Fiscal Decentralization and Local Financial Autonomy: A Bibliometric Review of Global Research Trends

Edem Lekettey[1,2]*, Vanessa Gaffar[1], Juliana Juliana[1], Nugraha Nugraha[1]

[1] Faculty of Economics and Business Education, Universitas Pendidikan Indonesia, Bandung, Indonesia
[2] Controller and Accountant General's Department, Ministry of Finance, Ghana.

ORCIDs:
First AUTHOR   : https://orcid.org/0009-0000-4964-4155
Second AUTHOR   : https://orcid.org/0000-0003-3304-8679
Third AUTHOR   : https://orcid.org/0000-0002-3725-2004
Fourth AUTHOR   : https://orcid.org/0000-0002-6041-3574

*Corresponding author email: edemlekettey@upi.edu

ABSTRACT

Purpose: This paper examines the prominent themes of research, intellectual connections, gaps in scholarship on the subject of local government financial autonomy in the world literature through bibliometric tools.

Method: Bibliometric analysis of 626 publications in the Scopus index (2000-2025) with the VOSviewer software was performed to chart the occurrence of two or more keywords, thematic networks, citation network, and co-authorship network. The discussion follows the historical developments of the use of fiscal decentralization and local financial autonomy in terms of time, geography, and scientific fields.

Findings: Nine thematic clusters were chosen that are reflections of intellectual organization of the subject-area, encompassing such areas as fiscal decentralization, urbanization, intergovernmental transfers, environmental regulation and digital governance. The research output has increased considerably since 2005 where the focus has shifted in terms of fiscal efficiency discussions to sustainability and technology-based governance issues. The best collaboration networks are between China and Europe and low involvement of Africa and Latin Americans. The temporal analysis shows that the financial crisis globally and the COVID-19 outbreak has fueled the study of fiscal resilience and adaptive financial management research.

Implications: This study shows the need for developing countries to deploy digital tools and enhance their intergovernmental transfer design, as well as capacity-building strategies that are often used by developed nations to improve their fiscal transparency, revenue performance, and resilience. This will go a long way to strengthen local financial systems.

Novelty/Value: The study's nine research clusters and gaps—including the underrepresentation of African and Latin American studies and the development of digital and environmental fiscal themes—provide a clearer intellectual framework for the field than previous reviews.

Keywords: Bibliometric analysis, fiscal decentralization, local financial autonomy, local government, Scopus, VOSviewer.

INTRODUCTION

The issue of local government financial autonomy has taken centre stage due to global governance reform and the increasing demand for subnational services. Fiscal decentralization and financial autonomy develop the legal and institutional ability of local authorities to create, distribute, and run their financial resources, increasing accountability, responsiveness, and efficiency in democratic governance (Chen & Yang, 2024; Cifuentes-Faura et al., 2024; Ibrahim, 2024). Although the problems of fiscal federalism and indicators that associate decentralization with performance are long-standing (Agrawal et al., 2024; Chen et al., 2022; Oates, 1999), it has been demonstrated that fiscal autonomy enhances service delivery and fiscal discipline (Öberg & Wockelberg, 2021; Otoo & Danquah, 2021; Park et al., 2020). Nevertheless, it could also result in corruption or domination of elites unless it is properly controlled (Alfada, 2019; Arends, 2020; Hanif et al., 2020; Nguyen et al., 2020).

The municipal governments nowadays have more responsibilities than the service delivery because they have to manage complicated governance requirements and increasing citizen expectations (Buntaine et al., 2021; Funk & Owen, 2020; Ortiz Llana et al., 2023; Zhang & Bhattacharjee, 2024). The problems of sustainability, environmental management, and digital transformation have become the concerns of the local governments. Therefore, fiscal autonomy includes aspects of environmental, institutional, and financial resilience (Udeagha & Ngepah, 2023; Wenjuan & Zhao, 2023). Urbanization, the 2008 global financial crisis, and the COVID-19 pandemic have caused fiscal uncertainty and necessitated transparency and accountability (Naeem et al., 2022; Shang & Jin, 2023). This development has redefined the discussions in the form of inclusive, adaptive and evidence-based fiscal governance.

Regarding the presence of the body of work, the latter does not imply that research on fiscal decentralization and financial autonomy is non-existent and uneven. There is no complete intellectual and structural evolution map of this area through bibliometric synthesis, but individual efforts have captured fiscal performance (Turley et al., 2015), intergovernmental transfers (Psycharis et al., 2016), and sustainable municipal finance (Naeem et al., 2022). The traditional literature reviews, despite being informative, are based on subjectivity, and do not reflect publication trends or the diversity of the field. In comparison, bibliometric analysis is a more organized method for studying patterns of publications or collaboration and thematic clusters over time (Baas et al., 2020; Nicola et al., 2024), which can be a more objective representation of the formation of knowledge and international cooperation.

In order to fill this gap, this bibliometric study explores 626 papers as indexed in Scopus to profile the international collaboration networks, the most frequent authors and organizations, and the most prevalent research topics. The analysis in which VOSviewer software was used to visualize the relationships in terms of co-occurrence of keywords, co-citation, and co-authorship demonstrates the intellectual structure and dynamic networks of knowledge in which the field is being developed. It also determines unexplored areas and new areas of research that require both scholarly and policy interest.

This study makes three fundamental contributions. First, it unites the development of fiscal autonomy, its roots in fiscal federalism, and recent lines of sustainability, digital governance, and institutional reform. Second, it exposes regional biases in that Europe and East Asia dominate the output of publications, whereas Africa and Latin America are underrepresented. Third, it presents progressive issues like green fiscal governance, resilience budgeting and digital transparency as important fields of policy and research innovation. Secullo et al. (2013) combine all these insights to contribute to the knowledge and application of fiscal autonomy in decentralization and sustainable development.

This study is based on fiscal federalism and institutional theory. The concept of fiscal federalism assumes that the decentralization of fiscal powers among government tiers increases accountability and efficiency (Oates, 1999), whereas the institutional theory focuses on the regulatory structures, governance standards, and administrative potential in developing local performance (Mohammed et al., 2024; Zarychta et al., 2024). These theories allow for the structural and behavioral investigation of the development of fiscal autonomy under multilevel governments.

This research aims to address the following four guiding questions in the context of these theoretical and empirical gaps:

1. What are the themes of research and intellectual clusters, especially globally, concerning local financial autonomy?
2. Who are the dominant writers, establishments, and nations in this field?
3. What is the impact of changing global governance on themes and regional priorities?
4. What are the research gaps and opportunities in fiscal autonomy and local government reform?

   Through the answers to these questions, this study succeeds in grouping the scattered information on the topic of local financial autonomy and provides a coherent explanation of how it was made globally. The key findings are presented as follows: Section 2 examines the key theories and practices of fiscal decentralization and financial autonomy; Section 3 describes the sources of data, search methods, and bibliometric techniques; Section 4 elaborates on the main findings; and the conclusion of the paper provides the implications of the research for scholarship and policy.

LITERATURE REVIEW

Concept and Scope of Fiscal Decentralization

Fiscal decentralization is critical for promoting public sector reform. It allows subnational governments to cope with financial resources and develop policies that will serve local needs and priorities more efficiently (Chen et al., 2025; Natsir Malawi, 2024). Local governments are in a position to raise, distribute, and manage funds well when empowered through proper legal structures. Accountability and efficiency are augmented through financial autonomy by matching community spending on expenditures with local needs (Cifuentes-Faura et al., 2024). The theory of fiscal federalism proposes that decentralization will result in more effective resource distribution, provided that decision-making and responsibility are concentrated in local governments (Oates, 1999). Similarly, Andrews and de Vries (2007) argue that fiscal decentralization enhances community engagement because it increases the power of citizens in decisions that relate to budgets and expenditures, making governance more democratic.

Theoretical and Empirical Perspectives

Studies on fiscal decentralization have conflicting findings. Although fiscal autonomy might help improve resource utilization and service delivery (Park et al., 2020), overly high levels of autonomy without proper control might stimulate corruption and elite capture (Alfada, 2019; Arends, 2020). These outcomes depend on institutional quality and administrative capacity and are mediated by intergovernmental collaboration to the extent that they are moderately effective in decentralizing (Mohammed et al., 2024; Zarychta et al., 2024). According to current studies, fiscal independence affects the performance of the governance to a larger extent especially transparency and local accountability. Navarro-Galera et al. (2016) also note that financial autonomy enhances financial responsibility and promotes the integration of the social and environmental goals in public budgeting, as well as the overall sustainability in its evolving.

Global and Regional Research Trends

The review indicated that there are remarkable regional and institutional differences in the literature. Europe and East Asia are the top contributors, with the advantage of having good and strong data systems and partnership research networks. The interaction between decentralization, urbanization, and vertical fiscal imbalances has been studied very broadly by Chinese academics (Wang et al., 2019). In places where institutional structures are mature, which is common in Europe, research is often conducted on the relationship between fiscal law and municipal budgeting regimes, efficiency, and accountability (Darmawati et al., 2024). Comparatively, African and Latin American studies are limited, especially because of the limitation of data, and the research infrastructure is also weak. Nevertheless, newly developed literature (e.g., Abotsi, 2023) accentuates how fiscal autonomy, development issues, and governance changes determine the dynamics of public finance in low- and middle-income economies.

Evolving Themes: Sustainability, Resilience, and Digital Governance

Fiscal autonomy has garnered considerable scholarly interest over the last ten years. The financial crisis of 2008 and the COVID-19 pandemic made it clear that subnational governments are financially vulnerable, which is why developing local financial resilience is worth it (Naeem et al., 2022; Shang & Jin, 2023). There has been a growing interest among researchers in learning about the effects of fiscal independence on service delivery and responsiveness to economic and social shocks in the field of public service. With this change in events, environmental and technological aspects have become eminent. The Increasing interest in the relationship between fiscal autonomy and environmental governance and investment in green infrastructure is reflected in bibliometric cluster analyses (Liu et al., 2021; Zhang et al., 2022). In addition, the use of digital solutions, including blockchain-based audit systems, e-participation systems, and online budgeting, has reinforced fiscal responsibility and improved citizen participation (Javadi et al., 2025). These changes represent an exodus of conventional fiscal management strategies towards more sustainable, technological, and flexible models of local governance.

Synthesis and Research Gaps

This study theorizes fiscal decentralization as a complex and dynamic phenomenon influenced by institutional, economic, and environmental elements. Despite the solid theoretical foundation of fiscal federalism, present-day literature pays special attention to the role of political culture and administrative capacity in determining decentralization outcomes. Although there is a lot of literature, it is fragmented as it is usually regionally based without proper mapping. The connections between research cooperation, thematic building, and multidisciplinary assimilation have not been well understood. To handle these gaps, this study uses bibliometric analysis to visualize intellectual structures, thematic clusters, and collaboration networks. Through the compilation of scattered evidence, it offers a global view of the development of local financial autonomy studies and future directions.

RESEARCH METHOD

Research Design

This quantitative bibliometric study examines the international intellectual community of fiscal decentralization and local financial autonomy. Bibliometric analysis offers an orderly manner of assessing scholarly production, in addition to the ability to track the metamorphosis of knowledge within a field using statistical and visual means (Baas et al., 2020; Kumar, 2025). This reduces the subjective bias active in traditional narrative reviews because it analyzes a large amount of data (Kumar, 2025). This study reveals some important thematic clusters, patterns of collaboration, and top contributors in this field in terms of authors, institutions, and countries. This research paradigm fits the analysis of fiscal autonomy well, as the area touches upon economics, political science, and public administration.

Data Source and Search Strategy

The Scopus database by Elsevier was chosen because of its vast dissemination of peer-reviewed sources and properly organized metadata (Baas et al., 2020). The reason why Scopus was favored and not other databases is that Scopus has been indexed with a high-quality journal covering economics, finance, and social sciences, ensuring the consistency of the methodology used and the attainment of reliable data (Ayaz & Zahid, 2024). The study was analytically coherent, therefore, paying attention to English-language journal articles only in the disciplines of social science, economics, and business.

Relevant studies on fiscal autonomy and local governments were determined using the Boolean search operators:

(TITLE-ABS-KEY (("financial autonomy" OR "fiscal autonomy" OR "budgetary autonomy" OR "fiscal decentralization" OR "local revenue autonomy"))

AND TITLE-ABS-KEY (("local government" OR "municipal government" OR "subnational government" OR "local authority")))

AND (LIMIT-TO (SRCTYPE, "j"))
AND (LIMIT-TO (DOCTYPE, "ar"))
AND (LIMIT-TO (LANGUAGE, "English"))
AND (LIMIT-TO (SUBJAREA, "SOCI") OR LIMIT-TO (SUBJAREA, "ECON") OR LIMIT-TO (SUBJAREA, "BUSI"))

This question provided research that specifically covered the study of financial autonomy in the context of local or subnational government. On April 30, 2025, data collection was done to come up with 626 articles. The dataset contained information on the title of the articles, authors, institutional affiliations, keywords, abstracts, year of publication, and citation numbers. It was pre-cleaned by eliminating all duplicate and incomplete records before the analysis was performed, hence providing quality data. Scopus publication identities, DOI matching, and title–author cross-checks revealed duplicate copies (Franceschini et al., 2015; Selivanova et al., 2019). We removed title variants, early access versions, and re-indexed duplicates from the Scopus export using automated filtering and manual review.

Data Preparation and Inclusion Criteria

The last data were limited to English-language, peer-reviewed journal articles that discussed issues of fiscal decentralization, financial autonomy, and financing local governments in the fields of economics and public administration. To ensure methodological soundness and uniformity, conference proceedings, book chapters, and editorials were excluded. Bibliometric standards stressed comparability and metadata integrity for inclusion and exclusion criteria. Conference papers and book chapters were excluded because of inconsistent metadata, incomplete citation indexing, and different peer-review criteria across countries (Baas et al., 2020; Ulrich et al., 2022). These inconsistencies limit replicability and distort network analysis, especially co-citation and co-authorship mappings (Grimaldo et al., 2018; Shokraneh, 2019). Prior public finance and governance bibliometric research (Aparicio et al., 2023; Fellnhofer, 2019) also limited datasets to peer-reviewed journal articles to ensure methodological homogeneity.

Analytical Tools and Procedures

The analysis was done using VOSviewer (version 1.6.20), a popular bibliometric network building and visualization tool (Van Eck & Waltman, 2010). The software produces the maps of co-authorship, co-citation, and keywords co-occurrence, showing how the publications, authors and research themes are interconnected with each other (Guofang et al., 2024; Mohamud, 2023). The co-authorship study revealed valuable trends in collaboration between scholars, countries, and institutions. Emerging themes and conceptual associations were identified through keyword co-occurrence mapping, whereas co-citation analysis was used to identify the key literature and theoretical foundations of the discipline (Darman et al., 2023; Guofang et al., 2024).

In order to create analytical clarity, there were set thresholds. The visualization of the keyword network was limited to keywords with at least five hits. Those authors and institutions that had at least 20 publications were considered in order to determine the main contributors and influential organizations. Keyword frequency ($\geq$ five occurrences) and author productivity ($\geq$ 20 publications) thresholds in VOSviewer follow density-based norms for the readability of the network visualizations. Low thresholds created dense maps with fragmented clusters, whereas high thresholds risked omitting key thematic patterns. Adjusting the thresholds (3–10 keyword occurrences; 10–25 author publications) demonstrated stable cluster topologies, confirming parameter stability. VOSviewer constructed thematic clusters of similar terms together with clustering algorithms to discover conceptual areas that include fiscal decentralization, environmental governance, and digital transformation.

Research Objectives and Analytical Focus

The bibliometric methodology would help to meet four main research purposes that were oriented on the overall goals of the study:

1. To identify and map the primary thematic clusters and intellectual structures of global fiscal decentralization and local financial autonomy research.
2. To examine the most prominent writers, institutions, and countries were identified, along with their impact on the field.
3. To examine how changes in global governance, including urbanization, financial crises, and the digital revolution, have affected topic evolution and regional research objectives.
4. To find unexplored regions, conceptual gaps, and new prospects for study and policy reform.

This study combines descriptive and inferential analyses based on keyword patterns, citation data, and collaboration networks to demonstrate the dynamics of the field structure and its development.

Validity and Limitations

Database coverage and data accuracy are key components of the reliability of bibliometric analyses. Scopus provides high levels of indexing; however, due to the lack of non-English publications and conference papers, the indexing of specific studies in a region might be missed. The use of one database also limits the ability to cross-verify with other databases like Web of science. However, the replicability and analytical rigor of the study were guaranteed by the use of transparent search queries, clear exclusion criteria, and information about the visualization parameters provided. Despite the fact that a bibliometric analysis cannot substitute the qualitative content analysis, it is one method of discovering large-scale research trends and patterns.

RESULTS AND DISCUSSION

This section summarizes the bibliometric results based on 626 publications of Scopus indexed on fiscal decentralization and local financial autonomy. The study drew on VOSviewer software and visualized the co-occurrence of keywords, co-authorship relationships, institutional relationships, and time dynamics to understand the intellectual structure consisting of themes and the development of the field. The structural principles of the analysis include important dimensions: keyword and thematic clustering, trends of scholarly and institutional collaboration, trends over time and thematic development, regional patterns and comparative patterns, and the general synthesis of academic work and its policy implications. These empirical clues are viewed in light of fiscal federalism and institutional theory, which shows how research on local financial autonomy has conceptually and globally developed.

Answering the Research Questions

This study addressed four questions. Classical fiscal federalism, environmental governance, digitization, and resilience funding are among the nine global fiscal decentralization research theme clusters identified by bibliometric mapping. Second, co-authorship and institutional studies found that East Asia, North America, and Europe had the most collaborations, whereas Africa and Latin America had fewer collaborations. Temporal and overlay graphics show that resilience, sustainability, and digital fiscal governance became research priorities after the 2008 recession, urbanization, and the COVID-19 pandemic. Cluster pattern synthesis identified regional underrepresentation, transdisciplinary integration, and technology governance instrument research gaps for future studies and policy innovations.

Keyword Co-occurrence and Thematic Clusters

Co-occurrence analysis as a keyword yielded 47 frequently used terms that VOSviewer named in nine different clusters, demonstrating the conceptual breadth of an area. Collectively, these clusters follow fiscal decentralization studies, since their initial stage of inspiration was based on the basics of economics and governance, to the current discussions of sustainability, environmental concerns, and digitization. Figure 1 shows the result from VOSviewer indicating nine culsters.
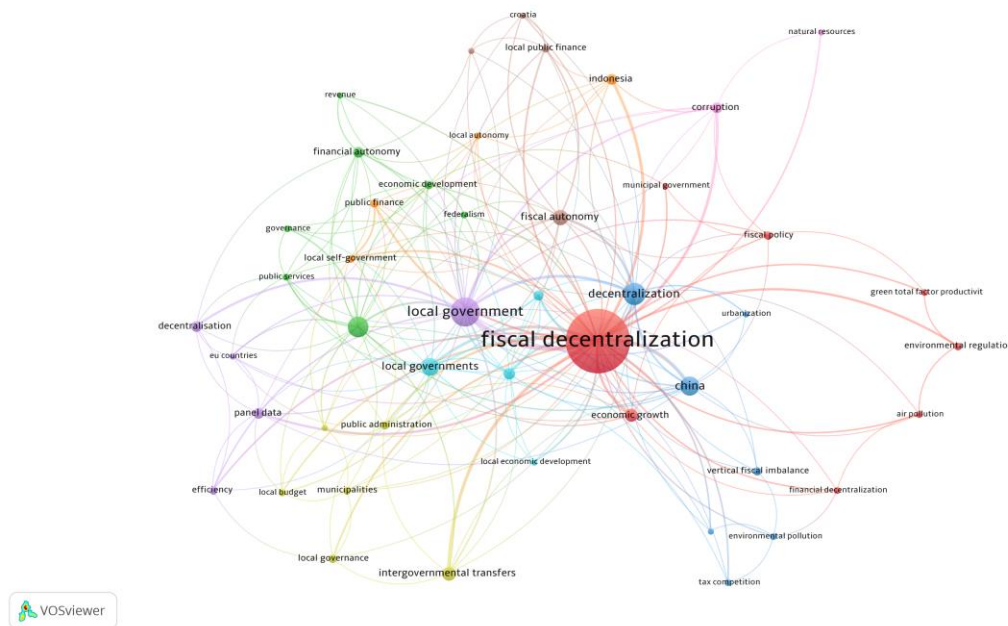
Figure 1. Keyword Co-occurrence Network
Source: Secondary data (Processed, 2025)

Cluster 1: Environmental Governance and Fiscal Decentralization
The red cluster is connected with the themes of sustainable performance, environmental performance, and fiscal independence. The overlap between environmental regulation and fiscal decentralization is large in the keywords related to such aspects as the fiscal policy, green total factor productivity, air pollution, and environment regulation. This is an indicator of increasing appreciation of the role of local fiscal authorities in the process of realizing the Sustainable Development Goals (SDGs), especially SDG 11 (sustainable cities) and SDG 13 (climate action). Liu et al. (2021) and Zhang et al. (2022) also observe that the autonomy of local governments to spend money enables them to invest in low-carbon infrastructure and climate change adaptation projects. This group forms a serious intersection of fiscal policy and environmental economics, a new current frontier on research about local financial autonomy.

Cluster 2: Fiscal Federalism, Public Finance, and Governance Efficiency
The second cluster (green) contains the classical arguments of fiscal decentralization, and the keywords include the words: "governance," "public services," "accountability, and financial independence. The studies in this cluster are highly based on the traditional codes of fiscal federalism (Oates, 1999) and how the fiscal autonomy can relate to equity or efficiency and quality of the service delivery provided to the citizens. The fact that these notions are still influential today is a manifestation of the perspectives of the importance of fiscal federalism as a theory. Park et al. (2020) also showed that having financial decision-making authority increases institutional stability and confirms the idea that decentralization with a strong accountability scheme is an effective way of fiscal performance.

Cluster 3: Urbanization and Vertical Fiscal Imbalance
Cluster 3 (blue) devotes itself to the effect of a fast urbanization on fiscal entities, especially in such emerging economies as China. The presence of such keywords as the urbanization, the foreign direct investment and the fiscal imbalance indicates the unbalance between the increasing needs of metropolitan development and restricted ability to generate revenue of local governments. The budget imbalance that exists as a constant mismatch between spending commitments and fiscal autonomy, popularly known as vertical fiscal imbalance, is a key challenge facing developing countries that are in a fast urbanization process. Wang and Tao (2019) show that the process of decentralization and increased urbanization (at the same time) can support and at the same time make it difficult to manage local budgets.

Cluster 4: Intergovernmental Transfers and Local Budgeting Systems

The fourth cluster (yellow) investigates the aspect of inter-governmental transfers, budget-allocation process, and the processes by which local government manages and accounts local government public funds. Keywords like transfers, budgets and public administration show a need to focus on those systems oriented towards ensuring fairness and efficiency in many levels of government. The literature on this subject has examined the fiscal transfer system's institutional design and its impact on the autonomy of subnational finances (Psycharis et al., 2016). The fact that this cluster stands out is evidence of the key role of intergovernmental fiscal relationships in evaluating the success of decentralization.

Cluster 5: Comparative European Fiscal Governance

Cluster 5 (purple): This cluster mostly includes comparative studies, which are completed within the European setting and the authors examine the relationships between decentralization and fiscal performance, as well as the linkage between rules and fiscal discipline, through the lens of a panel data design. Turley et al. (2015) showed that the benefits of the fiscal autonomy depend on the institutional effectiveness and policy coherence. The practices of fiscal balance, transparency and governance practiced in Europe are usually referred to as benchmarks; offered as examples by which many developing countries would wish to model their own efforts to decentralize in their quest.

Cluster 6: Theoretical and Normative Contributions

Cluster 6 (orange) is the recopying of the basic problems of fiscal federalism and decentralization with the emphasis of the discussion on the issues of efficiency, accountability, and the participative governance. Though largely theoretical in character, these studies are quite essential in helping to affirm and even develop the theoretical foundation of the discipline.

Cluster 7: Southeast Asian Decentralization Experiences

Cluster 7 (brown) identifies the studies that have been done mostly in Indonesia and other countries of Southeast Asia. Such keywords included in this cluster are local autonomy, public finance, and financial management. The studies under this category examine the issue of post-authoritarian reforms in Indonesia and examine the impact of democratization on the relations in the fiscal between central and local governments (Alfada, 2019).

Cluster 8: Transition Economies and Institutional Change

Cluster 8 (dark red) is about post-socialist economies (Croatia, Poland, and the Czech Republic) and their abandonment of centralized structures of governance. These papers examine the institutional changes and adaptations in making the transition to the European Union, with particular focus on how the context of transition has influenced EU fiscal control and the structure of policies.

Cluster 9: Corruption, Natural Resources, and Institutional Risks

The pink cluster points to the interdependence between corruption, fiscal decentralization, and natural resource governance (Arends, 2020). Studies on this topic indicate that fiscal independence can lead to elite capture and mismanagement, especially in resource-endowed nations with weak institutional structures.

These nine clusters show how the field has developed over time- starting as a concern of economic efficiency up to now, a complex and multidimensional discipline that deals with sustainability, quality governance, institutional design and innovation. Table 1 summarizes the nine clusters and its themes and focus areas.

Table 1. Summary of Thematic Clusters in Fiscal Decentralization Literature

Cluster No.	Theme / Focus Area	Representative Keywords	Key Insights and Examples
1	Environmental Governance and Fiscal Decentralization	Green total factor productivity, air pollution, local governance, fiscal policy.	Associates fiscal autonomy and sustainable development and environmental management; allows local investment in the green infrastructure (Liu et al., 2021; Zhang et al., 2022).
2	Fiscal Federalism and Public Finance	Public office services, administration, responsibility, economic independence.	It is a classical fiscal federalism, i.e., it focuses on the advantages of efficiency and allocative fairness of decentralization (Oates, 2009; Park et al., 2020).
3	Urbanization and Vertical Fiscal Imbalance	Urbanizing, FDI, fiscal imbalance, metropolitan development.	Discusses the fiscal problems of the urbanization process; the lack of balance between spending requirements and the ability of the city to collect (Wang et al., 2019).
4	Intergovernmental Transfers and Local Budgets	Transfers, budgets, fiscal responsibility, the local administration.	Studies fiscal transfers and vertical equity; the institutional design of fair and efficient intergovernmental in the study (Psycharis et al., 2016).
5	Comparative European Fiscal Governance	Fiscal policies, effectiveness, performance, and EU nations.	Determines effectiveness of fiscal regulations in autonomy and performance in European countries; focuses on accountability and rule-based management (Turley et al., 2015).
6	Theoretical and Normative Contributions	Fiscal federalism, Reform of governance, accountability.	Solutions to normative aspects of fiscal decentralization and inter-governmental coordination; renews efficiency/accountability trade-offs.
7	Southeast Asian Decentralization Experiences	Indonesia, new fiscal policy, localisation, public finance.	Devotes attention to the decentralization of Indonesia; connects fiscal reforms with democratic transition and restructuring of the administration (Alfada, 2019).
8	Transition Economies and Institutional Change	The post-socialist economies, the restructuring of the fiscus, the integration to the EU.	Compares fiscal reform and adaptations of the institutions in former socialist economies; emphasizes building capacity throughout the integration processes.
9	Corruption and Natural Resource Management	When these factors are gathered together, the possibility of corruption, rent-seeking, natural resources, and elite capture rises.	Discusses the dangers of decentralisation in the abundant resource's states; emphasizes the importance of institutional protection (Arends, 2020).

Source: Secondary data (Processed, 2025)

Co-authorship and Institutional Collaboration Networks

The co-author technique provides an understanding of the social structure in terms of knowledge production in the fiscal decentralization literature. The collaboration network bore a moderate centralization, yet there were several highly connected authors who were a central node of connecting several regional clusters. The most prominent scholars in the discipline are the nucleus of scholars (Odd-Helge Fjeldstad, Shujian Zhang, and Rian Siburian). Fjeldstad works mostly on taxation, local fiscal capacity, and governance reform in African settings; Zhang on intergovernmental fiscal relations in China; and Siburian on case-based analysis of post-reform governance in Indonesia (see Figure 2, Table 2, and Figure 3).
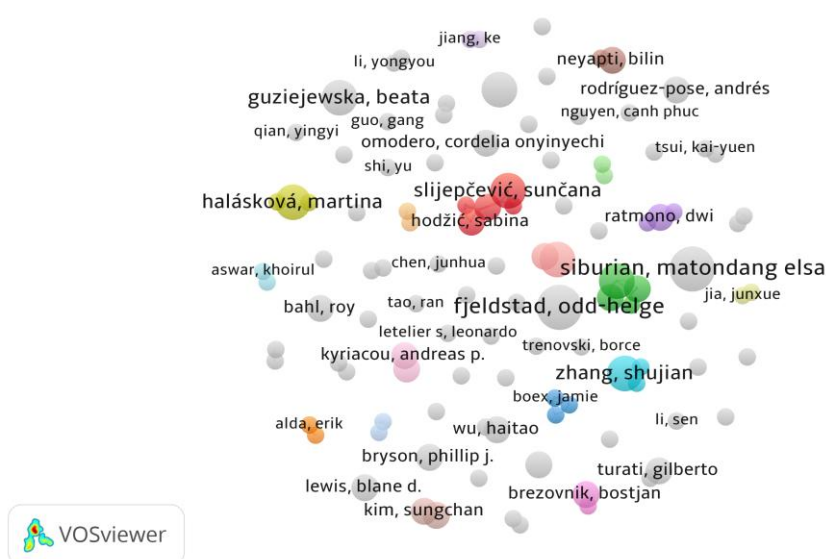
Figure 2. Co-authorship Network by Authors
Source: Secondary data (Processed, 2025)

Table 2. Summary of Co-authorship Network (Top Authors by Link Strength)

Author	Country/Region	Number of Publications	Total Link Strength	Notable Collaboration Pattern
Odd-Helge Fjeldstad	Africa/Europe	High	Strong	Cross-regional collaborations in taxation & governance
Shujian Zhang	China	High	Strong	Dense network within East Asian scholarship
Rian Siburian	Indonesia	Moderate	Moderate	Regional collaborations in Southeast Asia
Other clustered authors	Various	Moderate	Moderate	Secondary nodes across multiple clusters

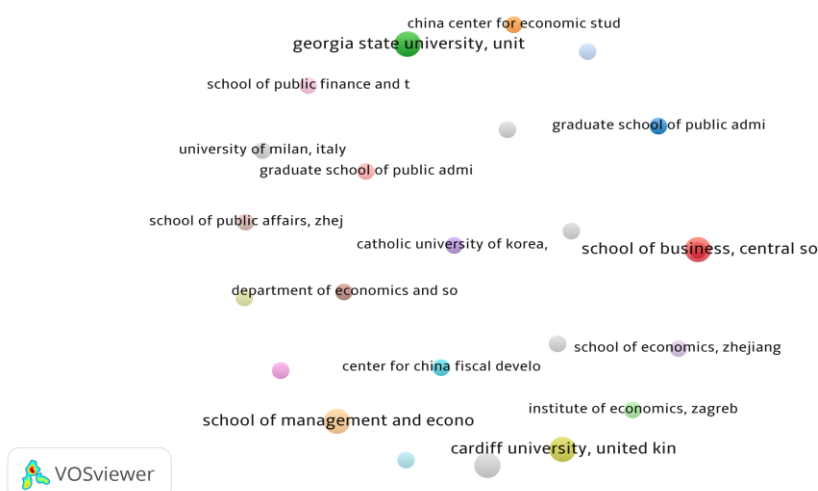Source: VOSviewer bibliometric visualization (Processed, 2025)

Figure 3. Co-authorship Network by Countries
Source: Secondary data (Processed, 2025)

Figure 4 shows that the institutional patterns are also similar to the individual-level patterns. The leading centers like Georgia State University (United States), Zhejiang University (China), and the University of Milan (Italy) can be considered as hubs of connecting research in North America, Asia, and Europe. Another important role is that these institutions contribute to methodological standards in the field, as they are actively represented in high-impact and peer-reviewed publications.
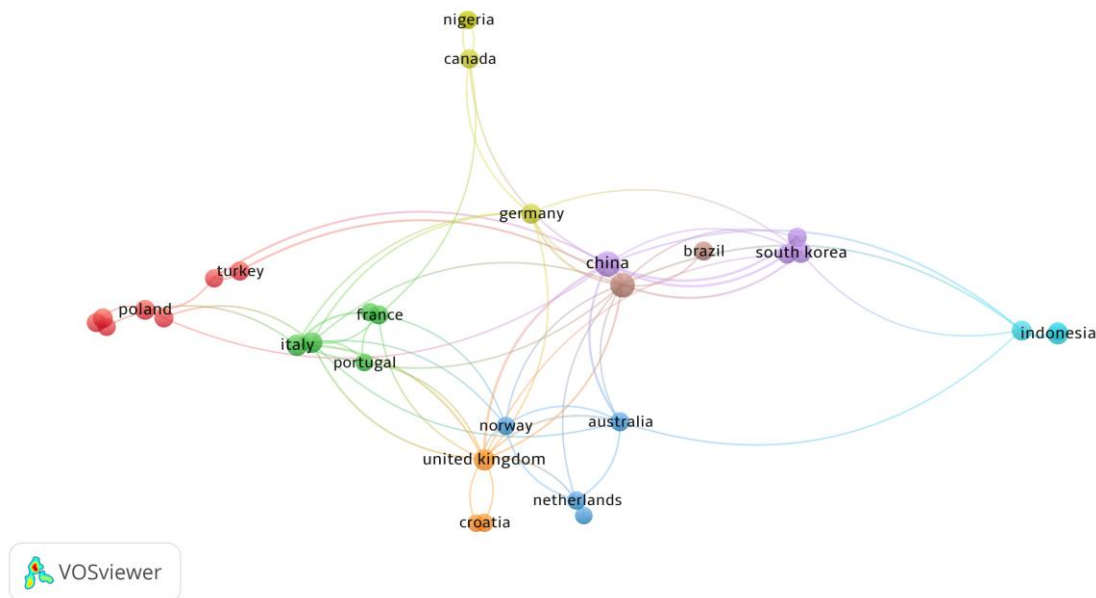

Figure 4. Institutional Collaboration Network
Source: Secondary data (Processed, 2025)

On the national level, the most publications and collaborative networks were recorded in China, on its turn, with the United States, the United Kingdom, and Indonesia in the following positions. Scholars in Europe showed a high level of cross-border collaboration, but African and Latin American scholars seemed to be on the periphery of the global network. This imbalance indicates long-standing epistemic asymmetries, in which research ability and exposure are still concentrated in areas with good academic infrastructure. This means that the academic literature on fiscal decentralization mostly fails to capture the voices and experiences of emerging and developing nations, although they actively participate in the process of reform.

The institutionalization of several regions has both theoretical and policy implications. This implies that the dominant paradigms of fiscal autonomy are conditioned by the institutional framework of the Global North, but the governance realities of the Global South are often understood through frameworks developed externally. In an effort to reduce this gap, more interregional cooperation and sharing of knowledge that is readily available through open-access knowledge platforms are needed to help bring more balanced and inclusive engagement in academia.

Temporal and Thematic Evolution

A time study of the trends in publications from 2000 to 2025 shows a definite positive trend in the scope of research. Research on fiscal decentralization was not extensive between 2000 and 2005, with researchers focusing their attention on the merits and demerits of fiscal federalism in theory. Coupled with renewed academic interest in fiscal stability, budgetary control, and subnational debt management after the 2008 global financial crisis, publication activity saw a convincingly extra level of activity. Another spurt took place after 2020, which refers to an academic reaction to the fiscal difficulties and monetary effects of the COVID-19 pandemic on local governments (Figure 5).
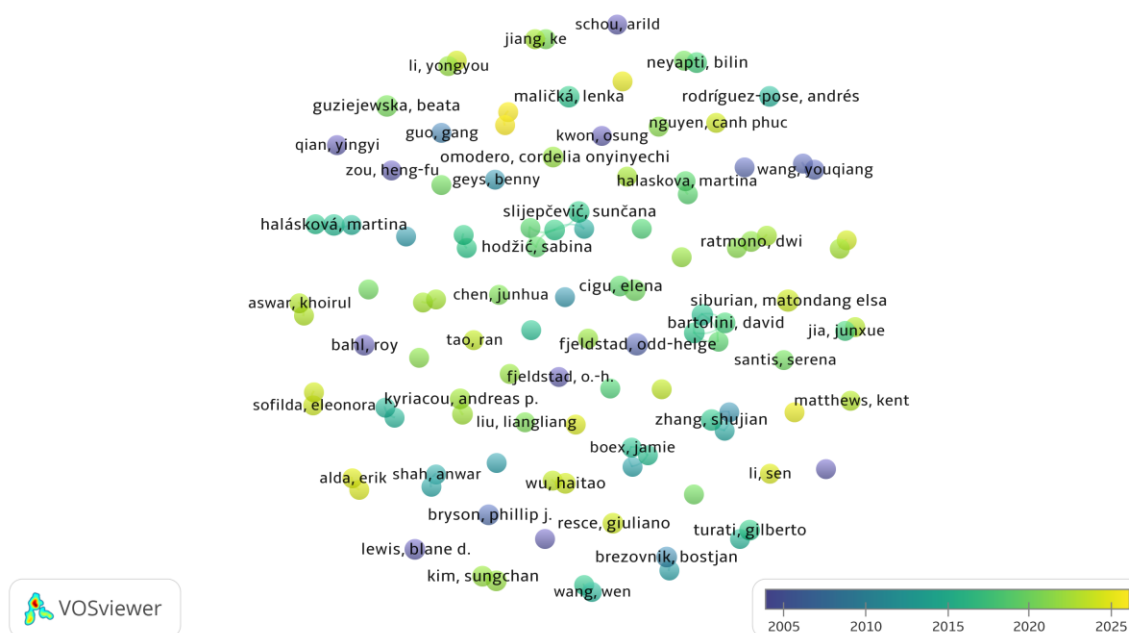
Figure 5. Keyword Clusters – Financial Autonomy Themes
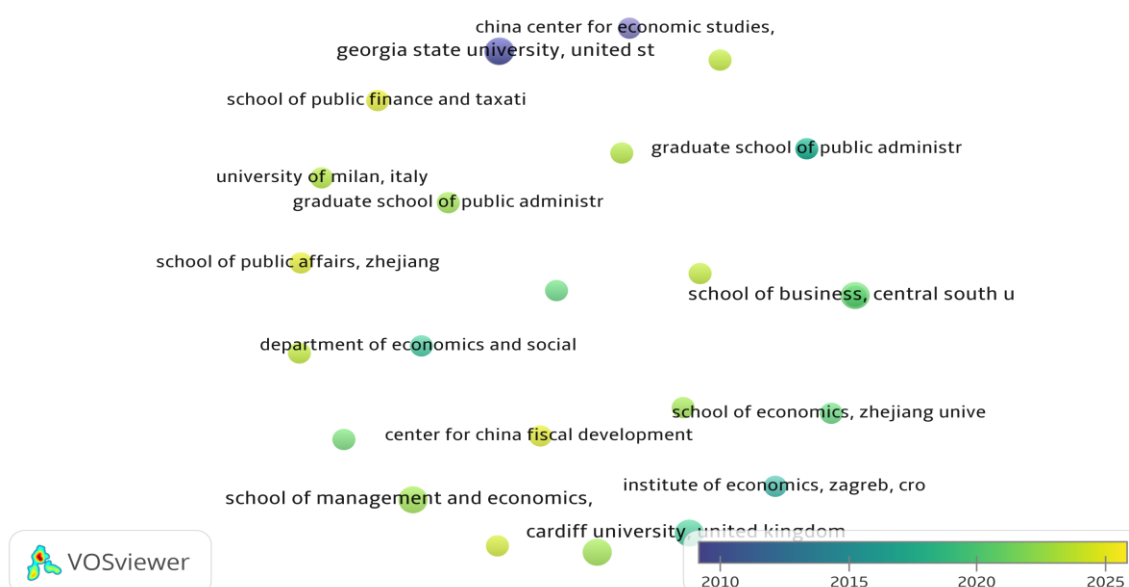Source: Secondary data (Processed, 2025)

Figure 6. Thematic Evolution Map
Source: Secondary data (Processed, 2025)

The analysis of the thematic evolution (Figure 6) shows that in the early period of research, most studies focused on tax policy, budgetary autonomy, and intergovernmental transfers, which are the major impacts of the classical theory of public finance. In the 2010s, the research topic was extended to the areas of environmental control, resilience financing, and institutional reform. Since 2016, the new topics of digital governance, e-participation, and blockchain-based auditing have gained momentum, reflecting the increasing overlap between financial management and technological novelty.
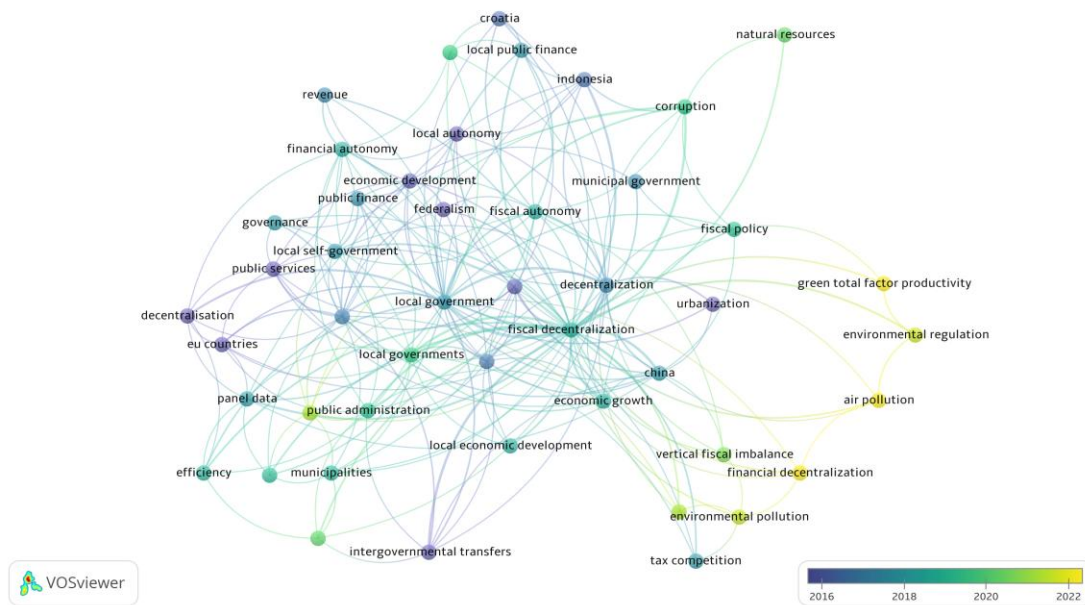
Figure 7. Overlay Visualization of Research Trends
Source: Secondary data (Processed, 2025)

In Figure 7, these trends represent a shift in the perception of fiscal decentralization from a financial structure issue to that of a governance system as a whole. The significant nature of resilience budgeting during COVID-19 indicates that scholars have started to view fiscal autonomy not only as fiscal self-sufficiency but also as a governmental ability to absorb and react to shocks in the most efficient manner. Similarly, the increased focus on sustainability, digitalization, and citizen engagement signifies the redefinition of fiscal decentralization as an instrument for enhancing democratic action and environmental and social adjustment.
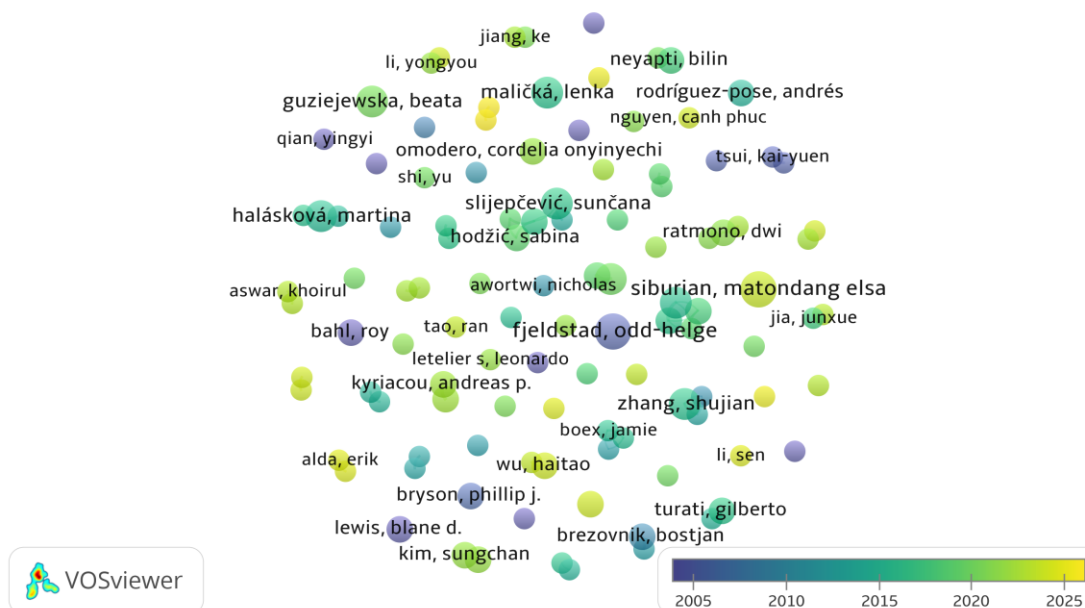

Figure 8. Density Visualization of Core Themes
Source: Secondary data (Processed, 2025)

The issues of fiscal decentralization, environmental governance, and intergovernmental collaboration are the most common themes identified in the density mapping of the present research area (Figure 8). According to more recent scholarship on the topics, there is a change in the center-periphery relations of governance towards more network-based and adaptive forms. The focus has gone beyond the efficacy-centered tenets of the conventional fiscal federalism to include multi-dimensional forms of frameworks that incorporate the considerations of resilience, inclusivity, and sustainability.

Regional and Comparative Dynamics

The country and institutional collaboration maps (Figures 3 and 4) show significant regional disparities in research agendas, methodological methods, and institutional relationships.

Europe and East Asia dominate the world in terms of the number of publications and the degree of methodological complexity. In the context of economic research, econometric and panel data methods are widely used by the European research community when establishing the effectiveness and sustainability of fiscal law (Turley et al., 2015). In East Asia, specifically in China, research is concerned with how decentralization, rapid urbanization, and environmental governance relate (Wang and Tao, 2019; Zhang et al., 2022). All these tendencies are backed by a well-developed data infrastructure and powerful research funding theories.

The empirical research case studies on reforms on decentralization have led to significant contributions by Southeast Asia, led by Indonesia. The studies in this area pay special attention to the budget transparency, cross-governmental cooperation, and democratization of budgeting procedures (Alfada, 2019).

Africa and Latin America, on the other hand, are less salient in global scholarship, which nevertheless offers meaningful context-related information. The lack of administrative capacity and the interplay of politics and the economy (in terms of the political economy) of intergovernmental transfers (IGTs) have been noted in African studies, including those by Fjeldstad et al. (2014) and Abotsi (2023). Latin American studies have a relatively small number of works dealing with the vexed issues of corruption, fiscal inequality, and participatory budgeting. These localist views discredit the universality of fiscal federalism by showing that local institutional settings are critical in influencing the outcomes of decentralization.

Disparities in institutional and academic capacity are reflected in the uneven spread of research across the world. Developed regions are more preoccupied with ensuring fiscal efficiency and long-term sustainability, whereas developing regions are more concerned with governance transformation and the establishment of institutional capacity. The reconciliation of these two views must be conducted through methodological pluralism and fair cooperation, which perceives local knowledge not only as auxiliary information but, on the contrary, as a source of innovation and theoretical development.

Synthesis and Scholarly Implications

Research on fiscal decentralization and local financial frugality has become established, cross-disciplinary, and extremely salient regarding policy-making (bibliographic evidence). It was found that there were a few main patterns. Over time, the topic has gained increasing relevance for policy-making, particularly as governments seek to balance autonomy with accountability and ensure efficient allocation of public resources. The growing body of literature highlights how decentralization shapes local fiscal behavior, influences expenditure priorities, and affects the capacity of subnational governments to manage resources prudently. This scholarly attention reflects not only theoretical interest but also the practical urgency of designing fiscal systems that promote both responsiveness and responsibility at the local level.

Integrating Bibliometric Findings with Theoretical and Empirical Literature

Bibliographic clusters help literature reviews. Environmental governance and digitalization clusters enhance local finance sustainability and technology growth, whereas public finance and fiscal federalism clusters improve accountability, efficiency, and spending allocations. Institutional capacity, political economics, and administrative development affect fiscal autonomy among countries, such as

regional clusters. Co-citation networks support the mediating effect of institutional quality on decentralization. There are multidisciplinary links and governance issues in bibliometric evidence.

Integration of Diverse Concepts

Thematic maps and evolution visualizations (Figures 5–8) illustrate that fiscal autonomy research currently includes several conceptual dimensions beyond revenue and expenditure assignment. Digitalization, environmental sustainability, and fiscal resilience in municipal financial system design and governance signal a trend toward multidimensional and technology-informed fiscal frameworks. Institutional theory states that fiscal activities are profoundly ingrained in regulatory, social, and governance institutions (Mohammed et al., 2024; Zarychta, 2024). The clustering patterns show that fiscal autonomy is increasingly being investigated in relation to green finance, climate adaptation, and digital accountability. Fiscal decentralization has become a holistic governance model rather than a narrow public finance arrangement, as shown by this conceptual growth.

Institutional and Geographical Concentration

According to both co-authorship and institutional network analyses (Figures 3 and 4), Europe, East Asia, and North America represent the most research-intensive areas. Such areas have advanced methodological development, and Africa and Latin America seem to be underexploited, which is a challenge to inclusivity. Data limitations, poor research infrastructure, and institutional impediments keep Africa and Latin America underexploited in global scholarly networks. The collaboration and funding mechanisms of emerging regions should be strengthened to facilitate equal global research participation.

Thematic Evolution Toward Resilient Governance

Overlays and thematic evolution (Figures 5–7) indicate fiscal federalism as a resilience-focused governance. Modern studies examine how local governments handle financial crises, pandemics, and environmental changes, whereas previous studies have examined taxation, revenue autonomy, and expenditure efficiency. Fiscal resilience, climate budgeting, and adaptive capability are growing in the context of subnational finance. Resilience funding and crisis-responsive fiscal management link decentralization and risk governance. Fiscal autonomy is becoming increasingly important for long-term, sustainable development.

Methodological Advancements

Fiscal decentralization research increasingly uses digital analytics, bibliometric visualization, and network-based analysis, as shown by the evolution and density maps (Figures 6–8). These approaches reveal structural patterns, theme groupings, and intellectual pathways that typical econometric methods miss. Bibliometrics allows for cross-disciplinary comparisons and shows how ideas spread among authors, institutions, and geographies. This trend toward data-driven governance research, supported by advanced analytical tools such as VOSviewer, is prevalent. Therefore, methodological heterogeneity has become a hallmark of fiscal autonomy research.

Interpreting the Cluster Structure

Nine clusters show the normative and empirical scope of fiscal autonomy research. Classical fiscal federalism clusters display efficiency and accountability issues, whereas environmental governance, resilience, and digital tool clusters demonstrate how decentralization is embedded in sustainability and technological paradigms. Institutional theory is supported by urbanization and transition-economy clusters, which show how demographic and institutional changes affect fiscal capacity. These clusters indicate the need for more flexible intergovernmental processes, data infrastructure, and fiscal changes, particularly in emerging economies.

Policy Implications

The implications of the findings are of great importance for public finance reform. An effective financial independence can only be attained through sound institutional structures, effective environmental management, and transparency of online systems. Bibliometric clustering may help policymakers

prioritize changes, such as enhanced inter-governmental tax cooperation, increased local sources of revenue, and incorporation of sustainability goals in fiscal planning.

Overall, the discipline has transformed into a budgetary control towards a transdisciplinary approach to governance. The integration of environmental sustainability, technological innovativeness, and resilience has extended the debate on fiscal sovereignty. Future studies ought to strive to make the region more representative and diversify methodology options to attain a scattered perspective of fiscal decentralization in the 21st century.

Addressing Identified Gaps

This bibliometric study revealed deficiencies that can be addressed in numerous ways. Expanding open-access fiscal data platforms would lower the information barriers that restrict emerging area researchers from participating in global discussions. Second, interregional research consortia—especially Africa-Latin America-Asia ones—would increase methodological diversity and diminish epistemic asymmetry. Digital governance solutions, such as open-budget websites, blockchain auditing, and unified financial management systems, can make research data more visible and comparable. To establish a more balanced global scholarship and encourage context-specific fiscal autonomy innovations, underrepresented regions require targeted research infrastructure investment.

CONCLUSION

The theoretical investigation of the intellectual framework, thematic chain, and international patterns of collaboration in the studies of fiscal decentralization and local financial autonomy is discussed in this bibliometric study based on 626 publications indexed by Scopus. Based on fiscal federalism and institutional theory, the analysis indicates that financial autonomy has transformed its economic and administrative roots to include environmental, technological, and institutional resilience.

The results confirm that fiscal federalism is the conceptual cornerstone of the discipline and that new developments in the field are increasingly focused on sustainability, digital transformation, and adaptive governance. Scholars are aware that fiscal decentralization leads to improvements in the level of allocative efficiency, environmental accountability, fiscal transparency, and inclusive development. The analysis of the keywords co-occurrence shows that the traditional arguments about expenditure and revenue have broadened in the literature to new aspects such as green budgeting, digital governance, and resilience financing, showing how the urban fiscal systems are changing to match the democratic decision-making process and technological transformation.

Another finding of this study is that the world is unevenly disseminated in terms of research collaboration. The largest academic networks are concentrated in Europe, East Asia, and North America, which have robust public finance research expenses and institutional infrastructure. Conversely, Africa and Latin America are not well represented, even though they have active decentralization initiatives. Such an imbalance indicates the persistence of epistemic inequity in global scholarship. This is necessary to ensure that inclusiveness is enhanced, there is regional cooperation, fair funding processes, and accessible dissemination channels. Increasing the sample of underrepresented scholars will add variety to the theories and make decentralization models more representative of different political and institutional settings.

The time analysis reveals that research on fiscal autonomy is responsive to global crises and policy changes. The period of the 2008 financial crisis and the COVID-19 pandemic saw the rise in publication activity as governments aimed to improve fiscal systems and make them more dependent on changes in the economic environment. Fiscal decentralization is increasingly perceived as an administrative and governance practice that helps manage crises, ensure resource sustainability, and maintain public accountability. The latest research has incorporated digital innovation and environmental sustainability into the fiscal autonomy system.

Furthermore, theoretically, the results support fiscal federalism but emphasize the institutional requirements for successful decentralization. Fiscal autonomy must be seen in the context of subnational governance, accountability, and regulatory frameworks. The institutional theory is a complementary

factor to fiscal federalism, as it elaborates on the variation in the different outcomes of similar fiscal reforms under different governance conditions. Combining these positions will make it possible to provide a structural and behavioral explanation of local fiscal regulation in institutional settings.

Policymaking-wise, the paper highlights that to have local financial independence, there must be a balance between autonomy and control of the local government. The local budgets must enable innovation and revenue creation and exercise transparency and accountability. Municipal finance systems can be made stronger and more responsive by integrating sustainability with digital tools (e.g., climate budgets, green taxation, and e-participation) platforms. Intergovernmental transfers are supposed to be performance-based to ensure good fiscal management and decrease dependency. It is also important to improve local administrative capacity and data systems, which will lead to efficiency, equity, and decentralization.

Bibliometric analysis has some flaws, but one can find useful information about the trends in the publications and the intellectual structure of the sphere. Scopus has a tendency to exclude regional or non-English studies and, as a result, could have excluded some relevant contributions. The combination of bibliometric mapping and content-based analysis would also help better understand how fiscal autonomy operates in different institutional settings. Such comparative research on Africa, Asia, and Latin America would be particularly useful in determining the contextual factors that determine the impacts of decentralization in emerging economies. Moreover, some aspects of interdisciplinary investigations into digital taxation, blockchain-as-auditor, and climate finance have the potential to guide future research.

Finally, this study offers an empirical synthesis and conceptual development and policy relevance of fiscal, extending the scope of the field. Fiscal autonomy has evolved from a tool of economic policy to a complete governance technique for adaptive and sustainable development. This study reinforces the current knowledge through the conceptual groundwork and network of partnerships of the discipline and provides the background on future advancements of local fiscal systems that are capable of tackling modern problems of equity, sustainability, and technological change. Finally, the concept of fiscal decentralization can be viewed as a crucial factor in pursuing policy goals, along with an increasingly popular field of study that seeks to promote accountable, resilient, and equity-based governance frameworks.

Authors' Information

Edem Lekettey, MBA, CA, CTP is a doctoral candidate in the Faculty of Economics and Business Education, Universitas Pendidikan Indonesia Bandung. He is a Chartered Accountant and Chartered Tax Practitioner. His research interest includes and not limited to financial management, financial reporting, and taxation at the central and local governments. His other affiliation is Controller and Accountant General's Department, Ministry of Finance, Ghana. Email Address: edemlekettey@upi.edu

Prof. Dr Vanessa Gaffar, SE., Ak., MBA is a Senior lecturer and professor in the Management Study Program, Faculty of Economics and Business Education, Universitas Pendidikan Indonesia and currently Vice Rector for Education and Quality Assurance in the same University. Her research interest includes and not limited to customer relationship management, social media, tourism marketing, sports tourism, and entrepreneurship. Email Address: vanessa@upi.edu

Dr Juliana Juliana is an Associate Professor and a Senior Lecturer in Faculty of Economics and Business Education, Universitas Pendidikan Indonesia Bandung. His research interest includes and not limited to Islamic Economics, Islamic Finance, Islamic Business, Islamic entrepreneurship and Halal Industry. Email Address: julian@upi.edu

Prof. Dr. H. Nugraha, SE, M.Sc., Akt. C.A is a Professor of Management Science in Faculty of Economics and Business Education, Universitas Pendidikan Indonesia Bandung. His research interest includes and not limited to Accounting, Business and Finance, Economics and Education as well as Banking. Email Address: nugraha@upi.edu

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