Local government finance: A systematic literature review using Bibliometrics

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Abstract. This study offers a thorough summary of the state of research in the area of local government finance by conducting a systematic literature review. Drawing on 25 years of pertinent publications in the subject of public budgeting and finance, the study addresses a variety of topics, such as capital budgeting, budgeting and budget reform, intergovernmental finance, financial management, and alternative service delivery. Scopus was used to gather the data, and 580 articles were deemed suitable for additional examination. The data were analyzed using Bibliometric approach. The analysis highlights China, the United States, and the United Kingdom as dominant contributors, with a strong focus on topics such as fiscal decentralization, local government finance, and governance efficiency. The author collaboration network reveals fragmented clusters, with limited interconnections among researchers, emphasizing the need for broader global and interdisciplinary collaborations. Additionally, the findings underscore the growing importance of emerging themes such as sustainability, digital governance, and AI-driven fiscal management, which remain underexplored. Geographical imbalances in research output further highlight the need for greater representation from underrepresented regions, including Africa, South America, and parts of Asia. Policymakers and practitioners who want to keep up with the most recent advancements and industry best practices in local government finance will also benefit from it.

Keywords: local government finance, systematic literature review, Bibliometrics

1 Introduction

Many local governments around the globe need financial resources to achieve their political mandates. These can come from local revenues and external subsidies (Kaye-Essien, 2021). Local governments have the ability to regulate their own income, expenses, and funding, as well as develop strategic plans for the advancement of their individual areas. In local governments, the types of income generally include tax income, transfers, subsidies and non-tax income (Papcunová et al., 2020). It is anticipated that the Regional Government's management of LGR will contribute to local development, government affairs, and community empowerment.

The primary source of regional funding and spending is LGR. A region's capacity to generate LGR will influence its own growth and development, reducing its reliance on the national government. It indicates that the regional government manages financial resources in accordance with the approved budget and based on the principles that have been set (Papcunová et al., 2020). Regional taxes are a crucial component of the APBD at the provincial, city, and regency levels, in addition to LGR. Regarding Regional Taxes and Regional Levies. Taxation as a source of funding is considered capable of generating income in a consistent manner. A successful financial performance is demonstrated when an area's local tax revenue is high or meets the specified target.

Revenue from various taxes is needed by the government to carry out its duties (S & Atabusi, 2022). Regional governments manage regional revenues and expenditures periodically. The Local Governments use their revenue-generating activities to carry out the objectives that led to their creation. This implies that the local government is impacted in some way by the income received and the expenses spent (Ogaluzor et al., 2023).

Several research have discussed about local government finance. They can be classified into two streams, politics and policy. The more local government authorities and local politicians work closely with local taxpayers to address their concerns, the more likely it is to convince them of their tax obligations and obtain compliance (Mahama et al., 2024). Tax effort, measured by the extent to which local government performance in the provision of public services is matched by the provision of technical support to strengthen the linkages between available public services (Adanu, 2024). Deliberate law enforcement as well as appropriate local addressing systems can influence local revenue collection efforts (Kaye-Essien, 2021). The need to develop an income forecasting system to cope with changes in income structure (Batóg & Batóg, 2021). Policymakers will have to make consequential policy choices during the local revenue crisis (Guo & Chen, 2021).

Although some prior studies have been explained local government revenue, majority of these research based on empirical evidence. No studies review LGR systematically. Therefore, we intend to review this topic systematically using Bibliometric. The primary aim of this systematic literature review is to explore and analyze the research landscape of local government finance using bibliometric methods. To guide the review, the following research questions have been formulated:

1. What are the key trends in research on local government finance over time?
2. Who are the leading authors, institutions, and countries contributing to the field of local government finance?
3. What are the most influential publications in the field of local government finance?
4. What are the key themes and subtopics in local government finance research as identified through keyword analysis?
5. What gaps and underexplored areas exist in the literature on local government finance?

We use a bibliometric approach for several reasons. Firstly, it is an objective and quantitative approach, relying on measurable data such as citation counts, publication

frequency, and authorship networks, which ensures a consistent and unbiased analysis of large volumes of academic literature. This objectivity allows bibliometric methods to uncover trends and patterns in the research landscape that may not be apparent through more subjective or qualitative approaches [1]. Secondly, bibliometrics has the ability to reveal research issues that other methods may overlook. By analyzing citation networks, keyword clusters, and co-authorship patterns, bibliometric analysis can identify emerging topics, neglected areas of research, and shifts in academic focus, which might not be readily visible through traditional literature reviews [2]. Finally, bibliometrics provides insights into scientific communication and knowledge exchange within a specific field. It maps the flow of ideas, identifies key authors and institutions, and tracks how knowledge is disseminated and built upon over time [3]. This approach helps to understand the interconnectedness of research, showing how scientific knowledge evolves, spreads, and contributes to the broader academic discourse [4].

2   Methods

2.1   Search Strategy

Numerous documents from Scopus were retrieved as a consequence of the first search. Publications that were unrelated to the review were removed using exclusion criteria. The exclusion criteria include publications that were judged irrelevant to the review topic following a title, abstract, and keyword review, as well as articles with specific fields of enquiry unrelated to local government revenue. Only studies that offered data on local government revenue were included in the review. Considering that they are all written in English. We make reviews of international articles that are highly accredited and published by quality research from the best publishers.

2.2   Data Collection

Data were collected from Scopus database on 5 November 2024 using specific keywords, ("local government budget" OR "local government finance" OR "local government revenue" OR "local government income" OR "local government earning" OR "local government fiscal" OR "local government expenditure" OR "local government spending"). Following Yudiatmaja et al. (2023), the bibliometric review process adhered to the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) protocol to ensure systematic and rigorous screening and selection of relevant literature on local government finance (Figure 1). Initially, 1,495 records were identified from the Scopus database. During the identification phase, 512 records were excluded based on their type, including 276 non-article records and 236 non-journal records. This left 1,194 records eligible for the screening phase. Further scrutiny during screening excluded 44 non-English records, narrowing the dataset to 1,150 records. These records then underwent an eligibility assessment, during which 348 records published between 1930 and 2004 were excluded as they fell outside the predefined time scope of the review. Additionally, 7 articles were removed for not meet-

ing the specific eligibility criteria. As a result, 802 records were thoroughly reviewed for inclusion, culminating in the final selection of 795 articles for detailed analysis. This meticulous process reflects the adherence to high standards of systematic review and ensures that the final dataset represents a robust foundation for the bibliometric analysis. This approach guarantees that the study's results are both comprehensive and aligned with the defined objectives.
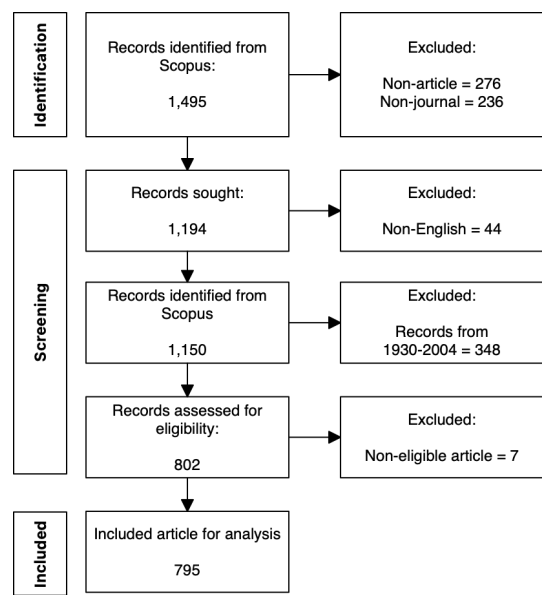

Fig. 1. PRISMA Protocol for Collecting Data.

2.3 Data Analysis

For the data analysis, a bibliometric approach was employed to systematically evaluate the scientific literature on local government finance. Bibliometric analysis is a quantitative method used to measure and analyze the impact, structure, and evolution of research within a specific field (Yudiatmaja et al., 2024a; Yudiatmaja et al., 2024b). This analysis involved extracting data from the Scopus database, one of the most comprehensive sources for academic literature, to assess publication trends, prominent authors, leading journals, influential institutions, and collaborative networks. The analysis began by identifying the temporal distribution of publications to track the growth and focus of research over time. Additionally, a keyword co-occurrence analysis was conducted to uncover the most frequently discussed topics and emerging trends in the field. Citation analysis was performed to identify highly cited papers, influential authors, and impactful journals, shedding light on the foundational and cutting-edge works shaping the discipline. Network analysis was used to map collaborations between authors, institutions, and countries, highlighting patterns of academic partnerships and knowledge dissemination. Visualization tools such as

co-authorship networks and thematic maps were employed to provide deeper insights into the research landscape. This bibliometric analysis not only facilitates a systematic understanding of the evolution of scholarship in local government finance but also identifies gaps and opportunities for future research, guiding scholars toward areas with significant academic and practical potential.

3 Results

3.1 Yearly Publications and Trends

The publication trends in local government finance over the years show significant growth in the number of articles, accompanied by a general decline in the mean citations per article. Between 2005 and 2010, the number of articles increased moderately from 13 in 2005 to 21 in 2010, while the mean total citations per article (MeanTCperArt) remained relatively stable, averaging around 26 to 32 citations, except for a peak in 2007 where the mean citations rose sharply to 74.92. This suggests a notable contribution or influential publications in that year. From 2011 to 2015, there was a steady rise in the number of publications, reaching 42 articles in 2014. During this period, the mean citations fluctuated, peaking at 33.62 in 2015 before declining again. The year 2014 marked the beginning of a more significant increase in research output. The period from 2016 to 2024 reflects a remarkable surge in publication activity. The number of articles rose steadily from 44 in 2016 to an all-time high of 82 articles in 2024. However, this growth in volume was accompanied by a consistent decline in mean citations per article. For instance, while 2020 had 72 articles, the mean citations dropped to 10.69, and by 2024, despite 82 articles, the mean citations further declined to 0.82. This trend indicates a shift towards a higher volume of publications in recent years, potentially reflecting the increasing interest in local government finance. However, the lower citation averages may suggest that newer publications have not yet had sufficient time to accumulate citations. The development of publication trends is summarized in Figure 2.
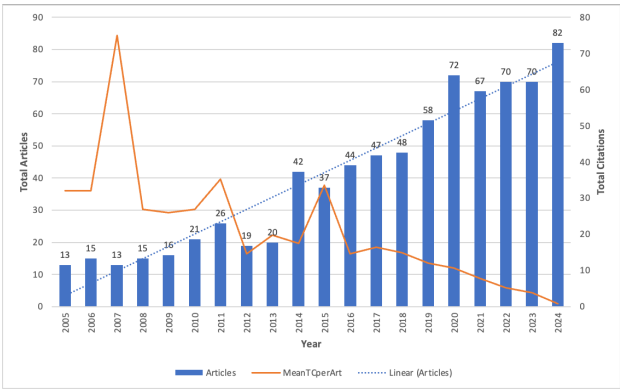

Fig. 2. Trends of Publications (2005-2024)

3.2 Top Journals

The data on the most contributed journals in the field of local government finance highlights a diverse range of academic outlets with varying levels of publication volume and impact (Table 1). Public Budgeting and Finance ranks as the leading journal, contributing 20 articles with a total of 294 citations, indicating both high research output and substantial scholarly influence. Following closely is Lex Localis with 16 articles; however, its 63 citations suggest a relatively lower impact per article compared to other leading journals. Local Government Studies holds the third position with 15 articles and 239 citations, reflecting significant contributions and a strong citation impact. Similarly, Public Finance Review has published 13 articles, accumulating 169 citations, demonstrating a balanced output and influence. Notably, Sustainability appears with 12 articles and 99 citations, reflecting a growing interest in sustainability-related themes within local government finance. Among journals with fewer contributions but higher citation impacts, China Economic Review and Journal of Public Economics stand out. Both have 10 articles, yet they amassed 297 and 493 citations, respectively, highlighting the exceptional influence of articles published in these journals. Similarly, the European Journal of Political Economy recorded 9 articles with 368 citations, emphasizing its substantial academic impact despite a moderate number of contributions.

   Other notable journals include the Journal of Public Budgeting, Accounting and Financial Management with 9 articles and 196 citations, as well as Regional Science and Urban Economics, which achieved 197 citations from just 6 articles, indicating a high citation-per-article ratio. Public Administration Review and National Tax Journal also contribute meaningfully, with 6 articles each and 108 and 88 citations, respectively. Journals such as Public Money and Management, Applied Economics, and Local Economy contributed fewer articles, ranging from 7 to 8, with comparatively modest citation counts. At the lower end, International Journal of Public Administration and China Finance and Economic Review recorded 6–7 articles but lower total citations, reflecting a more specialized or emerging focus within the field.

Table 1. Most Contributed Journal

Rank	Journal	Articles	Total Citations
1	Public Budgeting and Finance	20	294
2	Lex Localis	16	63
3	Local Government Studies	15	239
4	Public Finance Review	13	169
5	Sustainability (Switzerland)	12	99
6	China Economic Review	10	297
7	Journal of Public Economics	10	493
8	European Journal of Political Economy	9	368
9	Journal of Public Budgeting, Accounting and Financial Man-	9	196

	agement		
10	Public Money and Management	8	73
11	Applied Economics	7	34
12	China Finance and Economic Review	7	17
13	International Tax and Public Finance	7	45
14	Local Economy	7	54
15	International Journal of Public Administration	6	17
16	National Tax Journal	6	88
17	Public Administration Review	6	108
18	Public Choice	6	71
19	Regional Science and Urban Economics	6	197
20	Urban Affairs Review	6	67

3.3   Most Impactful Articles

The data on the most influential articles in the field of local government finance highlights key works with significant local and global citations. The results are sorted by local citations (Table 2). Skidmore (2011) ranks as the most influential article, with 11 local citations and 76 global citations, showcasing its broad recognition and relevance within the scholarly community. Skidmore (2011) analyze the causes and consequences of fiscal stress in Michigan cities. Similarly, Alm et al. (2011) follows closely with 9 local citations and 75 global citations, underscoring its considerable impact. Innes and Tetlow (2015) and Dahlberg et al. (2008) each received 8 local citations. However, Dahlberg et al. (2008) stands out with a notably higher global citation count of 102 compared to 43 for Innes and Tetlow, indicating a wider reach and influence. Kong and Zhu (2022) received 7 local citations and 52 global citations, reflecting a strong impact despite its recent publication, signaling growing scholarly attention.

Klein and Sakurai (2015) and Jia et al. (2014) each garnered 6 local citations, but Jia et al. (2014) achieved a remarkable 158 global citations, the highest among the listed articles, highlighting its substantial international influence. Klein and Sakurai, meanwhile, accumulated 70 global citations, reflecting steady recognition within the academic field. Doerner and Ihlanfeldt (2011) and Yan (2011) both recorded 5 local citations, with global citations of 27 and 25, respectively, indicating a more localized but still relevant impact. Hendrick (2006), while also receiving 5 local citations, achieved a higher global citation count of 105, reflecting its enduring scholarly contribution over time.

Table 2. Most Influential Articles (Sorted by Local Citations)

Rank	Document	Local Citations	Global Citations
1	Skidmore [5]	11	76
2	Alm et al. [6]	9	75
3	Innes & Tetlow [7]	8	43
4	Dahlberg et al. [8]	8	102
5	Kong & Zhu [9]	7	52
6	Klein & Sakurai [10]	6	70
7	Jia et al. [11]	6	158
8	Doerner & Ihlanfeldt [12]	5	27
9	Yan [13]	5	25
10	Hendrick [14]	5	105

3.4   Most Relevant Institutions

The data on the most contributing institutions in local government finance research highlights significant global participation, with institutions from China, the UK, and the US leading the contributions. The University of Liverpool in the UK emerges as the most prolific institution, contributing 30 articles, reflecting its strong focus on local government finance and its sustained academic output in the field. China demonstrates a dominant presence in the list, with several institutions making substantial contributions. Renmin University of China ranks second with 21 articles, followed by Southwestern University of Finance and Economics and Zhejiang University, each contributing 15 articles. These institutions reflect China's increasing research focus on local government fiscal policies, decentralization, and economic governance. Hefei University of Technology and Zhejiang University of Finance and Economics also contribute significantly, each producing 11 articles, further reinforcing China's position as a leading research hub in this domain.

In addition to the UK and China, the United States also plays a critical role, led by Arizona State University with 15 articles. Other notable US institutions include Cornell University and Georgia State University with 8 articles each, alongside Michigan State University, which produced 7 articles. These institutions contribute primarily to discussions on fiscal policy, intergovernmental finance, and municipal governance. Indonesia emerges as a growing contributor to the field, with Narotama University producing 10 articles and Universitas Brawijaya contributing 8 articles. This highlights the increasing academic interest in local government finance within the Southeast Asian context, particularly in addressing regional fiscal challenges and policy innovation.

The UK is further represented by Northumbria University and the University of New England, each contributing 9 articles, indicating continued research interest in

local governance and finance. Meanwhile, Wuhan University and Sun Yat-Sen University in China contribute 9 and 10 articles, respectively, showcasing China's research diversity across multiple institutions. Other prominent contributors include the National University of Singapore, which produced 7 articles, and Shandong University and Dalian University of Technology in China, with 7 articles each. These institutions reflect growing regional research strength and cross-disciplinary approaches to local government finance.

The results are presented in Table 3. It demonstrates a notable concentration of research contributions from Chinese institutions, reflecting the country's focus on fiscal decentralization and economic governance. UK and US institutions maintain strong global participation, while Indonesia and Singapore highlight the increasing regional academic contributions to local government finance research. The diversity of institutions underscores the field's global relevance and its role in addressing fiscal challenges across various governance systems.

Table 3. Most Contributed Institutions

Rank	Institutions	s	Articles
1	University of Liverpool	UK	30s
2	Renmin University of China	China	21
3	Arizona State University	US	15
4	Southwestern University of Finance and Economics	China	15
5	Zhejiang University	China	15
6	Hefei University of Technology	China	11
7	Zhejiang University of Finance and Economics	China	11
8	Narotama University	Indonesia	10
9	Sun Yat-Sen University	China	10
10	Northumbria University	UK	9
11	University of New England	UK	9
12	Wuhan University	China	9
13	Cornell University	US	8
14	Georgia State University	US	8
15	Universitas Brawijaya	Indonesia	8
16	Zhongnan University of Economics and Law	China	8
17	Dalian University of Technology	China	7
18	Michigan State University	US	7
19	National University of Singapore	Singapore	7
20	Shandong University	China	7

3.5   Most Impactful Authors

The data on the most influential authors in local government finance research highlights key contributors based on their total citations, number of publications, and citation metrics. The rank of authors are sorted by total citations (Table 4). Zhang W leads the list with 157 total citations from 4 publications, achieving an h-index and g-index of 4, and an m-index of 0.571. This indicates both consistent impact and influence, with each of their works receiving substantial recognition. Liu Q closely follows with 144 citations from 4 publications, exhibiting identical indices as Zhang W, reflecting significant scholarly contributions over a similar timeframe. Lewis BD ranks third with 143 total citations from 5 publications. With an h-index and g-index of 5, Lewis demonstrates both productivity and consistent citation impact, although the m-index of 0.25 suggests a longer academic career relative to others on the list. Dollery B is another highly productive author, contributing 6 publications with 86 citations. Dollery's h-index of 4 and g-index of 6 reflect steady output and moderate influence, while the m-index of 0.267 indicates sustained contributions over time.

Alexiou A, despite contributing only 3 publications, has achieved 78 total citations, resulting in an h-index, g-index, and m-index of 3, 3, and 0.75, respectively. This suggests high impact relative to the number of publications, highlighting the concentrated influence of their work. Sandford M and Liu X both have 5 publications each, with 54 and 43 total citations, respectively. Both authors maintain an h-index of 4 and a g-index of 5, although Sandford has a slightly higher m-index of 0.444 compared to Liu X's 0.364, suggesting a more recent scholarly career. Mccullough JM also contributed 5 publications, accumulating 34 citations with an h-index and g-index of 4 and 5, respectively. Their m-index of 0.5 reflects a relatively recent but impactful research trajectory. Wang L emerges with 33 citations from 6 publications, demonstrating a broad research output with an h-index of 4 and g-index of 5, along with a strong m-index of 0.667, indicating consistent and sustained performance. Finally, Abdullah A contributed 3 publications with 14 total citations, achieving an h-index, g-index, and m-index of 3, 3, and 0.167, respectively. While Abdullah's total citations are comparatively lower, their work remains relevant within the field. The results of the most influential authors are illustrated in Table 4.

Table 4. Most Influential Authors (Sorted by Total Citations)

Rank	Author	TC	NP	h_index	g_index	m_index
1	Zhang W	157	4	4	4	0.571
2	Liu Q	144	4	4	4	0.571
3	Lewis BD	143	5	5	5	0.25
4	Dollery B	86	6	4	6	0.267
5	Alexiou A	78	3	3	3	0.75
6	Sandford M	54	5	4	5	0.444
7	Liu X	43	5	4	5	0.364
8	Mccullough	34	5	4	5	0.5

	JM					
9	Wang L	33	6	4	5	0.667
10	Abdullah A	14	3	3	3	0.167

Note: TC, total citations; NP, number of publications

The author collaboration network presented in the Figure 2 consists of multiple clusters of varying sizes and interconnections. Each node represents an author, while the edges indicate co-authorship relationships among them. The brown cluster stands out as a prominent network with three authors—Taylor-Robinson, Alexiou, and another closely linked author—indicating strong collaboration within this group. Similarly, the red cluster is substantial, consisting of five authors, including Wang, Li, and Zhang, with significant interconnections, reflecting robust collaborative efforts.

The green cluster also features a notable network of four authors, including Zhang and Liu, showing significant co-authorship relationships. The blue cluster comprises three authors, including Dollery and Drew, with strong ties that suggest close collaborative engagement. On the other hand, smaller clusters such as the pink, purple, and orange groups each consist of only two authors (e.g., Shi and Wang in pink, Halásková and Halásková in purple, and Park and Maher in orange). These smaller collaborations indicate isolated partnerships with limited broader integration into the larger network.

Overall, the red, green, and brown clusters show relatively stronger author collaborations, while smaller clusters like the pink and purple indicate weakly connected networks. The lack of interconnections between clusters suggests room for improvement in fostering broader collaborations among authors within local government finance research. Strengthening these ties could enhance the field's overall research impact and knowledge integration.
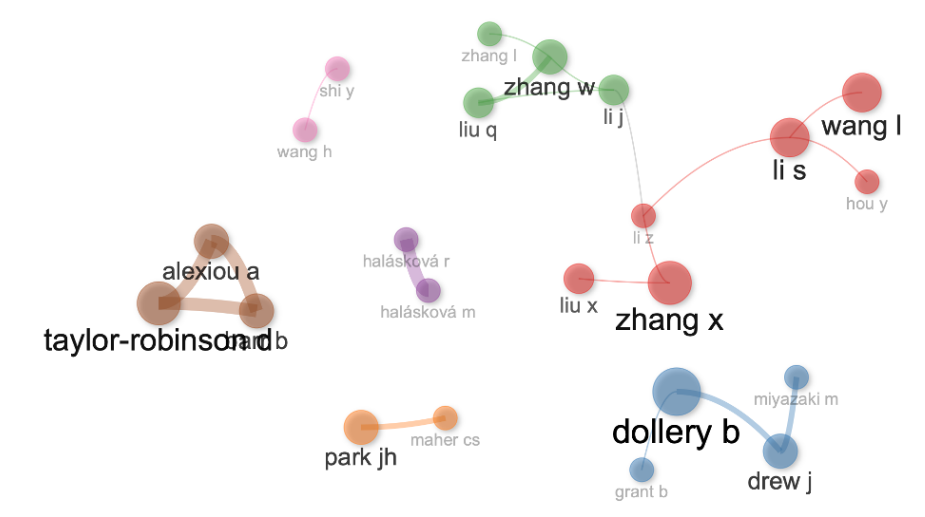

Fig. 3. Author Collaboration Network

3.6 Three-Field Plot

The three-fields plot provides insightful interconnections among the most relevant journals (left), research topics (middle), and contributing countries (right) in the field of local government finance. The visualization highlights how specific journals are associated with dominant research themes and geographical origins of scholarly contributions. On the left, Public Budgeting and Finance emerges as a key publication outlet, strongly connected to themes such as local government, fiscal decentralization, and local government finance, with significant contributions coming from China, the United States, and the United Kingdom. Similarly, China Economic Review focuses on themes like China, economic growth, and local government expenditures, with most articles authored by Chinese scholars, reinforcing China's leadership in fiscal decentralization and economic governance research.

Other journals, such as Local Government Studies and Public Finance Review, show strong associations with topics like local government finance, decentralization, and fiscal policies. Contributions to these journals are dominated by scholars from the United States and the United Kingdom, reflecting their continued interest in local government systems and fiscal governance. Sustainability is prominently linked to topics like local government expenditures and decentralization, with contributions originating from China and Indonesia. This underscores the growing attention on sustainable local governance practices in emerging economies. Lex Localis, another influential journal, connects primarily to local government and decentralization, with contributions from Poland, Spain, and other European countries, showcasing Europe's interest in governance and fiscal efficiency.

On the country side, China emerges as a dominant contributor, with strong linkages to multiple journals and topics, particularly local government finance, fiscal decentralization, and economic growth. This reinforces China's significant role in advancing research on decentralized fiscal systems and their economic impacts. Indonesia is also a noteworthy contributor, linked to journals like Sustainability and Public Finance Review on topics such as local government expenditures and fiscal policies, indicating the growing research activity in Southeast Asia. The United States and the United Kingdom display strong interconnections with various research themes, particularly local government finance, fiscal decentralization, and economic growth, contributing to journals such as Public Finance Review and Local Government Studies. European countries, including Spain and Poland, are more closely linked to themes of decentralization and local government, often contributing to Lex Localis and Sustainability.

The three-fields plot reveals clear patterns of research concentration and geographical specialization. China leads in topics related to fiscal decentralization and local government finance, with strong representation in China Economic Review and Public Finance Review. The United States and United Kingdom demonstrate balanced contributions across governance and fiscal themes, while Indonesia and European countries emphasize decentralization and expenditure-related studies. Journals such as Public Budgeting and Finance, Local Government Studies, and Sustainability serve as

critical platforms for disseminating this diverse body of research. The visualization of three-fields plot is provided in Figure 4.
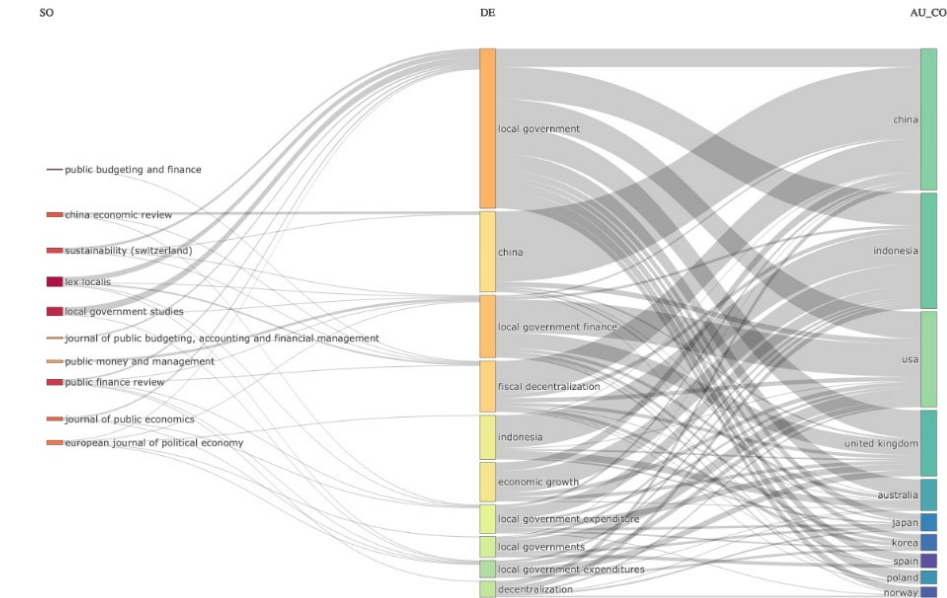

Fig. 4. Author Collaboration Network

3.7 Future Research Avenue

The future research recommendations derived from the data highlight several critical directions for advancing studies in local government finance. First, the author collaboration network reveals fragmented clusters with limited interconnections among authors, indicating opportunities to strengthen collaborative efforts across networks. Prominent groups such as the red, green, and brown clusters, which include influential authors like Zhang X, Wang L, and Dollery B, should serve as focal points to foster broader collaborations. Bridging these isolated networks can enhance the exchange of ideas, promote knowledge integration, and lead to more impactful contributions within the field. Encouraging partnerships between established and emerging researchers, as well as fostering international collaborations, will play a key role in creating a more cohesive and interconnected research community.

The thematic analysis also suggests the need to explore under-researched topics and expand the current scope of research. While fiscal decentralization, local government finance, and expenditures dominate the field, emerging themes such as sustainability, digital governance, and AI-driven financial management remain underexplored. Future studies could integrate innovative technologies like big data analytics, machine learning, and artificial intelligence to address contemporary challenges in fiscal management and service delivery. For instance, applying predictive models to forecast local government revenues or expenditures can help decision-makers implement evi-

dence-based policies. Additionally, the intersection of sustainability and fiscal governance presents an opportunity for groundbreaking research, particularly in addressing issues such as climate finance, energy efficiency, and sustainable public service delivery at the local level.

Another area requiring attention is the geographical imbalance in research contributions. The data reveals a concentration of studies originating from China, the United States, and the United Kingdom, while contributions from regions such as Africa, South America, and parts of Asia remain limited. Future research should focus on broadening geographical representation by investigating the fiscal and governance challenges faced by underrepresented regions. Conducting case studies in developing economies can provide valuable insights into the unique economic, political, and social contexts of local governance, which are often underrepresented in the existing literature. Comparative studies between developed and developing regions could also offer a more comprehensive understanding of best practices and solutions that can be adapted to diverse governance systems.

Finally, future research should adopt more cross-disciplinary approaches by integrating fiscal studies with sustainability, environmental governance, and technological innovation. Local government finance operates at the intersection of economic, social, and technological systems, and addressing its challenges requires collaboration across multiple disciplines. Journals such as Sustainability and Public Budgeting and Finance can play a pivotal role in encouraging interdisciplinary studies that incorporate environmental, technological, and economic perspectives. For example, studies that analyze the role of smart technologies in optimizing local government expenditures or the impact of fiscal policies on environmental outcomes could drive significant contributions to both theory and practice.

In conclusion, future research in local government finance should prioritize fostering stronger author collaboration networks, exploring emerging technologies and sustainability themes, addressing geographical imbalances, and adopting interdisciplinary approaches. These efforts will enhance the field's scope, promote innovation, and provide solutions to the evolving challenges faced by local governments worldwide. By bridging gaps in collaboration and research focus, the academic community can make meaningful contributions to the development of sustainable, efficient, and effective local governance systems.

4   Conclusion

The analysis of local government finance research reveals significant trends, contributions, and opportunities for future development. The study highlights that China, the United States, and the United Kingdom dominate research output, with China excelling in fiscal decentralization and economic growth studies, while the United States and the United Kingdom focus on local government finance and governance efficiency. Journals such as Public Budgeting and Finance, China Economic Review, and Sustainability serve as critical platforms for disseminating research, reflecting the growing emphasis on diverse topics, including fiscal policies, decentralization, and

sustainability. The author collaboration network, however, reveals fragmented clusters with limited interconnections, suggesting the need for stronger global and interdisciplinary collaborations to integrate isolated research efforts and foster knowledge exchange.

Additionally, the findings underscore the importance of exploring emerging themes such as sustainability, digital governance, and AI-driven fiscal management, which remain underrepresented despite their growing relevance in addressing contemporary local government challenges. Geographical imbalances in research contributions highlight the need for more studies from underrepresented regions such as Africa, South America, and parts of Asia to provide diverse perspectives and insights. Strengthening collaboration among authors, bridging research themes, and expanding regional representation will enhance the field's ability to address global fiscal challenges effectively. While significant progress has been made in local government finance research, opportunities remain to foster global collaboration, explore emerging research areas, and ensure broader geographical inclusivity. By addressing these gaps, future research can contribute to more sustainable, efficient, and innovative local government systems worldwide.

In this systematic literature review, we employed bibliometric methods to analyze the body of research on local government finance. Bibliometrics offers several advantages in this context, primarily through its ability to quantitatively assess large volumes of academic literature. By analyzing citation counts, authorship networks, and publication trends, bibliometric techniques facilitate the identification of influential works, key authors, and emerging research topics within the field. This approach provides a comprehensive overview of the evolution of local government finance, helping to reveal shifts in research priorities and highlight underexplored areas that warrant further investigation. Furthermore, bibliometric methods are objective and reproducible, ensuring consistency in the analysis of literature across time and disciplines.

However, it is important to recognize the limitations inherent in bibliometric analyses, particularly in the context of local government finance. The reliance on citation counts and publication frequencies may overlook the qualitative aspects of research, such as the depth, relevance, and practical implications of studies, which are often crucial in understanding the complexities of local governance and public finance. Additionally, bibliometric methods may be constrained by data availability, as not all publications are indexed in major databases, potentially leading to the exclusion of valuable research. Moreover, bibliometric indicators, such as citation counts, do not always correlate with the impact or quality of a study, and they may be influenced by publication bias. As such, while bibliometrics provide valuable insights into the trends and structure of research, they must be complemented with a deeper, more contextual analysis to fully appreciate the nuances of local government finance research.

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