

[Work in Progress]

**The Role of Public Sector Accounting in Japanese Public Pension System: Are there gaps between politicians and citizens?**

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**Abstract**

Generally, in the field of public sector accounting, we have few argument on use of public sector accounting system as a support tool of policy decision-making. Therefore, in this article, we explore and discuss the role of public sector accounting system in policy-making process. Especially, we focus Japanese public pension system as one of important policy themes. To obtain a material of discussion, we conduct two kinds of surveys. First, we conduct a Web-based survey on first insured people's awareness to public pension system, in which subjects are 1000 Japanese people arranged by three axes; gender, age and living area in December 2009. Next, we conduct a mail-in survey on the politician awareness to Japanese public pension system, in which subjects are all 722 Diet members in January 2010.

In a series of our studies [1], [2], [3], at least it is found that financial statements prepared by government is not necessarily useful from the results of the similar mail-in survey on the politician awareness to public sector accounting system. The survey was conducted after election of the House of Representatives in September, 2005. No one conducted such a survey on public sector accounting in Japan still now. Contemporaneously, Japanese government was just planning to revise the public sector accounting system. Then, for Japanese Diet members public sector accounting was emerging as a new issue. However, it seems not to be begun still real discussion. Though

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it is such a situation, in election of the House of Representatives in August, 2009, legeme change took place. In this election one of the election issues was public pension sysytem. In Japanese public pension system has various problems such as aging population combined with the diminishing number of children, tardy economic growth.

This article includes the following topics: 1) background of public sector accounting and Japanese public pension system, 2) summary on two surveys, 3) statistical analysis like ANOVA (analysis of variance) and the results, and 4) concluding remarks and future works.

**Keywords:** public pension system, public sector accounting, survey

### **Reference**

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