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## A thematic literature review on politicians' use of financial and non-financial information: Insights and future directions

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### IMPACT

By highlighting matters addressed by previous research, this study identifies key gaps and suggests directions for further investigation on politicians' use of financial and non-financial information. In the future, financial and non-financial information should be considered simultaneously, addressing the effects of emerging technologies, and politicians' trust and capacity to utilize complex information effectively. By exploring these issues, upcoming research will contribute to enhancing the use of such information. In spite of challenges in terms of credibility and integration, financial and non-financial information should be used to justify political decisions, ultimately improving public policies, reinforcing democratic accountability, and building trust between governments and citizens. Politicians and other public officials should realize how academic findings in this area can support governance and policy formulation processes.

### ABSTRACT

This article provides a qualitative overview of literature on politicians' use of financial and non-financial information over recent decades. Key themes include performance management, accountability, usability, and political decision-making and governance. While research has advanced in understanding how politicians use such data, gaps remain. Under-explored areas include trust in information, financial literacy among politicians, the impact of information design and presentation, and the growing influence of digital technologies and real-time data access on financial and non-financial information use by politicians.

### KEYWORDS

accountability; budgetary information; decision-making; performance information; political context; public administration; systematic literature review; usefulness

## Introduction

Politicians play a pivotal role as policy-makers and decision-makers in the public sector. Additionally, they have an obligation to be accountable to citizens for the financial resources entrusted to them and the delivery of public services (Bovens, 2007). Financial and non-financial information is recognized as important in supporting decision-making and accountability by politicians (IPSASB, 2023), especially framed by the New Public Management (NPM) paradigm. Public sector accounting reforms have expanded access to financial and non-financial information (Katsikas et al., 2016). At present, this information supports diverse stakeholders, including politicians in power, public managers, controlling and oversight entities, citizens, opposition parties, and the media (Jorge et al., 2019a).

In recent years, there has been growing academic interest in studying financial and non-financial information use in political settings and by politicians in general (van Helden, 2016; Nogueira et al., 2025). While some studies focus on financial information (for example Buylen & Christiaens, 2015; Caruana & Farrugia, 2018; Guarini, 2016; Jorge et al., 2016, 2019b; Liguori & Steccolini, 2018; Sinervo & Haapala, 2019; van Helden et al., 2023), others address performance information (for example Liguori et al., 2012; Grossi et al., 2016; Saliterer et al., 2019; Raudla, 2021). Numerous studies have focused on local governments (for example Liguori et al., 2012; Buylen & Christiaens, 2015; Giacomini et al., 2016; Giacomini, 2020), while fewer have examined central governments, particularly parliaments (for example Ezzamel

et al., 2005; Caruana & Farrugia, 2018; Jorge et al., 2019b, 2023; Saliterer et al., 2019; Faber & Budding, 2022). The focus has been the European context, with few comparative-international analyses and a scarcity of investigation in emerging countries (Nogueira et al., 2025). Recent literature has additionally explored innovative approaches, relating the use of information by politicians to dialogic accounting and accountability (Agostino et al., 2022; Brown, 2022).

Despite these advancements, questions persist regarding politicians' limited engagement with the use of financial and non-financial information (van Helden & Reichard, 2019). The above observations highlight the need to continue researching whether and how politicians use these types of information, as well as the circumstances and intentions of such use, ultimately understanding the impact on decisions about public policies, democracy, and citizens' lives. Policy-makers' use of financial and non-financial information has been highlighted as an important and timely research subject—therefore it is important that scholars and politicians understand the existing body of research on this topic. Given that the interest in using such information by political actors has increased following the introduction of NPM and the managerialism of the public sector, research on this topic is relatively recent. With this in mind, and to encourage new studies in this area, this article systematically reviews prior studies on politicians' use of financial and non-financial information. It qualitatively explores the content of the articles, taking into account the

bibliometric analysis already developed by Nogueira et al. (2025).

For this purpose, Brunelli's (2025) definitions were considered: 'Financial information is expressed in monetary metrics, whereas non-financial information is expressed by other metrics—whichever are deemed appropriate for the intended purposes. Most adopted metrics for non-financial information are physical units, times, volumes, scales ...'.

Our goal here is to reflect on the current state of affairs and identify possible directions for future research. Subsequently, we aim to answer the following research questions:

*RQ1: What does the research done so far about politicians' use of public sector financial and non-financial information reveal about such usage?*

*RQ2: What areas and issues require further exploration?*

To answer these questions, we conducted a systematic review of the current research on the use, by politicians and political decision-makers, of the financial and non-financial information produced by governments and other public sector entities, considering financial and non-financial information as defined above. Adapting the PRISMA method, articles published in English from the Scopus and Web of Science (WoS) databases were collected, and other articles were added as recommended by a group of experts to complement the automatic search.

The analysis categorizes the studies into research streams, referring to theoretical frameworks and key findings, to identify gaps that may be emerging themes and possible future research avenues.

This review advances beyond previous ones, such as van Helden (2016) and Raudla (2021), by covering more recent periods and, for the first time, jointly examining financial and non-financial information. In contrast, Raudla (2021) focuses only on performance information in budgeting, while van Helden (2016) concentrates on the use of accounting information. In terms of methodology, it stands out for adopting a systematic literature review approach, following a PRISMA protocol validated by experts, embracing a large sample of articles and moving away from a selective review and critical essay, as in the alluded studies. Finally, this review takes a multilevel and international perspective, again contrasting with these authors, who focus primarily on European settings.

The remainder of the article is structured as follows. The next section provides an outline of the methodological approach: namely, how the sample was gathered and the procedures for the qualitative content analysis. After that, the main findings of the study are presented, qualitatively characterizing the main research streams. Then, findings are discussed pursuing a cross-stream analysis. The article concludes by critically suggesting and discussing emerging research directions, finally reflecting on major contributions and limitations.

## Methodology

### Sample selection

This study employed the PRISMA methodology (adapted with an expert group) (Figure 1) to conduct a systematic search in the WoS and Scopus databases. The WoS database, particularly its Core Collection, is widely regarded as the

'gold standard' for citation analysis (Harzing & Alakangas, 2016) and is frequently used by researchers (Amara & Landry, 2012). Scopus was used as a complementary source due to its status as the largest database of abstracts and scientific journal articles, enabling a more comprehensive search (Caputo & Kargina, 2022). The search concentrated on articles in English, either published or in early access.

The study focused on the period from 2005 to 2022 to capture more recent publications on the topic. This timeframe embraces significant public sector accounting and management reforms that occurred following the NPM era, making more financial and non-financial information available for politicians.

As part of the methodology, keyword testing was performed to ensure alignment with the research theme. This process involved identifying, according to the literature, a range of terms related to the use of budgetary, accounting, financial, performance, and other non-financial information, as well as financial and performance reporting, all consistently linked to politicians or the like. The final search queries for both databases combined the terms as follows. These search methods and keywords were already used in Nogueira et al. (2025), hence contributing to the validation of the final sample:

### Scopus query

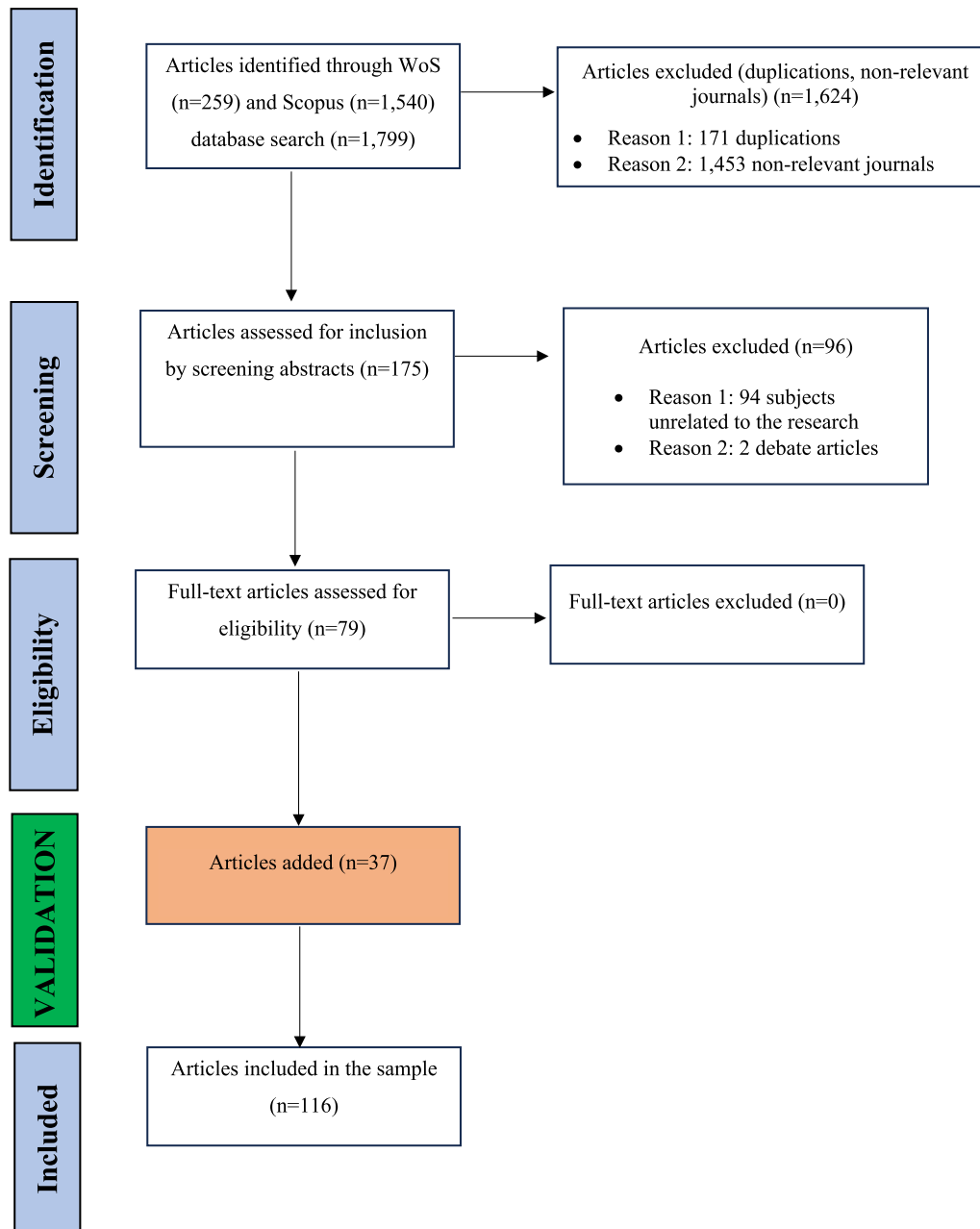
(TITLE-ABS-KEY ("use" OR "utilization" OR "needs") AND ("information" OR "report\*" OR "budget\*" OR "performance measurement") AND ("politician\*" OR "legislator\*" OR "councilor\*" OR "parliament" OR "political decision-maker\*")) AND (DOCTYPE (article)) AND (LIMIT-TO (SUBJAREA, "Social Sciences") OR LIMIT-TO (SUBJAREA, "Business, Management and Accounting"))

### WoS query

(TOPIC ("use" OR "utilization" OR "needs") AND ("information" OR "report\*" OR "budget\*" OR "performance measurement") AND ("politician\*" OR "legislator\*" OR "councilor\*" OR "parliament" OR "political decision-maker\*")) AND (DOCTYPE (article)) AND (LIMIT-TO (SUBJAREA, "Business Finance") OR LIMIT-TO (SUBJAREA, "Business") OR LIMIT-TO (SUBJAREA, "Management") OR LIMIT-TO (SUBJAREA, "Public Administration"))

The search was done at the beginning of 2023, initially extracting 1,540 records from Scopus and 259 from WoS. In order to complete the *Identification* in the PRISMA method, an additional criterion about relevant journals was taken into account. Fifty-six journals were considered: these were the journals that we knew were the most likely to publish articles on topics related to matters relevant to this research (this list can be provided on request from the authors). This restriction was important, given that the social sciences category in the Scopus database—used for the search because it includes public administration and political science—involves a wide range of sub-disciplines that fall outside the scope of this study (for example anthropology, archaeology, geography, linguistics and language, among others). As a result, a significant number of articles were excluded from the analysis.

After combining both databases, cleaning for duplication, and considering the selected journals, a final set of 175



**Figure 1.** PRISMA flow diagram for SLR—adapted. Source: Adapted from <https://www.prisma-statement.org/>

articles was obtained for *Screening* for relevance. Reading the abstracts led to eliminating 96 articles unrelated to the research and in the format of debate articles, allowing the final filtering. After this step, the sample to be considered was 79 articles (*Eligibility*).

A final verification step was conducted to validate the analysis. We recognized that even with carefully selected terms aligned with the topic, the chosen combinations might have not captured all relevant studies. To ensure the most comprehensive coverage, the list of articles was sent for review and corroboration by a group of experts—international scholars with expertise and research published in related fields. Several authors (for example Shea et al., 2017; von Soest, 2023; Marzi et al., 2025) acknowledge that this type of procedure is a useful means of ensuring and validating the sample, helping to correct or compensate for potential inaccuracies that may arise during database searches.

The experts identified several significant articles absent from the automated search that were crucial to include in

the final sample. The reasons for these omissions in the automated search are uncertain. In the case of Scopus, it is likely related to the assignment (or lack thereof) of index keywords designated by the database, as opposed to the authors' keywords.

Ultimately, the database was expanded by incorporating 37 additional articles recommended by the experts (Figure 1—Validation), resulting in a final sample of 116 articles for analysis (*Included*). This final list is available on request to the authors.

### Qualitative content analysis

The content analysis started by provisionally assigning the 116 articles to six thematic categories based on their main topic. This initial classification was carried out individually by the research team, with each member responsible for reviewing a subset of equal number of articles. A conventional qualitative content analysis (Hsieh & Shannon, 2005) was

**Table 1.** Categorization of the articles.

Category	Label	No. of articles	%
I	Performance budgeting and performance management	56	48%
II	Financial management and accountability	18	16%
III	Accessibility, usability and usefulness	27	23%
IV	Political decision-making, governance and policy implementation	15	13%
TOTAL		116	100%

performed, exploring each article to extract the main topic and key issues addressed, considering an inductive perspective. Each team member started by reading the article title, abstract, and keywords, and allocated it to a single category based on the most appropriate thematic fit.

Following this preliminary step, the full team met to review the initial assignments. Articles were exchanged among members to verify consistency and reach a consensus on the categorization. Through collaborative discussion, the team refined the categories and consolidated them into four main themes presented in Table 1. At this point, both the category labels and their conceptual boundaries were finalized.

The analysis proceeded with each researcher concentrating on one category, reading the rest of each article for understanding theoretical frameworks (if they included a theoretical framework), and main findings, drawing up a set of key issues. Discussions among the team allowed us to prepare summarizing tables for each category of articles, and to identify research gaps.

## Findings

The consideration of a list of relevant journals proved to be an effective filter for selection, inasmuch as 17 of the 56 initially selected journals did not contribute any articles to the sample, and 19 journals published only one article each. Table 2 shows the preferred publication outlets.

Half of the sample (58 articles) was published in only six journals, with *Public Money & Management* (PMM—19 articles) and *Journal of Public Budgeting, Accounting & Financial Management* (JPBAFM—11 articles) taking the lead. Note that these journals have recently dedicated special issues or themes to the use of public sector financial information by politicians.

### Research streams, methods and theoretical approaches

The content analysis of the articles allowed us to understand what the research done so far reveals about the use of financial and non-financial information by politicians,

**Table 2.** Number of articles per journal.

Journal	No. of articles	%
<i>Public Money &amp; Management</i> (PMM)	19	16.38%
<i>Journal of Public Budgeting, Accounting &amp; Financial Management</i> (JPBAFM)	11	9.48%
<i>Public Management Review</i>	9	7.76%
<i>Financial Accountability &amp; Management</i>	8	6.90%
<i>Accounting, Auditing &amp; Accountability Journal</i>	6	5.17%
<i>International Journal of Public Sector Management</i>	5	4.31%
Others	58	50.00%
Total	116	100%

Source: Adapted from Nogueira et al. (2025)

answering RQ1. As explained, four thematic areas were identified, which emerged as research streams within the topic under analysis:

- (I) *Performance budgeting and performance management*—this theme includes studies on the use of performance information in budgeting, performance measurement and management, with a focus on improving processes and achieving government goals.
- (II) *Financial management and accountability*—studies in this category examine the use of financial information for the purposes of transparency and accountability in the public sector, also addressing how financial reporting and accountability mechanisms affect financial management.
- (III) *Accessibility, usability and usefulness*—these articles look at the accessibility and usability of financial and accounting information (type, format...) and how those and other issues affect information use.
- (IV) *Political decision-making, governance and policy implementation*—this category of studies examines political decision-making processes and challenges in implementing public policies, including the use of financial and non-financial information and the relationships between political and bureaucratic actors.

In addition, overall, there seems to be a notable prevalence of empirical research methods, as only a minority of articles are dedicated to literature reviews, theoretical discussions, or legislative analyses. Among the empirical studies, there is no particular preference between qualitative (for example based on documentary analyses or interviews) and quantitative approaches (for example using questionnaires or statistical methods). However, only a few articles in the sample employed combined methodologies to enhance the depth and reliability of their findings.

Regarding theoretical approaches, many studies in the sample did not actually use a theory, but those that did had followed a considerable diversity of choices (sometimes with multiple theories), even if under three major approaches—NPM, accountability, and information usefulness. Also, institutional theory is a clear prevailing approach as it has been used in studies across all research streams. However, some theoretical specificities exist according to each stream. The main theories prevailing in each category of articles are summarised in Table 3.

While studies on the use of non-financial information tend to employ behavioural theories, articles addressing the use of financial information appear to prefer organizational theories. This indicates that authors have approached the use of non-financial information by politicians (mostly in category I) from an individual user standpoint, whereas those studying the use of financial information (other categories) seem to have addressed the topic considering the relationship between information providers and users, also taking into account the characteristics of the information in itself (usability and decision-usefulness).

In the following sections main findings of the studies analysed are summarized, considering the four thematic streams (with the labelled categories). Although some articles may have findings related to more than one stream, considering the inclusion in one category only, the key issues that relate to that category are highlighted.

**Table 3.** Examples of theories used in the research streams.

Category	Label	Theoretical approaches
I	<b>Performance budgeting and performance management</b>	<ul style="list-style-type: none"> <li>- Institutional theory (for example Raudla, 2012; George et al., 2020; Cohen &amp; Karatzimas, 2014; Brusca et al., 2017; Gomes et al., 2017);</li> <li>- Decision-usefulness/making approaches (for example Wang, 2008; Kuroki &amp; Motokawa, 2022);</li> <li>- Behavioural theories:               <ul style="list-style-type: none"> <li>• blame-avoidance (for example Nielsen &amp; Baekgaard, 2013);</li> <li>• theory of planned behaviour (for example Desmidt &amp; Meyfrootd, 2021).</li> </ul> </li> </ul>
II	<b>Financial management and accountability</b>	<ul style="list-style-type: none"> <li>- Institutional theory (for example Skærbæk, 2005);</li> <li>- Agency theory (for example Ferreira et al., 2013);</li> <li>- Stakeholder theory (for example Gaia &amp; Jones, 2020);</li> <li>- Public choice theory (for example Karatzimas &amp; Miquela, 2019);</li> <li>- Legitimation theory (for example Liguori &amp; Steccolini, 2018).</li> </ul>
III	<b>Accessibility, usability and usefulness</b>	<ul style="list-style-type: none"> <li>- Institutional theory (for example Nitzl et al., 2020; Nogueira &amp; Jorge, 2016);</li> <li>- Decision-usefulness/making and information usefulness approaches (for example Aversano &amp; Christiaens, 2014; Jorge et al., 2019; Nogueira &amp; Jorge, 2017);</li> <li>- Cognitive theories (for example Ouda &amp; Klischewski, 2019);</li> <li>- Upper echelons theory (for example Faber &amp; Budding, 2022).</li> </ul>
IV	<b>Political decision-making, governance and policy implementation</b>	<ul style="list-style-type: none"> <li>- Institutional theory (for example Ezzamel et al., 2007);</li> <li>- Dialogic accounting (for example van Helden et al., 2023);</li> <li>- Political spectacle theory (for example Pernsteiner et al., 2016).</li> </ul>

### *Performance budgeting and performance management*

The literature relating to the use of performance information by politicians in budgeting and performance management, as summarized in Table 4, highlights the interplay between political influence, governance issues, and performance data usage (purposes and factors affecting the use).

With regard to political influence, research underlines that budgeting is often shaped by political agendas, with performance-based budgets functioning as symbolic rather than operational tools (Ho, 2005; Brun & Siegel, 2006; Jansen, 2008a; Mutiganda, 2016; Rajala, 2020). Performance data, while essential for informed decision-making (Bjørnholt & Larsen, 2014; Nielsen & Baekgaard, 2013; Saliterer & Korac, 2014), is frequently used to support predetermined political decisions rather than to drive evidence-based policy changes (Moynihan, 2016; Demaj, 2017). According to Nielsen and Moynihan (2017), politicians use such data selectively, attributing failures to bureaucratic leaders to safeguard their political standing.

Regarding governance matters, the literature refers to tensions between accountability and efficiency. Politicians emphasize the use of performance information for accountability (Brusca et al., 2017), while public managers prioritize performance management (Flury & Schedler, 2006; Liguori et al., 2009, 2012; Johansson & Siverbo, 2009; Saliterer & Korac, 2013; Nisio et al., 2014; Pernsteiner et al., 2016; Desmidt & Meyfrootd, 2021). Conflicts and role ambiguities mark political and managerial dynamics in the use of performance data. Politicians tend to engage less with information compared to managers, creating inefficiencies in strategic decisions (Grossi et al., 2016; Cepiku et al., 2016; Alpenberg et al., 2019; Meyfrootd & Desmidt, 2021). For Bleyen et al. (2015), the existing gap between the incorporation of available performance data in budgeting and the actual use of such data further complicates efforts to align governance with management practices.

Some studies address performance data use, underlining that the effectiveness of that use by politicians relies on factors such as clear goal-setting, contextual relevance (Jansen, 2008a; Rajala, 2019), and organizational culture (Wang, 2008; Douglas et al., 2019; Gomes et al., 2017; Kenk & Haldma, 2019; Steccolini et al., 2020; Choi & Woo, 2022).

Additionally, rigid performance management systems are often less effective regarding information use than those fostering open discussions and flexibility (Jansen, 2008b; Demaj & Summermatter, 2012). Moreover, the impact of performance monitoring tools appears stronger than legitimizing uses, as they directly improve decision-making and accountability (Brusca et al., 2017; Geys & Sørensen, 2018; Nitzl et al., 2019). Institutional and structural barriers—such as organizational resistance and resource dependencies—limit the effectiveness of performance management systems and the use of the performance data they generate by politicians, often undermining performance-based budgetary reforms (Cohen & Karatzimas, 2014).

Askim (2007) underlines that politicians' utilization of performance information is not limited to the post-decisional stage of decision-making; they need and use accurate information about organizational performance throughout the decision-making process (Askim, 2007; George et al., 2017).

The use of performance management data is further influenced by determinants such as trust, accessibility, and fiscal constraints. Rajala and Sinervo (2021) highlight that trust and dialogue are essential. In legislative contexts, trust in performance data is a recurring challenge. Also, politicians' use of such data is often constrained by credibility issues, education, management training (Raudla, 2012; Rajala, 2020), and political experiences (Pollitt, 2006; Askim, 2009; Raudla, 2012; Romolini et al., 2015; George et al., 2020; Donatella, 2020). Moynihan (2016, p. 479) explains that 'policy-makers are generalists, and it is not cognitively possible for any actor to process the vast array of performance data at their disposal'. Legislators make only limited use of the formal documents containing performance information; for the most part, they prefer informal social networks for gathering information they consider necessary for budget discussions (Raudla, 2012). Furthermore, politicians who face high fiscal austerity use performance information to a lesser extent than those who face less fiscal austerity, thus indicating the use of performance information is 'the politics of good times' (Bjørnholt et al., 2016, p. 569). Likewise, Toman and Novak (2019) and Lewandowski (2019) argue that fiscal crises and political interests often disrupt performance evidence-based

**Table 4.** The use of information relating to performance budgeting and performance management.

Key issues	Authors (56 articles)
<ul style="list-style-type: none"> <li>Political influence on performance budgeting and performance data use</li> <li>Governance, and political and managerial dynamics in performance data use</li> <li>Factors influencing performance data use</li> <li>Performance data usage</li> </ul>	Alpenberg et al. (2019) Askim (2007) Askim (2009) Bjørnholt & Larsen (2014) Bjørnholt et al. (2016) Bleyen et al. (2015) Brun & Siegel (2006) Brusca et al. (2017) Cepiku et al. (2016) Choi & Woo (2022) Cohen & Karatzimas (2014) Demaj (2017) Demaj & Summermatter (2012) Desmidt & Meyfrootd (2021) Donatella (2020) Douglas et al. (2019) Flury & Schedler (2006) George et al. (2017) George et al. (2020) Geys & Sørensen (2018) Gomes et al. (2017) Grossi et al. (2016) Ho (2005) Jansen (2008a) Jansen (2008b) Jethon & Reichard (2022) Johansson & Siverbo (2009) Kenk & Haldma (2019) Korac et al. (2020) Kroll & Proeller (2013) Kuroki & Motokawa (2022) Lewandowski (2019) Liguori et al. (2009) Liguori et al. (2012) Meyfrootd & Desmidt (2021) Moynihan (2016) Mutiganda (2016) Nielsen & Baekgaard (2013) Nielsen & Moynihan (2017) Nisio et al. (2014) Nitzl et al. (2019) Pollitt (2006) Pernsteiner et al. (2016) Rajala (2019) Rajala (2020) Rajala & Sinervo (2021) Raudla (2012) Raudla (2022) Raudla & Savi (2015) Romolini et al. (2015) Saliterer & Korac (2013) Saliterer & Korac (2014) Steccolini et al. (2020) ter Bogt et al. (2015) Toman & Novak (2019) Wang (2008)

decision-making. Fiscal crises further exacerbate these challenges by reducing performance information use for making budgetary decisions, due to time pressure, the political nature of the budgetary process, and limited analytical capacities (Raudla & Savi, 2015).

Several studies analyse the use of performance information, particularly in local governments, including intensity, and purposeful and legitimizing uses. While some underline that, despite the managerialism in NPM, politicians and managers rarely use this information

(Jansen, 2008a, 2008b; ter Bogt et al., 2015; Raudla, 2022), others evidence purposeful and legitimizing uses of performance information by politicians (Kroll & Proeller, 2013; Korac et al., 2020; Jethon & Reichard, 2022; Kuroki & Motokawa, 2022). Contextual and organizational conditions under which legitimizing uses prevail over purposeful ones include oversight (coercive) and political (normative) pressures, hierarchical culture, and limited availability of low-performance information (Lewandowski, 2019).

### *Financial management and accountability*

In the category of research on the use of financial information by politicians relating to financial management and accountability, as shown in Table 5, the key issues in the literature focus on the effectiveness and limitations of the accounting systems, the political influence on accountability, the role of transparency in fostering citizen engagement, and the influence of structural and environmental factors on the use of information for financial management and accountability.

Some studies emphasise the role of accounting information in resource allocation and monitoring, for example during the Covid 19 pandemic, but highlight its limitations in providing the immediacy required for budgeting and statistical reporting (Ahrens & Ferry, 2021). Iacuzzi (2021) notes a lack of standardization in financial indicators, which further complicates their effective use for oversight. While accrual accounting has increased executive power over public finances (Newberry, 2014) and helped manage assets, liabilities and cash flows, it may be less effective in meeting accountability requirements (Ismail, 2023) and may circumvent parliamentary scrutiny and create fiscal opacity (Newberry, 2014). The proximity to private sector accrual systems has limited the use of accounting information by politicians; frequently, Government Finance Statistics (GFS) better suits public sector financial information needs (Barton, 2011).

Other literature highlights how political actors strategically frame accounting reforms to serve their interests, using rhetoric to either legitimize or discredit changes, depending on their objectives (Liguori & Steccolini, 2018). This manipulation often extends to presenting austerity measures as inevitable, reinforcing the narrative that budget cuts are necessary responses to economic pressures (Ahrens & Ferry, 2015; Karatzimas & Miquela, 2019). In line with this, Guarini (2016) and Ferreira et al. (2013) show how politicians use accounting data during elections, either highlighting favourable figures to project competence or obscuring unfavourable results to mask poor performance. Skærbæk (2005) likewise notes that annual financial reports are often used strategically to shape narratives and legitimize organizational actions.

Some research has evidenced politicians' acknowledgement of the importance of information disclosure, recognizing that transparency plays a crucial role in promoting citizen engagement and strengthening democratic accountability. Transparency boosts fiscal performance and voter turnout, strengthening democratic participation (Benito & Bastida, 2009) and building public trust and legitimacy (Barrett, 2018; Ferry et al., 2021). With technological innovation, digital platforms and popular reporting increase citizen participation and public accountability (Grossi et al., 2021). The use of

**Table 5.** The use of information relating to financial management and accountability.

Key issues	Authors (18 articles)
• Effectiveness and limitations of accounting systems	Ahrens & Ferry (2015) Ahrens & Ferry (2021)
• Political influence and accountability	Barrett AO (2018)
• Transparency and citizen engagement	Barton (2011)
• Structural and environmental factors and financial management	Benito & Bastida (2009) Célérier & Botey (2015) Cohen et al. (2021) Ferry et al. (2021) Ferreira et al. (2013) Gaia & Jones (2020) Guarini (2016) Grossi et al. (2021) Iacuzzi (2021) Ismail (2023) Karatzimas & Miquela (2019) Liguori and Steccolini (2018) Newberry (2014) Skærbaek (2005)

participatory budgeting is a mechanism that also reinforces citizens' engagement, but can create some inequalities (Célérier & Botey, 2015).

Finally, investigations in this category show that structural and environmental factors significantly influence how information is used by politicians for public sector accountability and financial management practices. For example local demographics and council visibility shape biodiversity reporting (Gaia & Jones, 2020), meaning that the local context may affect the use of financial information. Also, financial management reforms and innovations in public administrations, even if unevenly adopted globally, may have changed information use and increased efficiency (Cohen et al., 2021).

### Accessibility, usability and usefulness

The research relating the use of information by politicians with accessibility, usability and usefulness matters, involves studies that essentially focus on financial information. The key issues concern, as summarized in Table 6, limitations created by accounting standards and reforms, usability and usefulness of financial information, misalignment and inefficiency issues due to stakeholders' needs diversity, political and cognitive use of accounting information, controlling system issues, and decision-making cycles and variability in use.

Some studies evidence that accounting standards, namely IPSAS, do not adequately address specific aspects of the public sector (for example regarding heritage assets), and therefore the information reported does not satisfy stakeholders' needs (Aversano & Christiaens, 2014; Aversano et al., 2018). Also, certain accounting criteria, like conservatism, may prevent politicians from misusing financial reports to show an optimistic unreal situation (Glöckner, 2016). Accounting reforms toward accruals, due to structural and political barriers (Jovanović & Vašiček, 2021), may not improve information use by politicians. In fact, despite perceiving accounting reforms positively, bringing more financial information eventually more useful, politicians continue to prioritize (cash-based) budgetary data (Gomes et al., 2023). Accounting systems combining cash- and accrual-based information end up

**Table 6.** The use of information relating to accessibility, usability and usefulness.

Key issues	Authors (27 articles)
• Limitations of IPSAS standards and accounting reforms	Aversano et al. (2018) Aversano & Christiaens (2014)
• Usability and usefulness of financial information	Barton (2009)
• Misalignment and inefficiency issues	Buylen & Christiaens (2016)
• Political and cognitive use of accounting information	Caruana and Farrugia (2018)
• Controlling system issues	Cohen et al. (2019)
• Decision-making cycles and variability in use	Cohen & Karatzimas (2017) Domingos et al. (2022) Faber and Budding (2022) Giacomini (2020) Gomes et al. (2023) Glöckner (2016) Haustein et al. (2021) Jorge et al. (2016) Jorge et al. (2019) Jovanović & Vašiček (2021) Nitzl et al. (2020) Nogueira et al. (2013) Nogueira & Jorge (2017) Nogueira & Jorge (2016) Ouda & Klischewski (2019) Oulasvirta (2022) Sedmíhradská & Kučera (2020) Sinervo and Haapala (2019) Stanley et al. (2008) van Helden (2016) van Helden & Reichard (2019)

causing confusion, degrading the relevance of accrual-based information in public sector contexts (Barton, 2009).

Another line of research addresses the relationship between usability and use of financial information. Access to financial information is recognized to increase via community financial reports; however, these lack standardization (Stanley et al., 2008). The usability of financial statements may vary by region, accounting reform progress, and education (Haustein et al., 2021). Concerning usefulness, several studies acknowledge that financial reporting may not be enough, especially for decision-making by politicians; it is useful but needs additional non-mandatory data (Nogueira et al., 2013). Furthermore, although it is closer to accrual-based reporting and is expected to be more useful for decision-making, the usefulness of modified cash-based information does not yet seem to be recognized (Cohen & Karatzimas, 2017). Effective accrual accounting usage is influenced by fiscal stress and IT infrastructure; bureaucratic structures have a limited impact (Nitzl et al., 2020). On the relationship between use and trust in financial information, Domingos et al. (2022) underline that trust in financial data depends on the local committee's political alignment with, and credibility of, informational sources.

A few authors look particularly at the relationship between the information provided by the accounting and reporting systems and stakeholders' needs. Diversity of needs often causes misalignment in the accounting systems (van Helden & Reichard, 2019); efficiency problems emerge when politicians and public administrators' informational needs for decision-making are not aligned with data provided by the accounting systems (Cohen et al., 2019).

Other studies take the standpoint of the users' characteristics discussing politicians' capacity to understand financial information and how this determines its use. van Helden (2016) explains that politicians under-utilize accounting data due to technical complexity and political dynamics. Caruana and Farrugia (2018) add that, in the context of parliamentary debates, information overload is one of the reasons why financial reports are not used. The complexity of financial data and the limitations it causes to its direct use by politicians and public officials is also highlighted by Sedmihradská and Kučera (2020), who refer to politicians often requiring intermediaries. Jorge et al. (2019) highlight the role of intermediaries in helping politicians to interpret complex financial data. Information brokers working for politicians may help to increase the use of financial information while simplifying and analysing financial data, but such a process may introduce biases (Jorge et al., 2016). Furthermore, politicians' roles and experience influence their use of accounting data; more experienced politicians engage more effectively (Faber & Budding, 2022; Jorge et al., 2019; Nogueira & Jorge, 2016); practice outweighs ideology or expertise (Sinervo & Haapala, 2019). Legislators prefer budget data over accrual information, driven by practical needs and political context (Buylen & Christiaens, 2016). However, effective use of accounting information depends on cognitive alignment between producers and users; mismatches reduce utility (Ouda & Klischewski, 2019).

Another key issue concerns the information use within control systems. For example regarding the use of consolidated accounts, business sector consolidation approaches seem to fail in meeting central government needs; budgetary-based consolidation is preferable (Oulasvirta, 2022). Internal controls may improve accounting information decision-usefulness but may be influenced by political biases (Nogueira & Jorge, 2017).

Finally, the use of financial information is variable, often associated with decision-making cycles. For example mayors' use of accounting information varies across the policy cycle, increasing during budget preparation and decreasing in crisis periods (Giacomini, 2020).

### **Political decision-making, governance and policy implementation**

The studies relating the use of information by politicians with (policy) decision-making and policy implications, as displayed in Table 7, mainly address issues concerning budgeting as a

**Table 7.** The use of information relating to political decision-making, governance and policy implementation.

Key issues	Authors (15 articles)
• Budgeting as a political and strategic tool	Bourdeaux (2008)
• Oversight and use of budget information	Budding & Klink (2020)
• Governance issues	Duisenberg (2016)
• Accounting data in controversial contexts	Ezzamel et al. (2005)
	Ezzamel et al. (2007)
	Frisco & Stalebrink (2008)
	Giacomini et al. (2016)
	Joyce (2008)
	Lapsley & Rios (2015)
	Lerousse & Van de Walle (2022)
	Mkasiwa (2019)
	Pernsteiner et al. (2016)
	Saliterer et al. (2019)
	ter Bogt (2018)
	van Helden et al. (2023)

political and strategic tool, oversight and use of budget information, governance mechanisms, and the use of accounting data in controversial contexts.

Budgets are instruments for public policies and, as such, they reflect stakeholder negotiations (Ezzamel et al., 2007); they are used as both a monitoring tool and a political instrument (Mkasiwa, 2019). Sometimes, budget discussions are used for political spectacle, influencing public opinion rather than promoting financial transparency or discipline (Pernsteiner et al., 2016). According to Lapsley and Ríos (2015), during the budgeting process, transparency may face political resistance; politicians can inhibit transparency through their political will and action, so that information use may jeopardize equitable resource allocation. While debating budget options, politicians frequently use accounting data (Giacomini et al., 2016) and performance information (Saliterer et al., 2019) for legitimizing, reassurance, improving and understanding, and conflict ammunition. Ezzamel et al. (2005) analyse the accounting thought and practice as a mediating mechanism in political conflict scenarios in parliament, evidencing a need to understand the context in which accounting purports to operate, to evaluate its significance. If politicians with a more traditional background are not willing to engage with the accounting language, accounting information use not only fails to resolve deep-rooted tensions but also can create new ones.

Budget performance metrics are sometimes ineffective, as they pose challenges to use by politicians in parliament/congress. It is difficult to connect performance metrics to legislative processes because performance data is often prepared by non-political actors (Frisco & Stalebrink, 2008). Legislative reliance on performance information remains low, with trust issues in executive-provided data and limited integration into legislative decisions (Bourdeaux, 2008). Regarding financial information, members of parliament may resort to business-type auditing techniques to improve budgetary and accounting oversight, ensuring trustworthiness and alignment between political and financial accountability (Duisenberg, 2016). However, making more and better budgetary information and data available does not necessarily lead to improved outcomes due to the uneven impact on fiscal discipline and the quality of decision-making (Joyce, 2008).

Governance issues (for example certain preferences in public procurement contracts) may affect the way performance data is used and interpreted by political decision-makers (Lerousse & Van de Walle, 2022). In cases of outsourcing, informal trust often outweighs formal controls (ter Bogt 2018). Also, the way financial regulations are prepared and proposed limits the powers and influence of members of parliament on public financial management processes and reforms (Budding & Klink, 2020).

Finally, while addressing the use of accounting data in controversial contexts, van Helden et al. (2023) highlight the role of power dynamics in accounting information use. Accounting information is under-used in controversial projects, with ruling groups often suppressing opposing views, limiting dialogic interactions.

### **Discussion**

The four research streams we identified reflect different yet interconnected understandings of how financial and non-

financial information is used by politicians in public sector contexts. Institutional theory emerges as one major lens in studies across all these streams, for explaining institutional persistence, legitimacy-seeking, and the ceremonial use of information by politicians. Other organizational (for example agency, stakeholders...) and behavioural (for example theory of planned behaviour, upper echelons...) theoretical approaches are applied considering specificities of the thematic streams, supporting different interpretations of how information is used within public sector organizations and governance systems.

From the main findings of the articles in the previous section, common subjects can be identified that emerge from cross-analysing all streams. These subjects, summarized in Table 8, relate to the extent, the antecedents, and the types of use of financial and non-financial information by politicians.

In terms of the *extent of use*, the research so far has shown, in general, reduced and selective use of accrual-based information, despite the reforms and the acknowledgement that this adequately complements cash-based budgetary information, for decision-making purposes. Accrual-based accounting information, close to that of the private sector, limits its use by politicians. At central government level, GFS is the more appropriate way to fulfil politicians' accrual financial information needs. Accounting information is occasionally and only modestly used in controversial projects.

Managers engage more with accounting information, especially with performance information; whereas politicians often prefer budgetary (cash-based) information, led by practical needs, political context and accountability purposes.

Regarding antecedents of use, namely *stimulating and hindering factors*, the literature underlines that the use of financial and non-financial information by politicians and political actors overall depends on whether they are motivated and equipped to use it effectively. User capacity and political and technical background are factors pointed as significantly influencing whether information is comprehended and acted upon by politicians.

Characteristics of the information itself, such as unclearly defined performance goals, and the high level of complexity, technicality and extension of reports, can prevent financial and non-financial information to serve its intended purposes, especially for non-expert users such as it is frequently the case of elected politicians. Resorting to intermediaries can simplify more complex financial information, increasing its use by political actors.

Financial information from systems combining cash and accrual reporting can be misunderstood, reducing the relevance of accrual-based information from accounting systems and increasing usefulness of GFS for politicians, namely in central governments. Misalignment between users' needs and available data (for example provided by IPSAS-based accounting systems) negatively affects information use.

Contextual and organizational factors also emerge as critical. The use of information is context-dependent: financial information use increases in budget preparation phases; decreases during crises and fiscal austerity, in controversial projects, and with political resistance to

transparency. Supportive organizational cultures, and managerial and political incentives for accountability and efficiency, stimulate the use of information, whereas institutional barriers, such as structural resistance, resource dependencies, and governance biases (for example procurement preferences) may hinder such use.

Finally, reliability and trust issues also determine the use of financial and non-financial information; data sources, strong internal controls and auditing are underlined as positive for use, allowing to align political and financial accountability.

As to the *types or purposes of use*, while the literature evidences some meaningful uses of financial and non-financial information by politicians (for example managing assets/liabilities, budgeting, monitoring and oversight, and accountability), it also recognizes prevailing legitimizing uses, affected by political contexts and pressures, culture and information availability.

Overall, financial and non-financial information use is frequently mobilized not for rational planning or policy decision-making, but for symbolic purposes, political negotiation, or legitimizing decisions that have already been made. Frequent legitimizing uses include: justifying political choices or predetermined agendas; supporting austerity narratives; highlighting favourable results, hiding unfavourable ones; conflict ammunition in parliamentary debates; political spectacle to sway public opinion; selective suppression of opposing views in controversial contexts; and compliance with oversight pressures without substantive change.

### Research gaps, future trends and final considerations

Overall, this study showed that academic literature has advanced in understanding whether and how politicians use financial and non-financial information.

### Theoretical approaches

The research so far has been informed by behavioural (use of non-financial information), and organizational (use of financial information) theories. However, emerging challenges, such as digitalization, data science and artificial intelligence (AI), uncertain environment, and accountability (Bisogno et al., 2024), question how theoretical approaches have been used to date, additionally calling for research to examine how these challenges may influence politicians' use of both financial and non-financial information. For example agency theory can be used to investigate how digitalization and AI can serve politicians' use of information, thereby reducing (or exacerbating) asymmetries between politicians (as agents) and citizens (as principals). Combined with legitimacy and stakeholder theories, and a dialogic accounting perspective, studies can further explain how politicians use accounting information via digital platforms, to communicate with citizens, addressing different stakeholders needs, and signal transparency and responsiveness. Behavioural theories can be also better explored in the current challenging context, for example analysing how politicians may selectively use or ignore data to deflect responsibility in uncertain or crisis situations (blame-avoidance), or understanding how attitudes, norms, and perceived control influence

**Table 8.** Cross-category analysis.

Common subjects		Antecedents of use		
Research streams	Extent of use	Stimuli	Hindrances	Types/purposes of use
<b>(I) Performance budgeting and performance management</b>	<ul style="list-style-type: none"> <li>Politicians are more focused on accountability and managers on efficiency</li> <li>Gap between incorporating data in budgeting and its actual use</li> <li>Informal social networks preferred to formal documents as sources of information</li> </ul>	<ul style="list-style-type: none"> <li>Clear goals, contextual relevance and organizational culture</li> <li>Flexible system</li> <li>Trust and dialogue</li> </ul>	<ul style="list-style-type: none"> <li>Organizational resistance and resource dependency</li> <li>Fiscal constraints and austerity</li> <li>Data availability and accessibility to data</li> <li>Information credibility issues</li> <li>Politicians' education, management training, and political experiences</li> </ul>	<ul style="list-style-type: none"> <li>Political instead of rational use dominant in performance budgeting</li> <li>Selective use to blame bureaucrats</li> <li>Monitoring purposes prevail over legitimizing uses</li> <li>Legitimizing uses depend on oversight and political pressures and hierarchical culture</li> </ul>
<b>(II) Financial management and accountability</b>	<ul style="list-style-type: none"> <li>GFS better suits financial information needs, especially at central government level</li> </ul>	<ul style="list-style-type: none"> <li>Needs for transparency</li> <li>User participation</li> <li>Local structural and environmental factors</li> <li>Council visibility stimulates reporting on biodiversity</li> </ul>	<ul style="list-style-type: none"> <li>Proximity to private sector accrual systems limits the use of accounting information</li> <li>Accrual accounting is an obstacle for use—limitations for budgeting and statistical reporting, and for accountability (impede scrutiny; creates opacity)</li> <li>Lack of standardization in financial indicators</li> <li>Specifics on public sector assets not captured in IPSAS accounting rules</li> <li>Reform stage and structural and political barriers to the introduction of accrual accounting</li> <li>Using a modified-cash basis as a way towards accrual does not increase information usefulness</li> <li>Exclusively financial information is insufficient, other data are additionally needed</li> <li>Different needs of user groups</li> <li>Technical complexity and financial information overload <i>vis-à-vis</i> politicians' capacity to understand the information supplied</li> <li>Diverging roles (government, parliament, opposition, financial committees ...) and experience (age, new parties ...) of politicians influence use</li> <li>Business-like systems for consolidated financial information</li> <li>Diverging according to the decision-making cycle, less during crisis</li> </ul>	<ul style="list-style-type: none"> <li>Political or strategic use prevails</li> <li>Manipulation of information for political purposes and to legitimize organizational actions</li> </ul>
<b>(III) Accessibility, usability and usefulness</b>	<ul style="list-style-type: none"> <li>Accounting criteria may prevent misusing of financial reports</li> <li>Accrual accounting gives better information but is less used than cash accounting</li> <li>Systems combining cash- and accrual-based information lead to less use of the latter</li> <li>Practical needs and political context lead to prefer cash-based budget data</li> <li>The use of financial information is variable, associated to decision-making cycles</li> </ul>	<ul style="list-style-type: none"> <li>Community financial reports increase access to financial information</li> <li>Fiscal stress and IT infrastructure positively influences accrual accounting use</li> <li>Credibility of data sources positively impacts trust in usable information</li> <li>Engaging intermediaries for enriching and interpretation of accounting information</li> <li>Diverging according to the decision-making cycle, more in budgeting preparation</li> </ul>	<ul style="list-style-type: none"> <li>Using a modified-cash basis as a way towards accrual does not increase information usefulness</li> <li>Exclusively financial information is insufficient, other data are additionally needed</li> <li>Different needs of user groups</li> <li>Technical complexity and financial information overload <i>vis-à-vis</i> politicians' capacity to understand the information supplied</li> <li>Diverging roles (government, parliament, opposition, financial committees ...) and experience (age, new parties ...) of politicians influence use</li> <li>Business-like systems for consolidated financial information</li> <li>Diverging according to the decision-making cycle, less during crisis</li> </ul>	
<b>(IV) Political decision-making, governance and policy implementation</b>	<ul style="list-style-type: none"> <li>Legislative reliance of performance data is generally low</li> <li>Limited use of accounting information in controversial projects</li> </ul>	<ul style="list-style-type: none"> <li>Business-type auditing regimes can improve the use of financial information, by enhancing trust and alignment between political and financial accountability</li> </ul>	<ul style="list-style-type: none"> <li>Politicians might fear transparency</li> <li>Parliaments' political composition may be unfavourable for MPs to engage with accounting information</li> <li>Governance issues and public finance regulations</li> <li>Power dynamics</li> <li>Trust may outweigh formal controls in cases of outsourcing</li> </ul>	<ul style="list-style-type: none"> <li>Budget information used as political instrument for policy monitoring</li> <li>Accounting data and performance information used in debates for legitimizing, reassurance, improving and understanding, and conflict ammunition.</li> <li>Use in decision-making for legitimation</li> <li>Legitimizing use of accounting information in controversial projects</li> </ul>

politicians' intentions to resort to digital tools or data analytics to use financial and non-financial information (theory of planned behaviour).

### Emerging topics

On the other hand, despite the advancements, thematic gaps can be identified, to be filled by exploring the following

topics in future research, responding to RQ2. These topics link key aspects of the existent literature with emerging challenges, as outlined in the pillars referred to by Bisogno et al. (2024).

Given that the literature shows politicians use accounting information selectively, future research could explore how accounting and reporting systems can be redesigned to reflect politicians' informational needs better, incorporating both financial figures and outcomes, operational performance, and broader social and environmental impacts. Relating to this, research could further examine what are the financial information needs by politicians about the public sector and whether these are satisfied by accounting and reporting systems in practice, such as IPSAS.

Also, it is important to further study how different accounting formats, such as accrual-based systems and frameworks like GFS, influence the ability of politicians to make informed decisions. Comparative studies could assess the utility of these formats in centralized and decentralized political systems, shedding light on which approaches are most effective for promoting transparency and accountability across diverse governance structures. In addition, future research could provide valuable insights by comparing the use of financial and non-financial information across different levels of government—for instance, investigating whether, within similar contexts, politicians at the central level differ from those at the local level in how they use such information. Furthermore, studies considering financial and non-financial information simultaneously would allow to better explore diversity in preferences, uses and determinant factors, and in theoretical frameworks and methodologies to be applied while researching about the use of one or the other type of information by politicians. While these two types of information are essential for comprehensive public policy formulation, institutional barriers (for example the overriding role of budgets) often prevent their effective combination.

The role of emerging technologies also warrants further exploration. Although recent studies have acknowledged the potential of digital tools and interactive platforms (Agostino et al., 2025), their impact on the use of financial and non-financial information by politicians for political decision-making, citizen engagement, and government transparency, remains under-researched. Investigating how technologies such as AI, real-time reporting, and popularized financial dashboards affect the use of information by politicians, ultimately impacting fiscal performance and public trust, could provide a deeper understanding of their transformative potential.

Another key area for investigation concerns issues of trust and credibility in financial data. Effective use of information by politicians depends heavily on its perceived reliability. So, additional research could explore whether informational reliability issues affect its use by politicians; what would be the role of mechanisms such as independent audits, collaborative governance frameworks, and joint oversight committees as instruments for fostering trust and improving data credibility, impacting usability. Also, how would these reliability concerns be affected by the use of AI tools to produce and analyse information made available to politicians.

Moreover, the question of how to enhance politicians' ability to use complex financial data requires greater attention. While existing studies suggest that experience and roles influence the effective use of financial information, little is known about the level of literacy of politicians and the impact of formal training programs and capacity-building initiatives. Research could focus on how these programs might be tailored to the specific needs of politicians, and if in countries with higher levels of politicians' financial literacy there is a higher level of information used and disseminated.

Finally, the influence of power dynamics on the use of information by politicians in controversial contexts likewise represents a significant gap. Power struggles often shape how information is deployed in politically sensitive projects, potentially undermining transparency and equity. Further research could investigate strategies to mitigate these dynamics, contributing to fair, balanced, and inclusive decision-making processes.

Addressing these gaps is crucial to move forward in understanding how the use of financial and non-financial information by politicians can be leveraged to improve public sector management and governance. By focusing on issues such as data integration, accounting and reporting contents and formats, technological innovation, trust-building, capacity development, and power dynamics, future studies could contribute to encourage the use of financial and non-financial information by politicians. Ultimately, increased use would promote more transparent, equitable, and informed decision-making, enhancing accountability of political actors, building stronger connections between governments and citizens, and strengthening democratic institutions.

### *Contributions and limitations*

Substantively, this study provides three major contributions that extend beyond the conclusions of previous work:

- It identifies a set of critical but under-explored factors that influence politicians' (non)use of information, such as trust in information, politicians' financial literacy, information design and presentation formats, and the increasing role of digital technologies and real-time data access. These variables have been either marginal or absent in previous reviews, despite their growing relevance in contemporary governance settings.
- This study calls for a paradigm shift in the way politicians' use of information is conceptualized and investigated. Rather than remaining anchored in the NPM and institutional approaches—still dominant in much of the literature—this review advocates for more adaptive, multidimensional approaches that consider the complexity of information, the rise of networked accountability, political rationality, and the growing prominence of sustainability and transparency as guiding principles in public decision-making.
- The analysis emphasizes that the study of politicians' use of financial and non-financial information requires more cross-disciplinary dialogue (between disciplines such as accounting, public management, financial governance, and political science) and theoretical integration, enabling scholars to better understand the dynamic

interplay between institutional constraints, political agency, information design, and organizational practice.

However, this article has some limitations: namely concerning the focus on Scopus and WoS databases, disregarding, for example, Google Scholar. Also, we only considered research articles published in English. The combination of keywords used for the search was derived from document titles and may not have allowed a comprehensive search. Still, validation with some academic experts assured the quality and completeness of the final set of publications analysed. Finally, the process of aggregating the categories and subsequent key issues may reflect personal judgement; the option for each paper to be included in one research stream only, while facilitating the analysis, may have been too simplistic, as some articles may address topics in several categories and some key issues may indeed overlap.

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*This list only partly covers the total set of papers in our review; the complete list can be provided on request from the authors.*

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