

The Development of Public Finance Curriculum in the Ministry of Civil Service: A Scoping Literature Review

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Abstract

The absence of a complete platform related to the development of the public finance curriculum in government institutions, the impact of the absence of a "blueprint" of the emergence of unclear resources that have not been competent both in knowledge, relatedness and autonomy. The purpose of the need for a curriculum development framework from the results of a philosophical, ontological and methodological literature review. A systematic search was conducted on electronic databases, namely Science Direct, PubMed, and Taylor and Francis. Data analysis was conducted using PRISMA-ScR (Preferred Reporting Items for Systematic Reviews and Meta-Analyses). Study results were mapped based on the following criteria: 1) conceptual analysis; 2) predictor factors; and 3) Examination in various fields and the global development of curriculum public finance Research. A total of 48 articles met the inclusion and eligibility criteria for further review in this scoping literature review. The philosophical framework as a platform includes the theoretical framework, public finance curriculum model, delivery strategy, management strategy, and public finance curriculum framework. guide to the preparation of the official higher education curriculum in the industrial era 4.0. The public finance integrated curriculum is a combination of the official curriculum and the Ministry of Education and Culture Curriculum. The Public Finance Curriculum implemented by Institute of Governance of Home Affairs (IPDN) focuses on regional finance with attitude development, both social attitudes and spiritual attitudes. The coverage of the public finance curriculum literature has implications for providing a comprehensive analysis of the impact of the integrated curriculum through education, training and nurturing philosophically, ontologically and methodologically, besides that the framework of the research results can be used by policy makers related to curriculum stakeholders, resources and regulations as a basis for implementing platforms built on the basis of theoretical data analysis to support strategies, implementation in the civil service education environment.

Keywords: Curriculum Development, Education, Public Finance, Parenting, Training.

Introduction

Education is a determinant of the success of a nation and state (McNally & Harvey, 2001). organisation, work unit and individual. Education is essential in shaping character, developing competence, and improving the quality of life. Education has shown that rapid development in various fields including the curriculum (Zhou, 2015). In the learning process activities, the curriculum is needed as a guide to develop targets and outcomes in the teaching and learning process (Blase & Blase, 2003). The success of education cannot be separated from the curriculum (Buch & Rhoda, 1995), because the curriculum is a stage that is planned and implemented to achieve educational goals in accordance with the developments and conditions that will be faced (Bulach, 2002). Educational goals are reflected in the curriculum (Mburayi & Wall, 2018). However, the curriculum was originally seen as a collection of subjects which then changed its meaning to a collection of all activities and learning experiences provided to students in order to achieve educational goal (Ab Kadir, 2017). The curriculum has evolved (Creese et al., 2016) to improve the quality of the implementation of higher education for the Ministry of Home Affairs (Permendagri No. 80 of 2022) (Kementerian Dalam Negeri, 2022) in order to produce superior quality human resources graduates of higher education in the field of finance (Suwanda & Suryana, 2021; Yuniastuti & Nasyaroeka, 2023). The challenge in higher education is not easy to realise in reality, Even the sustainability of curriculum development in the field of public finance recently has indications that have a destructive connotation with business failures, and financial crises that impact the world economy (Bareither & Buerkle, 2013; Ibrahim et al., 2023).

Thus, the problem that arises is that the central and most important element of curriculum philosophy that tends to be overlooked is the influence of "people" (Ab Kadir, 2017; Jickling, 2008). The curriculum is more tacit than explicit because its impact is only felt in a rather long period of time. Philosophically, the impact of curriculum implementation cannot be sorted into *instructional effects* and *nurturant effects*

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because the curriculum itself is more of a spirit than a didactic process. So that the main impact of curriculum implementation is the transformation of positive behaviour. This positive behavioural transformation then becomes a social force in the world of education to build good quality.

It is confirmed from several research results in the field of curriculum (Buch & Rhoda, 1995) shows that teaching styles, teaching strategies and educators' behaviour in interaction can control positive individual behaviour and help students have optimal autonomous behaviour and independence, and recommends further research on curriculum to implement a developmentally oriented learning process that includes training and nurturing. Curriculum development described in the previous subsection has not yet conducted comprehensive research findings, which direct the curriculum should be formulated by considering based on philosophical, epistemological and methodological perspectives. Philosophically related to shaping, developing and understanding the curriculum, epistemologically related to how knowledge is formed, obtained, communicated, and acquiring knowledge, and methodologically related to curriculum objectives that can be implemented in the process of education, training, and care. To examine the development of a comprehensive curriculum and research that examines based on systematic literature review is still limited, so the focus of this research will examine philosophically, epistemology and methodology in the field of curriculum as a whole. In addition, the results of the public finance curriculum study as a basis for supporting regional financial autonomy policies in Indonesia.

Method

This research uses a qualitative approach with the *Scoping Literature Review* method as a systematic, explicit method for identifying, evaluating, and synthesising a collection of scientific works on a topic produced by researchers, academics, and practitioners (Arksey & O'Malley, 2005). The purpose of this research is to extract relevant data from the literature as much as possible to fully explore what are the main concepts, types and research designs and research gaps. The steps in conducting a *scoping review* follow the guidelines developed by (Arksey & O'Malley, 2005) which consists of five stages, including: 1. Identifying the research question 2. Identifying relevant studies 3. Selecting relevant studies 4. Mapping the data 5. Compiling, summarising and reporting the results.

Identifying the research question

This research aims to identify what is known about the public finance curriculum in education, training and care. To achieve this research objective, the following research questions were formulated: 1. "What is the concept of public finance curriculum in the field of education, training and care?" 2. "What are the predictor factors that can influence the development of public finance curriculum in education, training and care?" 3. "What are the research developments and curriculum development strategies in the field of education, training and care?"

Stage 2. Identifying relevant studies

In this study, a systematic literature search was conducted through electronic *databases*, namely ScienceDirect, PubMed, and Taylor and Francis. The search was conducted using Medical Subject Heading (MeSH) including curriculum, public finance programme. The Boolean indicator 'AND' was also used to narrow down the literature search on concept analysis, predictor factors, and research developments and curriculum development strategies in the context of education, training and care. The inclusion criteria were: 1. All research designs (qualitative, quantitative, *mixed-method*, etc.); 2. Abstract is available; 3. *Full text* and accessible; 4. The research *setting* is education, training and care; 5. No limitation on the year of publication; 6. Discusses concepts, models, or theories of public finance curriculum; 7. Discusses predictors of public finance curriculum; 8. Discusses research developments and strategies for public finance curriculum development. The exclusion criteria were: 1. Multiple references; 2. Not in English; 3. Research in other *settings*; 4. Documents related to the concept of curriculum integration, public finance curriculum, curriculum programmes in the context of education, training and care; 5. Not relevant to the topic; 6. *Grey literature* (dissertations, reports, letters, etc.).

Stage 3. Selecting relevant studies

In selecting relevant literature, this study used the PRISMA-ScR (*Preferred Reporting Items for Systematic Reviews and Meta-Analyses*) 2020 *flow diagram* method which has four *flow diagram* phases. After removing duplicate literature, the title and abstract of the entire article were screened by the researcher by identifying the exclusion criteria. After that, *full text* and *non-full text* filtering was carried out. Until the end of the selection stage, the final number of articles that meet the inclusion criteria and eligibility criteria is obtained. The eligibility criteria that must be met by each article are at least 4 of the 6 criteria. For criterion number 3, the star does not apply to articles that discuss concept, model, or theory analysis.

Mapping the data

Data extraction from the selected literature was done using tables. Data extraction components for conceptualisation include author name, year of publication, title, study type, profession, and purpose. Data extraction components for predictor factors include author name, year of publication, study location, sample, research design, instruments used, and results. Data extraction components for research development included author name and year of publication, study location, research methods, study population, instruments used, and results. All references were managed using Mendeley Desktop.

Synthesising data

The data synthesis stage in this research uses a *narrative review* approach, which focuses on collecting relevant information that provides context and substance to the author's overall argument. Several characteristics of the studies that had been identified were then collected and summarised. The studies were summarised into a table and the tabulated data was analysed. Then the content was translated into the main themes, namely conceptualisation, predictor factors, and research developments. The findings in this study were then interpreted, compared and analysed comprehensively. The *review* process as illustrated in Figure 1, started with 6,121 references retrieved from electronic *databases*. From the removal of multiple references ($n = 113$), non-English ($n = 19$), documents related to similar concepts ($n = 237$), research in other *settings* ($n = 314$), not relevant to the topic ($n = 2,639$), and *grey literature* (dissertations, reports, letters, etc.) ($n = 15$), 583 relevant articles were generated after the first selection stage. After the first selection stage, the second selection stage was carried out by considering the availability of *full text* and accessible articles. A total of 283 *full text* articles entered the selection stage by considering the *eligibility criteria*. The final results showed that 177 articles were excluded and 48 articles met the eligibility criteria to be reviewed in this *Scoping Literature Review*.

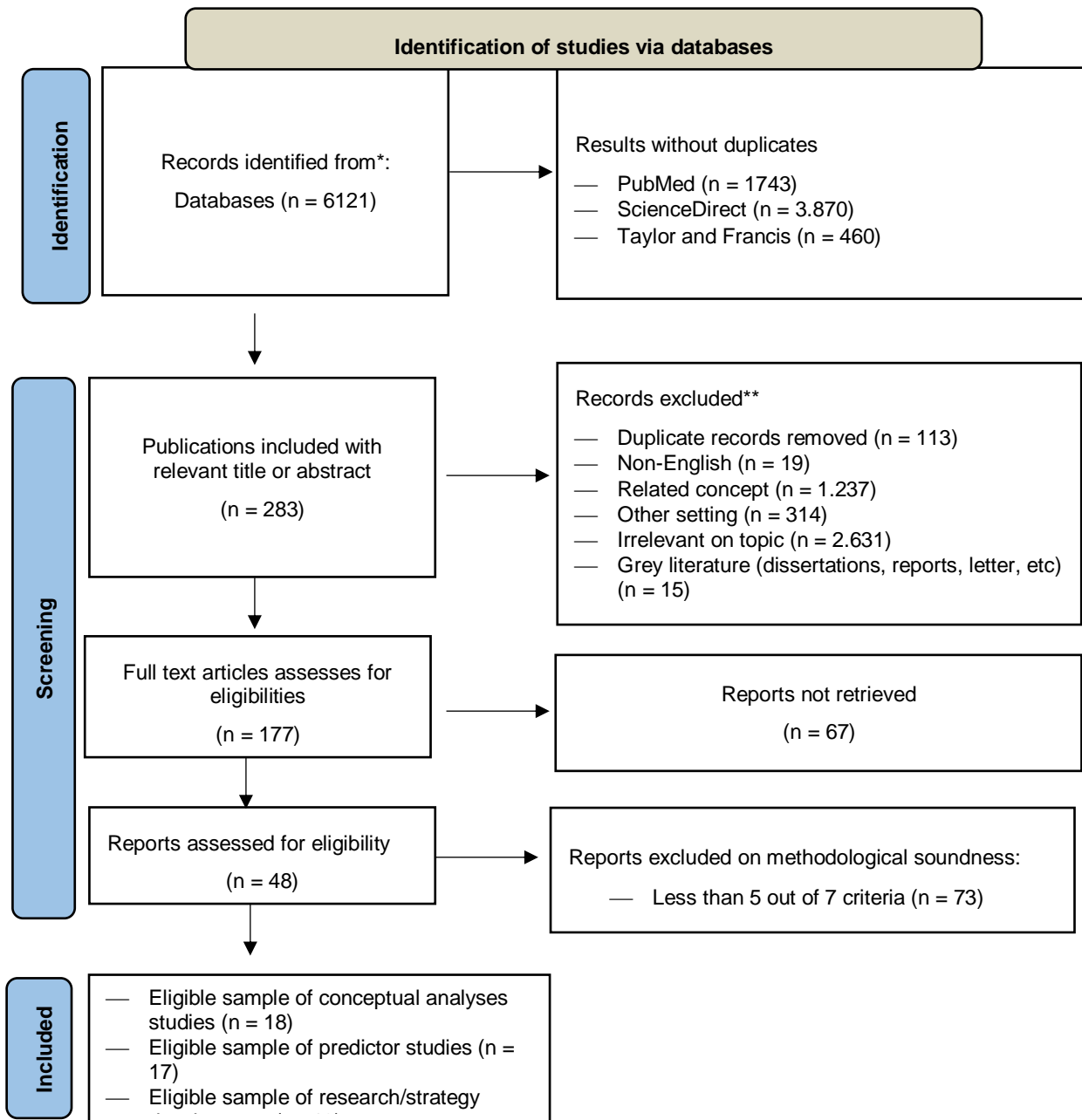


Figure 1: Flowchart review process. Adaption from PRISMA 2020 flow diagram

Table 1. Summary of included literature of curriculum public finance conceptual analysis by year of publication

No	Education				
	Authors	Year	Title	Type of Study	Aim
1	Abby E. Milner; Michael Thomas; Eric Kobbe; Brad Fowler; Peter Cardon; Bryan Marshall	2023	Fintech curricula: a survey of IS, accounting, and finance department chairs	a quantitative approach of conducting a survey	This study sought to better understand the current state of Fintech curricula at universities.
2	Caichun Chai	2019	The Connection Between General Education and Special Education Curriculum in University of Finance and Economics	Literatur review	The aim is to provide a configuration of general and specialised educational programmes regarding finance and economics curricula at tertiary level.
3	Tim Kaisera; Lukas Menkhoff	2019	Financial education in schools: A meta-analysis of experimental studies	Meta-analysis is a quantitative method	Implementation of financial education programmes in schools at lower and secondary education levels.
4	Langton Mburayi; Tony Wall	2018	Sustainability in the professional accounting and finance curriculum: an exploration	Systematic literature review	Integrating ways and understanding the challenges of accounting and finance curricula in business schools.
5	Tasadduq Imam	2016	Curriculum coherence when subject-specific standards are absent: a case study using coursework-based master of finance programs at Australian universities	Case Study	Considering the lack of standardisation in course-based Master of Finance programs offered by Australian universities.
6	Jing Jian Xiao; Barbara O'Neill	2016	Consumer financial education and financial capability	Survei	explore the potential effects of financial education on consumers' financial capability
7	Stephanie Alexandra Macht	2015	Putting "entrepreneurial finance education" on the map Including social capital in the entrepreneurial finance curriculum	Literature review	exploring entrepreneurial finance education
8	Joshua Buch; Kenneth L. Rhoda	1995	Internationalizing the Business Curriculum: Teaching by Example in Finance	Literature review	Explore the teachers' learning process regarding the international business finance curriculum.
	Training				
	Authors	Year	Title	Type of Study	Aim
9	Lennart John Baals; Jörg R. Osterrieder; Branka Hadji-Misheva; Yiting Liu	2024	Towards a new PhD Curriculum for Digital Finance	Combination of research strategies (case studies,	Presents a comprehensive curriculum designed to develop knowledge and skills that can navigate the complexities of finance.

				experiments and actions)	
10	Tobias Dreischulte; Peter Donnan; Aileen Grant	2016	Safer Prescribing — A Trial of Education, Informatics, and Financial Incentives	Cluster-randomized,	curriculum with a focus on Education Trials, Informatics, and Financial Incentives
11	Tim Kaiser; Lukas Menkhoff	2016	Does Financial Education Impact Financial Literacy and Financial Behavior, and If So, When?	Meta-analysis	Analyses the determinants of programme effectiveness, considers the various results per study, discusses recent randomised experiments where the intervention was found to be effective, and discusses research focusing on financial literacy as an outcome variable.
12	Jaroslav Belás; Aleksandr Ključnikov; Sergej Vojtovič; Monika Sobeková-Májková	2015	Approach of The SME Entrepreneurs to Financial Risk Management In Relation to Gender and Level of Education	Survey	The Define and compare important financial risk determinants in the small and medium enterprise segment.
13	David Carrithers; Teresa Ling; John C. Bean	2008	Messy Problems and Lay Audiences: Teaching Critical Thinking Within The Finance Curriculum	A qualitative with guided questions and role-playing strategies to obtain as detailed information	Understand the difficulties in working on unstructured problems. and explore the causes of finance students' difficulties, so as to design strategies to overcome them.
Parenting					
	Authors	Year	Title	Type of Study	Aim
14	Mohamed Abdeltawab Ibrahim; Arnida Abdullah; Ismi Arif Ismail; Soaib Asimiran	2023	Islamic economics and finance instructional leadership and curriculum practices: a case study of selected public universities in Saudi Arabia	a qualitative approach using a case study	The explores instructional leadership practices applied by academic professionals and leaders to enhance Islamic economics and finance (IEF) curricula.
15	Emilio Abad-Segura; Mariana-Daniela González-Zamar	2019	Effects of Financial Education and Financial Literacy on Creative Entrepreneurship: A Worldwide Research	A bibliometric analysis	The analyse research trends on the influence of education and financial literacy on entrepreneurial creativity.
16	Annamaria Lusardi	2019	Financial literacy and the need for financial education: evidence and implications	Literature review	Measuring and improving financial literacy for financial decision-making.
17	Liezel Alsemgeest	2015	Arguments for and against financial literacy education: where to go from here?	Literature review	The support and oppose financial literacy education and develop guidelines to improve financial well-being.
18	Shuxin Guo; Jinhuan Yu	2012	Exploration of finance and economic college computer undergraduate curriculum system reconstruction	Investigation and analysis	The Design system arrangement of computer curriculum in colleges of Finance and Economics to develop economic knowledge, comprehensive economic analysis and application talents.

Table 2. Summary of include litelature of curriculum public finance predictor factors by year of publication

No	Education				
	Authors	Country	Sample	Measure	Result
1	Tayla McCloud; David Bann	United Kingdom	English-language publications testing the association between any indicator of financial stress and mental health among higher education students in the UK. Papers were located through a systematic search of PsychINFO, PubMed and Embase up to November 2018.	Scientific Literature	There is a consistent association between poorer mental health and experiences of financial hardship and financial worries but longitudinal evidence is mixed and limited to six studies.
2	Li Zhou	China		Literature Review	The economic curriculum is still in the exploratory stage. education should deepen reforms in the orientation of school operation, organisational form, choice of teaching materials, disposition of teaching staff and objective assessment mechanism, and feedback system to establish a systematic quality control system.
3	Michael Batty; J. Michael Collins; Elizabeth Odders-White	Eau Claire (Wisconsin), Area School District	Fourth and fifth graders in elementary school	Ordinary least-squares (OLS) regressions that control for the baseline level of the dependent variable	The younger ages can learn financial topics and influence the improvement of good attitudes and behaviours regarding financial management.
4	Miriam Bruhn; Luciana de Souza Leão; Arianna Legovini, Rogelio Marchetti; Bilal Zia	Brazil	High School in Brazil	Intention-to-treat OLS regression	Short-term financial behavioural factors show mixed results and significant improvements in savings and budgeting but an increase in the use of credit for purchases that are not wisely controlled.
5	Fenella Carpena; Shawn Cole; Jeremy Shapiro; Bilal Ziad	India	Study sample consists of more than 1,300 urban poor households in Ahmedabad, a metropolitan city in the state of Gujarat, India.	A large-scale field experiment	The findings of the analysis describe significant data from goal setting and counselling on financial outcomes. The influencing factor is the gap between financial knowledge and behaviour change.
6	Susan Hoadleya; Leonie Tickleb; Leigh N. Wooda; Tim Kyngeb	Australia	753 finance academics at multiple universities in Australia, Canada, New Zealand, South Africa and the United Kingdom	Research using quantitative methods and to investigate the application of threshold concept theory to learning and teaching in finance more generally, its scope, in terms of participants, is limited to academics	The development of a finance curriculum model that incorporates finance concepts, modelling and statistical thresholds.
Training					
	Authors	Country	Sample	Measure	Result
7	Christina E. Bannier; Milena Schwarz	German	Survey of German households' nancial behavior with a special focus on savings and old-age provision	Financial literacy is usually measured via a set of multiple-choice questions relating to an understanding of core nancial concepts. analyze cross-sectional data from the survey	The gender configuration with financial literacy, has the effect that women are less likely to understand financial literacy, but men are able to increase their financial earning potential.
8	James Berry; Dean Karlan; Menno Pradhan	Ghana	Primary and junior high schools in Ghana	Additionally present false-discovery-rate (FDR) adjusted q-values using the procedure developed	The financial and social education has a positive impact on financial management in schools and is influenced by attitudes, preferences or knowledge.
9	Shawn Cole; Anna Paulson;	Chicago	High school student	The specific credit outcomes that we study	additional mathematics training programmes can increase financial market

	Gauri Kartini Shastri			are credit score, credit card delinquency, consumer bankruptcy and mortgage foreclosure	participation, investment income, and better credit management.
10	Joel Akachukwu Igu; Sammy Zakaria; Yuval D Bar-Or	USA	Article	Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) 2020	The financial literacy is influenced by financial decision-making variables
11	Mark J. Shrader; Carl S. Bozman; Kent A. Hickman	USA	Undergraduate business schools accredited by the American Assembly of Collegiate Schools of Business (AACSB).	We determined a measure of student forecast error, calculated as the estimate minus the actual sales level, for each student response. We developed an initial t test to determine if there was a significant difference in the responses between the two classes.	training in using research design and estimation procedures provides estimates of finance. If financial managers' estimation skills can be improved through a business curriculum, these managers should be able to make better decisions.
Parenting					
	Authors	Country	Sample	Measure	Result
12	Mutendwahothe Walter Lumadi	South African	Three chronically underachieving high schools from poverty-stricken communities in the EC were purposefully selected and sampled for an in-depth study	A qualitative approach	Establishing an intervention programme to finance quality education for schools in poverty-stricken communities was an arduous undertaking.
13	Sandra E. Black; Paul J. Devereux; Petter Lundborg; Kaveh Majlesi	Sweden	Primary education	A qualitative approach	Suggestive evidence that greater financial wealth is a potential channel through which education increases participation, consistent with the existence of fixed costs.
14	Vanessa Simen Tchamyoun	Afrika	We investigate a sample of 48 African countries for the period 1996 to 2014 in order to assess the role of financial access in modulating the effect of education and lifelong learning on income inequality.	The estimation strategy adopted in this study is the two-step generalised method of moments (GMM); an empirical strategy which is an extension	These results in the derivation of a principal component are (named Educatex) based on the underlying levels of formal education.
15	Darrick Hamilton; William A. Darity, Jr.	USA		Literature Review	Racial wealth gap is rooted in socioeconomic and political structure.
16	William Walstad, Carly Urban, Carlos J. et al.	USA		Collective literature	Evaluations in financial education will differ substantially based on the characteristics of the financial education program they are designed to assess.
17	Jing Jian Xiao; Nilton Porto	USA	from the 2012 National Financial Capability Study (NFCS). In consultation with the U.S. Department of the Treasury and the President's Advisory Council on Financial Literacy.	Meta-analysis	Financial literacy is a strong mediator between financial education and financial satisfaction, in addition financial education can improve the welfare of knowledge acquisition, increase self-confidence and encourage action taking.

Table 3. Examination in various fields and the global development of curriculum public finance Research

Education						
	Authors	Country	Method	Population	Result	Conclusion
1	Seleshi Sisaye	Pennsylvania	It has combined organizational sociology and ecological		Theoretically, sustainability has integrated social and environmental dimensions	Financial reporting guidelines in GRI, DJSI, and GAAP reports, auditing standards

			anthropology approaches in the integration of sustainability into the accounting curriculum.		into accounting education and research.	as required by FASB and PCAOB, and internal reporting (managerial accounting) use for strategic planning and control purposes raise a number of questions regarding the integration of sustainability into the accounting curriculum.
2	Chamila Roshani Perera; Chandana Rathnasiri Hewege	Australia	Two-phased research method consisting of complementary data collection techniques informed the findings of this study.		The study argues that curriculum development projects in integrating sustainability into an existing curriculum in universities should be aimed at bridging undergraduates' learning gaps in sustainability education.	This study extends the current knowledge of curriculum developments in the area of sustainability education. We investigated the learning gaps in sustainability education among undergraduates enrolled in an International Marketing course, and postulated a series of pedagogical practices, leading to effective integration of sustainability education into the curricula.
3	B Marx; A van der Watt	South African	literature review and supported by empirical evidence	the South African Institute of Chartered Accountants	The study found that although the concept of sustainability is generally well established and researched, limited research has been done to date on how it is covered in accounting education, and the empirical findings further indicate that room for improvement exists on how accounting departments incorporate this into their curricula, teaching and assessments.	The issue of sustainability in accounting education is a rather new theme, and academics are still exploring how to incorporate it into their curricula and finding the best ways to teach and assess it.
4	Joanna Gusc; Paula van Veen-Dirks	Netherlands	Quantitative research	Student in University of Groningen	The encouraging experiences with the assignment at the university where it was designed show that it effectively improved students' understanding of sustainability issues. Furthermore, the assignment provided insight into how management accounting can play a role in enhancing sustainability in an organization.	This instrument is meant to fill the lacuna created by the accounting course books, which until now have disregarded the theme of sustainability.
5	Josie Fisher; Ingrid Bonn	Australia	Studies focusing on the inclusion of sustainability into management education: descriptive, prescriptive, and analytical	40 Australian universities' business/management courses	The first section provides the university level information for 2009 and 2014. In the second section we focus on the business/management course level data for both years, and the third section presents the 2009 and 2014 core subject data related to these courses. In the fourth section we provide information related to sustainability majors within business/management courses in 2014 and stand-alone sustainability courses with a business major.	Our study suggests that at the end of the Decade of Education for Sustainable Development, Australian universities have struggled to meet their public commitments to sustainability education in undergraduate management curricula.
Training						
	Authors	Country	Method	Population	Result	Conclusion

6	Arnim Wiek; Angela Xiong; Katja Brundiers; Sander van der Leeuw	Arizona	This case study	Arizona State University's School	The review of the PPBL program at SOS illustrates a case of successfully inaugurating a PPBL program in sustainability at a major university in the USA. Yet, a key challenge for this program and similar programs around the world is how to maintain the institutional momentum and make advances after the initial takeoff. SOS is attempting to address this issue by developing greater program cohesion and coordination, synthesizing past products and learning, monitoring and evaluating impacts, and developing PPBL training programs for faculty and graduate students.	The review of the PPBL program at SOS illustrates a case of successfully inaugurating a PPBL program in sustainability at a major university in the USA. Yet, a key challenge for this program and similar programs around the world is how to maintain the institutional momentum and make advances after the initial takeoff. SOS is attempting to address this issue by developing greater program cohesion and coordination, synthesizing past products and learning, monitoring and evaluating impacts, and developing PPBL training programs for faculty and graduate students.
7	Malik A. Naeem; Neil W. Peach		Research and development		The paper discusses the challenges confronting higher education institutions in the context of the decade of education for sustainable development (DESD) and finds that whilst many local actions within universities are being initiated in relation to ESD, there is insufficient cross institutional collaboration occurring to achieve the transformative agenda of ESD	The challenges confronting those involved in and with the ProSPER.Net project are not dissimilar to those confronting lecturers and curriculum designers in universities around the world. This is supported when you consider the findings and recommendations flowing from Arjen Wals' report for UNESCO on overall progress with DESD
8	Nonna Martinov-Bennie; Rosina Mladenovic	Australia	This study employs a mixed methods design utilising both qualitative and quantitative data	Accounting students in introductory accounting at a large Australian University	Results indicate that providing students with a framework only does not increase students' ethical sensitivity but does support their ethical judgment. In contrast, the integrated ethics component does increase student's ethical sensitivity, however, an unexpected finding of this study is that increases in students' ethical judgement are greater if they have not been previously exposed to the framework.	Our findings reveal that the framework on its own does not appear to increase students' ethical sensitivity, but when incorporated into a unit as part of an integrated ethics education component it does. The qualitative and quantitative results together suggest that the integrated ethics component exposes students to the many different cases within a variety of business contexts within which ethical issues can arise. This exposure increases their ethical sensitivity.
9	Ru'diger Hahn; Daniel Reimsbach	German	experimental study	Business students	The amount of accounting coursework was positively related to the probability of including sustainability information in future stock value estimates, whereas this applied only marginally to sustainability coursework. However, students with more sophisticated sustainability knowledge seemed to scrutinize the given	Business students incorporate sustainability information in their decision making. However, we wonder whether students critically reflect on the content of the sustainability information. Our observations suggest that especially students with more sophisticated

					sustainability information more deeply, while students with “pure” accounting knowledge seemed more willing to simply accept the information.	sustainability knowledge seem to scrutinize the given information more deeply while students with “pure” accounting knowledge seem to be more willing to simply accept it. “add-on” to existing courses and curricula.
Parenting						
	Authors	Country	Method	Population	Result	Conclusion
10	Tamara Savelyeva; James R. McKenna	USA	Qualitative research design	20 faculty members from the USA, Mexico, Costa Rica, Italy, Australia, Sweden, Honduras, South Africa, Germany, Austria, and Denmark.	The GS model provides a broader notion of teaching and learning for sustainability that incorporates greening and education for sustainability into curricula. This participatory model proves the emerging shift towards a new paradigm of teaching and learning for sustainability in academia	The GS curricula model represents an effective pedagogical innovation, which fosters a paradigm shift in academia from education about sustainable practices towards EfS thinking. It promotes the goals of sustainability education in two ways.
11	Katrin Muff	Switzerland	A qualitative survey	more than 30 CEOs and HR Directors, from across	The results highlight their perspective regarding: how academic programs can add real value in business; what business schools should teach more; and what they should teach less in their MBA programs.	Significant improvement in participants’ leadership and management capabilities throughout the five-month consulting process. An increased ability to adapt to change, to identify solutions when unforeseeable obstacles arose and to assume responsibility for the project’s overall success. This is measured by the ability to think on one’s feet, to adapt to changing circumstances, taking into account input from a variety of disciplines all the while leading this project to ensure that all intermediary submission and review
12	Ki-Hoon Lee; Stefan Schaltegger	German	case study approach		The findings suggest that leaders can strongly influence a process of change in mindsets, practices and curricula to incorporate sustainability into higher business education institutions. Whereas bottom-up leadership initiatives are crucial, leadership support from top management is seen as important to enable larger, more radical steps of transformation.	A structured strategic approach to the transformation of higher education institutions toward sustainable development needs bottom-up support and may even first require a basis of bottom-up initiatives.
13	Monika Kolb; Lisa Fröhlich; Rene Schmidpeter	German	Case study	business school in Germany	The findings offer valuable insights for other business schools into how to integrate sustainability into their management education. On the policy level the proposed influence of business schools on SDGs is beneficial for educational institutions such as PRME.	CBS offers an integrative approach to sustainable business education by implementing numerous activities and measures successfully. The uniqueness of this approach is rooted deeply in the fact that all important stakeholders of CBS are integrated and addressed e not only students, but also

						companies and organisations (national and international), political circles as well as CBS employees.
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Results

The development of the public finance curriculum for the higher education setting is faced with fundamental problems in the form of the absence of a *platform for* guiding the implementation of integration to evaluate the learning process in providing *feedback on* lecture assignments, and learning designs to produce scientific work products built through theoretical and empirical studies. In addition, the absence of a policy framework in the context of *systematic development* to build behavioural direction to achieve autonomy results in the development of students to support education tends to be uneven. Educators as frontline figures to produce quality student graduates have not shown optimal competence that has an impact on the development and formation of character in students. The perspective used in the results of this literature is to elaborate curriculum development based on philosophical, ontological and methodological reviews, so that the results of the study are in accordance with the development and needs of science, knowledge and technology and are integrated with attitude development packaged in the form of education, training and care.

The findings of the results of the literature review can produce an analysis of the theoretical framework for curriculum development focusing on the fundamental aspects of ontology, epistemology and methodology, which include the *first philosophical and theoretical framework of knowledge*, the *second model and strategy knowledge*, the *third* delivery system provided in *knowledge based* on the philosophy of education and cognitive taxonomy, and the *fourth* management system based on the principles of the application of educational science and the *Knowledge* process. Here are the detailed results of the theoretical framework for curriculum development based on the literature review.

Philosophical and Theoretical Framework of the public finance curriculum

The philosophy and theoretical development of the public finance curriculum developed to deeply understand the series of learning process situations created from student thinking processes in the form of experience, meaning, generation of ideas, construction of thought flows, and culture that have an impact on the acquisition and strengthening of understanding. In understanding the meaning of the situation of the student learning process in curriculum development is inseparable from the study of the philosophy of *hermeneutics*, and to bring up the thought process of the results of the student's meaning experience from a learning process situation can be examined from the philosophy of *hermeneutics phenomenology*, while to form an academic culture that generates awareness, confidence to strengthen understanding is examined from the philosophy of *ethnomethodology*. The *hermeneutics* philosophy point of view is a series of public finance curriculum development situations developed and implemented by educators into a *learning environment* that produces concept shadows according to the capacity, learning experience, and knowledge of students (Gadamer, 2006; Mooradian, 2005)

The philosophy of *phenomenological hermeneutics* reconstructs various sources of information about intuition, life experiences and the sequence of activities to be carried out as in the training and nurturing process, as well as the patterns of organising, describing, analysing and generalising in the form of thinking, behaving, communicating, problem solving and constructive decision making (Galbraith, 2000).

The philosophy of *ethnomethodology* is defined as *member methods* that shape how to achieve meaning from a community. In the context of public finance curriculum development that can be produced by the community of educators in the form of learning methods, learning media, and curriculum design that produce better, meaningful, and useful ways to help students achieve good development goals (Ham, 2011). One form of curriculum development that can be generated from a community (education, training and care) in the form of sharing thoughts from different perspectives provides the colour of

collective thinking that can improve the perspective of each to improve the quality of professionalism. The process of gaining meaning generated from the community is part of the public finance curriculum development steps that have opportunities for negotiation of meaning.

A conceptual review of the acquisition of meaning from the community (education, training and care) which is considered quite representative, namely the philosophy of *symbolic interaction* which has the characteristics, *first* each individual acts on the basis of the meaning they have, *secondly* interactions arise in certain social and cultural contexts, *thirdly* new meanings arise as a result of the process of interaction between individuals and the social environment, and *fourthly* meaning is continuously recreated through the process of interpretation during interaction (McLeod & Cotter, 1999). The process of forming a series of situations from the thought process that students are in the *process of becoming* to understand themselves, the opportunities available, and have an awareness of realistic choices to develop their potential.

Model Strategy for public finance curriculum development

Conceptual review of the public finance curriculum development strategy model elaborates on the Nonaka and Takeuchi model (*sozialization, externalization, combination and internalization*) (McLean, 2004), the basis of consideration is because the elements meet the elements of *critical pedagogy* which are the orientation and spirit of the model. The elements of the curriculum development strategy model are reviewed based on the elements of *critical pedagogy*, namely: a) the development of the ability to have an awareness of maintaining relationships with others in the environment (education, training and care), b) the implementation of using the process of cultural synthesis with a *problem posing* approach in order to gain in-depth understanding, c) the development of reflective thinking skills in order to find creative strategies to build development through the *questioning* process. The role of the individual can switch between subject or object in the context of *re or co- construction of knowledge*, and e) the development of the ability to think carefully about the decisions made, have self-awareness to do activities with pleasure, commitment and consistency (Hoadley et al., 2015).

The theoretical framework for developing a public finance curriculum that is designed to focus more on formulating ideas, experiences and procedures that are considered correct, directing thinking, acting and communicating with others. Even the development of the public finance curriculum is strengthened by an overlay of speculative philosophy explaining that individuals see the conditions or environment (education, training and care) that exist based on the results of systematic thinking, in addition to the process of exploring regularity and totality that applies to the coherence of experience believed and thought (Lumadi, 2020). The knowledge process created by the interaction of knowledge components in curriculum development forms explicit knowledge, which is difficult to articulate, explain, or express without real-life examples, and knowledge that is inexpressible or incomprehensible without being expressed directly (Mburayi & Wall, 2018). In addition, curriculum development is not simplified as knowledge that can be transformed for development, but is information combined with experience and judgement positioned as "*personal knowledge*" (Suwanda et al., 2023).

Delivery Strategy

The delivery strategy in the development of the public finance curriculum elaborates on several expert literature reviews, the results of the latest research following the results of the elaboration. *Assessment learning*, this strategy is used to explore students' personal knowledge or experience related to public finance issues in the context of higher education. This strategy is combined with *analysing* the documents that students do through *questioning*; *Problem solving*, this strategy is used to improve critical and analytical thinking competencies through modifying the thinking process to solve related problems through fact gathering, information analysis, compiling various alternative solutions, and choosing effective decision making, and having a commitment to carry out their activities and consistently carrying out activities constructively (Jenkinson, 2016).

Decision making, this strategy is used to build the achievement of public finance understanding through constant modification of thinking processes and actions in order to make decisions with the flow of

gathering information, comparing the advantages and disadvantages of each alternative, analysing information, and making the best decision based on rational reasons; *Critical thinking*, this strategy is used to build control and direction of behaviour in a constructive manner that lasts throughout life through modification of the thinking process in order to be able to analyse arguments and provide interpretations based on correct perceptions through *logical reasoning*, analysis of assumptions and biases of arguments, and logical interpretation of situation analysis of the learning process in the classroom and its relation to the development of (Ibrahim et al., 2023) at the college and community levels (education, training and care); *Creative thinking*, this strategy is used to improve students' creative thinking skills through modifying the thinking process in order to be able to produce a new and constructive idea, based on concepts, principles, rational perceptions, and student intuition in interpersonal relationships with friends, lecturers, or student colleagues within the framework of *collaboration* (Glăveanu, 2018; Lavie et al., 1993).

Collaborative learning, this strategy is used to create group cohesiveness as a bridge to build aspects of connectedness in the fields of education, training and supervision; The design of curriculum development developed is also influenced by the source books or journals used and the belief system of educators. *Experiential learning* in groups is created in such a way that group dynamics become high so as to provide space for students to feel a sense of wholeness through the spirit of inclusiveness; *Independent learning*, this strategy is used to encourage students to become *ongoing reflective practice*. Through *affective learning* and *future planning* techniques, students are expected to be able to assess, correct, and expand normative beliefs so as to contribute and submit behaviour constructively that lasts throughout life.

Management system for public finance curriculum development

The management system in the development of the public finance curriculum has several principles, namely a) the development of the public finance curriculum is not a series of special course units, and not just a goal, but should be present as a situation that envelops the interaction of the learning process, b) the development of the public finance curriculum is a conscious effort of all parties in changing ways of solving problems, c) the development of the public finance curriculum focuses on individuals having a way of thinking, having control, and integrating a value system that is manifested congruently into autonomous patterns of behaviour, d) the development of the public finance curriculum as a form of developing learning oriented cognitive, affective and behavioural development to achieve *good character* (Parris, 2003; Shields, 2011)..e) the development of the public finance curriculum has an impact on the development of *critical thinking, creativity, collaboration and communication*, f) the development of the public finance curriculum provides products that can be used properly and correctly by others, and g) the development of the public finance curriculum provides space for individuals to explore, share and cooperate so that the learning climate becomes more dialogical (Caughlan et al., 2013).

The explanation of the previous sub can be concluded that *the* focus of public finance curriculum development is the *first* regulatory style arranged on the internalisation continuum line. The more individuals are able to internalise their extrinsic motives, the higher autonomy and connectedness individuals have; *secondly, the* tendency to behave and behave in the environment, individuals who have an autonomy orientation are more interested in and appreciate activities, individuals who have a control orientation are more interested in the rewards and benefits that will be received in carrying out their activities, and individuals who have an impersonal orientation are more concerned about competence in carrying out their activities; and *thirdly the* importance of developing and maintaining personal, friend, family and community relationships and their fulfilment; and *fourthly the* impact of the environment or social context (education, training and care) on *rewards*, interpersonal control, and ego) can develop *competence*.

Public finance curriculum development framework

This public finance curriculum development framework reconstructs knowledge, skills, attitudes and abilities in an effort to accept, think, solve, do and produce and understand the environment, individuals always use a certain approach that is relatively stable (Hendrick, 2006; Hoadley et al., 2015). In fact, the development of the public finance curriculum designed is a systematic formulation model to create a situation that is able to facilitate the process of conceptualisation and learning for students who

are increasingly resilient in facing various challenges, able to work in relevant fields and clumps. Public finance curriculum development includes components of the paradigm used, including aspects of ontology, epistemology and methodology. Ontological assumptions relate to what forms or builds and how to understand its existence, epistemological assumptions relate to how knowledge is formed, obtained, communicated and how to obtain knowledge, and methodological assumptions relate to the target model for students, used by education, and stages (Cheung, 2010; D'Imperio, 1993; Groves, 1981).

Conclusion

Based on the literature review of public finance curriculum development, the implication is to provide a comprehensive analysis of the impact of the research literature review philosophically, the variables that influence in developing the public finance curriculum, the pattern of research methods to follow up or explore further research, and accurately find research gaps for basic research, basic research, applied research, and development. Scoping the public finance development literature informs decision-making to follow up on the public finance curriculum framework for policymakers regarding curriculum, resources, and regulations. The scoping of public finance literature becomes a foundational part of creating a platform that builds on theoretical and empirical data analysis to support strategy design, implementation in the civil service environment of government.

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