

# The Shift Analysis in Transparency and Accountability Degrees on Regional Financial Management

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## *Abstract*

*Accrual-based accounting is an attempt by the International Public Sector Accounting Standards Board (IPSASB) to increase transparency and accountability. As it develops, the ability of accrual-based accounting to increase transparency and accountability is still questionable. This research uses a literature review under charting the field technique analysis of the evolution of transparency and accountability transition of the accrual basis application from the perspective of costs and benefits. The study shows that the gap between conceptual framework and empirical research indicates the non-optimal accrual-based accounting in promoting transparency and accountability. The development of accrual-based accounting is in line with increased transparency and accountability; however, it is followed by earnings management practices that still need to be considered. Therefore, primary usage must be improved by improving an adequate audit system.*

**Keywords:** *Accountability, Accrual Based Accounting, Earnings Management, Financial Statements, Transparency*

## 1. Introduction

The development of public sector accounting practices has resulted in greater social demands for transparency and accountability (Febrianti & Rohma, 2023; Maciuca & Socoliuc, 2014; Lee, 2014; Rohma et al., 2023). In response to these demands, the International Public Sector Accounting Standards Board (IPSASB) has encouraged the use of accrual-based accounting in the presentation of financial reports, which is considered capable of increasing transparency and accountability. However, this is still a matter of debate. Several research results support the statement that the implementation of the accrual basis is considered capable of increasing transparency and accountability (Diamond, 2002; Lee, 2014; Stefanescu & Turlea, 2011; Nistor & Stefanescu, 2016; Newberry, 2014; Maciuca & Socoliuc, 2014; Brusca & Montesinos, 2010; Sousa et al., 2013; Monteiro & Gomes, 2013). On the other hand, several research results show contradictory results regarding the ineffectiveness of the accrual basis in increasing transparency and accountability (Adhikari & Mellempvik, 2011; Aljarde & Julve, 2014; Nistor & Stefanescu, 2016; Stalebrink, 2002; Agasisti et al., 2015).

Nistor & Stefanescu (2016) explain that the accrual basis is one factor supporting the need for harmonious financial reporting. The accrual basis is an effort to improve the quality of fiscal data presented in reports and increase the reliability and transparency of financial information. Newberry (2014) shows that accrual-based accounting implemented by the New Zealand central government is a financial reform effort carried out by IPSAS. The role of the accrual basis is based on an approach to fulfill the function of financial reporting as accountability for the management of public funds. Maciuca & Socoliuc (2014), who conducted research in Rome, showed that accrual-based accounting reform in public sector organizations was initially carried out as a consequence of requests from international organizations, and its development was felt to be quite tricky for government accountants but had a positive impact on transparency and budget efficiency.

Meanwhile, Stalebrink (2002) shows the results that are in the spotlight, that using accrual-based accounting and consolidation models in the financial reports of public sector organizations will improve earnings

management practices. The results of this research align with what Bastian (2006: 120) explains: accrual-based accounting allows a problem of financial manipulation that is difficult to control. Nistor & Stefanescu (2016) show that accrual-based accounting is widely used in financial accounting. However, the budgeting system still uses a cash basis, which can result in less reliable data in the financial reports. The existence of differences regarding research results with the conceptual framework is an initial indication of problems that cannot be ignored.

Several research results that show conceptual anomalies that indicate weaknesses in the accrual basis are interesting facts that need to be studied to determine the role of accrual-based accounting in the degree of shift in transparency and accountability in the financial reports of public sector organizations. The writing structure of this article begins with a conceptual explanation as a basis for understanding. An explanation of the dilemma of implementing accrual-based accounting and debates on applying accrual basis to an analysis of shifts in the degree of transparency and accountability, and the conclusion, is presented.

## 2. Literatur Review

Agency theory is a theory presented by Jensen & Meckling (1976). Agency theory explains the existence of a relationship between two parties, including the agent and the principal (Puspitaningrum & Indriani, 2021). Agency theory states that an agent conveys information that is not in line with the actual situation to the principal (Jensen & Meckling, 1976). Conflicts of interest between principals and agents can arise from the agent's role tending to generate profits and can be detrimental to the principal (Rohma, 2022). To minimize agency conflicts, principals can supervise and set incentives for agents (Jensen & Meckling, 1976). Monitoring mechanisms for agents can originate from natural mechanisms, such as societal pressure and

governance (Lara et al., 2009). Apart from going through a governance system, reducing agency conflicts can also be done through supervision (Shleifer & Vishny, 1996). The context of agency theory in this research is the government acting as an agent and society acting as a principal.

Public sector accounting practices are experiencing rapid development, balanced by increasing demands for transparency and accountability. Halim & Kusufi (2014: 282) and Rohma (2023) explain that society's demand to create a clean government and good governance is the most essential issue since reform until now, one of which is creating a good accountability system. Mardiasmo (2009:159) explains that public-sector financial reports are crucial in creating public-sector accountability; public-sector accounting has a prominent role in preparing financial reports to implement public accountability. Furthermore, Halim and Kusufi (2014: 282) explained that the link between a quality financial reporting system is related to the standards used as a reference in preparing financial reports, in this case, related to government financial reports. The relationship between the role of financial reports as accountability is also emphasized by the Governmental Accounting Standards Board (GASB) in Statement No. 34 Concept Statement No. 1 Paragraph 56, namely:

*"...Accountability requires governments to answer to the citizenry to justify raising public resources and the purposes for which they are used. Governmental accountability is based on the belief that it may lead to public debate by the citizens and their elected representatives. Financial reporting plays a major role in fulfilling the government's duty to be publicly accountable..."*

The GASB explanation further strengthens that accountability is the main thing in the public sector, including providing financial information so that it

can be used to assess government accountability. Mardiasmo (2006: 163) emphasizes that Concept Statement No. 1 also highlights that government financial reports must be able to provide information to help users make economic, social, and political decisions. Halim & Kusufi (2014: 191) explained that the 1988 Treasury document concerning the Central Governmental: Financial Accounting and Reporting Framework offered three objectives for financial reports, namely accountability, appropriateness, regularity, and auditability. Apart from accountability, transparency plays an essential role in the bureaucracy of public sector organizations. Halim & Kusufi (2014: 186) explained, along with improvements in the reform era, the government must be more transparent in providing information related to financial management to the public.

This follows Law Number 14 of 2008 concerning the openness of public information, which is one of the factors driving the importance of transparency in the public sector. Halim & Kusufi (2016: 186) explain that the conceptual framework is essential in preparing government financial reports. Apart from that, it is also explained that the conceptual framework is the basic concept for organizing and developing Government Accounting Standards, which is a reference for KSAP regarding the preparation of financial reports, auditors and users of financial reports in seeking solutions to problems that have not been regulated in PSAP (PP Number 71 of 2010 Article 1 paragraph 5). Halim & Kusufi (2014: 190) emphasize that accountability needs to be a guideline to realize good governance, so there is a conceptual framework discussing the accounting bases that can be used, namely the cash basis and the accrual basis. The existence of an accrual basis in public-sector accounting is an effort to improve accounting practices and public-sector financial reports. Carlin (2005) stated that the existence of an accrual basis to increase

accountability will be a long debate because the impact will be comprehensive.

### 3. Research Method

This research uses a literature study with the field charting technique by grouping topics related to accrual-based accounting in the public sector. The data used includes research results and literature reviews examining the concept and implementation of accrual accounting. Relevant information is collected from various adequate scientific reference sources and followed by a critical analysis of theoretical concepts and findings (Rohma, 2021; Rohma & Wahyu, 2023; Rohma & Chamalinda, 2023). The data analysis technique is carried out by synthesizing research findings and literature developments. Next, the synthesis results are reviewed and analyzed using the concept of costs and benefits based on the conceptual framework, application, and implications of accrual-based accounting in terms of its development and impact on transparency and accountability of financial reports.

### 4. Result and Discussion

Accrual-based accounting is a dilemma (Teckell, 2010; Diamond, 2002; Stefanescu & Turlea, 2011; Seguin, 2008; Monteiro & Gomes, 2013; Lee, 2014). The results of Teckell's research (2010) explain the dilemma experienced by the Republic of the Fiji Islands in implementing the accrual basis. Fiji initially failed to implement the accrual basis, but it continued to be implemented because of international demands, which encouraged the re-implementation of the accrual basis. Teckell (2010) and Lee (2014) emphasize that several main factors must be considered when using the accrual basis, which needs special attention because it is not easy. However, in the long term, the accrual basis can achieve the objectives of public sector accounting to improve transparency. Seguin (2008), who conducted research in Canada, shows that technical and cultural challenges must be

considered in implementing the accrual basis. The accrual-based accounting system implemented in government is not static because, in practice, it will always be influenced by other forces for change.

Most countries experiencing the dilemma of fully adopting accruals are developing countries. This is based on the full adoption of the accrual basis, which is not an easy activity; it requires consideration of infrastructure both in terms of material and external and internal incentives, which are essential. One of the main questions is balancing the costs and benefits of implementing these standards. In its development, every effort made has consequences, so analysis is needed; one of the main ones is cost and benefit analysis.

#### ***Costs and Benefits: Transparency, Accountability, and the Proportion of Manipulation***

The development of public accounting practices is in line with demands for level and accountability for every activity carried out in government functions. The accrual basis as a substitute for the cash basis used in the public sector has received various supportive and unsupportive responses. Conceptually, in textbooks, many foundations support the accrual basis, which can realize better transparency and accountability than the cash basis, including implementation dilemmas, which mostly highlight problems that can still be overcome with various supporting conditions and certain treatments.

Several empirical research results in various countries support the statement that the implementation of the accrual basis can increase transparency and accountability (Diamond, 2002; Lee, 2014; Stefanescu & Turlea, 2011; Nistor & Stefanescu, 2016; Newberry, 2014; Maciuca & Socoliuc, 2014; Brusca & Montesinos, 2010; Sousa et al, 2013; Monteiro & Gomes, 2013). Stefanescu & Turlea (2011) explain that the development of accrual accounting as a basis for financial reporting of public sector organizations internationally, provides various benefits, namely increasing

transparency, reducing gaps regarding financial communication with users, providing a more complete picture of information regarding assets, debt and equity, making it possible to measure the costs of goods or services. Apart from that, Stefanescu & Turlea (2011) also added that accrual-based accounting provides estimated information on resources and liabilities, enabling better monitoring, more efficient cost control, and a social responsibility effort.

Apart from that, the benefits of the accrual basis are also explained by Nistor & Stefanescu (2016), who state that the accrual basis is one of the factors that support the need for harmonious financial reporting. The accrual basis is an effort to improve the quality of fiscal data presented in reports, increasing the reliability and transparency of financial information. Apart from increasing transparency, accrual-based accounting is also considered capable of increasing accountability. As Hladika et al (n.d.) explained, many parties expressed the benefits of accrual-based accounting applied to government organizations because the accrual basis provides information that helps improve the quality of decision-making, improves management systems, increases the accountability of public managers, increasing transparency and control of financial reporting, as well as providing a better basis for measuring performance and determining service prices than using cash basis accounting.

Newberry (2014) explains that the central government in New Zealand also shows that the control function has become a factor to be considered; the role of the accrual basis is based on the function regarding the need for a government financial management system approach, an approach to fulfill the financial reporting function as accountability for the management of public funds. In addition, Maciuca & Socoliuc (2014), who conducted research in Rome, showed that accrual-based accounting reform in public

sector organizations was initially carried out due to requests from the IMF and World Bank. However, in its development, accrual-based accounting was felt to be quite tricky for accountants in government organizations, but it positively impacts budget transparency and efficiency in the long term.

In more detail, Sousa et al. (2013) researched accrual-based accounting in Brazil's public sector organizations by selecting its benefits from internal and external perceptions. The survey results showed that the accrual basis was felt to provide benefits in presenting information for decision-making based on respondents' perceptions. Decision. Sousa et al. (2013) further explained that the results of their research are an indication that the adoption of accrual-based accounting is not entirely driven by the demands of obligations from international institutions, the differences in benefits felt by respondents indicate that the actions taken by accounting standard setters in Brazil to increasing the dissemination of information to produce information to assist decision making.

Monteiro & Gomes (2013), who also conducted research in Brazil, looked at the accrual basis from the perspective of the budgeting system. In particular, accrual budgeting has not been implemented in many countries because implementing an accrual-based budget is considered not easy. Monteriro & Gomes (2013) explain that the importance of perceptions and information from specific parties as well as the existence of information about the usefulness of accrual budgeting, is one of the driving factors in implementing an accrual-based system in budgeting as well as the importance of considering the unique nature of public administration in Brazil.

The research results of Monteiro & Gomes (2013) have become an essential reference for several countries that want to implement the accrual basis fully (full adoption); that is, apart from paying attention to the conceptual benefits of increasing transparency and accountability,

there is support for information and perceptions from experts and external parties. It is also necessary to encourage the use of the accrual basis in financial reports and international perceptions, as applying the accrual basis in budgeting is a driving factor.

Theories and concepts, and support from empirical research results have shown rational reasons for the benefits of increasing transparency and accountability. However, as the accrual basis in public sector organizations continues to develop, it is still being debated. Several studies have shown results that do not support the benefits of an accrual basis in accounting. The results of several studies show several problems and obstacles that occur due to the use of the accrual basis, including (Adhikari & Mellemvik, 2011; Alijarde & Julve, 2014; Nistor & Stefanescu, 2016; Hladika, Vasicek & Dragija (n.d.); Sousa et al. al, 2013; Stalebrink, 2002; Agasisti et al, 2015)

Stalebrink's (2002) research results show that using accrual-based accounting and consolidation models in the financial reports of public sector organizations will improve earnings management practices. Earnings management practices indicate that information reliability and relevance must be questioned if accrual-based accounting is applied. Stalebrink (2002), which shows the potential for higher earnings management, sharply contrasts the basic concept and objectives of accrual-based accounting to increase transparency and accountability. However, the results of this research align with what Bastian (2006: 120) explains, which highlights from the cash receipts side that accrual-based accounting allows for financial manipulation problems that are more difficult to control than using a cash basis.

Apart from that, Adhikasri & Mellemvik (2011) looked at accrual-based accounting practices in Nepal; the results of their research showed that the implementation of accrual accounting by the central government in Nepal had experienced

failure, the attitude and pressure from international organizations to implement accrual-based accounting in developing countries made many developing countries only focus on improving existing standards and procedures. Based on the results of this research, it can be seen that the pressure from international organizations that encourage accrual-based accounting practices means that its implementation is not optimal due to the lack of alignment of vision and readiness of the supporting factors for implementing the accrual basis, which should be the main factor but are increasingly being ignored.

In line with previous research, Alijarde san Jelve (2014) shows problems in accrual-based accounting in the public sector, that in general, there are differences between financial reporting related to budgets, financial reports have implemented an accrual basis but cannot be compared with budgets because there is no ability to use them. Accrual basis in budget preparation, the discretionary nature of standards, and many other problems that limit implementation. Nistor and Stefanescu (2016) show that accrual-based accounting is widely used in financial accounting systems, but the budgeting system still uses a cash basis. Furthermore, Nistor and Stefanescu (2016) also show that this is because financial reports and budget systems use different accounting bases, making some data from European Union members less reliable.

From a different point of view, Hladika, Vasicek and Dragija (n.d.) explained that although accrual-based accounting practices conceptually have benefits for increasing transparency and accountability, their development is faced with many obstacles, especially problems that cannot be avoided in the implementation transition period, resource risks. Human, financial resources, and technological capacity. From different public sector organization objects, Agasisti et al. (2015) explored the application of the accrual basis in the financial reporting of public sector

institutions at universities. The results of their research show that the use of accrual-based accounting should be able to increase transparency in university financial reports.

Still, several problems need to be considered. For example, IPSAS does not provide detailed guidance that could help overcome technical issues, resulting in universities adopting accounting choices that are less consistent with full accrual-based accounting. Agasisti et al. (2015) added that the less consistent adoption of full accrual-based accounting could result in a loss of transparency and reduce the quality of the information produced. This shows that the quality of accrual-based financial reports is still questionable if the budgeting system and discretionary standards have not been considered.

Several research results that either support or do not support the main objective of the accrual basis as a substitute for the cash basis to increase transparency and accountability show that there is still controversy regarding the capabilities of the accrual basis. The critical role of implementing accrual-based accounting as an alternative to increase transparency and accountability should not be underestimated. As an alternative in its development, controversy needs to be seen as input in the initial transition period to improve the accrual base capability. The research results from various empirical studies that encourage the aim of implementing accrual-based accounting provide support and motivation as well as indications that implementing the accrual basis can shift transparency and accountability to a higher degree. Although it still has several weaknesses that need to be considered, the accrual basis encourages increased opportunities for budget manipulation practices. However, with the significant benefits that may be obtained, minimizing costs due to fraud regarding budget manipulation can be minimized by improving the internal control system. One of them is optimizing the audit function in the public sector, both external and internal

audits, in line with the development of the accounting basis

## 5. Conclusion

The demand for transparency and accountability is the main factor in implementing the accrual basis, driven by international organizations' needs. Applying the accrual basis in public sector accounting is not an easy thing. Various controversies and debates have arisen regarding using accrual in public-sector accounting. Problems in applying the accrual basis in public sector accounting include the relevance of accrual accounting being more limited, administrative procedures being more complicated, and opportunities for financial manipulation that are difficult to control. Stalebrink (2002) shows the potential for higher earnings management by implementing accrual-based accounting in the public sector. However, it should be noted that the accrual basis has excellent benefits in increasing transparency and accountability, as explained in the literature, and various empirical results cannot be denied.

The significant benefits and opportunities accrual-based accounting offers to increase transparency and accountability must be considered. Problems arising from implementing the accrual basis, such as manipulation of earnings management, which triggers significant losses that will be incurred, need to be anticipated. Thus, adequate inspection (audit) functions must be optimized from both the external and internal sides. There is a need for support and synergy from the entire bureaucratic system, along with developing the accrual base and increasing auditing and supervision efforts to encourage the main goal of the accrual base, which is to achieve transparency and accountability by minimizing fraudulent manipulation. This literature review is only limited to the costs and benefits of accrual accounting without considering the existence of variances in costs and benefits from the external and internal sides of the organization. The future research is need to

be considered, and further theoretical studies may have different study results my investigating the role of information technology to increase transparency in government sector.

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