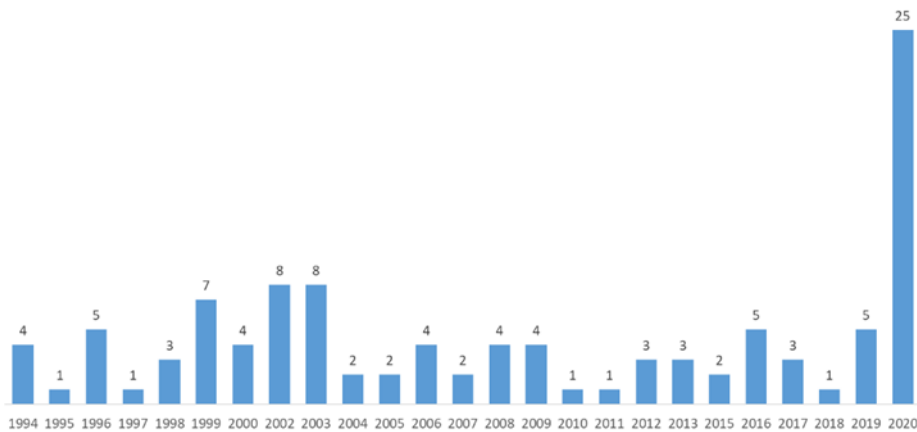


Figure 3. Weight of public budgeting research over time (% of papers on budgeting over total publications by year)

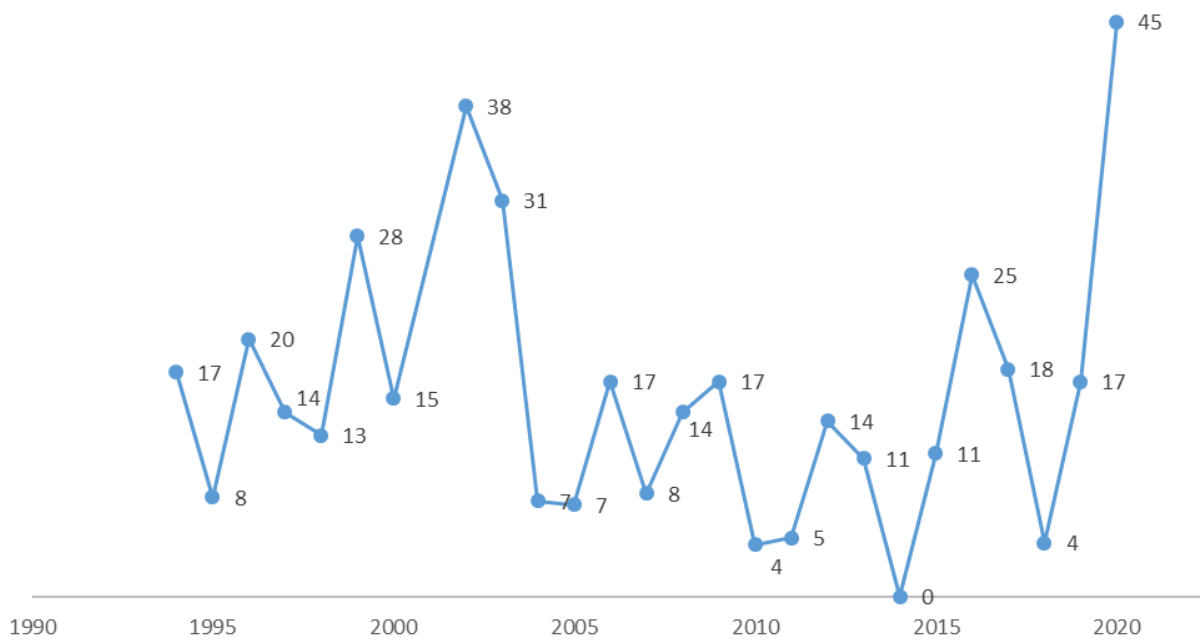


Figure 4. Number of papers by authorship

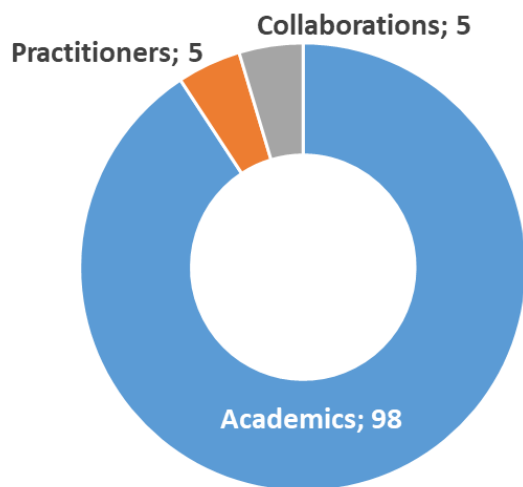


Figure 5. Research setting: country (n. of papers)

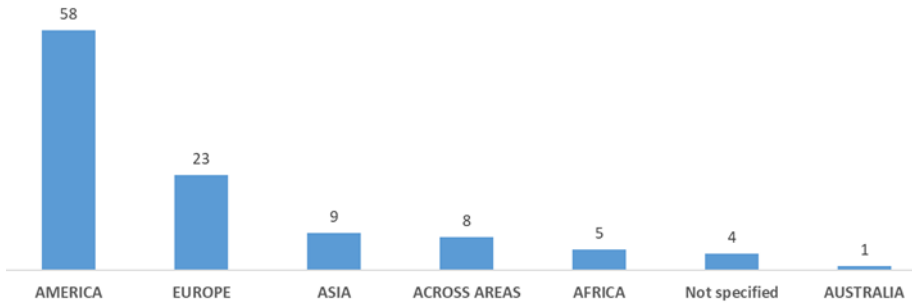


Figure 6. Research setting: level of government (n. of papers)

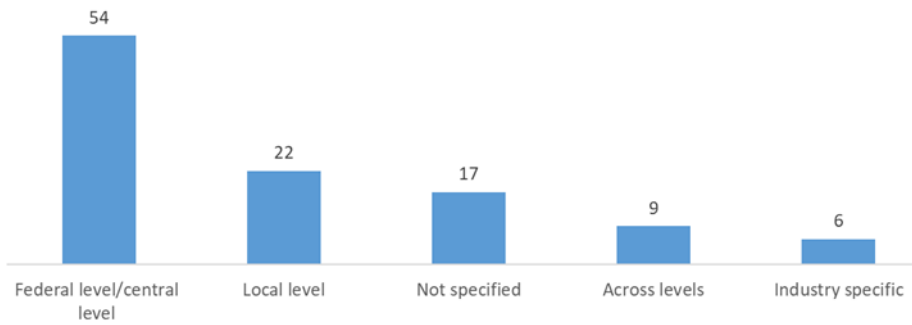


Figure 7. Methodological approach (n. of papers)

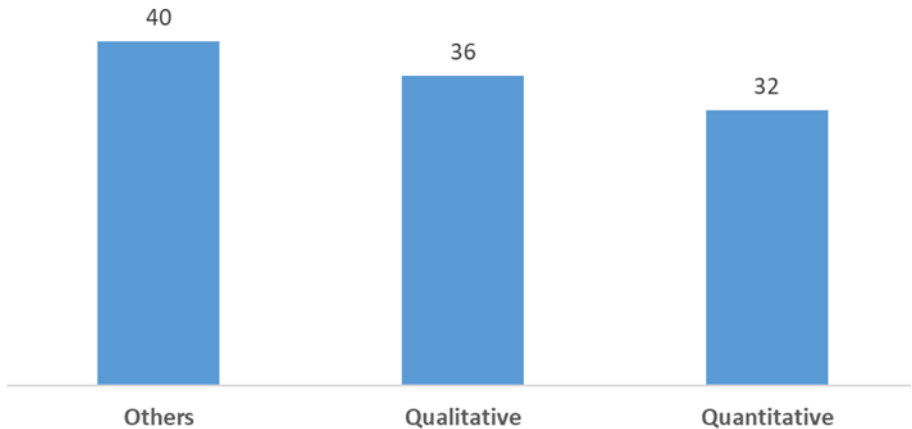


Table 1. Application of the dialogue perspective to study public budgeting research development

Categories for analysis	Operationalization	Application of the dialogue perspective	
Year of publication and citations	- N. of publications on public budgeting per year; - N. of total citations per paper in 2021 and	- How is the voice of the public budgeting topic spread across knowledge formation in the context of the journal?	

	average number of citations per year per paper (Google Scholar)		How can these dimensions interact influencing the progression of the public budgeting research?
Authors and affiliation	Affiliation shown in the paper: <ul style="list-style-type: none"> - only academics, only practitioners or both (collaborations); - university/organization and country: - Africa - America - Asia - Australia and New Zealand - Europe - Across areas 	<ul style="list-style-type: none"> - Who is speaking in the public budgeting field and how do they interact in the context of the journal? How is dialogue formed across researchers-practitioners? 	
Research settings and contexts	Country analysed: <ul style="list-style-type: none"> - Africa - America (North, Central, South) - Asia - Australia and New Zealand - Europe - Across areas (in case of comparative studies across the areas indicated above) Level of government: <ul style="list-style-type: none"> - Federal level/central level (state) - Regional level/provincial level - Local level (district/municipality) - Industry specific (e.g., university) - Not specified/not relevant 	<ul style="list-style-type: none"> - How is public budgeting research open to multiple contexts/settings and their interactions in the journal? 	
Research methodology	<ul style="list-style-type: none"> - Quantitative - Qualitative - Others 	<ul style="list-style-type: none"> - How does the dialogue on methodologies unfold in public budgeting research in the context of the journal? 	
Theory	<ul style="list-style-type: none"> - Domain theory - Method theory(ies) 	<ul style="list-style-type: none"> - Whether and how dialogue with previous knowledge and alternative/multiple domains is formed? 	
Topics	*Budgeting techniques/approaches: <ul style="list-style-type: none"> - Accrual budgeting - Biannual budgeting - Capital budgeting 	<ul style="list-style-type: none"> - How is public budgeting research open to multiple topics and how are they in dialogue between one other 	

	<ul style="list-style-type: none"> - Participatory budgeting - Performance-based budgeting - Public value budgeting - Specific budgeting techniques - Zero-based budgeting <p>*Evolution/change, comparison of several budgeting techniques; *Crisis budgeting; *Budgeting, fiscal management and budget sustainability</p>	(and beyond?) in the context of the journal?	
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Table 2. Authors' country affiliation

Authors' affiliation	Number of papers
North America	66
Europe	25
Asia	6
Africa	3
Australia	1
Across areas	7

Table 3. Theories used in the public budgeting research in JPBAFM

Theories	Number of papers	% of total
Institutional theory / Structuration theory / Communication theory / Network Theory / Ambiguity / Ideological action spaces / Grounded theory	11	10%
Agency theory/ Economic theory/ Contingency theory / Rational models	10	9%
Incrementalism, budget as political process, neoliberalism agenda	6	6%
Other: Public entrepreneurship / Bourdieuian framework / Organizational innovation theory / Emergency Management theory	5	5 %

Descriptive papers without any explicit theory and domain overview	76 (28 papers without domain overview)	70% (26 % without domain overview)
Total	108	100%

Table 4. Topics over time

	1994-1999		2000-2004		2005-2009		2010-2011	
	N. of papers	%	N. of papers	%	N. of papers	%	N. of papers	%
Accrual Budgeting	0	0%	1	5%	1	6%	0	0%
Biannual Budgeting	0	0%	1	5%	0	0%	0	0%
Budgeting, fiscal management and budget sustainability	4	19%	3	14%	2	13%	2	10%
Capital Budgeting	3	14%	0	0%	0	0%	2	10%
Crisis Budgeting	0	0%	0	0%	0	0%	0	0%
Evolution/change comparison of several budgeting techniques	6	29%	4	18%	5	31%	3	15%
Participatory budgeting	0	0%	9	41%	3	19%	1	5%
Performance-based budgeting	7	33%	3	14%	2	13%	0	0%
Public value budgeting	0	0%	0	0%	0	0%	0	0%
Specific budgeting techniques	1	5%	1	5%	2	13%	0	0%
Zero-based budgeting	0	0%	0	0%	1	6%	0	0%
Totale	21	100%	22	100%	16	100%	8	100%

Table 5. Topics over geographical areas

	Across area		Africa		America		Asia		Australia	
	N. of papers	%	N. of papers	%	N. of papers	%	N. of papers	%	N. of papers	%
Accrual Budgeting	1	13%	0	0%	0	0%	0	0%	0	0%
Biannual Budgeting	0	0%	0	0%	2	3%	0	0%	0	0%
Budgeting, fiscal management and budget sustainability	2	25%	1	20%	11	19%	1	11%	0	0%
Capital Budgeting	0	0%	0	0%	5	9%	0	0%	0	0%
Crisis Budgeting	0	0%	2	40%	3	5%	3	33%	1	100%
Evolution/change comparison of several budgeting techniques	3	38%	1	20%	11	19%	2	22%	0	0%
Participatory budgeting	1	13%	0	0%	12	21%	0	0%	0	0%
Performance-based budgeting	0	0%	0	0%	11	19%	2	22%	0	0%
Public value budgeting	0	0%	0	0%	0	0%	0	0%	0	0%
Specific budgeting techniques	1	13%	1	20%	3	5%	0	0%	0	0%
Zero-based budgeting	0	0%	0	0%	0	0%	1	11%	0	0%
Totale	8	100%	5	100%	58	100%	9	100%	1	100%

Table 6. Dialogue formation in public budgeting field based on the JPBAFM

Categories	Dialogue progression
Year of publication and citations	Limited dialogue: the voice of the public budgeting topic is fragmented across knowledge formation in the context of the journal.
Authors and affiliation	Monologue: dominance of academics from US and limited collaborations with practitioners.

Research settings and contexts	Limited dialogue on contexts and research settings: US dominance with the central/federal level government as a setting.
Research methodology	Limited dialogue: dominance of normative and commentary papers, mixed methods are limited. Yet, there is the opening of more space for qualitative tradition over time.
Theory	Limited dialogue and monologue: the dominance of 'no theory' papers with only a few that have a dialogue with previous knowledge and alternative/multiple domains.
Topics	Multiple fragmented topics, but limited dialogue between each other: PB and PBB themes are mostly investigated along with evolution/ change comparison of several budgeting techniques. Yet, there is further opening for crisis budgeting and other topics. However, most themes are isolated from each other.

Supplementary table.

Papers under review, published in the *Journal of Public Budgeting, Accounting and Financial Management*

#	Year	Authors	Title
1	1994	Erik Albæk	Post-1970 "budgetary cooperation" between central and local government in Denmark
2	1994	Andrew M. McLaughlin, Jeremy J. Richardson	Learning to live with public expenditure: politics and budgeting in Britain since 1976
3	1994	Merl M. Hackbart, James R. Ramsey	Budgeting concepts and processes: perceived value for state budgeting
4	1994	Kuotsai Tom Liou	The viability and adoptability of presidential line-item veto: the perceptions of professional experts
5	1995	Carl R. Borgia, Randolph S. Coyner	The evolution and success of budgeting systems at institutions of higher education
6	1996	Michael S. Luehlfing	Municipal budgets: governance, surveillance, and legitimation
7	1996	Robert W. Smith, Mark Bertozzi	Principals and agents: an explanatory model for public budgeting
8	1996	Susan A. MacManus	Democratizing the capital budget planning and project selection process at the local level: assets and liabilities
9	1996	Rowan Miranda, Natalee Hillman	Reengineering capital budgeting
10	1996	M. Peter van der Hoek	Fund accounting and capital budgeting: European experiences
11	1997	Charlie Tyer, Jennifer Willand	Public budgeting in America: a twentieth century retrospective
12	1998	Lance T. LeLoup, Andrea Dietz, Mihaly Hogye, Zoltan Papai, Laszlo Urban, Laszlo Varadi	Budgeting in Hungary during the democratic transition

13	1998	David Shand	Budgetary reforms in OECD member countries
14	1998	Haoran Lu	Performance budgeting resuscitated: why is it still inviable?
15	1999	Merl Hackbart, Jim Ramsey	Managing public resources: budget execution
16	1999	Frances Stokes Berry, Geraldo Flowers	Public entrepreneurs in the policy process: performance-based budgeting reform in Florida
17	1999	Geraldo Flowers, Delia Kundin, Ralph S. Brower	How agency conditions facilitate and constrain performance-based program systems: a qualitative inquiry
18	1999	XiaoHu Wang	Conditions to implement outcome-oriented performance budgeting: some empirical evidence
19	1999	Easterling Nelson	Performance budgeting in Florida: to muddle or not to muddle, that is the question
20	1999	Hendon Claude	Performance budgeting in Florida b half way there
21	1999	Sheffield Sheila R.	Implementing Florida's performance and accountability act: a focus on program measurement and evaluation
22	2000	Stephen Cope	Assessing rational-choice models of budgeting--from budget-maximising to bureausaping: a case study of British local government
23	2000	Carol Ebdon	The effects of voter control on budget outcomes
24	2000	Kurt Thurmaier	The anatomy of a budget recommendation
25	2000	William C. Rivenbark, Janet M. Kelly	Performance measurement: a local government response
26	2002	Cynthia Sneed	An examination of the effects of balanced budget laws on state borrowing costs
27	2002	Carol Ebdon	Beyond the public hearing: citizen participation in the local government budget process
28	2002	Kathe Callahan	The utilization and effectiveness of citizen advisory committees in the budget process of local governments
29	2002	Julia Beckett, Cheryl Simrell King	The challenge to improve citizen participation in public budgeting: a discussion
30	2002	Gerald J. Miller, Lyn Evers	Budgeting structures and citizen participation
31	2002	Janet Foley Orosz	Views from the field: creating a place for authentic citizen participation in budgeting
32	2002	Mark D. Robbins, Bill Simonsen	A dynamic method of citizen preference revelation
33	2002	Bernard Pitsvada, Felix LoStracco,	Performance budgeting-the next budgetary answer. but what is the question?
34	2003	Nico P. Mol, Johan A.M. de Kruijf	Accounting for hybridity: accrual budgeting in the Dutch central government
35	2003	Robert G. Boatright	Biennial budgeting debates in congress: 1977-2000
36	2003	Christopher G. Reddick, Seid Y. Hassan	Long-run and short-run budgeting: empirical evidence for Canada, UK, and USA
37	2003	Christopher G. Reddick	Budgetary decision making in the twentieth century: theories and evidence
38	2003	Janet M. Kelly	The long view: lasting (and fleeting) reforms in public budgeting in the twentieth century

39	2003	Barry Anderson, Sandy Davis, Theresa Gullo	The evolution of the federal budget process
40	2003	Wendy L. Hassett, Douglas J. Watson	Citizen surveys: a component of the budgetary process
41	2003	Alaa Aldin A. Ahmad, Gloria A. Grizzle, Carole D. Pettijohn	Patterns of change: information change and congressional budget deliberations revisited
42	2004	Christopher G. Reddick	Rational expectations theory and macro budgetary decision-making: comparative analysis of Canada, UK, and USA
43	2004	Aimee Franklin, Carol Ebdon	Aligning priorities in local budgeting processes
44	2005	Maureen Berner	The federal budget's core and periphery: patterns of budget outcomes
45	2005	Meagan M. Jordan, Merl Hackbart	The goals and implementation success of state performance-based budgeting
46	2006	Josep L. Cortes	The international situation vis-à-vis the adoption of accrual budgeting
47	2006	Yuhua Qiao	Structural deficits and the politics of balancing the budget: the case of Missouri fy 2004 budget
48	2006	Yilin Hou	Budgeting under central economic planning in china, 1949-1978
49	2006	Jun Ma	Zero-based budgeting in china: experiences of Hubei province
50	2007	Francois K. Doamekpor	Indicators of revenues and expenditures of state and local governments: a measurement model approach
51	2007	Christopher G. Reddick	State resource allocation and budget formats: towards a hybrid model
52	2008	Janet M. Kelly, William C. Rivenbark	Budget theory in local government: the process-outcome conundrum
53	2008	Randall L. Kinnersley, Nace R. Magner	Fair governmental budgetary procedures: insights from past research and implications for the future
54	2008	Doug Goodman	Executive budget analysts and legislative budget analysts: state budgetary gatekeepers
55	2008	Kenneth A. Klase, Michael J. Dougherty	The impact of performance budgeting on state budget outcomes
56	2009	Joan M. Gibran, Alex Sekwat	Continuing the search for a theory of public budgeting
57	2009	Jonathan B. Justice, Cumhuri Dülger	Fiscal transparency and authentic citizen participation in public budgeting: the role of third-party intermediation
58	2009	Elizabeth Pinnington, Josh Lerner, Daniel Schugurensky	Participatory budgeting in north America: the case of Guelph, Canada
59	2009	Yahong Zhang, Kaifeng Yang	Citizen participation in the budget process: the effect of city managers
60	2010	Arwiphawee Srithongrung	State capital improvement programs and institutional arrangements for capital budgeting: The case of Illinois
61	2011	Josephine M. LaPlante	Seven habits of unsustainable budget building: A state policy perspective

62	2012	Douglas A. Brook	Budgeting for national security: A whole of government perspective
63	2012	Jun Ma, Li Yu	Why money cannot be spent as budgeted? Lessons from china's recent budget reforms ¹
64	2012	Karl Nollenberger, Craig Maher, Paul Beach, M. Kevin McGee	Budget priorities and community perceptions of service quality and importance
65	2013	Boris Morozov	Budgeting practices and experiences in Louisiana: From the traditional 1990s to the dramatic 2000s
66	2013	Roland Sturm	Budgeting as informed guess work: Has the German budgetary process lost direction?
67	2013	Il Hwan Chung	Adoption of a separate capital budget in local governments: Empirical evidence from Georgia
68	2015	Yuhua Qiao	Voter initiatives and their impact on states budget balance
69	2015	Dragan Stanisevski, Luke Fowler	Is California broke or is its budgeting system broken? empirical examination of the budget affordability, the institutional arrangements, and the growth of deficits in California
70	2016	Luke Fowler	Paygo for punctuality
71	2016	Yu Shi	State budget shortfalls and budget balancing strategies during and after the great recession of 2008
72	2016	Paul Onyango-Delewa	Central government patronage, donor aid, and budget performance in local government: testing a mediation effect
73	2016	John Kovari	Applying punctuated equilibrium theory to municipal and county operating and capital budgets
74	2016	Carol Ebdon, Yue Jiang, Aimee L. Franklin	Elected officials' perceptions of governance relationships and budget participation mechanisms
75	2017	Hina Khalid, David S.T. Matkin, Ricardo S. Morse	Collaborative capital budgeting in U.S. local government
76	2017	Charles E. Menifield, LaShonda M. Stewart, Cal Clark, William P. Stodden	Policy diffusion as a means for improving national budget systems
77	2017	Miklós Sebók, Tamás Berki	Incrementalism and punctuated equilibrium in Hungarian budgeting (1991-2013)
78	2018	Phillip Candreva, Robert Eger	Can health benefit outcomes benefit public health budget professionals
79	2019	Kim Hoffman, Catherine Reese	A comparative analysis of periodicity in the Arkansas state budget process
80	2019	Anton Borell	Budgets vs individual needs: Exploring the dynamics of (de)coupling in an elementary school context
81	2019	Farzaneh Jalali Aliabadi, Bitá Mashayekhi, Graham Gal	Budget preparers' perceptions and performance based budgeting implementation: the case of Iranian public universities and research institutes
82	2019	Lauren Ellul and Ron Hodges	Reforming the government budgeting system in Malta: Pressures promoting or hindering the reform

83	2019	Sara Giovanna Mauro, Lino Cinquini, Lotta-Maria Sinervo	Actors' dynamics towards performance- based budgeting: A mix of change and stability?
84	2020	Momi Dahan, Michel Strawczynski	Budget institutions and government effectiveness
85	2020	Kim, B. H.	Budgetary responses to COVID-19: the case of South Korea
86	2020	Philip G. Joyce and Aichiro Suryo Prabowo	Government responses to the coronavirus in the United States: immediate remedial actions, rising debt levels and budgetary hangovers
87	2020	Charles H. Cho and John Kurpierz	Stretching the public purse: budgetary responses to COVID-19 in Canada
88	2020	Juraj Nemeč and David Spaček	The Covid-19 pandemic and local government finance: Czechia and Slovakia
89	2020	Ejiogu, A., Okechukwu, O., & Ejiogu, C.	Nigerian budgetary response to the COVID-19 pandemic and its shrinking fiscal space: financial sustainability, employment, social inequality and business implications
90	2020	Poljašević, J., Grbavac, J., & Mikerević, D.	Budgetary responses to a global pandemic in Bosnia and Herzegovina
91	2020	David Heald; Ron Hodges	The accounting, budgeting and fiscal impact of COVID-19 on the United Kingdom
92	2020	Charl de Villiers, Dannielle Cerbone and Wayne Van Zijl	The South African government's response to COVID-19
93	2020	Bedanand Upadhaya, Chaminda Wijethilake, Pawan Adhikari, Kelum Jayasinghe and Thankom Arun	COVID-19 policy responses: reflections on governmental financial resilience in South Asia
94	2020	Ringa Raudla, James W. Douglas	This time was different: the budgetary responses to the pandemic-induced crisis in Estonia
95	2020	Johann Seiwald, Tobias Polzer	Reflections on the Austrian COVID-19 budgetary emergency measures and their potential to reconfigure the public financial management system
96	2020	Thomas Ahrens; Laurence Ferry	Financial resilience of English local government in the aftermath of COVID-19
97	2020	Anessi-Pessina, E., Barbera, C., Langella, C., Manes-Rossi, F., Sancino, A., Sicilia, M., & Steccolini, I.	Reconsidering public budgeting after the COVID-19 outbreak: key lessons and future challenges
98	2020	Scott Douglas, Tom Overmans	Public value budgeting: propositions for the future of budgeting
99	2020	Yuliya Kasperskaya, Ramon Xifré	The analytical capacity of budgetary administrations: the case of the Euro area
100	2020	Lucie Sedmihradská, Jan Kučera	Actors and the information flows in the Czech parliamentary budget debate

101	2020	Vakulenko, Veronika; Bourmistrov, Anatoli; Khodachek, Igor	Ideological and financial spaces of budgetary responses to COVID-19 lockdown strategies: comparative analysis of Russia and Ukraine
102	2020	Argento, Daniela; Kaarbøe, Katarina; Vakkuri, Jarmo;	Constructing certainty through public budgeting: budgetary responses to the COVID-19 pandemic in Finland, Norway and Sweden
103	2020	Nils Soguel, Eugenio Caperchione, Sandra Cohen	Allocating government budgets according to citizen preferences: a cross-national survey
104	2020	Wu, S., & Lin, M.	Analyzing the Chinese budgetary responses to COVID-19: balancing prevention and control with socioeconomic recovery
105	2020	Jane Andrew, Max Baker James Guthrie, Ann Martin-Sardesai	Australia's COVID-19 public budgeting response: the straitjacket of neoliberalism
106	2020	Tausi Ally Mkasiwa	Reforms and budgetary oversight roles in Tanzania
107	2020	Tausi Ally Mkasiwa	Budgetary practices in a Tanzanian University: Bourdieu's theory
108	2020	Osama Mah'd	Bottom-up rather than top-down: evidence from Middle Eastern and North African educational institutions