

30 Years of Village Corruption Research: Accounting and Smart Village for Village Sustainability as the Future Research Directions

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Abstract

As the research about national corruption grows, village corruption research has emerged in the public eye in the last 10 years. A growing number of researchers have called for a broader discussion of village corruption. In response, this paper conducts a comprehensive review of village corruption research to outline the emerging research trend and make recommendations for future research. The study analyzed 158 articles from the Web of Science database. The data were analyzed using two bibliometric software, HistCite and VOSviewer then followed by content analysis to get a more comprehensive result. The findings overlay visualization shows that the research in village corruption topic has evolved from African countries to Asia. Research from the economics and politics fields are the most common research in village corruption since 1992 and followed by research in Management. Research in Accounting and IT field is still rare. The institution based in the USA dominated publications and Word Development is the most influential journal. This research provides future research agenda such as smart village for sustainability.

1. Introduction

Village government corruption studies are infrequent compared to higher local government corruption and national corruption, even in developing countries. Besides that, the majority of the research on corruption have focused on economics and political aspect (Gaygısız & Lajunen, 2022). As the lowest layer of the government hierarchy in the majority of the developing country, village government is significantly limited by many disadvantages such as inadequate infrastructure, digital illiteracy, and inadequate accessibility (Wang et al., 2022). Therefore, the concept of decentralization applied in the village recently is intended to overcome these disadvantages and in sequence can decrease the poverty level of the village community. The autonomous village government becomes the closest level of authority to the

people, and its existence makes it easier for the government to meet the needs of the village and its people in terms of infrastructure and welfare.

However, the village self-government model causes corruption at the village government level because of many factors such as the cultural belief that emphasizes patronage and personal relationships. The lack of human resources to manage public funds effectively is also causing mismanagement which shifts public resources for personal gain instead of for community development. It also cannot be said that village self-government inherently causes corruption; however, if there are good village governance implemented, in term of effective internal control, accountability, participation, and transparency and also supported by good human competency and information technology, this incidence can be prevented.

As village-level corruption usually entails using public funds for personal gains, such as entertainment, favorable treatment for cadres, using assets such as motorcycles and cell phones for personal activities, and bribery for some services provided to the community, corruption at the village level exacerbates the village community's poverty. Like corruption in general, village corruption, whose impact directly affects the village community welfare where the majority have already lived in poverty, it also causes other problems such as unemployment and crime. Following the implementation of decentralization, some countries, such as China, established anti-corruption elements (Levy, 2003) to prevent corruption incidence. Sadly, in developing countries, corruption incidents have been increasing and have become a concern for decades, as proved by some studies highlighting it (Moran et al., 1999; Polidano & Hulme, 1999). Nonetheless, despite the problem's importance, eradicating corruption has proven difficult in all but a few developing nations (Olken, 2007). Furthermore, only a few research studies have addressed local government corruption in the past (Beerli & Navot, 2013) because it is considered a less important topic than national corruption.

The research on village corruption has not been well-established in public sector research, however, this topic has attracted the attention of the researcher recently. Nevertheless, in the 30 years since the first paper on corruption in villages was published in 1992, a substantial amount of research has accumulated. In total there are 158 articles have been published from 1990 to 2022 which 48 articles were published before 2015 and 110 articles after that year. The year 2015 becomes the dividing year because since this year the publications have been increasing (Figure 1). Therefore, this study wants to analyze corruption in village studies using a bibliometric review to give a broader picture of corruption in the village and to

propose future research directions. Thus, this study focuses on the following research questions:

RQ1: How does the village corruption research trends, and how has it evolved?

RQ2: Which are the most productive and influential countries, institutions and journals?

RQ3: Which are the significant articles and authors therefore insightful for future studies?

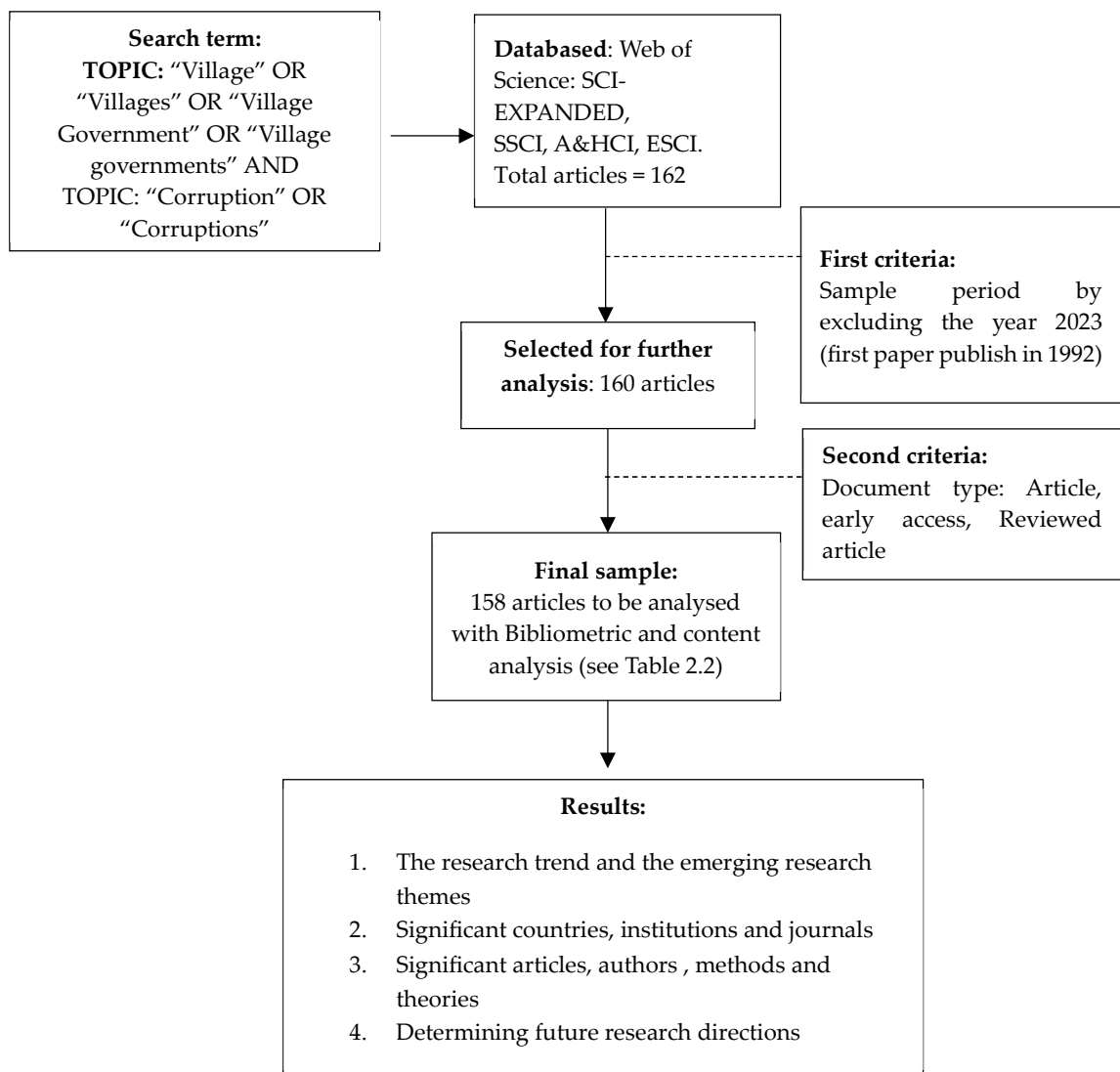


Figure 1. Methodological approach
(Source: Designed by Authors)

2. Literature Review

Definition of the Village Government and Corruption Concept

According to (Steiner, 1956), who studied the Japanese Village Government, Law Number 67 of 1947, or the Local Autonomy Law, the village is the smallest government unit. The law also states that the degree of national control over its government is determined by its dual character. First, as an autonomous unit, its activities require approval from higher authorities only in a few exceptional cases, e.g., change in name, gaining long-term debts, and others. Second, the higher level only exercises non-authoritative controls, e.g., gathering some reports, conducting audits, providing technical support, and others.

In China, the institutionalization of villages fully was started with the revision of the Organic Law on Village Committee in 1998 (Alpermann, 2009). Unlike Japan, China, Africa, and India, which implemented village government concepts much prior, some countries, such as Indonesia, just established a new village government in 2014 following the passage of the Village Law. According to Indonesia's village law number 6 of 2014, the village is the lowest layer of government as a legal community unit with territory authorized to regulate and manage public affairs, the interests of the local community based on community initiatives, origin rights, and/or traditional privileges acknowledged and recognized in Indonesia's government system. When Indonesia began implementing a new Village Law in 2014, China's government had already focused on rural poverty governance to eliminate poverty in the village area, which had been ruined by the rising village corruption (Wu & Christensen, 2021). Their research then focused on the corruption of village and township cadres in China, considered more extensive recently. Since more developing countries have been changing the government of their villages, which initially only carried out social functions, into village self-government that manages their finances, followed by the increasing number of corruptions. Zheng & Liao (2018) found that the increasing number of corruptions in village governments is the impact of the village officer's willingness to corrupt. Their willingness to corrupt is also influenced by three factors: the insight of village officials, the official culture, and the corruption prevention system.

According to Wu & Christensen (2021), corruption in villages and townships is primarily conducted individually than in groups, and the embezzlement of funds becomes the most common type of corruption. It is because the cost of individual corruption related to embezzlement is lower than the economic advantage received. Individual-level corruption includes any incidence in which elected officials, individuals in positions of authority, and/or

any other interested person misuse government power to earn the personal benefit of individuals or groups in a way opposed to the resident's best interests. Meanwhile, institutional corruption refers to the procedures, decisions and actions of public officials and institutions that allow public officials to control resources in a way that jeopardizes large groups of community member's interests (Beerli & Navot, 2013). In general, corruption is defined as officials violating institutional regulations governing the public assets allocation in pursuit of financial benefit or political influence (Ntemi & Mbamba, 2016). Along with the corruption concept of previous studies, UNDP (1999) defines corruption as "*the misuse of public power, office, or authority for private benefit through bribery, extortion, influence peddling, nepotism, fraud, speed money, or embezzlement.*"

3. Research Method

Our research applied a structured literature review using a hybrid approach that comprises a bibliometric review and content analysis (Paul & Criado, 2020). The bibliometric review analyses the data quantitatively, while the content analysis examines the data in a qualitative manner. Our research applied quantitative statistical methods to visualize a scientific field's structures and development is called bibliometric analysis. Bibliometric analysis is a methodology for conducting a literature review that entails quantitative and statistical analysis of published papers (Brodus, 1987) and is considered more reliable and objective than other literature review methods (Aria & Cuccurullo, 2017). As a quantitative method, the bibliometric review is now considered a new tool accounting field (Mustikarini & Adhariani, 2022), and business field in some cases are still underdeveloped (Donthu et al., 2021). Zupic & Čater, (2015) define bibliometric analysis is a technique for conducting a literature review that employs statistical and quantitative analyses of published studies. The method has two main goals: performance analysis and science mapping (Cobo, M.J., López-Herrera, A.G., Herrera-Viedma, E., Herrera, 2011). The goal of performance analysis is to evaluate the research and publication performance of individuals and institutions, while the latter purpose is to expose the structure and dynamics of science fields. A significant advantage of bibliometric analysis is its robust and effective quantitative technique for reviewing large amounts of research articles because it guides researchers to the most influential works and maps the research field with more objective and provides a systematic, transparent, repeatable review process, based on statistical measurement of science (Brodus, 1987). Meanwhile, the content analysis qualitatively examines the selected literature to identify and obtain information about the substantive article content.

For answering the research question, we use the visualization approach to visualize the evolvement and development of the research trend in village government corruption over the past thirty years and followed by performing content analysis to identify the evolution of the research theme and topic. We collected data from the Web of Science (WOS) database because it is considered the most reputable source of research publication (Mingers & Leydesdorff, 2015), however, it is less extensive than Scopus due to some research studies may not easily published in WOS.

In the first section, we formulate research questions and research objectives that will guide to the data collection and data analysis to answer these questions. The data collection through WOS is started by applying the keywords in the search field. We type in the first TOPIC field with “village” OR “villages” OR “village government” OR “village governments” to capture the research in village government. In the second TOPIC field, we type “corruption” OR “corruptions” to cover the corruption practice in village research. Figure 2 describes the data collection process to get the final 158 research articles.

In the next step, we analyzed the 158 research articles using two bibliometric software packages: HistCite and VOS viewer which will lead to bibliometric technics: co-citation analysis and bibliographic coupling and visualization. We use the HistCite to gather descriptive analysis which include the main information about the number of journals, authors, type of documents and publication trends during the given period. Then, we identify key research trends and visualization using VOSviewer.

4. Data Analysis and Result

General information and annual distribution

General information and Annual publication trend were generated from HistCite software. Table 1 shows the general information of the data. We reviewed 158 articles on village corruption from 124 journals between 1992 to 2022. There are 345 authors who wrote 158 articles with an average citation 20.41 per document. The articles were written by multi-author 81% or 281 authors and only 19% were single-authored or 64 authors. The distribution of village corruption from 1992 to 2022 is shown in Figure 2. The number of publications about corruption in the village is considered small compared to the corruption in the higher government, such as district or regency.

Meanwhile, in the period 2015 to 2022 were 110 publications with a 13.75 average publication per year. In 2015 there were 10 articles published and since then, the research trend

is increasing and it reached its peak in 2022 with 21 publications. The increase in the average publication from the previous period 1992-2014 to the period 2015-2022 was partly due to Indonesia implementing village decentralization in 2014. Lewis, (2015) was the first study initiated to highlight the potential problems Indonesia would face alongside the implementation of decentralization at the village level.

No	Description	Result	
1	Source (Journals)	124	
2	Annual growth rate	9.45%	
3	Total Authors	345	
	Authors of single author-documents	64	19%
	Author of Multi author-documents	281	81%
4	co-author per document	2.23	
5	document average age	7.83	
6	Average citation per document	20.41	
7	Document types		
	article	145	91.8%
	article; book chapter	1	0.6%
	article; early access	9	5.7%
	article; proceedings paper	2	1.3%
	review	1	0.6%
	Total Documents	158	100%

Table 1.
General Information

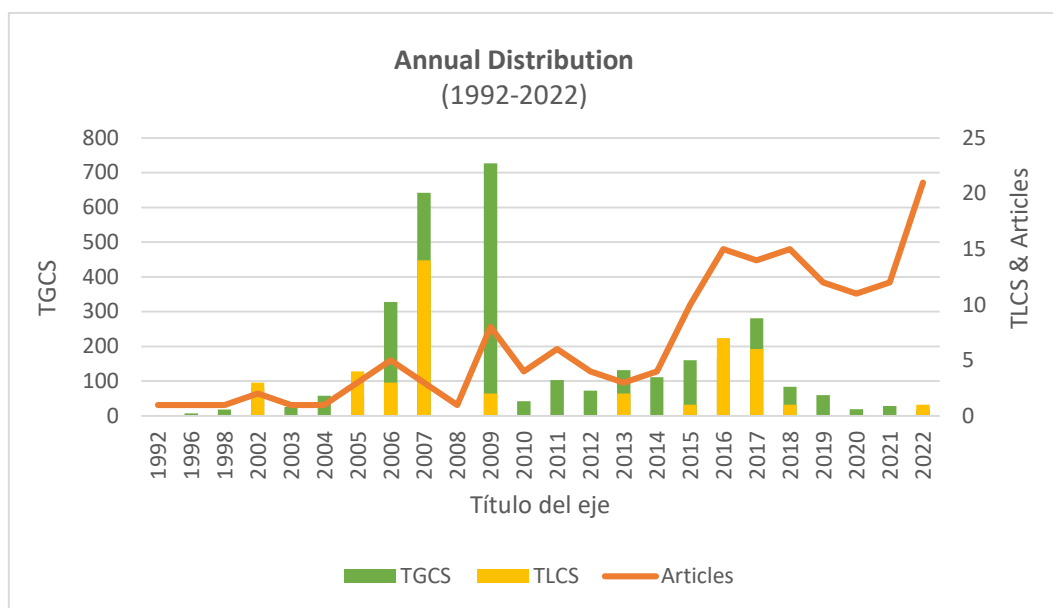


Figure 2. Annual Publications

Research Stream

We run co-occurrence with author keywords on the VOSviewer to identify areas and research directions on corruption in the village. The minimum co-occurrence of a keyword was set at two (2), and out of 520 keywords, 57 met the threshold. In Figure 3 we can see that seven countries emerge from the highest to the lowest occurrences i.e., *India (15)*, *China (11)*, *Africa (Tanzania, West Africa and Africa) (6)*, *Bangladesh (4)*, *Indonesia (4)*, *Sri Langka (2)* and *Pakistan (2)*. The topics were dominated by *accountability (8)*, *poverty (6)*, *governance (6)*, *decentralization (5)* and *trust (4)*. Since the village corruption research still spread among various fields of study, there are nine clusters emerged which are unconcentrated themes.

Therefore, in Figure 4, we run the bibliographic coupling based on the document to point out the research theme cluster, with the minimum number of citations set to 10 and 54 of 158 articles meet the threshold. The result shows that village corruption topic was grouped into six clusters, first cluster (red color) is the politician and people empowerment theme. The second cluster (green color) is about *decentralization and management*, the third (blue color is about *natural conservation (wildlife, forest)*, the fourth (yellow color) is *human resources and culture*, the fifth (purple color) is about *disaster and health*, and the last is cluster sixth (light blue) is *corruption in China*. In doing so, this cluster demonstrates how similar themes or issues of the research are grouped. It is followed by the content analysis to identify and confirm the research field and cluster of the research. We found that there are five major research fields, politics, economics, accounting, management, IT (Table 4).

Field	Themes	articles Representative
Politics	Politic and Corruption	(Borooah, 2016; Fanthorpe, 2012; Gillespie et al., 1996; Harun, 2021; Kluter, 1992; A. Kumar, 2021; Lucas, 2016; Pati, 2019; Pengpeng et al., 2021; Perera-Mubarak, 2012; Ruan & Wang, n.d.; Song, Y, Wang MY, Lei, 2016; Wang & Mou, 2021; K. M. Wu, 2007; Yao, 2009; Zhang et al., 2009; Zhao, 2021; Zhong & Chen, 2002)
Economics	The impact of corruption on economic and development	(Afsana, 2004; Brockington, 2007; Chavis, 2010; Deshingkar et al., 2005; Fanthorpe, 2012; Gillespie et al., 1996; Khosla, 2006; Oladeinde et al., 2020; Pandey, 2010)

Management	-Decentralization and corruption incidence -Village Management and corruption eradication.	(Begum, 2021; Cheo et al., n.d.; Coulibaly-Lingani et al., 2011; Deneke, 2011; Dong et al., 2021; Dwivedi, 2016; Hagberg & Körling, 2016; Harun, 2021; Hou, 2022; Maphanga et al., n.d.; Nickow & Kumar, 2021; Purbai et al., 2022; Saputra et al., 2019; Sexton, 2022; Sofyani et al., n.d. Dutta, 2022;)	Table 4. Five Major research fields
Accounting	The role of accounting in corruption eradication	(Chawla, 2021; Olken, 2007; Sofyani et al., 2022; S. Wu, 2021)	
Information Technology	Technology and corruption eradication	(R. Kumar, 2006; Olken, 2009a)	

Meanwhile, the overlay visualization graph in Figure 5 reveals information about the research development over the years. It can be seen that the keywords in purple color, which were conducted in the early years until 2014 were focused on *Africa* and *Bangladesh* and the topic during this period was *poverty, development, sustainability, perception* and *rural livelihood*. In the period between 2014 and 2018, the research was conducted in *India, Pakistan, Sri Langka and China* and topics about *accountability, Governance, decentralization, and the environment*. Meanwhile, in the recent period (2018-2022), yellow dot, studies of village corruption in *Indonesia* emerged. The recent topics are about *transparency, gender, capacity building, community trust* and *culture*. Surprisingly, the item networking on that figure shows the topic of *accountability, transparency, capacity building and community participation* have no link to the *Indonesia*, it means that research about corruption in Indonesia still lack this topic.

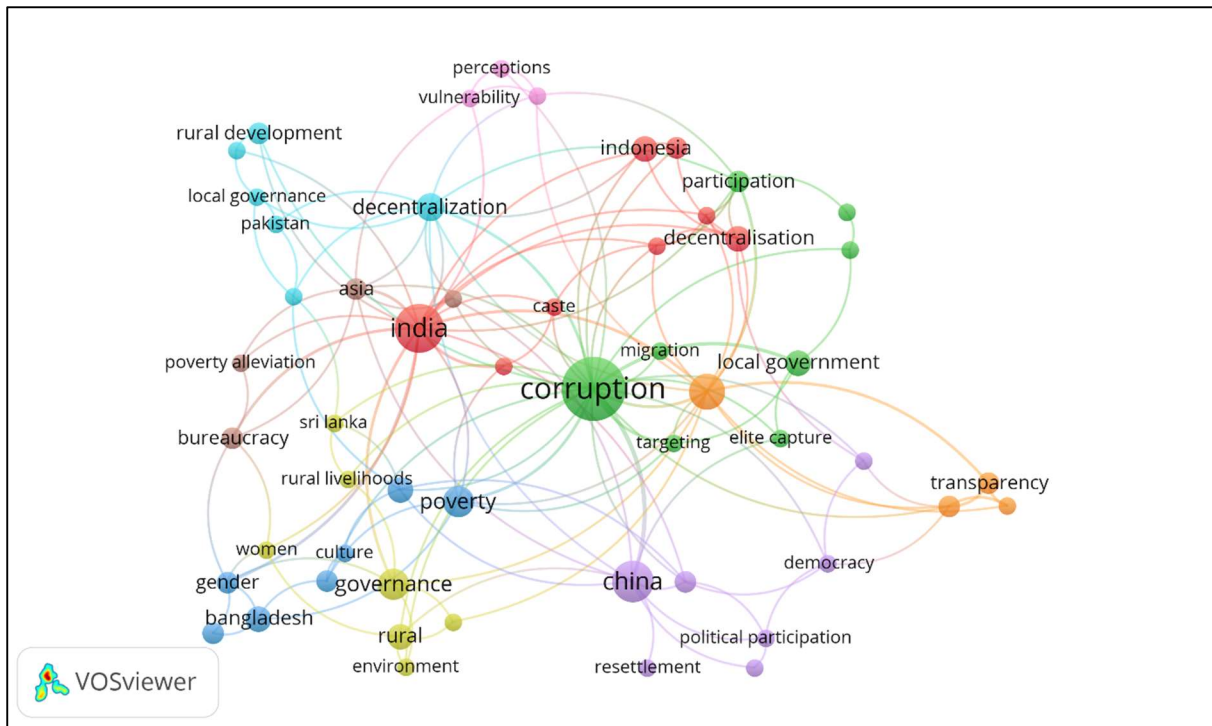


Figure 3. Research Cluster of Village Corruption

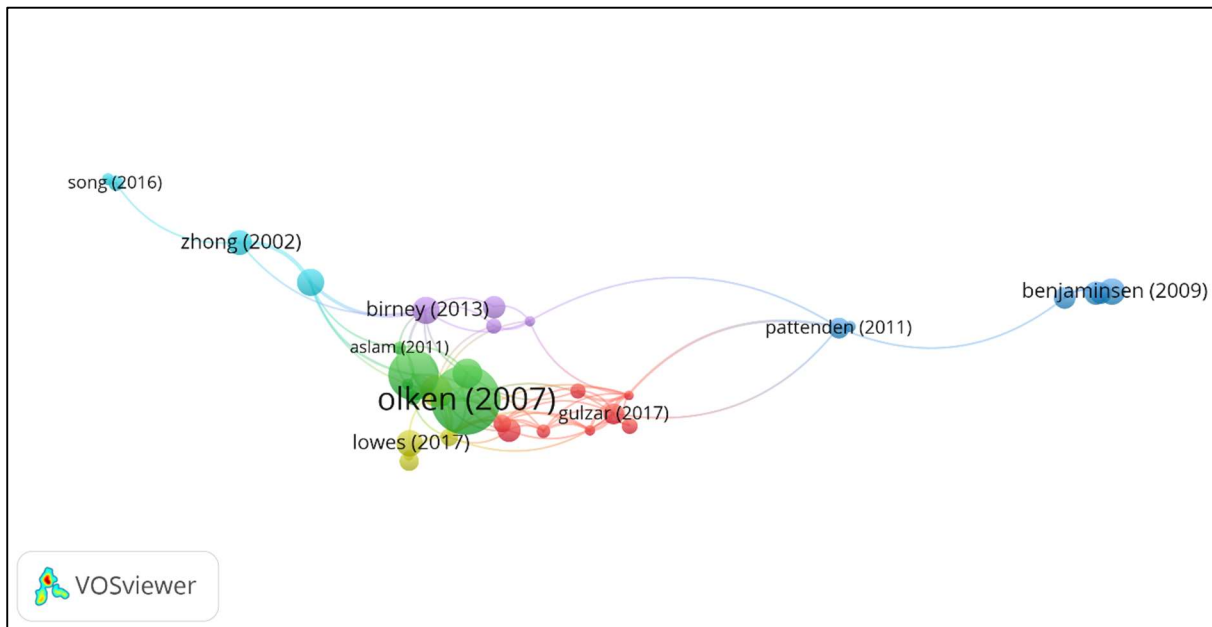


Figure 4. Bibliographic coupling of various studies

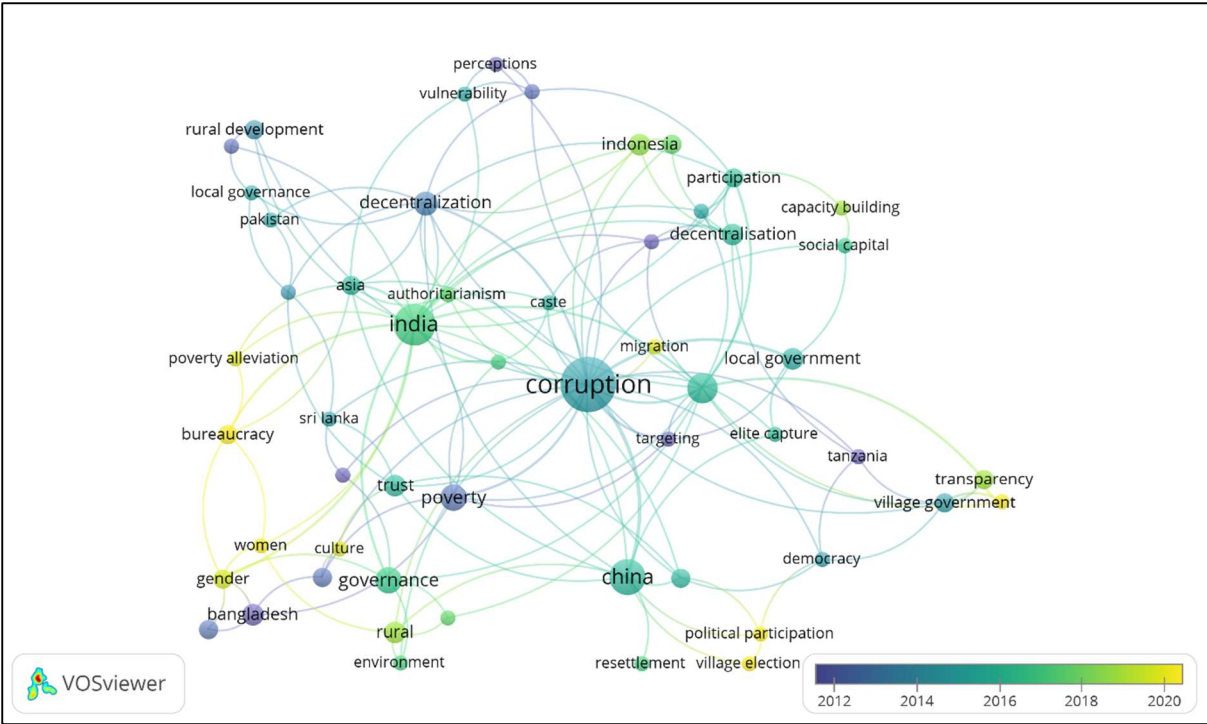


Figure 5. The timewise visualization

These explanations above can be used to answer RQ1 about the research trend and its evolution. It denotes that the publication trend in village corruption began in 1992. The significant rise in the last seven years (2015-2022) reflects the village corruption topic becoming a concern, along with the researcher's increasing recognition of village entities. In the initial phase, research directions emphasized in the topic of *poverty*, *development*, *sustainability*, *perception* and *rural livelihood*. Based on these topics emerged, it can be concluded that research in the initial phase was mainly focusing on the impact of corruption on community welfare and development, which is the area of economics and politics. Then, during the middle phase, the topics about *accountability*, *Governance*, *Transparency*, *decentralization*, and *the environment* were starting to be discussed. In this phase the research started to exit from the economic and politic area into accounting and management area. In the recent years the topic broader to more disciplines to discuss topics such as *transparency*, *gender*, *capacity building*, *community trust* and *culture*.

Key aspects of village corruption literature

Productive Countries. A total of 43 countries have contributed to corruption in village publications, as shown in Figure 3. Calculated using HistCite, the result shows that the United States of America is the most productive country which is followed by the United Kingdom and Australia. In Asia, the publications are distributed in three countries, namely China, India

and Indonesia. In Figure 4 shows the largest number of citations are dominated by United States of America, the United Kingdom and Australia. Meanwhile, only China and India are Asian countries that make the top ten list.

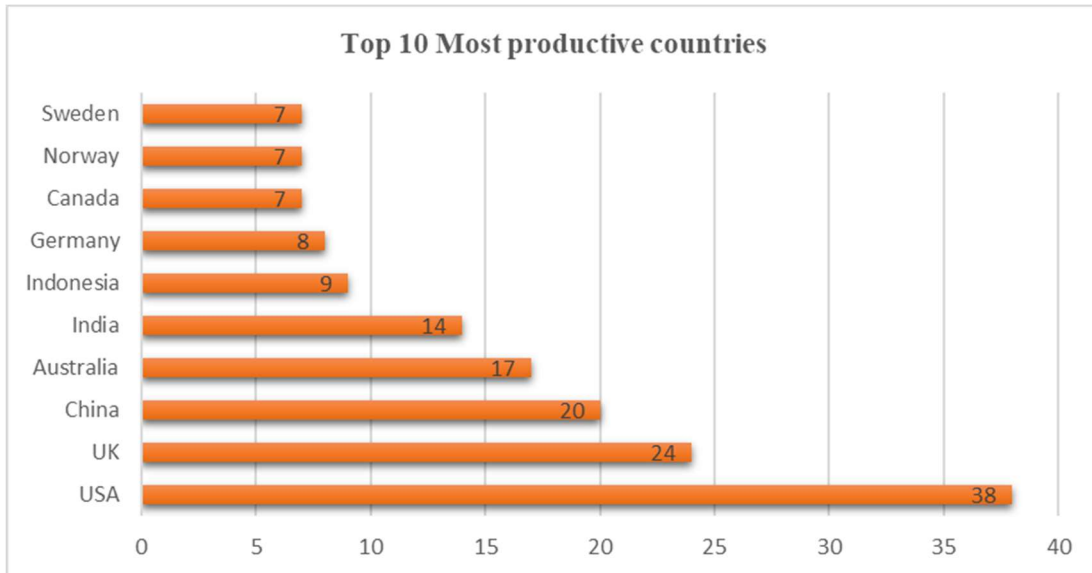


Figure 3. Top 10 most productive countries

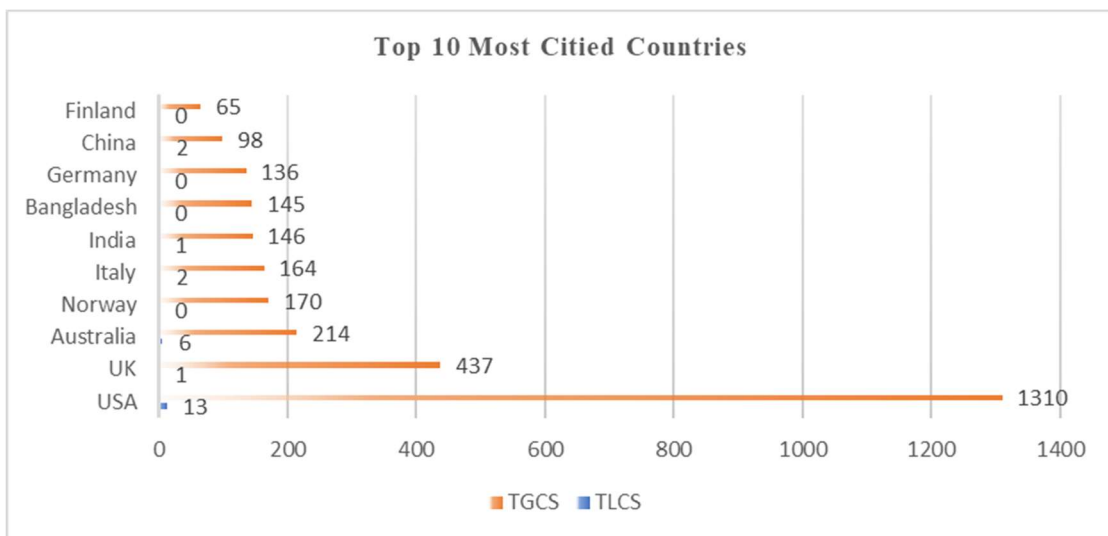


Figure 4. Top 10 most cited countries

Centers of Excellence. It refers to the organization that leads in the research about village corruption. Table 3 summarizes the top 10 institutions as the center of excellence in village corruption research. *World Bank* is the most productive institution with 5 publications and followed by *Harvard University* and *MIT*. Even though, *World Bank* contributes to the highest number of relevant studies, Harvard obtains the highest citation globally.

Rank	Institution	Country	Publications	(%)	TLCS	TGCS
1	World Bank	USA	5	3.2	0	107
2	Harvard University	USA	4	2.5	16	732
3	Massachusetts Institute of Technology (MIT)	USA	4	2.5	3	596
4	Oxford University	UK	4	2.5	0	79
5	Australian National University	Australia	4	2.5	1	66
6	Norwegian University Life Science	Norwegia	3	1.9	0	94
7	Shanghai University Finance & Econ	China	3	1.9	2	47
8	North Carolina University	USA	3	1.9	0	21
9	National University of Singapore	Singapore	3	1.9	0	15
10	Malaya University	Malaysia	3	1.9	1	3

Table 3.
Top 10
centers
of
excellent

Note: The institution rank is measured based on the number of articles published. In the case of equal number of articles published, the rank is measured based on TGCS.

Influential Journal. we also classified the top ten most cited journals in the village corruption studies (Table 4). *World Development* is the most productive journal that publishes village corruption topics by publishing eight articles. It is followed by *Journal of Development Studies* with 5 articles. However, *Journal of Public Economics* gained the highest citation with a total global citation of 364.

Rank	Journal	Articles	TLCS	TLCS/t	TGCS	TGCS/t
1	World Development	8	6	0.57	157	19.61
2	Journal of development studies	5	0	0	16	2.57
3	Journal of public economics	3	3	0.31	364	30.8
4	Public administration and development	3	1	0.13	50	4.84
5	Journal of development economics	3	2	0.12	118	7.32
6	China quarterly	3	0	0	11	2.07
7	Comparative political studies	2	3	0.14	163	8.75
8	Asian survey	2	1	0.06	13	0.72
9	Ecology and society	2	0	0	89	10.33
10	China economic review	2	0	0	19	5.3

Table 4.
Top 10
Productive
Journals

Note: the journal rank is measured based on the number of articles published. In the case of similar number of articles published, the rank is measured based on the TLCS/t and TGCS.

The above findings can answer RQ2, USA is the most productive country with a total of 38 publications and the most influential country with a total global citation of 1.310. meanwhile,

China is a representative of the most productive publication with 20 publications and 98 citations. Followed by India is in second place with 14 publications and 146 citations. Considering the most productive institution, *World Bank* is the most productive with 5 publications, however, *Harvard University* holds the most influential institution with 596 total global citations. Meanwhile, the most productive journal is *World Development* with 8 publications and the most influential journal is the *Journal of Public Economics*. While the most influential journal is *World Development* and followed by the *Journal of Public Economics*.

Influential articles and authors. The number of articles published by the author and the total of its citation indicates the most impactful articles. Table 5 shows the bibliometric result and content analysis of influential articles and authors. Olken, (2007) contributes as the most influential article and author in village corruption, followed by (Zhong & Chen, 2002) and (Deshingkar et al., 2005). In Table 6 it can be seen that Olken BA is the most productive author with four publications.

Therefore, the RQ3 can be answered that the most significant article is *Monitoring corruption: Evidence from a field experiment in Indonesia* (Olken, 2007) with a total local citation of 13 and a total global citation is 585. Followed by (Zhong & Chen, 2002) and (Deshingkar et al., 2005). Olkan, BA is the most significant author with total local citation 15 and global citation 1042.

Future research direction

To present direction for future research directions, we conduct a content analysis of the last two-years research. Research in village corruption has been growth from the initial theme, politic and corruption to the economic and developmental impact of corruption. There are two potential research agendas,

First, *Village corruption and Accounting*. Accounting is deeply linked to social and welfare and concern (Shenkin & Coulson, 2007). The corruption problem in the village is not new, it has occurred 30 years ago. Much research had been focused on the impact of corruption and also village management. Whereas, the research about accounting and its effect on village corruption has not been deeply explored to find the solution. Chawla, (2021) argued that research about accountability has been developed, however, critical examination of its potential aid and benefit in citizens' daily live is still lacking. The social audit's accounting and accountability have changed the micro force and village sector corruption. They have the

capability to contribute to a sustained socioeconomic transformation in the conventional discriminatory balance of influence and supremacy at the micro village level. (Chawla, 2021). Auditing in accounting is a powerful tool to eradicate village corruption and improve a village sustainability.

Table 5. Top 10 Articles

Rank	Article title	Journal	Topic	Method	LCS	LCS/t	LCSx	GCS	Findings/contributions
1	(Olken, 2007) Monitoring corruption: Evidence from a field experiment in Indonesia	Journal of Political Economy	Community Participation in monitoring road project.	Experimental	13	0.81	11	585	Traditional top-down monitoring can play an important role in reducing corruption, even in a highly corrupt environment.
2	(Zhong & Chen, 2002) To vote or not to vote - An analysis of peasants' participation in Chinese village elections	Comparative Political Studies	Participation in election	Survey	3	0.14	3	75	The Chinese peasant who tended to vote in village elections were people with low levels of internal efficacy and democratic values, high levels of life satisfaction and interest in state and local public affairs, and that anti-corruption sentiment does not seem to play
3	(Deshingkar et al., 2005) State transfers to the poor and back: The case of the food-for-work program in India	World Development	Poverty alleviation	Survey	3	0.17	3	26	very poor people excluded in from democratic forum, government provide limit employment opportunities for very poor people.
4	(Lucas, 2016) Elite Capture and Corruption in Two Villages in Bengkulu Province, Sumatra	Human Ecology	Leadership and village elite on corruption	Interview	3	0.43	3	17	corruption is caused by the monopoly of power by the village head results in the low participation and accountability
5	(Olken, 2009) Corruption perceptions vs. corruption reality	Journal of Political Economy	Corruption perception	Survey	2	0.14	1	304	villagers' reported perceptions do contain real information, and that villagers are sophisticated enough to distinguish between corruption in a particular road project and general corruption in the village.
6	(Bardhan, 2006) Pro-poor targeting and accountability of local governments in West Bengal	Journal of Political Economy	Elite capture of local resources	Archival and survey	2	0.12	2	101	This finding suggests that more attention should be paid to processes governing resource allocation all over various village governments, rather than inside village communities. Methodology intergovernmental allocations would improve the process's transparency and equity.
7	(Birney, 2014) Decentralization and Veiled Corruption under China's "Rule of Mandates"	World Development	Corruption eradication in China	Survey and case study of village	2	0.2	2	89	The rule of mandates paradigm in China makes it especially difficult to identify corrupt official behaviour with certainty.
8	(Gottlieb, 2016) Greater Expectations: A Field Experiment to Improve Accountability in Mali	American Journal Of Political Science	Local government capacity dan responsibility to improve	Field Experiment	2	0.29	2	63	The capacity and responsibility of the of the local government are effectively rise the local government performance.
9	(Gulzar & Pasquale, 2017) Politicians, Bureaucrats, and Development: Evidence from India	Journal of Political Economy	Collusion in providing service in rural area in India.	Multiple Methods	2	0.33	2	52	collusion between politician and bureaucrats and political manipulation. that politicians face strong incentives to motivate bureaucrats as long as they
10	(Song, 2016) Following the Money: Corruption, Conflict, and the Winners and Losers of Suburban Land Acquisition in	Geographical Research	Corruption in land acquisition profit and distribution in China Village	Case study use primarily and secondary	2	0.29	2	28	The Villager who does not has a connection to the village secretary become the loser in land acquisition and the weak current political system regarding power, wealth and

Note: The article rank is measured based on the number LCS. In the case of equal number of articles published, the rank is measured based on TGCS.

No	Author	Articles	%	TLCS	TLCS/t	TGCS	TGCS/t	
1	Olken BA	4	2.5	15	0.96	1042	73.83	
2	Dutta S	2	1.3	0	0	7	0.64	
3	Kumar S	2	1.3	0	0	0	0	
4	Saleh Z	2	1.3	1	1	3	3	
5	Sofyani H	2	1.3	1	1	3	3	
6	Yang JC	2	1.3	0	0	0	0	
7	Abdallah JM	1	0.6	0	0	84	6	
8	Aditya R	1	0.6	0	0	1	0	
9	Afridi F	1	0.6	1	0.17	31	5.17	Table 6. Top 10 Productive Authors
10	Afsana K	1	0.6	0	0	58	3.05	

Second, *Village Corruption and Sustainability*. As corruption has been inherently connected to its negative implications, the sustainability of village government for community welfare goal is in danger. Corruption is a poverty-driven problem that affects economic and sustainable development (Hoinaru et al, 2020). In the context national level, research in corruption and sustainability has been explored intensively, however, in the village level corruption, the research about its effect on village sustainability should have got attention to maintain village sustainability. (Wang et al., 2022) argues that researchers recently put little focus on technology-driven approaches and ignore the society, service and culture dimensions therefore the smart village should be implemented. In the developing countries in Asia, India is the first country that implements the smart village concept (Aziiza & Susanto, 2020) which become the benchmark for many other countries to build the smart village. The smart village model in their research contains six smart city missions one of which is for transparency, particularly in financial transparency. As village government suffers mostly from the financial administration and the financial system urgently needs the technology to provide a software system that is able to improve the administration process (Gomersall, 2021; Setiadi et al., 2022; Sofyani et al., n.d.).

5. Conclusion

This study reviews the past three decades of village corruption studies using bibliometric review and content analysis. Data for analysis were generated from Web of Science database. The research area has grown from economics and politics to other areas, such as accounting, management, and others. The research has been expanded from Africa to Asian countries such

as, China, India and recently Indonesia. The USA and its institutions such as World Bank, Harvard University and MIT in conducting research in village government are still dominating the publications in village corruption. Furthermore, the most productive journals are *World Development*, *Journal of Development Studies* and *Journal of Public Economics*. Meanwhile *World Development* and followed by *Journal of Public Economics*. Olken, B.A. was the most productive author, and “*Monitoring Corruption: Evidence from a Field Experiment in Indonesia*” (Olken, 2007) article was the most influential article with the highest citation number and Olken B.A also the most productive author with four publications which lead to the most influential author with 15 local citations.

The themes of *Politics and Corruption, the impact of corruption on economics and development, decentralization and corruption, village management, the role of accounting, Information Technology, and corruption eradication* has dominated emerged during the last 30 years. The research about village corruption and accounting role still has a bigger chance for the future. The smart village and sustainability related to village corruption is a new direction for future research agenda.

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