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**DEBATES ON ACCRUAL ACCOUNTING IN THE PUBLIC SECTOR:
A DISCREPANCY BETWEEN PRACTITIONERS AND
ACADEMICIANS**

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ABSTRACT

This study aims at revisiting the debates surrounding accrual accounting in the public sector and presenting how discrepancy of opinions—either supporting or not supporting—occurs based on the contributors of the literature. This research is conducted by examining literature concerning the use of accrual-based accounting in the public sector based on the sources and the opinions. Findings show that most sources from practitioners opt for accrual accounting while most of literatures from academicians were not in support of accrual accounting. This finding suggests that there is a missing link between academic accounting research and professional practice in the public sector. The differing views infer that academic research and accounting practice in the public sector are largely working as worlds apart with each working in their own separate scopes.

Keywords: public sector accounting, accrual, practitioners, academicians.