

Review

# Thirty Years of Village Corruption Research: Accounting and Smart Villages for Village Sustainability as Future Research Direction

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**Abstract:** As the research on national corruption continues to expand, village corruption research has gained attention in the public eye in the last 10 years. A growing number of researchers have called for a more extensive discussion on village corruption. In response, this paper conducts a comprehensive review of village corruption research to portray the trend and evolvement of village corruption literature over the past 30 years and also to find out the dominant elements of village corruption research for providing future research agendas aimed at addressing village corruption. The study analyzed 158 articles from the Web of Science database. The data were analyzed first using two bibliometric software packages, Histcite 12.3.17 and VOSviewer 1.6.19, and then by content analysis to obtain a more comprehensive result. The findings overlay visualization indicates that the research on village corruption has evolved from African countries to Asia. Studies from the economics and politics fields are the most common research areas on village corruption since 1992, followed by research on management. Research in the accounting and information technology fields remain relatively scarce. The institutions based in the USA have dominated publications, and *World Development* is the most influential journal. This research provides future research agendas as smart villages on corruption eradication and village sustainability.

**Keywords:** village corruption; village government; smart village; accounting; bibliometric; content analysis



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## 1. Introduction

Village government corruption studies are infrequent compared to higher-level local government corruption and national corruption, even in developing countries. Besides that, the majority of the research on corruption has focused on economics and political aspects [1]. As the lowest layer of the government hierarchy in the majority of developing countries, village government is significantly limited by many disadvantages such as inadequate infrastructure, digital illiteracy, and inadequate accessibility [2]. Therefore, the concept of decentralization, recently applied in villages, is intended to overcome these disadvantages and in sequence can decrease the poverty level of the village community. The autonomous village government has become the closest level of authority to the people, and its existence facilitates the government meeting the infrastructure and welfare needs of the village and its residents.

However, the village self-government model can contribute to corruption at the village government level due to various factors such as the cultural belief that emphasizes patronage and personal relationships. Even though, it cannot also be said that village self-government inherently causes corruption. Some factors, such as a village's characteristics, may influence the incidence of corruption. The lack of human resources to effectively

manage public funds also leads to mismanagement, which shifts public resources toward personal gain instead of community development. 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. The corruption at the village level exacerbates the village community's poverty. Similar to corruption in general, village corruption directly impacts the welfare of the village community, where the majority already live in poverty, and causes other problems such as unemployment and crime. Therefore, some countries such as China have established anti-corruption elements [3] to prevent the incidence of corruption along with the implementation of decentralization.

Unfortunately, corruption incidents in developing countries have been increasing and have become a major concern for decades, as demonstrated by several studies [4,5]. Nonetheless, despite the importance of solving the problem of corruption, eradicating corruption has proven difficult in all but a few developing nations [6]. Furthermore, only a few research studies have addressed local government corruption in the past [7], as it has been considered a less important topic than national corruption. It is firmly believed that the increasing village government corruption is a big issue for maintaining the sustainability of the village and impedes the government's effort to improve village welfare and village development. Besides that, there is a lack of focus in particular on research relating to factors that can prevent and detect corruption at the village level. Previous research has primarily emphasized the impact of corruption on the village community and its development. Only a few studies focus on investigating the factors via which it is possible to decrease corruption in the village. We consider that the unsolved problem of village corruption in many developing countries and the lack of research on village corruption must be followed by the provision of a review of the existing literature.

Therefore, this study aims to portray the trend and evolution of the literature on village corruption over the past 30 years and identify the dominant elements of village corruption literature in order to provide future research agendas for effectively addressing and eliminating village corruption. By providing suggestions for future research directions, we believe it will be useful for researchers in solving the village corruption problem. This research has two contributions. Firstly, it provides a summary of the past three decades of village corruption research. It identifies early major works in the literature and explores the development of the field by understanding the main issues, theories and prominent elements of the literature that will be beneficial for the researchers and practitioners. Secondly, the new methodology, namely, the bibliometric method in this research, establishes the body of knowledge that is relevant to village corruption research. The paper will navigate future studies on village government to emphasize more themes that still lack attention.

Thus, this study focuses on the following research questions:

RQ1: What is the village corruption research trend, and how has it evolved?

RQ2: What are the most productive and influential countries, institutions, journals and theoretical underpinnings?

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

## 2. Village Government and Corruption

According to Steiner [8], who studied the Japanese Village Government, Law Number 67 of 1947, or the Local Autonomy Law, defines the village as the smallest government unit. The law also states that the extent of national control over its government is determined by its dual character. Firstly, as an autonomous unit, its activities require approval from higher authorities only in a few exceptional cases, e.g., a change in name or obtaining long-term debts, among others. Secondly, the higher level only exercises non-authoritative controls, e.g., gathering some reports, conducting audits, providing technical support and other similar functions.

In China, the full institutionalization of villages started with the revision of the Organic Law on Village Committee in 1998 [9]. Unlike Japan, China, Africa and India, which implemented village government concepts much earlier, some countries, such as Indonesia, only recently 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 defined 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. In 2014, when Indonesia began implementing a new Village Law, the Chinese government had already focused on rural poverty governance as a means to eliminate poverty in the rural area, which had been adversely affected by the increasing instances of village corruption [10]. Subsequently, their research focused on the corruption of village and township cadres in China, which has become a more widespread issue in recent times.

Since more developing countries have been transitioning their village governments, originally tasked with social functions, into self-governing entities responsible for managing finances, there has been an increase in corruption. According to the principal-agent theory, the government is an agent, while citizens are the principal who entrusts their money to the agent. This relationship is subject to corruption because the government has a monopoly on information. The increasing number of corrupt practices within village governments can be attributed to the willingness of officers to engage in corrupt behavior [11]. Their propensity for corruption is further influenced by three factors: the insight of village officials, the official culture and the corruption prevention system.

Village-level corruption refers to the involvement of public funds for private purposes, misappropriation of public property or assets for personal use, preferential treatment for cadres or relatives as well as embezzlement of assets and receiving bribes [3]. Corruption in villages and townships is primarily conducted individually rather than in groups, with the embezzlement of funds being the most common type of corruption [10]. It is caused by the cost of individual corruption related to embezzlement, which is lower than the economic advantage received. Individual-level corruption includes any practice 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, contrary to the residents' 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 the interest of the larger groups of community members [7]. In general, corruption is defined as officials violating institutional regulations governing the allocation of public assets in pursuit of financial benefit or political influence [12]. Along with the corruption concept of previous studies, the United Nations Development Program (UNDP) 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".

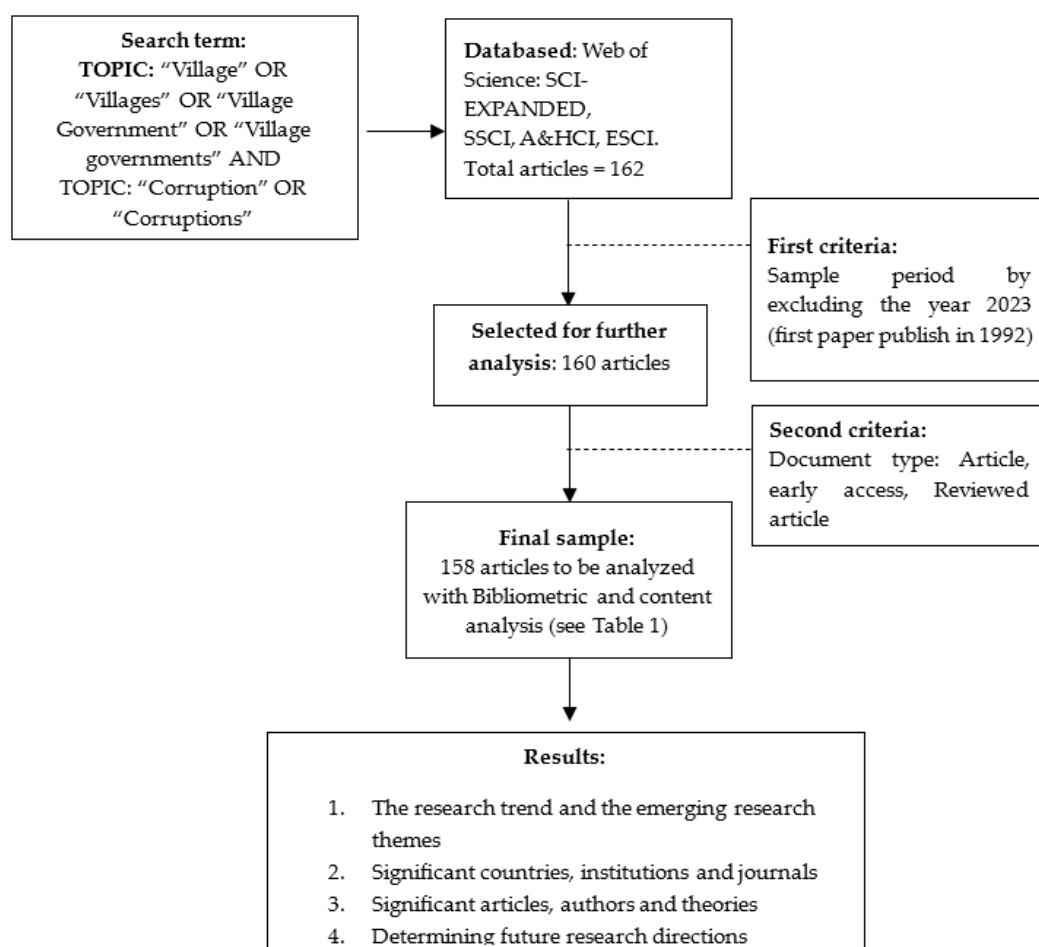
### 3. Methods

Our research applied a structured literature review using a hybrid approach that comprises a bibliometric review and content analysis [13]. The bibliometric review analyzes the data quantitatively, while the content analysis examines the data qualitatively. Our research applied quantitative statistical methods to visualize the structures and development of a scientific field, known as bibliometric analysis. Bibliometric analysis is a methodology for conducting a literature review that entails quantitative and statistical analysis of published papers [14] and is considered more reliable and objective than other literature review methods [15]. The bibliometric review is now considered a new tool in the accounting field [16], while in some cases, it is still underdeveloped in the business sector [17]. The method has two main goals: performance analysis and science mapping [18]. The goal of performance analysis is to evaluate the research and publication performance of individuals and institu-

tions, 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 in a more objective manner, providing a systematic, transparent and repeatable review process based on statistical measurement of science [14]. Meanwhile, content analysis qualitatively examines the selected literature to identify and obtain information about an article's substantive content.

To answer the research question, we use the visualization approach to depict the evolution and development of the research trend in village government corruption over the past thirty years, 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 [19]; however, it is less extensive than Scopus, as some research studies may not be easily published in WOS.

In the first section, we formulate research questions and research objectives that will guide the data collection and data analysis to answer these questions. The data collection through WOS starts by applying the keywords in the search field. In the first TOPIC field, we type "village" OR "villages" OR "village government" OR "village governments" to capture research related to village government. In the second TOPIC field, we type "corruption" OR "corruptions" to cover the study of corruption in villages. Figure 1 describes the data collection process, resulting in a final selection of 158 research articles.



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

In the next step, we analyzed the 158 research articles using two bibliometric software packages: Histcite and VOSviewer. These packages were employed for bibliometric

technics: co-occurrence analysis, bibliographic coupling and visualization. The detailed method utilized in this review is outlined in Table 1.

**Table 1.** Data Analysis Method.

| Research Questions  | Bibliometric Method (Software)  | Content Analysis |
|---|---|------------------|
| General Information and annual distribution   | Bibliometric analysis using (Histcite)  | No               |
| RQ1: What is the village corruption research trend, and how has it evolved?   | Co-occurrence analysis and bibliographic coupling, including visualization, using (VOSviewer) | Yes              |
| RQ2: What are the most productive and influential countries, institutions, journals, methods and theoretical underpinnings? | Bibliometric analysis using (Histcite)  | Yes              |
| RQ3: Which articles and authors are the most significant and therefore insightful for future studies?                       | Bibliometric analysis using (Histcite)  | Yes              |

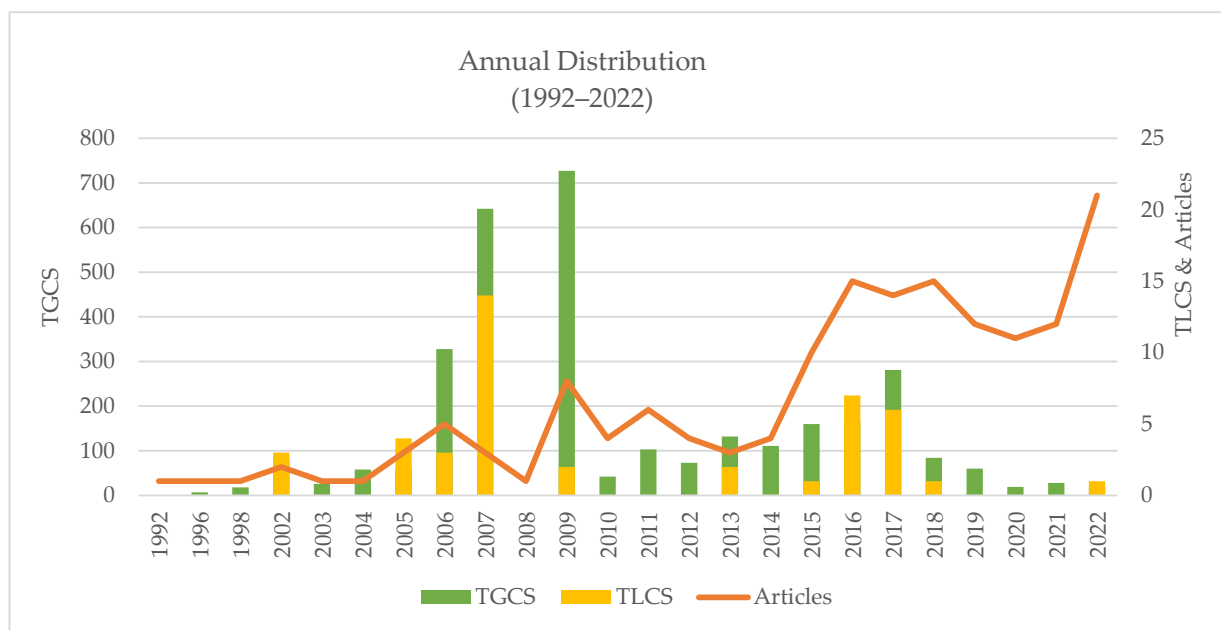
## 4. Results and Discussion

### 4.1. General Information and Annual Distribution

General information and annual publication trends were generated from Histcite software. Table 2 presents the general information of the data. We reviewed 158 articles on village corruption from 124 journals between 1992 and 2022. These articles were authored by 345 authors, with an average of 20.41 citations per document. The articles were written by multiple author (81% or 281 authors), and only 19% were written by single authors (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 corruption in the higher levels of government, such as district or regency.

**Table 2.** General Information.

| No | Description                        | Result |       |
|----|------------------------------------|--------|-------|
| 1  | Source (Journals)                  | 124    |       |
| 2  | Annual growth rate                 | 9.45%  |       |
| 3  | Total Authors                      | 345    |       |
|    | Authors of single-author documents | 64     | 19%   |
|    | Authors of multi-author documents  | 281    | 81%   |
| 4  | Co-authors per document            | 2.23   |       |
| 5  | Document average age               | 7.83   |       |
| 6  | Average citations 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%  |



**Figure 2.** Annual Publications.

Meanwhile, in the past seven years (2015 to 2022), there has been an increasing number of publications, with a total of 110 publications, averaging 13.75 publications per year. In 2015, ten articles were published, and since then, the research trend has been increasing, reaching its peak in 2022 with 21 publications. The increase in the average publication count from the period 1992–2014 to the period 2015–2022 can be attributed, in part, to Indonesia’s implementation of village decentralization in 2014. The first study was initiated to highlight the potential problems Indonesia would face with the implementation of decentralization at the village level [20].

#### 4.2. Research Streams

We ran a co-occurrence analysis using author keywords as the unit of analysis in VOSviewer to identify areas of and research directions for village corruption. The minimum co-occurrence of a keyword threshold was set at two (2), and out of a total 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 ( $n = 15$ ), China ( $n = 11$ ), Africa (Tanzania, West Africa and Africa) ( $n = 6$ ), Bangladesh ( $n = 4$ ), Indonesia ( $n = 4$ ), Sri Lanka ( $n = 2$ ) and Pakistan ( $n = 2$ ). The topics were dominated by “accountability” ( $n = 8$ ), “poverty” ( $n = 6$ ), “governance” ( $n = 6$ ), “decentralization” ( $n = 5$ ) and “trust” ( $n = 4$ ). Since the village corruption research is still spread across various fields of study, nine clusters emerged with the theme that were not concentrated or appeared to be random.

Therefore, as shown in Figure 4, we performed bibliographic coupling based on the document to point out the research theme cluster, with the minimum number of citations set to 10. Out of 158 articles, 54 met the threshold. The results show that the village corruption topic was grouped into six clusters, and to identify the theme of each cluster, we conducted content analysis. The first cluster (red color) is focused on “politician and people empowerment”. The second cluster (green color) revolves around “decentralization and management”. The third cluster (blue color) is centered on “natural conservation” (wildlife, forest), while the fourth (yellow color) explores “human resources and culture”, the fifth (purple color) delves into “disaster and health”, and the sixth and last cluster (light blue) addresses “corruption in China”. The clustering demonstrates how similar themes or issues in the research are grouped together. Subsequently, we conducted content analysis to confirm the research fields and clusters of the research. We identified five major research

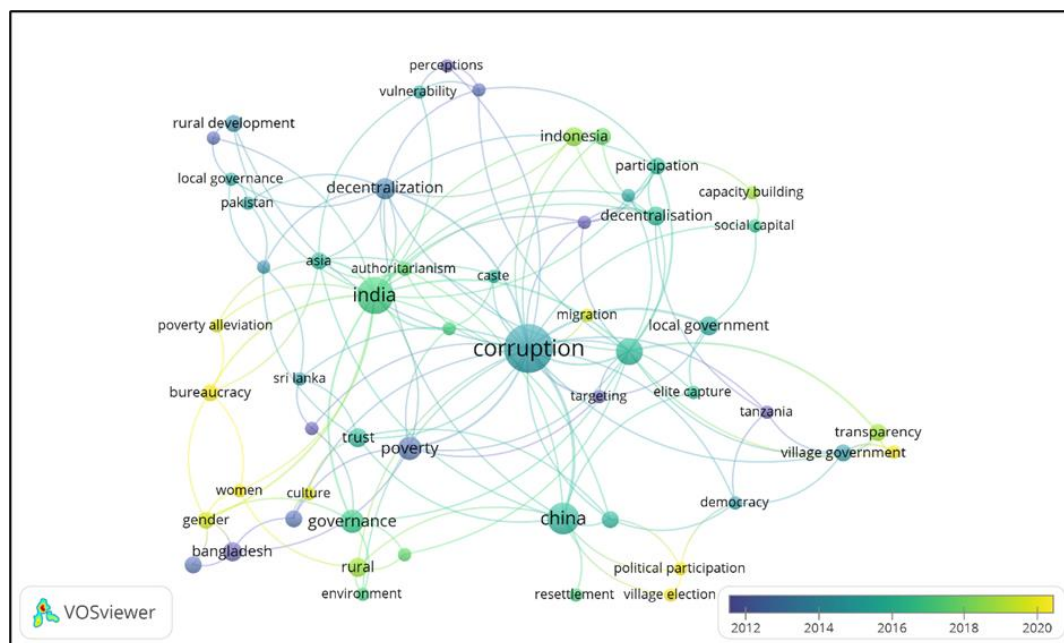




**Table 3.** Five Major Research Fields.

| Field                  | Themes  | Representative Articles   |
|------------------------|---|---|
| Politics               | Politics and corruption                             | (Borooah, 2016 [28]; Fanthorpe, 2012 [29]; Gillespie et al., 1996 [30]; Kluter, 1992 [31]; A. Kumar, 2021 [32]; Lucas, 2016 [33]; Pati, 2019 [34]; Perera-Mubarak, 2012 [35]; Ruan & Wang, 2022 [36]; Song, Y, Wang MY, Lei, 2016 [21]; Wang & Mou, 2021 [37]; Yao, 2009 [38]; Zhang et al., 2009 [39]; Zhao, 2021 [40]; Zhong & Chen, 2002 [22]) |
| Economics              | The impact of corruption on economy and development | (Afsana, 2004 [41]; Brockington, 2007 [42]; Chavis, 2010 [43]; Deshingkar et al., 2005 [27]; Khosla, 2006 [44]; Oladeinde et al., 2020 [45]; Pandey, 2010 [46])   |
| Management             | Decentralization and corruption incidence           | (Begum, 2021 [47]; Cheo et al., 2023 [48]; Coulibaly-Lingani et al., 2011 [49]; Deneke, 2011 [50]; Dong et al., 2021 [51]; Dwivedi, 2016 [52]; Hagberg & Körling, 2016 [53]; Harun, 2021 [54]; Hou, 2022 [55]; Maphanga et al., 2022 [56]; Nickow & Kumar, 2021 [57]; Purbai et al., 2022 [58]; Saputra et al., 2019 [59]; Sexton, 2022 [60])     |
| Accounting             | The role of accounting in corruption eradication    | (Chawla, 2021 [61]; Dutta, 2022 [62]; Olken, 2007 [6]; Sofyani et al., 2022 [63]; S. Wu, 2021 [10])   |
| Information Technology | Technology and corruption eradication               | (R. Kumar, 2006 [64]; Olken, 2009 [26])   |

Meanwhile, the overlay visualization graph in Figure 5 reveals information about the development of the research over the years. It can be observed that the keywords presented in purple, which were used in the early years until 2014, were focused on Africa and Bangladesh. The themes during this period revolved around “poverty”, “development”, “sustainability”, “perception” and “rural livelihood”. In the period between 2014 and 2018, the research shifted its focus to India, Pakistan, Sri Lanka and China. During this period, themes encompassed “accountability”, “Governance”, “decentralization” and “the environment”. In the recent period (2018–2022), indicated by yellow dots, studies on village corruption in Indonesia emerged. The recent themes center around “transparency”, “gender”, “capacity building”, “community trust” and “culture”. Surprisingly, the item networking in the figure shows that the topics of “accountability”, “transparency”, “capacity building” and “community participation” have no link to Indonesia. This indicates that research about corruption in Indonesia still lacks exploration in these themes.

**Figure 5.** The timewise visualization.

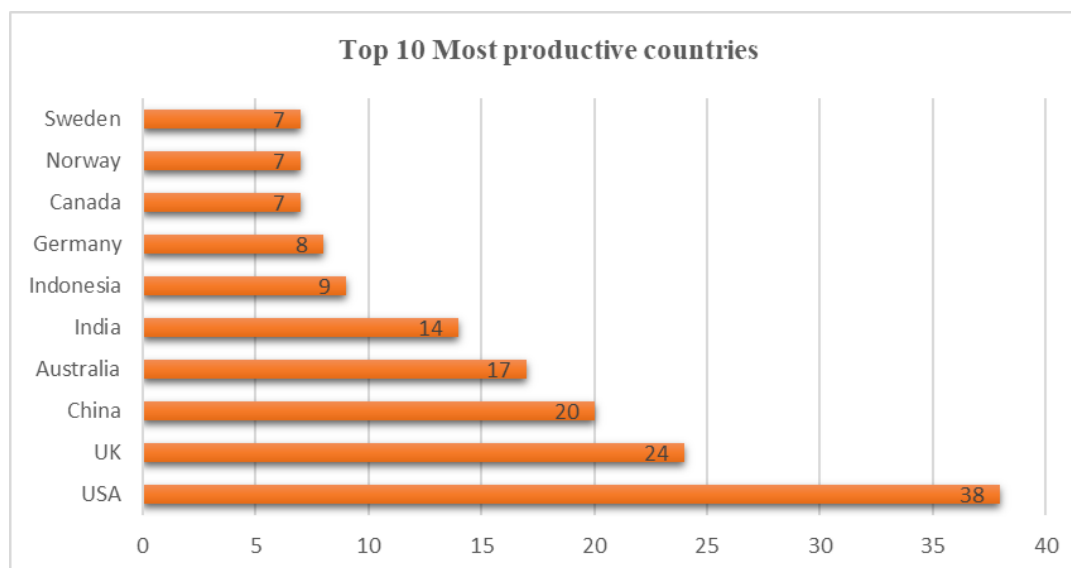


The explanations above answer RQ1 about the research trend and its evolution. The results denote that the publication trend for village corruption research began in 1992. The significant rise in the last seven years (2015–2022) reflects increasing concern surrounding village corruption and the growing recognition of village entities among researchers. In the initial phase, the research directions emphasized the themes of poverty, development, sustainability, perception and rural livelihood. Based on these emerging topics, it can be concluded that research in the initial phase mainly concentrated on investigating the impact of corruption on community welfare and development, which falls within the domain of economics and politics. Then, during the middle phase, the themes of accountability, governance, transparency, decentralization and the environment began to be discussed. In this phase, the research shifted away from purely economic and political issues and delved into accounting and management aspects, which focused on identifying the factors contributing to corruption. In recent years, the topic has adopted a broader interdisciplinary approach, encompassing various disciplines to discuss topics such as transparency, gender, capacity building, community trust and culture.

#### 4.3. Key Aspects of Village Corruption Literature

##### 4.3.1. Productive Countries

A total of 43 countries have contributed to village corruption publications, as depicted in Figure 6. Utilizing Histcite, the analysis reveals that the United States of America is the most prolific country in terms of publications, followed by the United Kingdom and Australia. Among Asian countries, China, India and Indonesia have notable contributions. Figure 7 illustrates that the highest numbers of citations are predominantly attributed to the United States of America, the United Kingdom and Australia. However, only China and India represent Asian countries within the top ten list in terms of citation count.



**Figure 6.** Top 10 most productive countries.

##### 4.3.2. Centers of Excellence

This section refers to the organizations that lead the research on village corruption. Generated by the Histcite software package, Table 4 summarizes the top 10 institutions considered centers of excellence in village corruption research. The World Bank emerges as the most productive institution, with five publications, followed by Harvard University and MIT. While the World Bank contributes the highest number of relevant studies, Harvard University obtains the highest local and global citations. Among Asian institutions,

Shanghai University of Finance and Economics, the National University of Singapore and Malaya University have secured positions in the top 10 list.

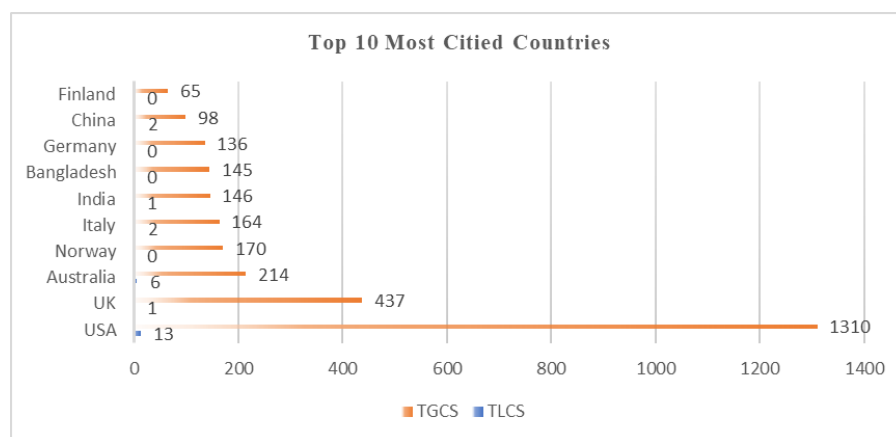


Figure 7. Top 10 most cited countries.

Table 4. Top 10 centers of excellence.

| 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           | Norway    | 3            | 1.9 | 0    | 94   |
| 7    | Shanghai University Finance and 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    |

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

#### 4.3.3. Influential Journal

We also classified the top ten most productive journals in village corruption studies using the Histcite software package (Table 5). *World Development* stands out as the most productive journal publishing articles on village corruption topics, with eight publications and six local citations. It is followed by the *Journal of Development Studies*, which has published five articles on the topic. However, the *Journal of Public Economics* has gained the highest global citation of 364.

**Table 5.** Top 10 Productive Journals.

| Rank | Journal                                      | Articles | TLCS | TLCS/t | TGCS | TGCS/t |
|------|--|----------|------|--------|------|--------|
| 1    | <i>World Development</i>                     | 8        | 6    | 0.57   | 157  | 19.61  |
| 2    | <i>Journal of Development studies</i>        | 5        | 0    | 0      | 16   | 2.57   |
| 3    | <i>Journal of Public Economics</i>           | 3        | 3    | 0.31   | 364  | 30.8   |
| 4    | <i>Public Administration and Development</i> | 3        | 1    | 0.13   | 50   | 4.84   |
| 5    | <i>Journal of Development Economics</i>      | 3        | 2    | 0.12   | 118  | 7.32   |
| 6    | <i>China Quarterly</i>                       | 3        | 0    | 0      | 11   | 2.07   |
| 7    | <i>Comparative Political Studies</i>         | 2        | 3    | 0.14   | 163  | 8.75   |
| 8    | <i>Asian Survey</i>                          | 2        | 1    | 0.06   | 13   | 0.72   |
| 9    | <i>Ecology and Society</i>                   | 2        | 0    | 0      | 89   | 10.33  |
| 10   | <i>China Economic Review</i>                 | 2        | 0    | 0      | 19   | 5.3    |

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

These findings answer RQ2, highlighting that the United States of America (USA) is the most productive country in village corruption research, with a total of 38 publications. Additionally, the USA is also the most influential country with a total global citation of 1.310. China represents Asian countries as the most productive nation, with 20 publications and 98 citations, followed by India with 14 publications and 146 citations. In terms of institution, the World Bank is the most productive, with five publications; however, Harvard University is the most influential institution, with 596 total global citations. Among journals, *World Development* takes the lead as the most productive journal, publishing eight publications. On the other hand, the *Journal of Public Economics* holds the position of the most influential journal in the field with 364 total global citation score.

#### 4.3.4. Influential Articles, Authors and Theories

The total citations indicate the most impactful articles. Table 6 shows the bibliometric results from Histcite and the content analysis of influential articles and authors. “Monitoring corruption: Evidence from a field experiment in Indonesia” is the most influential article in the context of village corruption, followed by articles titled “To vote or not to vote—An analysis of peasants’ participation in Chinese village elections” and “State transfers to the poor and back: The case of the food-for-work program in India”.

Table 6. Top 10 Articles.

| Rank | Article Title  | Journal                              | Author (s)/Year                                   | Topic   | Method                           | LCS | GCS | Findings/Contributions  |
|------|--|--------------------------------------|---|---|----------------------------------|-----|-----|---|
| 1    | Monitoring corruption: Evidence from a field experiment in Indonesia                       | <i>Journal of Political Economy</i>  | Olken BA (2007) [6]                               | Community Participation in monitoring a road project. | Experimental                     | 13  | 585 | Traditional top-down monitoring can play an important role in reducing corruption, even in a highly corrupt environment.  |
| 2    | To vote or not to vote—An analysis of peasants’ participation in Chinese village elections | <i>Comparative Political Studies</i> | Zhong Y, Chen J (2002) [22]                       | Participation in election                             | Survey                           | 3   | 75  | The Chinese peasants 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 any role in village elections. |
| 3    | State transfers to the poor and back: The case of the food-for-work program in India       | <i>World Development</i>             | Deshingkar P, Johnson C, Farrington J (2005) [27] | Poverty alleviation                                   | Survey                           | 3   | 26  | Very poor people are excluded from the democratic forum, government provides limit employment opportunities for very poor people.   |
| 4    | Elite Capture and Corruption in two Villages in Bengkulu Province, Sumatra                 | <i>Human Ecology</i>                 | Lucas A (2016) [33]                               | Leadership and village elite on corruption            | Interview                        | 3   | 17  | Corruption is caused by the monopoly of power by the village head, resulting in low participation and accountability.   |
| 5    | Corruption perceptions vs. corruption reality  | <i>Journal of Political Economy</i>  | Olken BA (2009) [65]                              | Corruption perception                                 | Survey                           | 2   | 304 | Villagers’ reported perceptions do contain real information, and villagers are sophisticated enough to distinguish between corruption in a particular road project and general corruption in the village.   |
| 6    | Pro-poor targeting and accountability of local governments in West Bengal                  | <i>Journal of Political Economy</i>  | Bardhan P, Mookherjee D (2006) [25]               | Elite capture of local resources                      | Archival and survey              | 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 for intergovernmental allocations would improve the process’s transparency and equity.                          |
| 7    | Decentralization and Veiled Corruption under China’s “Rule of Mandates”                    | <i>World Development</i>             | Birney M (2013) [23]                              | Corruption eradication in China                       | Survey and case study of village | 2   | 89  | The rule of mandates paradigm in China makes it especially difficult to identify corrupt official behavior with certainty.  |

Table 6. Cont.

| Rank | Article Title   | Journal                                      | Author (s)/Year                      | Topic   | Method                                    | LCS | GCS | Findings/Contributions   |
|------|---|--|--------------------------------------|---|---|-----|-----|--|
| 8    | Greater Expectations: A Field Experiment to Improve Accountability in Mali                                  | <i>American Journal of Political Science</i> | Gottlieb J (2016) [66]               | Local government capacity and responsibility to improve accountability  | Field Experiment                          | 2   | 63  | The capacity and responsibility of the local government are effectively rising the local government's performance.   |
| 9    | Politicians, Bureaucrats, and Development: Evidence from India  | <i>Journal of Political Economy</i>          | Gulzar S, Pasquale BJ (2017) [24]    | Collusion in providing service in rural area in India.                  | Multiple Methods                          | 2   | 52  | Collusion between politicians and bureaucrats and political manipulation. Politicians face strong incentives to motivate bureaucrats as long as they internalize the benefits of doing so.                           |
| 10   | Following the Money: Corruption, Conflict, and the Winners and Losers of Suburban Land Acquisition in China | <i>Geographical Research</i>                 | Song YN, Wang MY, Lei XT (2016) [21] | Corruption in land acquisition profit and distribution in China Village | Case study use primary and secondary data | 2   | 28  | The villager who does not have a connection to the village secretary becomes the loser in land acquisition, and the weak current political system regarding power, wealth and social justice worsens this condition. |

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

Furthermore, the most influential authors were calculated using Histcite, while the theories underpinning the research were analyzed using content analysis. Table 7 depicts the top 10 authors, and it can be seen that Olken, BA is the most productive author, with four publications. He is also considered as the most influential author, with 15 local citations and 1.042 global citations. In addition, we conduct content analysis to summarize the theoretical frameworks underpinning the research. Table 8 illustrates the theoretical frameworks used in the literature. Only 16% of the 158 articles applied theories in their research, with political, economic, social, psychological and institutional theories being the dominant ones. Interestingly, agency theory has not been applied in the existing research, despite its potential relevance in underpinning corruption and fraud studies, particularly those related to corruption prevention and detection.

**Table 7.** Top 10 Productive Authors.

| 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   |
| 10 | Afsana K    | 1        | 0.6 | 0    | 0      | 58   | 3.05   |

**Table 8.** Theoretical underpinnings.

| Theory  | Number of articles |
|---|--------------------|
| Population Theory                                 | 1                  |
| Bourdieu's practice theory                        | 1                  |
| Conjecture theory                                 | 1                  |
| Decision-theoretic perspective                    | 1                  |
| Democratic theory                                 | 1                  |
| Economic compensation theory                      | 1                  |
| Fraud Triangle                                    | 1                  |
| Institutional theories                            | 3                  |
| Laissez-faire democratic theory                   | 1                  |
| Political economic theories                       | 1                  |
| Political process theory                          | 1                  |
| Postcoloniality and Decoloniality theories        | 1                  |
| Rawlsian and Habermasian theories of deliberation | 1                  |
| Rural Chinese and Social identity theory          | 1                  |
| Self-enforcement theory                           | 1                  |
| Social contract theory                            | 1                  |
| Social exchange theory                            |                    |
| Social mobilization theory                        | 1                  |
| Social-capital theory                             | 1                  |
| Socio-political theorists                         | 2                  |
| Aforementioned Theory                             | 1                  |
| Theory of Moral Sentiments                        | 1                  |
| Utilitarian theory                                | 1                  |
| Program theory                                    | 1                  |
| Total   | 26 (16% of 158)    |

Therefore, we can answer RQ3 by identifying the most significant article as “Monitoring corruption: Evidence from a field experiment in Indonesia”, with a total of 13 local citations and 585 global citations. Olken, BA is the most significant author, with a total of 15 local citations and 1.042 global citations. The theories underpinning the literature are



predominantly social, political, economic and institutional theories. Interestingly, despite the topic of village corruption, there is no research that applies the principal–agent theory.

#### 4.3.5. Future Research Directions

To provide guidance for future research directions, we conducted a content analysis on the last two years of research. The study of village corruption has been expanded beyond its initial focus on politics and corruption to include the examination of the economic and developmental impacts. Based on our analysis, we identify two potential research agendas.

The first agenda is village corruption and accounting. Accounting is deeply connected to social welfare and concern [67]. While the problem of corruption in the village is not new and has been studied for the past 30 years, much research has focused on the impact of corruption and village management. However, an exploration of accounting and its potential effect on village corruption is an area that has not been deeply investigated to find an effective solution. The author of [61] argued that although research about accountability has been developed, a critical examination of its potential aid and benefit in citizens' daily lives is still lacking. The social audit in accounting and accountability has the potential to bring about significant changes in the micro force and corruption in the village sector. It has the capability to contribute to a sustained socioeconomic transformation by addressing the existing conventional discriminatory balance of influence and supremacy at the micro village level [61]. Auditing in accounting can be a powerful tool in eradicating village corruption and promoting the sustainability of villages.

The second agenda is village corruption and sustainability. Given that corruption has been inherently connected to its negative implications, the sustainability of village governments and their ability to achieve community welfare goals are at risk. Corruption is a poverty-driven problem that affects the economy and sustainable development [68]. While research in corruption and sustainability at the national level has been intensively explored, there is a need for more attention to be given to the research on the effect of village-level corruption on village sustainability. Recently, researchers have focused too little on technology-driven approaches and overlooked the social, service and cultural dimensions; therefore, the implementation of the smart village concept should be considered [2]. Among developing countries in Asia, India has been the pioneer in implementing the smart village concept [69] and has become a benchmark for many other countries in building smart villages. The smart village model described in their research includes six smart city missions, one of which focuses on transparency, particularly financial transparency. Given that village governments often face challenges in financial administration, the urgent need for technology to improve the administration process and provide a software system is evident [63,70,71].

## 5. Conclusions

The objective of the bibliometric review and content analysis in this research is to provide information on the proposed research on village corruption, particularly to solve the problem of corruption at the village level. This study reviews the past three decades of village corruption studies from the Web of Science database. The research area has expanded beyond economics and politics to include other fields, such as accounting, management and others. The geographical scope of the research has also broadened, covering Asian countries such as, China, India and, recently, Indonesia, in addition to Africa. Notably, institutions from the USA, such as the World Bank, Harvard University and MIT, have dominated the publications in village corruption research. Among Asian institutions, Shanghai University of Finance and Economics, the National University of Singapore and Malaya University are Asian institutions which have made the top 10 list. Furthermore, the most productive journals in this field are *World Development*, the *Journal of Development Studies* and the *Journal of Public Economics*. The article titled "Monitoring Corruption: Evidence from a Field Experiment in Indonesia" was identified as the most influential article, with the highest number of citations, and Olken, BA was the most

productive author, with four publications, earning him the title of the most influential author with 15 local citations.

The content analysis reveals that the majority of theories applied in the literature are social, political, economic and institutional theories. Therefore, it is recommended that future research in village governance should incorporate the principal–agent theory. The predominant themes of the articles during the last 30 years have been “politics and corruption”, “the impact of corruption on economy and development”, “decentralization and corruption” and “village management and corruption eradication”. Therefore, there is a significant opportunity for future research to explore the role of accounting in eradicating village corruption, as accounting has an important role in both preventing and detecting corruption. Additionally, future village corruption research should explore the application of smart village concepts for corruption prevention and achieving village sustainability, considering the crucial role of technology. The author of [72] explains that technology can help address issues related to cash transactions, which aligns with the research of [73], suggesting that future smart villages should encompass various elements of management, including smart governance through the implementation of e-government tools for easier and more transparent access to institutions.

Our analysis reveals that the literature on village corruption is still in the early stages, as evidenced by the absence of well-defined clusters or coherent themes. By understanding these findings, we have pointed out two limitations. Firstly, the literature on village corruption is still undeveloped compared to national corruption or research on fraud in private organizations. This lack of development poses limitations in the literature review process, as bibliometric software cannot generate research clusters directly due to the presence of random themes. Therefore, to address this limitation, we have incorporated content analysis to enrich the results of the analysis. Secondly, the underdeveloped literature on village corruption means the bibliometric analysis might fail to represent the comprehensive output, particularly in multidisciplinary areas. We found that research on village corruption is published across multidisciplinary areas. Therefore, future research might include publications from other databases such as Scopus to strengthen the findings. While journals indexed in Web of Science (WOS) are generally considered as more reputable due to their stringent selection criteria compared to Scopus-indexed journals, the Scopus database offers more extensive coverage of the literature.

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