

QUANTITATIVE AND QUALITATIVE BIBLIOMETRIC STUDY OF COST ACCOUNTING IN THE PUBLIC SECTOR IN THE 21ST CENTURY

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ABSTRACT

This theoretical essay analyzed the scientific production on cost accounting in the public sector in the 21st century through a bibliometric study. National and international articles were collected from the Google Scholar database using the Publish or Perish tool and both quantitative and qualitative selection criteria, resulting in a final sample of 340 publications between 2002 and 2024. The results indicate consistent growth in scientific output, with a balanced distribution between national (47%) and international (53%) publications, highlighting the presence of significant literature in both contexts. The topics were categorized through an analysis of article titles and abstracts, revealing concentrations in Public Sector Cost Accounting (37%), International Public Accounting (20%), and Costing Methods (14%). Among the most frequently addressed subthemes were Management Processes and Models (16%), Implementation and Use (15%), Costing Models and Structures (15%), and Costs in the Health Sector (14%), reflecting the study's practical focus and its potential to support operational and strategic improvements in public administration. Relevant gaps in the literature were identified, such as the limited number of studies on the actual impact of cost systems on decision-making, the scarcity of longitudinal research, and the insufficient exploration of institutional factors that explain the symbolic adoption of cost practices in the public sector. These findings reinforce the study's contribution to understanding the state of the art in the field and suggest new opportunities for future theoretical and applied investigations.

Keywords: Cost Accounting. Public Sector. Bibliometric Study.

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1 INTRODUCTION

Accounting serves as the fundamental basis for the efficient and transparent functioning of global economies, offering a universal language of business. It enables the communication and understanding of financial information and provides, on a global scale, the necessary tools for public and private organizations to effectively integrate financial management, directly supporting decision-making processes and contributing to economic stability.

Among its various branches, cost accounting stands out for allowing the measurement, control, and analysis of expenses involved in the production of goods and services. In the private sector, this field assists in price formation, profitability assessment, and waste reduction. In the public sector, however, cost accounting goes beyond the mere determination of financial results, with its primary function being to promote efficiency and optimize the use of public resources, ensuring that services provided to society remain sustainable and economically viable.

Cost accounting has gained even greater relevance in governmental entities amid the social and economic transformations of the 21st century, marked by the growing pursuit of efficiency in public resource management and the increasing need for accountability and transparency (Slomski, 2013). In this context, it emerges as a differentiating factor, providing tools to address contemporary challenges and contribute to more rational and sustainable decision-making (Machado & Holanda, 2010). Its application can support the efficient management of public resources, underpin strategic decisions, and improve budgetary and financial allocation as well as the effectiveness of public policies (Alonso, 1999).

The publication of scientific articles on cost accounting in the public sector has gained prominence in recent years, reflecting both academic interest and the practical relevance of the subject (Drehmer & Raupp, 2016). However, there remains a significant gap in studies addressing its practical impact on public administration, especially in the Brazilian context (Carneiro et al., 2012). Recent research emphasizes that, despite normative advances, a large proportion of federal public managers recognize the relevance of cost information, yet nearly half are still unable to use it effectively in decision-making processes due to the absence, inadequacy, or insufficiency of available data. This finding indicates that the institutionalization of cost systems may not necessarily translate into managerial effectiveness without cultural changes, institutional incentives, and alignment of information with actual management needs (Cardoso & Rodrigues, 2024).

The challenge of effectively implementing cost accounting in the Brazilian public sector is evident, particularly given the complexity of public agencies, the diversity of services offered, and budgetary constraints (Slomski, 2013; Machado & Holanda, 2010). In many public institutions, there is an absence of consolidated cost systems, which hinders accurate monitoring of expenditures and the identification of opportunities to optimize public resources (Carneiro et al., 2012). For example, audit courts frequently highlight the lack of adequate mechanisms for cost measurement and control in areas such as health, education, and infrastructure, thereby compromising both transparency and the efficiency of public policies (Drehmer & Raupp, 2016).

This gap underscores the importance of understanding how the academic literature has addressed cost accounting in the public sector, especially as a means of supporting managers in solving practical problems. Within this context, the central research question guiding this study is: how has scientific production addressed cost accounting in the public sector, and to what extent does it contribute to supporting managerial decision-making and management effectiveness? Bibliometric studies thus emerge as effective tools for mapping the volume, quality, and main topics covered in the literature on public sector cost accounting (Araújo, 2006). This approach makes it possible to identify trends, gaps, and the academic relevance of the subject, thereby grounding new research and guiding efforts toward underexplored areas (Vanti, 2002).

Given this scenario, this theoretical essay aims to analyze the evolution of scientific production on cost accounting in the public sector during the first decades of the 21st century, based on a bibliometric study that combines quantitative and qualitative analyses. It seeks to outline an overview of this research field over the past two decades, identifying the main thematic, methodological, and theoretical trends. Additionally, it intends to highlight gaps in the literature and opportunities for future research development in this area.

The development of this study is justified by two main reasons:

- Mapping of emerging trends: This bibliometric study provides an opportunity to map emerging trends in research on cost accounting in the public sector, identifying the themes and approaches gaining prominence in the scientific literature. By analyzing the evolution of academic production over time, the study seeks to identify the main research directions, existing gaps, and areas with the greatest potential for future investigations.
- Contribution to the advancement of knowledge: By offering researchers and professionals in the field a comprehensive view of cost accounting in the public sector, this study contributes to the advancement of knowledge in this area. The identification of research gaps and opportunities can guide the development of new studies, fostering the expansion and deepening of understanding on the subject.

To support this analysis, the following section presents the theoretical framework, which brings together the fundamental concepts and discussions that underpin cost accounting in the public sector and its contemporary approaches.

2 THEORETICAL FRAMEWORK

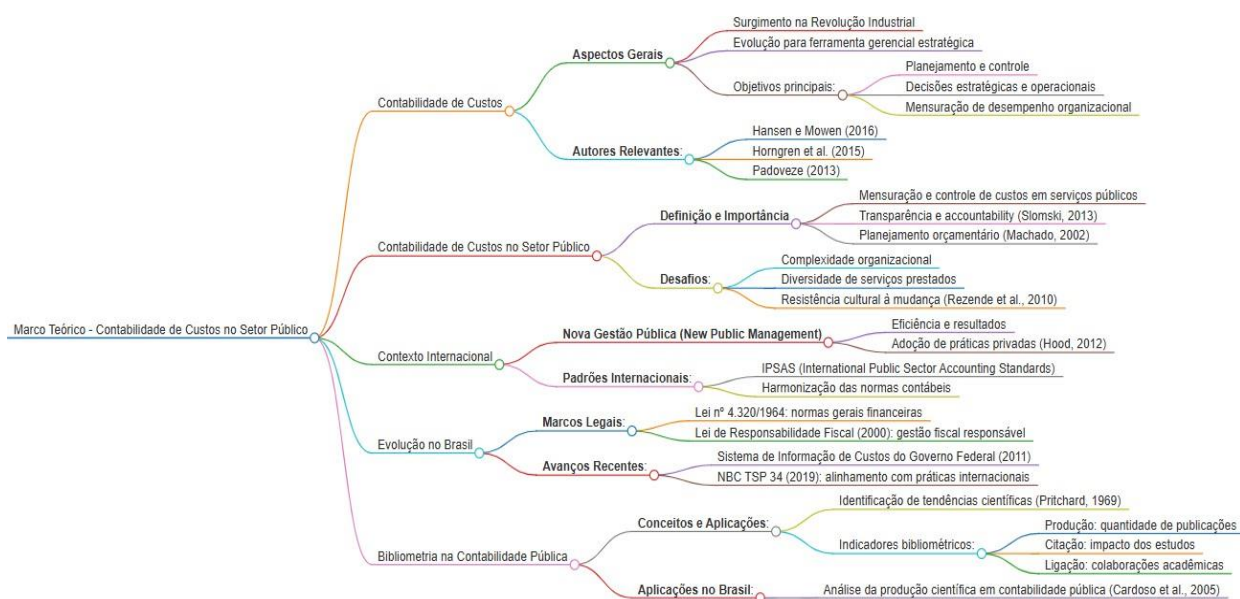
The theoretical framework presents the fundamental concepts and discussions that support this study on cost accounting in the public sector in the 21st century. It begins by addressing the principles of cost accounting, highlighting their application in the governmental context and their historical evolution. Subsequently, a quantitative overview of the scientific production on the topic is provided, emphasizing the significant growth in publications over the past two decades.

In addition, the qualitative analysis of thematic trends serves as a methodological tool that enables the identification of the main research lines and prevailing approaches in the literature. This type of analysis helps to understand how cost accounting has been discussed and applied in the public sector, reinforcing its relevance for the improvement of modern public management.

The theoretical framework of this study encompasses the main concepts and relationships that underpin the analysis of cost accounting in the public sector. Figure 1 presents an overview of the theoretical model used, illustrating the interconnections among the key elements that will be discussed in the following sections. This conceptual structure serves as the foundation for understanding the evolution, application, and significance of cost accounting within the context of modern public management.

Figure 1

Theoretical framework of cost accounting in the public sector.



Source: Author's elaboration.

This visual representation synthesizes the main topics addressed in the theoretical framework, facilitating the understanding of the relationships among the different aspects of cost accounting in the public sector that will be explored in greater depth in the following subsections.

2.1 Introduction to Cost Accounting – General Aspects

Cost accounting emerged during the Industrial Revolution, when the increasing complexity of production processes demanded more effective control over production expenses. Hansen and Mowen (2016) explain that this field evolved from a simple method for inventory valuation into an essential managerial tool, providing crucial information for planning, control, and decision-making.

According to Horngren et al. (2015), modern cost accounting integrates concepts from various disciplines such as economics, management, and engineering to deliver accurate information on the costs of products and services. This evolution reflects the changing informational needs of contemporary organizations.

Padoveze (2013) emphasizes that cost accounting has evolved from a merely operational tool into a strategic management instrument, highlighting that this transformation accompanied changes in organizational structures and business models throughout the 20th century.

According to Atkinson et al. (2015), modern cost accounting has three main objectives:

- Provide information for planning and control;
- Support strategic and operational decisions;
- Assist in measuring organizational performance.

2.2 Cost Accounting in the Public Sector

Cost accounting in the public sector is a branch of accounting dedicated to measuring, recording, and controlling the costs incurred in the provision of public services and the production of public goods (Machado & Holanda, 2010). Its importance lies in its ability to provide crucial information for decision-making, supporting the efficient allocation of resources and improving

the quality of public spending (Alonso, 1999).

Hood (1995) argues that New Public Management introduced a more managerial perspective to public administration, emphasizing efficiency in resource utilization, results-oriented performance, the adoption of private sector practices, and greater transparency and accountability.

Cost accounting emerges as an essential tool to meet the demands of this new approach, providing critical information for decision-making and the control of public expenditures. The integration of these concepts with public sector cost accounting practices represents a promising area for future research, exploring how the principles of New Public Management can be operationalized through more efficient and results-oriented cost systems.

Slomski (2013) contends that adopting cost systems in the public sector is fundamental to promoting transparency and accountability, enabling society to assess the performance of public managers and the efficiency of resource use. Furthermore, Machado (2002) emphasizes that cost accounting can contribute to improved budget planning by providing more solid foundations for the preparation of expenditure estimates.

Rezende et al. (2010) argue that the implementation of cost systems in the public sector faces specific challenges, such as:

- The complexity of organizational structures;
- The diversity of services provided;
- The difficulty in measuring results;
- Cultural resistance to change.

Mauss and Souza (2008) emphasize that cost accounting in the public sector must consider the specific characteristics of public administration, such as its focus on the public interest and the need for transparency in resource management.

Contemporary literature reinforces that the implementation of cost systems in the Brazilian public sector remains a significant challenge, especially due to institutional and structural issues. A study by Machado and Silva (2024) highlights that, despite the normative support provided by NBC TSP 34, the full adoption of these practices requires not only procedural changes but also cultural transformation within public organizations. The article presents a review of the Federal Government Cost Information System (SIC) and demonstrates how resistance, lack of system integration, and technical limitations continue to hinder the consolidation of the model across different levels of government. The authors argue that, although cost information is recognized as essential for efficiency and social control, it will only be effectively used in decision-making when there is alignment among regulatory instruments, managerial training, and the organizational environment.

In a qualitative study involving public managers from a capital city in northeastern Brazil, Vailatti et al. (2023) found that the main challenges in implementing cost systems are related to the integration and customization of information systems, the organizational structure of public entities, and the shortage of specialized human resources. The primary limitation identified was the narrow scope of projects, often restricted to pilot areas. These findings underscore the need for interdisciplinary approaches and the strengthening of technical teams to enhance the use of cost information in managerial control.

A recent study conducted at a federal institute of education, science, and technology by Oliveira and Barreto (2025) found that, for cost management models to be effectively adapted to the public context, it is essential to consider specific characteristics such as the definition of cost objects and cost centers, the distinction between personnel and material costs, the use of appropriate costing methods, and proper cost accumulation. The study indicates that adapting to these specificities can improve institutional financial efficiency and contribute to accountability

and transparency in the use of public resources.

These aspects indicate that the adoption of cost systems in the public sector depends not only on technical solutions but also on how managers perceive and use information. Such perceptions are influenced by institutional and cultural factors, reinforcing the importance of linking the discussion of cost accounting with theories that help explain how public organizations absorb and apply management practices.

2.2.1 Institutional Theory and the Implementation of Cost Systems

Institutional Theory is frequently employed in public management research, especially when examining how administrative practices—such as cost accounting—are implemented or fail to take hold. According to DiMaggio and Powell (1983), public sector organizations typically undergo processes of isomorphism, that is, they adopt practices and structures deemed legitimate within the institutional environment, whether or not they are genuinely effective. This means that, in many cases, the adoption of cost systems occurs more in response to external pressures for standardization, modernization, or the pursuit of legitimacy than from a clear understanding of their practical usefulness or genuine buy-in from managers.

In the Brazilian context, this can be observed in the implementation of information systems and standards such as NBC TSP 34 (Federal Accounting Council, 2021). Often, change occurs due to the need to align with international standards or meet the demands of oversight bodies, such as Courts of Accounts, yet it faces cultural, political, and structural challenges. Recent literature shows that managers acknowledge the importance of cost information; however, many still struggle to use it effectively in decision-making. This phenomenon reflects what Institutional Theory calls a “decoupling between formal practices and actual routines,” meaning that implementation exists on paper, but the full and effective use of information still depends on deeper changes in organizational culture and managerial incentives (Meyer & Rowan, 1977; Oliveira & Barreto, 2024).

Moreover, mimetic and coercive isomorphism appears when public entities adopt systems or models because other reference organizations have adopted them (mimicry) or because they are compelled to do so by rules, laws, and regulations (coercion). Without the so-called normative isomorphism which entails professionalization and education of actors these systems may become “ceremonial,” serving merely a symbolic function (Scott, 2008; Vailatti et al., 2017).

Therefore, a deeper engagement with Institutional Theory helps explain why many regulatory changes in Brazilian public sector accounting do not always advance into day-to-day practice or managerial culture, underscoring the importance of research that assesses not only what has been implemented but also how and why such implementation occurs or encounters barriers in the public sector (Borges et al., 2013; Melati & Janissek-Muniz, 2022).

By relating the concepts of Institutional Theory to the reality of cost accounting, it becomes possible to understand not only normative advances but also the practical limitations that still persist in the Brazilian public sector.

2.3 Cost Accounting in the Public Sector – International Context

In the international context, cost accounting in the public sector gained prominence with the reforms introduced by New Public Management. Christiaens and Rommel (2008) emphasize that several developed countries implemented cost systems as part of their administrative reforms, aiming for greater efficiency and accountability.

The International Federation of Accountants (IFAC) has played a key role in standardizing international public sector accounting practices, including aspects related to cost measurement and reporting. The International Public Sector Accounting Standards (IPSAS) establish guidelines for

the recognition, measurement, and disclosure of governmental costs.

According to Hood (2012), New Public Management introduced a more managerial perspective to public administration, emphasizing:

- Efficiency in the use of resources;
- Focus on results;
- Adoption of private sector practices;
- Greater transparency and accountability..

Broadbent and Guthrie (2008) analyzed the evolution of accounting practices in the public sector across different countries, identifying trends such as:

- International harmonization of standards;
- Emphasis on performance measurement;
- Integration of information systems;
- Development of efficiency indicators.

Furthermore, recent studies (Melati & Janissek-Muniz, 2022) show that developing countries face additional institutional barriers, such as cultural resistance and regulatory limitations. This reinforces that transferring international cost models to Brazil requires adaptation to the local institutional context rather than the mere importation of best practices.

More recent research has also highlighted that the effectiveness of cost systems depends not only on their normative adoption but also on how they are incorporated into management routines. Höglund et al. (2021), in a study involving European public agencies, observed that cost information is more useful when linked to organizational learning practices rather than merely to control mechanisms. This finding reinforces the idea that cost accounting can support continuous improvement processes in the public sector.

Similarly, Bisogno et al. (2024) analyzed comparative experiences and concluded that cost systems in the public sector tend to have a greater impact when integrated with performance evaluation and accountability mechanisms. The authors emphasize that cost information alone has limited effect; its relevance increases when connected to strategic objectives of efficiency and social legitimacy.

Thus, the international literature demonstrates that cost accounting in the public sector must be understood not only as a technical instrument but also as an institutional one, whose adoption and effectiveness vary according to the context and the organization's capacity to integrate such information into decision-making processes.

2.4 Evolution of Public Sector Accounting in Brazil

Public sector accounting in Brazil has undergone significant transformations in recent decades, driven by legislative changes and the pursuit of greater efficiency in managing public resources. This process of evolution intensified in the 1990s with the managerial reform of the State.

An important milestone in this process was Law No. 4,320 (1964), which established the general financial law for the preparation and control of public budgets and financial statements. Later, the Fiscal Responsibility Law (Complementary Law No. 101, 2000) and the Brazilian Public Sector Accounting Standards (NBCASP) brought substantial progress to the modernization of public accounting.

Feijó (2013) emphasizes that these changes have promoted greater focus on asset control and on generating useful information for decision-making. A key transformation was the adoption of the accrual basis of accounting to replace the cash basis, aligning Brazilian practices with international standards.

The implementation of the Federal Government Cost Information System, initiated in 2011, represents another major milestone in the evolution of public sector accounting in Brazil. Dantas and Crozatti (2014) highlight that this process significantly contributed to the incorporation of cost information within the public sector.

In subsequent years, the debate on cost information advanced, culminating in the approval of NBC TSP 34 – *Costs in the Public Sector*, issued by the Federal Accounting Council on November 18, 2021, and published in the *Official Gazette of the Union* on December 10, 2021, taking effect on January 1, 2024. This standard repeals NBC T 16.11 and Resolution CFC No. 1.437/2013. NBC TSP 34 represents a major advancement in cost accounting for the Brazilian public sector, as it was developed specifically for the national context, with no direct correspondence to the IPSAS.

NBC TSP 34 refines the criteria for cost measurement, recognition, and disclosure, integrating them into the broader set of financial and asset information of the public sector. This approach reinforces the importance of cost information as a strategic tool for managerial decision-making and social accountability, addressing the growing demands for governance and efficiency in public spending. Its implementation aims to enhance comparability and transparency in financial reporting, aligning with best practices in public management and contributing to more efficient, evidence-based decision-making.

However, normative evolution alone does not guarantee effective change. Institutional Theory helps explain why standards such as NBC TSP 34 may result in formal compliance but not necessarily in the effective use of cost information. This risk of symbolic adoption underscores the need for studies that examine not only the existence of such systems but also their effectiveness in supporting decision-making (Vailatti et al., 2017; Oliveira & Barreto, 2024).

In a recent study, Carloto and Côrtes (2025) found that even at the state government level, the consolidation of cost information remains one of the main obstacles to the full adoption of managerial systems. Among the problems identified are the lack of adapted software, fragmentation of information, and insufficient training for analyzing and using generated data. The authors suggest that overcoming these challenges requires investment in technical team training and adaptation of informational routines to the organizational contexts of Brazilian states.

Based on these Brazilian experiences, it becomes evident that the discussion of cost accounting in the public sector must be understood not only from a normative perspective but also through the institutional dynamics that influence the adoption and use of information. This perspective bridges the national debate with the international discussions previously presented.

2.5 Bibliometrics: Concepts and Applications

Bibliometrics, as a field within Information Science, is dedicated to the quantitative evaluation of scientific production. The term was coined by Pritchard (1969), who defined it as the use of mathematical and statistical methods to analyze scientific literature. Machado Junior et al. (2016) highlight that this technique identifies common factors among academic works, providing an organized overview of production within a specific field of knowledge. This approach allows researchers to measure publication and citation volumes, as well as assess productivity and research quality.

França et al. (2018) describe bibliometrics as the application of mathematical tools and statistical methods to study the scientific evolution of a specific area. The authors emphasize that this practice enables the identification of patterns, the measurement of publication relevance, and the monitoring of scientific progress, thereby helping to guide research strategies.

The theoretical foundation of bibliometrics is based on three main laws (Guedes & Borschiver, 2005):

- Bradford's Law: examines the dispersion of articles across different journals;

- Lotka's Law: analyzes author productivity;
- Zipf's Law: studies the frequency of words in texts.

Bibliometric indicators are divided into three main categories, according to Machado Junior et al. (2016):

- Production indicators: measure the number of publications;
- Citation indicators: assess the impact of the works;;
- Linkage indicators: analyze collaborations and connections.

According to Quevedo-Silva et al. (2016), conducting an effective bibliometric analysis requires prior understanding of the topic, followed by the selection of representative keywords and the definition of search filters such as period, language, and publication location.

In the case of cost accounting in the public sector, bibliometric studies indicate that most research still prioritizes technical and descriptive aspects, while more theoretical discussions such as those based on institutional theory remain in the minority.

The bibliometric review by Santos et al. (2020) reinforces this observation by showing that, although studies on costs in the public sector have increased in recent years, technical and normative approaches still prevail. According to the authors, there remains a lack of discussion on the impact of cost information on managerial decision-making, revealing a gap that needs to be addressed through empirical research evaluating the practical application of cost systems.

Therefore, bibliometric studies, while organizing scientific production, also reveal an important gap: the need for research that connects cost accounting to decision-making practice and organizational theories, thereby strengthening the understanding of how this field has been evolving.

2.6 Bibliometric Studies in Brazilian Accounting

In the field of accounting, bibliometric studies have shown significant progress in recent decades. Cardoso et al. (2005) employed these techniques to identify trends, prominent authors, and leading institutions within the Brazilian context. According to Moraes Júnior, Araújo, and Rezende (2013), combining quantitative and qualitative approaches enriches the analysis: while numerical indicators provide an objective overview, qualitative interpretation helps identify trends and research gaps.

A practical example can be found in the study by Kremer et al. (2016), who analyzed articles on cost accounting published at the Brazilian Cost Congress between 2004 and 2013. The results showed that 19% of the articles addressed drivers for business management, with a notable focus on case studies and quantitative methods. Similarly, Cavalcante Júnior et al. (2017) examined publications on cost accounting in Brazilian journals and found that 10.73% of the articles dealt with this topic, with 80% of them being case studies emphasizing strategic cost management.

Bibliometrics is a valuable tool for:

- Map the temporal evolution of accounting research;
- Identify centers of excellence and research groups;
- Evaluate the impact of different methodological approaches;
- Recognize emerging trends and underexplored areas;
- Guide strategic decisions regarding research directions.

An example can be found in the work of Santos et al. (2020), who analyzed the scientific production in cost accounting. The authors found that only 6.51% of the articles published in

Brazilian journals between 2013 and 2016 addressed this field, indicating considerable potential for expanding research in this area.

Despite the identified growth, few studies connect bibliometric results with the institutional perspective, which reinforces the contribution of this essay in integrating the quantitative analysis of scientific production with the theoretical discussion on legitimacy, isomorphism, and decoupling.

These bibliometric analyses, therefore, indicate that this essay seeks to contribute not only by organizing existing production but also by proposing a closer dialogue between national and international literature, highlighting both the possibilities and the limitations of using cost information in the public sector. Based on this framework, the next section presents the adopted methodology, detailing the stages of collection, screening, and analysis of the studies that comprise the sample.

3 METHODOLOGY

This study is characterized as a bibliometric research with both quantitative and qualitative approaches, aiming to analyze the scientific production on cost accounting in the public sector between 2002 and 2024.

Data collection was carried out using the Publish or Perish software, accessing the Google Scholar database. The choice of this database is justified by its wide coverage and accessibility, allowing for the inclusion of both national and international publications, including some not indexed in more restrictive databases such as Scopus and Web of Science. This option makes the search broader and more practical for bibliometric studies. However, it is acknowledged that the exclusive use of Google Scholar may present limitations, such as duplicate records and variations in publication quality. To mitigate these effects, exclusion filters were applied to remove duplicates and identify the type of publication, retaining only articles published in scientific journals.

The combinations of keywords used were: “*contabilidade de custos*” AND (“*setor público*” OR “*governo*” OR “*administração pública*”) and “*sistemas de custos*” AND (“*setor público*” OR “*administração pública*” OR “*governo*”) for Portuguese-language articles; and “*cost accounting*” AND “*public*” and “*cost systems*” AND “*public*” for English-language articles. This broad scope aimed to retrieve the largest possible number of relevant studies, minimizing the risk of omitting significant research. The maximum limit of results was set at 500 articles for each search.

The results from the four searches were consolidated into a single Excel spreadsheet, totaling 2,000 documents. In the first filtering stage, records without year information were excluded. Next, a filter was applied to a column created by concatenating the fields *Source*, *Publisher*, and *Article URL*, restricting the sample to articles published in scientific journals. For national studies, the search terms “*revista*” and “*jornal*” were used, while for international studies, the terms “*journal*,” “*research*,” and “*paper*” were applied. After this process and the verification of duplicates based on author, title, and year, the final sample was reduced to 359 articles.

To ensure greater reliability in the screening process, the consolidated sample was imported into the Rayyan platform, a tool widely used in literature reviews. Rayyan enabled the organization of inclusion and exclusion decisions, the application of labels, and the systematic documentation of the review process. The following criteria were adopted:

- Inclusion: articles published in peer-reviewed scientific journals; related to accounting/cost topics; focused on the public sector.
- Exclusion: materials not published in journals (such as theses, conference proceedings, or reports); studies focusing exclusively on the private sector; works unrelated to cost accounting; records lacking essential information (such as publication year); and duplicate entries.

Screening in Rayyan was performed through the analysis of each article's title and abstract, classifying them into themes and subthemes defined based on a systematic reading and the grouping of the most recurrent descriptors. In cases of uncertainty, the articles were re-evaluated to reduce subjectivity in the process. As a result, 19 articles were found to be outside the study's scope, leaving 340 documents for analysis.

The theme corresponds to the broader categorization of the article, generally associated with its main object or research context (for example, systems, methods, or international perspectives on cost accounting). The subthemes, in turn, represent more specific focuses that detail the analytical lens or the core issue addressed in each study.

The classification followed the structure below:

Main Themes:

- Cost Accounting in the Public Sector
- Cost Management
- International Public Accounting
- Perception and Usability
- Cost Information Systems
- Analytical Studies
- Costing Methods

Subthemes:

- Bibliometrics and Scientific Production
- Activity-Based Costing (ABC)
- Costs and Public Governance
- Costs in the Health Sector
- International Case Studies
- Influencing Factors
- Implementation and Use
- Costing Models and Structures
- User Perception
- Management Processes and Models
- Cost Information Systems

This categorization made it possible to organize the sample consistently, enabling comparative analyses among the articles and the identification of the most recurrent thematic trends in the literature on cost accounting in the public sector.

For data tabulation and visualization, Google Colab, a cloud-based programming environment, was used. With the *pandas* and *matplotlib* libraries, the stages of data import, filtering, and grouping were carried out, along with the generation of stacked bar charts illustrating the temporal evolution and distribution of articles by scope (national and international). This systematization provided greater precision, transparency, and reproducibility to the study.

The initial data collection was conducted in November 2024 using the Publish or Perish tool with the Google Scholar database. Later, in 2025, the search was updated with an expanded set of descriptors and a review of the consolidated database, resulting in a broader and more stable sample. It is important to note that, due to the dynamic nature of academic databases, studies conducted at different times may yield varying results.

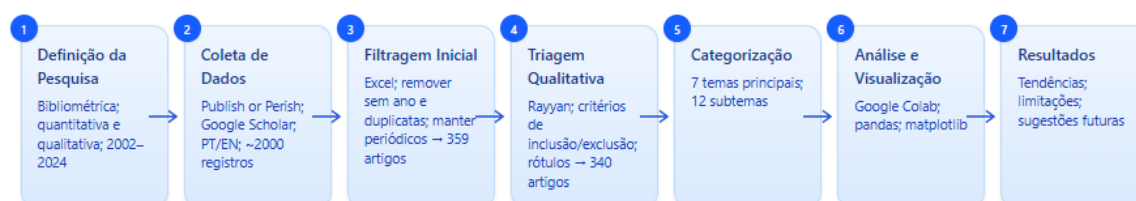
It is also recognized that both the thematic classification and the qualitative screening stages involve a certain degree of researcher judgment. The use of tools such as Rayyan helped

mitigate this subjectivity by standardizing decisions and enhancing process transparency.

Finally, it should be emphasized that the choice of database, descriptors, and selection criteria although properly justified affects the scope and composition of the final sample, representing common limitations in bibliometric studies. Future research could employ multiple databases to broaden coverage and reduce potential indexing biases.

Figure 1 presents the logical framework of the methodology adopted in this research, summarizing the stages of data collection, filtering, screening, categorization, analysis, and results.

Figure 2
Methodological flow of the bibliometric research



Source: Author's elaboration.

Based on the methodological procedures described and the flow presented in Figure 1, the following section presents the results obtained from the analysis of the selected sample, highlighting both the quantitative and qualitative aspects of the scientific production.

4 RESULTS AND DISCUSSIONS

To achieve the objective of this research, 359 articles related to cost accounting in the public sector were identified, selected from a total of 2,000 publications within the analyzed period. The data analysis aimed to measure the quantitative landscape of scientific production and to conduct a qualitative assessment of the main thematic trends addressed in the studies. The final sample proved to be comprehensive and representative of the subject.

4.1 Quantitative Overview of the Scientific Production

The quantitative analysis of the scientific production on cost accounting in the public sector from 2002 to 2024 reveals continuous and consistent growth over the years.

The final sample of 340 scientific articles shows the following temporal distribution:

- Initial period (2002–2009): 71 publications
- Intermediate period (2010–2016): 128 publications
- Recent period (2017–2024): 141 publications

The years 2016 and 2019 stand out with 24 and 21 publications, respectively, followed by 2011 and 2014, each with 20 publications. The annual average of publications increased from 8.9 articles in the initial period (2002–2009) to 17.6 articles in the recent period (2017–2024), demonstrating consistent growth in interest in the topic.

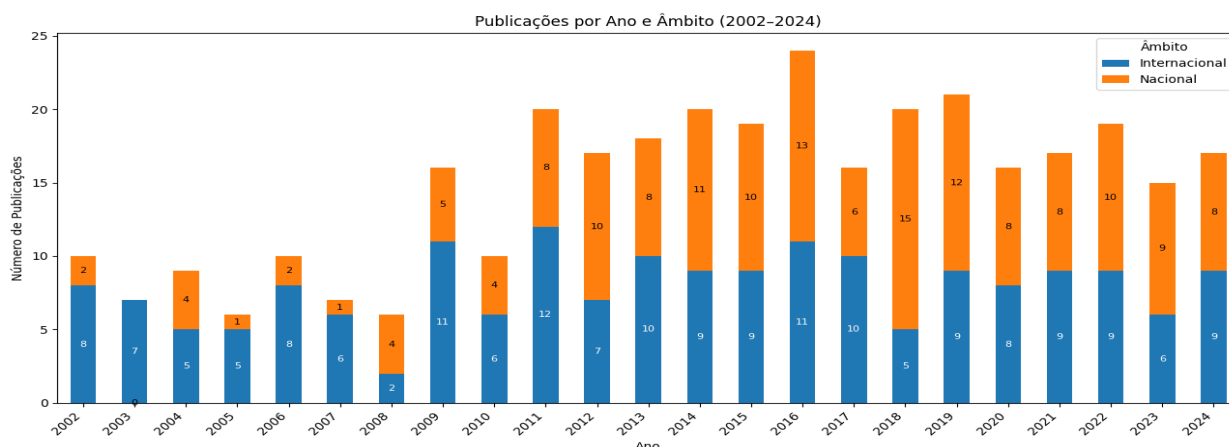
Main Indicators:

- Total publications analyzed: 340 articles
- Language distribution: 47% in Portuguese, 53% in English
- Annual average: 14.8 publications
- Average annual growth rate: 2.4% per year

The distribution of publications over the years reveals the trajectory pattern of academic and scientific production in both national and international contexts:

Figure 3

Distribution of academic production in relation to the national and international context



Source: Author's elaboration.

In the early years of the series (2002–2006), there was a predominance of international publications, particularly in 2002 and 2006, which recorded twice as many studies as national publications. Starting in 2007, however, a substantial transition began to take shape, marked by the growth of national production though still in smaller volume and its gradual increase in representativeness.

During the intermediate period (2010–2016), this trend became consolidated: national articles began to share space more evenly with international publications, with peaks in 2014 and 2016, when national production surpassed international output. Between 2017 and 2024, the pattern of greater balance became even more evident. Notable years include 2018 and 2019, when national production reached significant levels (15 and 12 articles, respectively), demonstrating the continued strengthening of local research. Conversely, international articles maintained a strong presence, particularly in 2011 and 2016, with 12 and 11 publications, respectively, and showed stability in 2020 and 2022, with nine studies each. This scenario highlights both the consolidation of national research and the sustained relevance of international contributions, reinforcing the importance of collaboration and knowledge exchange among researchers (Broadbent & Guthrie, 2008).

The issuance of NBC TSP 34 (2019) can be seen as a milestone that stimulated national research by refining the criteria for cost measurement, recognition, and disclosure.

This regulatory framework not only redefined technical parameters but also encouraged applied research agendas, directly influencing planning, budgeting, and performance evaluation practices within the public sector.

4.2 Qualitative Analysis of Thematic Trends

The qualitative analysis of publications on cost accounting in the public sector reveals notable patterns in terms of research themes and approaches. The 340 analyzed articles were categorized into seven main themes, with Cost Accounting in the Public Sector (37%) and International Public Accounting (20%) standing out and together representing more than half of the total production. They are followed by Costing Methods (14%), Cost Management (13%), and Analytical Studies (10%). Finally, the themes Cost Information Systems (5%) and Perception and

Usability (1%), although less frequent, indicate specific research niches within the field.

Table 1

Distribution of scientific production by theme

Main Theme	International	National	Overall Total	% International	% National	% Total
Cost Accounting in the Public Sector	24	103	127	19%	81%	37%
International Public Accounting	65	4	69	94%	6%	20%
Analytical Studies	22	13	35	63%	37%	10%
Cost Management	29	14	43	67%	33%	13%
Costing Methods	36	11	47	77%	23%	14%
Perception and Usability	1	1	2	50%	50%	1%
Cost Information Systems	4	13	17	24%	76%	5%
Overall Total	181	159	340	53%	47%	100%

Source: Author's elaboration.

A análise dos subtemas, definidos a partir da leitura dos resumos, permitiu uma classificação mais específica dos artigos. Entre os mais recorrentes destacam-se Processos e Modelos de Gestão (16%), Modelos e Estruturas de Custeio (15%), Implementação e Uso (15%) e Custos no Setor de Saúde (14%). Esses estudos frequentemente abordam aspectos práticos da implementação e uso de sistemas de custos em diferentes contextos governamentais, tanto nacionais quanto internacionais.

Os Sistemas de Informação de Custos, embora representem apenas 5% do total, concentram-se principalmente em pesquisas nacionais (75%), com foco na implementação e uso de sistemas (15%). Esta tendência reflete a crescente preocupação com a modernização da gestão pública e a necessidade de ferramentas eficientes para o controle de custos, ao mesmo tempo em que evidencia a adaptação local das práticas internacionais.

Outros subtemas que merecem destaque são Bibliometria e Produção Científica (10%), Fatores Influenciadores (7%), Custeio Baseado em Atividades – ABC (9%), Transparência e Accountability (4%) e Percepção dos Usuários (4%). Já os Estudos de Casos Internacionais (4%) reforçam o interesse em aprender com experiências de outros países (Broadbent & Guthrie, 2008). Embora menos representativos em termos quantitativos, esses subtemas complementam a compreensão sobre a utilização e os impactos das informações de custos.

Esses achados refletem a influência da Nova Gestão Pública (NGP), que preconiza a adoção de práticas de gestão do setor privado no setor público, com foco na eficiência, eficácia e *accountability* (Hood, 1995; Slomski, 2013). A concentração em subtemas como processos e modelos de gestão, implementação e uso e modelos de custeio indica uma preocupação em otimizar a alocação de recursos e melhorar o desempenho dos serviços públicos, em linha com as reformas administrativas promovidas pela NGP (Christiaens e Rommel, 2008).

A diversidade de subtemas também pode ser interpretada à luz da Teoria Institucional, que explica como normas e valores moldam as práticas contábeis em diferentes contextos.

Table 2
Distribution of scientific production by subtheme

Subtheme	International	National	Overall Total	% International	% National	% Total
Bibliometrics and Scientific Production	14	21	35	40%	60%	10%
Activity-Based Costing (ABC)	23	8	31	74%	26%	9%
Costs and Public Governance	1	2	3	33%	67%	1%
Costs in the Health Sector	29	18	47	62%	38%	14%
International Case Studies	13		13	100%	0%	4%
Influencing Factors	17	8	25	68%	32%	7%
Implementation and Use	17	34	51	33%	67%	15%
Costing Models and Structures	34	16	50	68%	32%	15%
User Perception	4	10	14	29%	71%	4%
Management Processes and Models	25	29	54	46%	54%	16%
Cost Information Systems	1	3	4	25%	75%	1%
Transparency and Accountability	3	10	13	23%	77%	4%
Overall Total	181	159	340	56%	44%	100%

Source: Author's elaboration.

The findings suggest relevant practical implications for public management. The concentration on themes such as management processes, costing models, and the implementation of cost systems indicates opportunities for improvement in the design of cost centers and cost drivers, the integration of cost information into budgeting and policy evaluation, support for decisions regarding service delivery across different channels and regions, and the strengthening of transparency through comparable reporting among units. In summary, the analyzed literature demonstrates that cost information can be transformed into an effective instrument of efficiency and accountability, providing concrete support for strategic decision-making.

The analysis of the ten most cited articles on cost accounting in the public sector reveals a concentration of foundational studies in the field. Beyond academic impact, these works stand out for their practical application potential, particularly in implementation, modeling, and management processes, reinforcing their relevance to public administration. The most cited work is by Heeks (2003), with 615 citations, addressing aspects of implementation and use within international public accounting. Next is Jasch (2003), with 606 citations, discussing environmental and influencing factors. Also noteworthy are Alonso (2022), with 467 citations, on the application of Activity-Based Costing (ABC) in the public sector, and Jackson and Lapsley (2003), with 382 citations, focusing on management processes and models. The fifth most cited work is Drury and Tayles (2005), with 254 citations, a key reference in the discussion of costing methods and structures. Completing the group of the ten most cited are studies by Machado and Holanda (2010) (212 citations), Pellinen (2003) (207 citations), Antheaume (2004) (200 citations), Szychta (2002) (196 citations), and Abbas et al. (2012) (174 citations), which address topics ranging from costing models and structures to bibliometric analyses and international case studies.

Table 3
Top ten most cited authors.

Citations	Authors	Year	Main Theme	Subtheme
615	R Heeks	2003	International Public Accounting	Implementation and Use
606	C Jasch	2003	Analytical Studies	Influencing Factors
467	M Alonso	2022	Cost Accounting in the Public Sector	Activity-Based Costing (ABC)
382	A Jackson, I Lapsley	2003	Cost Accounting in the Public Sector	Management Processes and Models
254	C Drury, M Tayles	2005	Costing Methods	Costing Models and Structures
212	N Machado, VB Holanda	2010	Cost Accounting in the Public Sector	Costing Models and Structures
207	J Pellinen	2003	Cost Management	Management Processes and Models
200	N Antheaume	2004	Costing Methods	Costing Models and Structures
196	A Szychta	2002	Cost Accounting in the Public Sector	International Case Studies
174	K Abbas, MN Gonçalves, M Leoncine	2012	Costing Methods	Bibliometrics and Scientific Production

Source: Author's elaboration.

The analysis of the publications reveals that there is considerable scientific production at both the national and international levels. In the international context, the most cited studies focus on themes such as the implementation and use of cost systems, costing models and structures, and management processes, providing evidence of successful experiences that can serve as references for Brazil.

In the national context, the publications reflect an effort to align accounting practices with international standards while adapting these models to the reality of the Brazilian public sector. This movement follows the evolution of public accounting driven by the Fiscal Responsibility Law (Feijó, 2013) and the pursuit of greater efficiency and accountability advocated by New Public Management (Hood, 2012; Christiaens & Rommel, 2008). With the new guidelines established by the Brazilian Public Sector Cost Accounting Standard — NBC TSP 34, in effect since 2024, these trends are expected to consolidate, improving the criteria for cost measurement, recognition, and disclosure, as well as strengthening the alignment of Brazilian practices with the International Public Sector Accounting Standards (IPSAS) (Dantas & Crozatti, 2014; Federal Accounting Council, 2021).

Overall, the results reveal a consolidated yet expanding research field. Internationally, there is an emphasis on practical experiences with the implementation of cost systems and on comparative models that can serve as benchmarks for Brazil. Nationally, although more recent, studies have advanced in aligning with international standards, particularly following the enforcement of NBC TSP 34.

Institutional Theory helps explain this scenario by revealing that the adoption of accounting practices often occurs more in response to external legitimacy pressures than as a result of genuine managerial use. Meyer and Rowan (1977) highlight the phenomenon of “decoupling” between formal structures and actual routines, in which systems are symbolically implemented but scarcely used in practice. Similarly, DiMaggio and Powell (1983) explain that coercive and mimetic isomorphism leads public organizations to adopt cost systems due to regulations, standards, or imitation of international models such as NBC TSP 34 and the IPSAS. Recent national studies confirm this pattern, showing that despite regulatory progress, cost information often remains

underused, serving more as a symbol of compliance than as a substantive management tool (Borges et al., 2013; Melati & Janissek-Muniz, 2022; Oliveira & Barreto, 2024).

Thus, beyond academic relevance, the findings have direct implications for public management by indicating pathways to improve public spending efficiency and strengthen transparency. The synthesis presented here not only maps research trends but also provides practical insights for managers and policymakers, contributing to bridge the gap between theory and practice in public sector administration.

5 CONCLUSION, LIMITATIONS, AND RESEARCH GAPS

The conclusion, limitations, and research gaps identified in this bibliometric study on cost accounting in the public sector during the first quarter of the 21st century provide a comprehensive overview of the results obtained and point to directions for future research. This section synthesizes the main findings based on broad thematic elements, acknowledges the methodological constraints encountered, and highlights areas that warrant greater academic attention. By presenting these elements, the aim is not only to consolidate the knowledge produced but also to stimulate new questions and investigations that may contribute to the continuous advancement of this field of study.

5.1 Conclusion

This theoretical essay investigated the evolution and academic production on the topic of cost accounting in the public sector using the Google Scholar database through the Publish or Perish tool, under a bibliometric perspective. The results reveal that, although there has been a notable growth in scientific production throughout this century—driven by the increasing demand for efficiency and transparency in public management in Brazil and other countries—challenges and opportunities for future research still persist.

The main findings highlight the identification of 340 scientific articles published between 2002 and 2024, with a balanced distribution between national publications (47%) and international ones (53%). The temporal analysis revealed three distinct periods: an initial period (2002–2009) with 71 publications, an intermediate period (2010–2016) with 128 publications, and a recent period (2017–2024) with 141 publications, demonstrating solid growth in scientific production on the topic.

The results indicate a concentration of studies in specific themes, particularly Cost Accounting in the Public Sector (37%), International Public Accounting (20%), and Costing Methods (14%). Regarding subthemes, the most frequently addressed were Management Processes and Models (16%), Implementation and Use (15%), Costing Models and Structures (15%), and Costs in the Health Sector (14%), reflecting a predominant concern with practical and operational aspects.

The citation analysis revealed that the most influential works are those addressing aspects of implementation, models, and influencing factors, with particular emphasis on Heeks (2003), Jasch (2003), Alonso (2022), and Jackson & Lapsley (2003)—all with a high number of citations and considerable academic relevance. This pattern suggests a strong appreciation for studies that contribute to both the theoretical and practical foundations of cost accounting in the public sector.

The results also demonstrate the influence of New Public Management (NPM) principles on the evolution of research in public sector cost accounting. This trend is evidenced by the recurrence of studies focused on Management Processes and Models (16%) and Implementation and Use (15%), reflecting a growing concern with efficiency, effectiveness, and accountability. The temporal evolution of publications, with a marked increase from 2010 onward, coincides with the global dissemination of NPM concepts, suggesting an academic response to the demand for

greater rationality, control, and transparency in public management.

Finally, a continuous trend toward internationalization of research is observed, with a significant number of comparative studies and international case analyses, underscoring the global importance of the topic in public sector management. The slight international predominance (53%) reinforces the relevance of the field across different contexts and suggests fertile ground for future research and international collaboration in public sector cost accounting.

Beyond its academic contribution, the findings of this study reaffirm that the discussion on public sector costs transcends the technical domain and reaches the strategic sphere of public management. By revealing patterns of normative adoption, cultural barriers, and successful international experiences, the study suggests that public managers can use cost accounting as a governance and social legitimacy tool, strengthening transparency, citizen trust, and the capacity to design more effective policies. Thus, this work not only organizes existing scientific production but also contributes to bridging theory, practice, and decision-making in the field.

5.2 Study Limitations

This bibliometric study presents some limitations that should be taken into account:

- The exclusive use of the Google Scholar database may have excluded relevant publications indexed in other databases;
- The limit of 500 articles per search may have restricted the identification of other important studies in the field;
- The analysis focused only on articles published in scientific journals, excluding other forms of scholarly production such as theses, dissertations, and conference papers;
- The categorization of themes and subthemes, although based on objective criteria, may still contain a certain degree of subjectivity in classification.

5.3 Identified Research Gaps

The analysis of scientific production on cost accounting in the public sector reveals several substantial gaps that deserve attention from the academic community. Despite the growing number of publications in the field and the diversity of topics addressed, important aspects related to applicability and financial benefits for organizations remain insufficiently explored in the literature. Identifying these gaps is essential to guide future research and contribute to the advancement of the field. Among the main gaps identified in the analysis are the following:

- Limited number of studies on the actual impact of cost systems on decision-making;
- Lack of longitudinal research assessing long-term results;
- Few studies addressing the integration between cost systems and tangible outcomes for management systems; and
- Need for more research on behavioral and cultural aspects in the implementation of cost systems.

The research was conducted in November 2024 and updated in 2025, with an expansion of the descriptors and a review of the consolidated database, resulting in a broader and more consistent sample. It is worth noting that studies conducted at different periods may yield different results due to the constant updating of academic databases.

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CONFLICT OF INTERESTS

The authors declare that there is no conflict of interest regarding this submitted work.

AUTHOR CONTRIBUTIONS

Roles	1st author	2ndauthor
Conceptualization	♦	
Data Curation	♦	♦
Formal Analysis	♦	♦
Funding Acquisition		
Investigation	♦	
Methodology	♦	♦
Project Administration		♦
Resources	♦	♦
Software	♦	♦
Supervision	♦	♦
Validation	♦	♦
Visualization	♦	♦
Writing – Original Draft	♦	
Writing – Review and Editing	♦	