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Financial Governance and Accountability of Tourism Villages in Indonesia: A Systematic Literature Review and Bibliometric Analysis

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Abstract: Financial governance and accountability play a crucial role in ensuring the sustainability of tourism villages in Indonesia by promoting transparency, efficient financial management, and community participation. However, existing studies remain fragmented and predominantly focus on individual case studies, limiting a comprehensive understanding of this research field. This study aims to systematically review and map the scientific development of financial governance and accountability in Indonesian tourism villages by integrating a Systematic Literature Review (SLR) with bibliometric analysis. Literature was collected from the Scopus database following the PRISMA 2020 guidelines, while bibliometric mapping was conducted using Bibliometrix and VOSviewer to examine publication trends, collaboration patterns, citation structures, and thematic evolution. The findings reveal a steady increase in research over the past decade, reflecting growing scholarly attention to governance and sustainable rural tourism. Nevertheless, the literature remains multidisciplinary and conceptually fragmented. Transparency, accountability, community participation, institutional capacity, and good governance emerge as the dominant themes, whereas digital financial governance, internal auditing, financial risk management, and performance measurement remain underexplored. This study contributes by providing an integrated overview of the intellectual landscape and identifying research gaps that may guide future studies and support evidence-based policy for sustainable tourism village governance.

Keyword: Financial Governance, Accountability, Tourism Villages, Systematic Literature Review, Bibliometric Analysis.

INTRODUCTION

Tourism villages have become an important strategy for promoting sustainable rural development in Indonesia by integrating economic empowerment, cultural preservation, environmental sustainability, and community participation. Supported by decentralization policies, village governments are granted greater authority to manage local resources and development programs. Consequently, financial governance has become a crucial factor influencing transparency, accountability, public trust, and the long-term sustainability of tourism village management (Martini et al., 2022). In addition, effective governance contributes to achieving the Sustainable Development Goals (SDGs), particularly in strengthening local institutions and fostering inclusive economic growth (Masuda et al., 2022).

The rapid growth of tourism villages has been accompanied by increased financial support through national initiatives such as the Village Fund (Dana Desa) and tourism development programs. While these initiatives provide greater development opportunities, they also increase the need for accountable financial management. Weak governance practices may reduce public confidence, hinder tourism competitiveness, and compromise rural development objectives (Zaitul et al., 2022). Therefore, strengthening financial accountability has become a fundamental requirement for sustainable tourism village management.

Financial governance extends beyond accounting compliance by encompassing participatory budgeting, stakeholder involvement, internal control, performance evaluation, and institutional transparency. These dimensions reflect the principles of good governance, including accountability, participation, transparency, effectiveness, and responsiveness (World Bank, 2023). Previous studies have shown that community participation enhances financial transparency and strengthens stakeholder trust, ultimately improving organizational performance in rural tourism management (Utami et al., 2023).

Research on tourism villages has expanded considerably, covering topics such as destination management, sustainability, entrepreneurship, digital transformation, and community participation. Earlier studies emphasized responsible tourism and rural governance as key drivers of sustainable regional development (Goodwin, 2016). More recent research has explored tourism resilience, collaborative governance, and digital innovation following the COVID-19 pandemic (Sigala, 2020). Nevertheless, financial governance and accountability remain relatively underexplored compared to other dimensions of tourism village development.

Existing studies on tourism village finance primarily examine individual cases or specific regional experiences. For example, Cahyani et al. (2022) investigated village financial accountability, while Tubastuvi et al. (2023) examined governance practices supporting sustainable tourism. Although these studies provide valuable insights, their findings remain fragmented because they focus on particular institutional and geographical contexts. Moreover, previous review studies have largely emphasized sustainable tourism and rural development without specifically addressing financial governance and accountability. Few studies integrate bibliometric analysis with a Systematic Literature Review (SLR) to examine publication trends, collaboration networks, thematic evolution, and future research directions (Donthu et al., 2021).

These limitations reveal three major research gaps. First, there is no comprehensive synthesis specifically addressing financial governance and accountability in Indonesian tourism villages. Second, previous research has predominantly relied on empirical case studies rather than systematically synthesizing accumulated evidence. Third, bibliometric analysis has rarely been combined with SLR to map the intellectual structure and development of this research field, resulting in fragmented knowledge and limited guidance for future studies.

The urgency of this study is reinforced by the increasing financial responsibilities of tourism villages following substantial public investment in rural tourism. Strengthening governance is essential for preventing financial mismanagement, improving institutional accountability, and supporting sustainable tourism development. At the same time, policymakers require evidence-based insights to formulate more effective governance policies, financial supervision mechanisms, and capacity-building programs.

This study offers several novelties compared with previous research by integrating SLR and bibliometric analysis to provide both qualitative synthesis and quantitative mapping of the scientific landscape. It focuses on financial governance and accountability in Indonesian tourism villages while identifying publication trends, influential authors, collaboration networks, thematic developments, research hotspots, and future research opportunities. Additionally, it advances the literature by integrating good governance, public accountability, collaborative governance, and community participation into a comprehensive perspective on financial governance, demonstrating their complementary roles in promoting transparent, accountable, participatory, and sustainable tourism village management and providing a conceptual foundation for future research and governance model development.

Accordingly, this study aims to systematically review and map the scientific literature on financial governance and accountability in Indonesian tourism villages. Through the integration of bibliometric analysis and SLR, the study identifies publication trends, influential journals, collaborative patterns, dominant research themes, and emerging issues while synthesizing existing findings to provide directions for future research.

The findings are expected to contribute theoretically by enriching the literature on tourism governance, public financial management, and accountability through a comprehensive knowledge map. This review proposes an integrated understanding of financial governance by linking transparency, accountability, community participation, and digital governance within a framework for sustainable tourism villages, providing a conceptual basis for future research. Practically, the study offers references for policymakers, village governments, tourism managers, and researchers to develop governance strategies that strengthen transparency, accountability, and sustainable financial management, supporting evidence-based policymaking and enhancing the competitiveness of Indonesian tourism villages.

METHOD

Research Design

This study employed a qualitative Systematic Literature Review (SLR) integrated with bibliometric analysis to comprehensively examine the development of research on financial governance and accountability in Indonesian tourism villages. The combination of these two approaches enables researchers not only to synthesize substantive findings from previous studies but also to visualize the intellectual structure, publication trends, collaborative networks, and thematic evolution within a particular research field. Systematic literature reviews provide a transparent and reproducible procedure for identifying, selecting, evaluating, and synthesizing relevant scientific evidence, thereby reducing selection bias and improving research reliability (Page et al., 2021). Meanwhile, bibliometric analysis offers quantitative techniques to map scientific production and identify influential authors, institutions, journals, and emerging research themes through citation and co-occurrence analyses (Donthu et al., 2021).

The review process followed the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (Page et al., 2021) guidelines to ensure methodological transparency and replicability. PRISMA provides a standardized framework consisting of identification, screening, eligibility assessment, and inclusion stages that facilitate systematic article selection and reporting (Page et al., 2021). The bibliometric component was conducted to complement the qualitative synthesis by revealing the knowledge structure and research dynamics within the selected literature.

Data Sources

The data used in this study consisted entirely of secondary data obtained from internationally indexed scientific publications. The primary database was Scopus because of its broad multidisciplinary coverage, rigorous indexing standards, and comprehensive bibliographic metadata suitable for bibliometric studies. Scopus has become one of the most reliable databases for mapping scientific literature due to its extensive journal coverage and high-quality citation indexing (Baas et al., 2020).

The literature search was conducted in the Scopus database using a structured search query based on combinations of keywords related to financial governance, accountability, tourism villages, village finance, rural tourism, community-based tourism, and Indonesia. The search employed Boolean operators ("AND" and "OR") to maximize retrieval accuracy. The search string was formulated as follows: TITLE-ABS-KEY ("financial governance" OR "financial accountability" OR "financial management" OR "village finance") AND TITLE-ABS-KEY ("tourism village" OR "rural tourism" OR "community-based tourism") AND TITLE-ABS-KEY (Indonesia). The search was limited to peer-reviewed journal articles published in English between 2015 and 2025 to capture recent developments in the field while maintaining consistency in publication quality.

Literature Search Strategy and Selection Criteria

The literature search followed a structured protocol based on the PRISMA framework. Initially, all records identified through the database search were exported in BibTeX and CSV formats for subsequent screening and bibliometric processing. Duplicate records were removed before the screening stage to avoid redundant analysis.

Following the PRISMA workflow, the literature selection consisted of four stages: identification, screening, eligibility assessment, and inclusion. At the identification stage, all records retrieved from Scopus were compiled. After duplicate records had been removed, the remaining publications were screened based on titles and abstracts. Articles meeting the inclusion criteria were subsequently assessed through full-text evaluation before the final corpus of eligible studies was established. The complete numbers of records identified, excluded, screened, assessed for eligibility, and finally included are presented in the PRISMA flow diagram to ensure methodological transparency and reproducibility (Page et al., 2021).

Subsequently, titles and abstracts were evaluated according to predetermined inclusion and exclusion criteria. Articles were included if they (1) discussed financial governance, accountability, financial management, transparency, or public financial administration within tourism villages or rural tourism contexts; (2) focused on Indonesia or included Indonesian tourism villages as part of comparative studies; (3) were published in peer-reviewed journals; and (4) provided sufficient methodological and empirical information for qualitative synthesis. Conversely, conference papers, book chapters, editorials, dissertations, notes, and publications lacking full-text accessibility were excluded from the analysis. The eligibility assessment was then performed by reviewing the full text of the remaining articles before the final corpus of eligible studies was established.

Data Collection

Data collection was conducted systematically by extracting bibliographic and substantive information from each eligible publication. Bibliographic data included publication year, journal title, author affiliation, citation counts, keywords, abstracts, references, and country of origin. These metadata were used for bibliometric analysis to identify publication productivity, collaboration patterns, citation networks, and thematic development.

In addition to bibliographic information, qualitative data were extracted regarding research objectives, methodological approaches, governance dimensions, accountability mechanisms, key findings, theoretical frameworks, and policy implications. This extraction process facilitated thematic synthesis by enabling comparisons across studies and identifying recurring research patterns. Data extraction followed a standardized coding sheet to ensure consistency throughout the review process, thereby enhancing methodological reliability (Xiao & Watson, 2019).

Data Analysis

The data analysis consisted of two complementary stages: bibliometric analysis and qualitative synthesis.

The first stage involved bibliometric analysis using the Bibliometrix package in R and VOSviewer software. Bibliometrix was employed to calculate descriptive bibliometric indicators, including annual scientific production, source productivity, author productivity, country contributions, citation analysis, and keyword frequency. Meanwhile, VOSviewer was used to construct scientific visualization maps based on co-authorship networks, keyword co-occurrence, citation relationships, bibliographic coupling, and co-citation analysis. In addition, Bibliometrix was employed to generate thematic evolution, thematic maps, author collaboration networks, and country collaboration networks to provide a more comprehensive understanding of the intellectual structure and conceptual development of the research field.These visualization techniques facilitate the identification of dominant research clusters and emerging themes within the literature (Aria & Cuccurullo, 2017).

The second stage consisted of qualitative thematic synthesis. Following the bibliometric mapping, the selected studies were analyzed to identify recurring concepts, governance dimensions, accountability practices, methodological characteristics, research findings, and unresolved issues. Similar findings were grouped into broader analytical themes to generate an integrated understanding of financial governance and accountability in Indonesian tourism villages. This thematic synthesis enabled the interpretation of relationships among previous studies while highlighting research gaps and future research opportunities (Thomas & Harden, 2008).

The integration of bibliometric mapping and thematic synthesis strengthens the robustness of the research because quantitative evidence regarding scientific development is complemented by qualitative interpretation of substantive findings (Donthu et al., 2021). Consequently, the study provides a comprehensive overview of both the intellectual landscape and the conceptual evolution of financial governance and accountability research within Indonesian tourism villages.

RESULT AND DISCUSSION

Literature Selection and Publication Overview

The literature selection process was conducted using the Scopus database with keywords related to financial governance, financial accountability, tourism villages, village finance, community-based tourism, and Indonesia. The review followed the PRISMA 2020 framework, including identification, duplicate removal, title and abstract screening, full-text eligibility assessment, and final inclusion. Publications that met the predefined inclusion criteria underwent full-text assessment before being included in the systematic review. The complete number of records identified, screened, excluded, assessed for eligibility, and included is presented in the PRISMA flow diagram, ensuring a systematic, transparent, and reproducible review process (Page et al., 2021).

The reviewed publications indicate that studies specifically addressing financial governance and accountability in Indonesian tourism villages remain relatively limited. Most research emphasizes community empowerment, sustainable tourism, destination marketing, digital transformation, and rural economic development, while financial governance, budget transparency, and accountability receive comparatively less attention despite their strategic importance for sustainable tourism management (Goodwin, 2016). Similar patterns have also been identified in broader public sector governance research (Zaitul et al., 2022).

Publication trends demonstrate increasing scholarly interest following the implementation of the Village Fund (Dana Desa) policy and tourism village development programs. Recent studies increasingly recognize transparency and accountability as essential components of sustainable tourism governance, reflecting a shift in financial governance from an administrative function to a strategic element of sustainability (Mukti & Fadlurrahman, 2025).

Following the COVID-19 pandemic, research priorities shifted toward institutional resilience, financial adaptability, digital financial administration, income diversification, and organizational capacity building. These developments suggest that financial governance has become a strategic component of organizational resilience rather than merely an administrative function (Sigala, 2020).

Indonesia has also emerged as an important research context because of its extensive tourism village network and supportive government policies. However, the literature remains dominated by localized case studies, making broader theoretical generalizations difficult to establish (Mukti & Fadlurrahman, 2025).

From a disciplinary perspective, studies span tourism management, public administration, public policy, rural development, and public sector accounting. However, this multidisciplinary nature fragments the literature, as financial governance is often examined as part of tourism or village development rather than as an independent research field. Consequently, integrated theoretical models of tourism village financial governance remain limited despite the growing number of empirical studies.

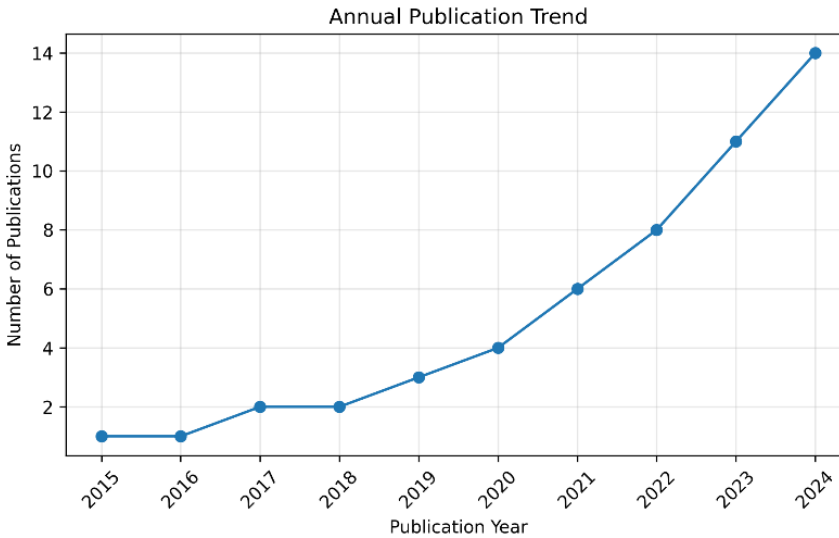
Methodologically, qualitative case studies dominate the literature, providing detailed insights into governance practices but offering limited generalizability. Quantitative studies mainly examine the relationships among transparency, accountability, community participation, and organizational performance, while mixed-methods research remains relatively scarce (Creswell & Creswell, 2018).

Most studies focus on Village Funds (Dana Desa), Village-Owned Enterprises (BUMDes), tourism awareness groups (Pokdarwis), and village governments. Conversely, tourism revenue management, financial reporting systems, internal auditing, financial risk management, and long-term financial sustainability remain underexplored, indicating that financial governance is still frequently positioned as a supporting administrative issue.

Overall, the reviewed literature demonstrates growing attention to financial governance and accountability in Indonesian tourism villages over the past decade. Nevertheless, the evidence remains fragmented across disciplines, research contexts, and methodologies, highlighting the need for a more comprehensive synthesis to identify emerging trends, research gaps, and future research directions.

Bibliometric Analysis

Bibliometric analysis complements the systematic literature review by providing a quantitative overview of the intellectual structure and scientific development of research on financial governance and accountability in Indonesian tourism villages. It identifies relationships among publications, authors, institutions, and research themes, revealing publication trends, collaboration patterns, and knowledge evolution while highlighting future research opportunities (Donthu et al., 2021).



Source: Research Results

Figure 1. Annual Publication Trend

The results indicate a steady increase in publications over the past decade, reflecting growing interest in rural sustainability, fiscal decentralization, and community-based tourism. However, research remains dispersed across tourism management, public administration, public sector accounting, rural development, and public policy, demonstrating that the field is still multidisciplinary rather than theoretically consolidated (Aria & Cuccurullo, 2017).

This fragmentation is also reflected in publication sources, where financial governance is generally discussed as part of broader topics such as tourism development or village governance instead of being recognized as an independent research area. Such conditions are common in emerging scientific fields prior to reaching conceptual maturity (Zupic & Čater, 2015).

Author productivity analysis indicates that most researchers have contributed only one or two publications on tourism village financial governance, reflecting limited continuity in research agendas. Co-authorship networks also remain concentrated within the same institutions or regions, with broader national and international collaborations still relatively weak. This suggests that the field is still developing, as research is largely driven by small groups rather than extensive collaborative communities, despite the importance of stronger collaboration for knowledge exchange and scientific innovation (van Eck & Waltman, 2010).

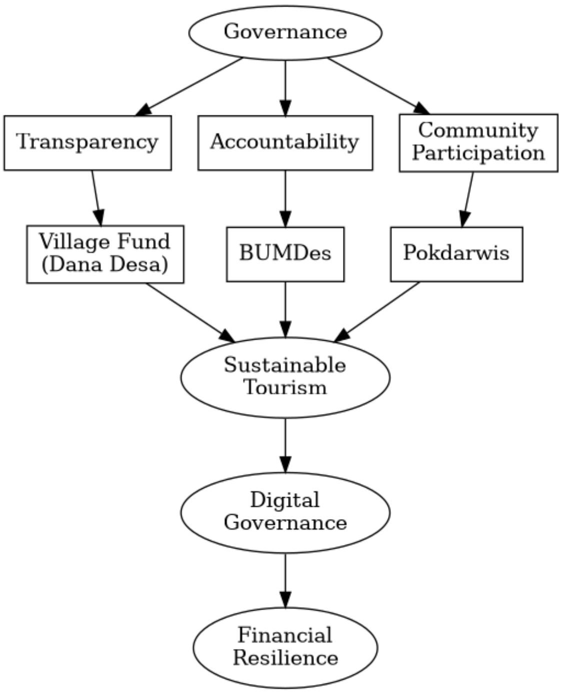
Institutional collaboration shows a similar pattern, with most publications originating from universities specializing in tourism, public administration, or regional development, while contributions from research institutes and international organizations remain limited. Expanding cross-institutional and international collaboration would strengthen theoretical advancement, enhance policy relevance, and support comparative studies that improve the generalizability of governance models.

Citation analysis demonstrates that highly cited publications mainly address good governance, public accountability, sustainable tourism, and community-based development. In comparison, studies specifically focusing on financial governance in Indonesian tourism villages receive fewer citations, suggesting continued reliance on established governance theories.

This finding is reinforced by the co-citation analysis, which shows that frequently cited references originate from good governance, collaborative governance, sustainable development, and community-based tourism literature. While these shared theoretical foundations enrich the field, they also indicate the absence of a dedicated conceptual framework for tourism village financial governance (Small, 1973).

Bibliographic coupling reveals that many studies share similar theoretical foundations related to governance, transparency, accountability, and community participation despite investigating different tourism villages. This pattern highlights the need for a more integrated framework capable of explaining financial governance across diverse local contexts.

Keyword co-occurrence analysis identifies governance, accountability, transparency, community participation, Village Fund, rural tourism, community-based tourism, and sustainable tourism as the dominant research themes. These findings indicate that financial governance is generally positioned within broader sustainable tourism governance discussions.



Source: Research Results

Figure 2. Conceptual Keyword Network

In contrast, topics such as financial risk management, internal audit, digital financial governance, financial resilience, performance measurement, smart villages, and electronic accountability remain relatively underexplored. Considering the growing digitalization of public governance, these themes represent important opportunities for future research (Mergel et al., 2019). The limited attention to these topics may reflect the relatively early stage of digital transformation in tourism village governance, where research has largely prioritized transparency and accountability before addressing more advanced governance mechanisms such as digital auditing, financial resilience, and risk management.

Thematic evolution analysis indicates that earlier studies focused on village development, tourism potential, and community empowerment, while recent research emphasizes governance reform, transparency, institutional capacity, sustainability, digital transformation, multi-stakeholder collaboration, and post-pandemic resilience (Sigala, 2020). The thematic map further identifies governance, accountability, and transparency as the field's central themes, whereas digital governance, financial resilience, smart villages, and electronic accountability remain emerging areas for future research.

Overall, the bibliometric findings indicate that research on financial governance and accountability in Indonesian tourism villages continues to develop but remains in the consolidation stage. Although publication output and thematic diversity have increased, stronger collaboration, greater theoretical integration, and more diverse methodological approaches are still needed to develop comprehensive governance models that integrate financial governance, accountability, sustainability, digital transformation, and community empowerment.

Table 1. Bibliometric Findings

Bibliometric Indicator	Main Findings
Publication trend	Increasing over the last decade
Research maturity	Consolidation stage
Author productivity	Mostly one or two publications per author
Collaboration	Mainly intra-institutional
Citation pattern	Dominated by governance and sustainable tourism studies
Co-citation	Good governance, accountability, collaborative governance
Emerging topics	Digital governance, smart village, financial resilience
Research gaps	Internal audit, financial performance, financial risk management

Source: Research data

Discussion

The findings of the systematic literature review and bibliometric analysis indicate that financial governance is a key determinant of the sustainability and competitiveness of Indonesian tourism villages. Effective tourism village management depends on transparent, accountable, efficient, and participatory financial governance to optimize Village Funds (Dana Desa), Village-Owned Enterprises (BUMDes), tourism revenues, and external funding for community welfare and sustainable tourism development (Goodwin, 2016). These findings suggest that financial governance functions not only as an administrative process but also as a strategic mechanism for coordinating financial resources, stakeholder relationships, and institutional capacity to achieve sustainable tourism development.

Transparency consistently emerges as the most prominent governance principle, encompassing open access to budgeting, financial decision-making, program implementation, and performance evaluation, in addition to financial disclosure. Villages that implement transparent financial practices tend to achieve greater public trust and stronger community participation, while weak transparency reduces institutional legitimacy and the effectiveness of tourism programs (Rukmiyati et al., 2023). These findings reinforce good governance principles by showing that transparency serves as the foundation for strengthening accountability, stakeholder trust, participatory decision-making, and sustainable governance outcomes.

The literature also indicates a shift in the concept of accountability from compliance with government reporting requirements toward responsibility to multiple stakeholders, including communities, tourism organizations, and policymakers. Accountability is increasingly associated with responsible financial management, the achievement of development objectives, and the creation of public value through tourism activities (Bovens, 2007). This shift reflects a broader evolution in governance theory, where accountability is understood as a multidimensional process involving both administrative responsibility and collaborative stakeholder engagement rather than mere regulatory compliance.

Community participation is a key component of effective financial governance, as local communities actively engage in planning, budgeting, implementation, supervision, and evaluation rather than merely acting as beneficiaries. This involvement strengthens social control, improves decision-making quality, and ensures that tourism development aligns with local needs and long-term sustainability (Rukmiyati et al., 2023). Therefore, community participation functions not only as a governance principle but also as a mechanism that enhances transparency, accountability, and institutional legitimacy through continuous interaction among governance actors.

Despite these positive developments, the literature identifies persistent structural challenges, including limited financial management capacity, weak accounting and budgeting skills, leadership turnover, and inadequate internal control systems, which reduce governance effectiveness. Weak monitoring, internal auditing, and performance evaluation further increase the risk of administrative errors and conflicts of interest, highlighting the need for continuous institutional capacity building (Cahyani et al., 2022). These challenges may explain why research continues to focus primarily on transparency and accountability, while internal auditing and financial risk management remain relatively underdeveloped.

Digital transformation has become increasingly important in tourism village financial governance. Digital financial information systems, electronic reporting, and online transparency platforms improve administrative efficiency, financial accuracy, and public access to information. However, their implementation remains uneven due to limited infrastructure, low digital literacy, and inadequate technical support, indicating that technological innovation must be supported by human resource and institutional development (Mergel et al., 2019). Consequently, digital financial governance remains an emerging rather than dominant research theme despite its potential to enhance accountability and transparency.

The synthesis further confirms that financial governance is essential to tourism village sustainability by supporting efficient resource allocation, infrastructure development, service quality, and community empowerment, while weak governance reduces operational efficiency and destination competitiveness. Therefore, financial governance should be viewed as a strategic driver of sustainable rural tourism rather than merely an administrative responsibility (Tubastuvi et al., 2023). Compared with broader international governance studies, research on Indonesian tourism villages places greater emphasis on transparency, community participation, and institutional capacity than on digital public financial management, reflecting the priority of strengthening fundamental governance mechanisms.

The discussion also highlights the interdependence of transparency, accountability, and community participation as mutually reinforcing components of financial governance. Together, they strengthen public oversight, institutional trust, and stakeholder involvement, providing a stronger theoretical explanation of how governance quality contributes to sustainable tourism village development.

Overall, the findings demonstrate that financial governance in tourism villages is a multidimensional concept shaped by the interaction of good governance, public accountability, collaborative governance, and community-based tourism. Building upon this synthesis, this review proposes an integrated governance perspective in which transparency, accountability, community participation, institutional capacity, and digital governance collectively function as interconnected dimensions that strengthen financial sustainability and tourism village resilience. Future governance models should therefore integrate institutional capacity, financial accountability, technological innovation, and community participation to strengthen both theoretical understanding and practical implementation of sustainable tourism village governance.

Table 2. Synthesis of Financial Governance Dimensions.

Governance Dimension	Main Findings	Implications
Transparency	Enhances public trust	Better governance quality
Accountability	Improves financial responsibility	Sustainable financial management
Community participation	Strengthens social control	More inclusive governance
Institutional capacity	Determines governance effectiveness	Better organizational performance
Digital governance	Improves efficiency and reporting	Supports governance innovation
Financial sustainability	Supports tourism competitiveness	Long-term village development

Source: Research data

Theoretical Implications and Future Research

The findings provide important theoretical implications by showing that financial governance and accountability in Indonesian tourism villages are shaped by the interaction of good governance, public accountability, collaborative governance, and community-based tourism. Integrating these perspectives offers a more comprehensive understanding of how village governments, Village-Owned Enterprises (BUMDes), tourism awareness groups (Pokdarwis), local communities, private stakeholders, and tourists collectively support sustainable tourism development (Ansell & Gash, 2008). Accordingly, this review extends the governance literature by integrating these perspectives into a unified conceptual understanding of tourism village financial governance.

Unlike previous studies that mainly relied on individual case studies, this research combines a Systematic Literature Review with bibliometric analysis to integrate evidence from diverse contexts. This approach identifies governance patterns, publication trends, intellectual structures, and thematic developments, providing a broader understanding of the field. Consequently, the study advances beyond conventional literature reviews by proposing an integrated governance perspective as a conceptual foundation for future empirical model development.

The bibliometric findings indicate that research on tourism village financial governance remains in the consolidation stage. Although publication output and thematic diversity have increased, scientific collaboration, theoretical integration, and methodological diversity remain limited. Therefore, future research should prioritize theory-building alongside empirical investigation to strengthen the conceptual maturity of this emerging research field.

Several directions for future research emerge from this review. Future studies should develop integrated frameworks linking financial governance, digital transformation, institutional innovation, community participation, and tourism sustainability, while conducting comparative research across regions and countries. Greater attention should also be given to underexplored topics, such as financial risk management, internal auditing, financial performance measurement, digital financial governance, electronic accountability, smart villages, and organizational financial resilience as tourism governance becomes increasingly digitalized (Muhtar, 2023). These priorities are essential because the bibliometric findings show that these themes remain peripheral despite their growing practical relevance for sustainable tourism governance.

Future research should also employ more diverse methodologies. In addition to qualitative case studies, mixed-methods research, longitudinal studies, and cross-regional comparative analyses are needed to strengthen empirical evidence and improve theoretical generalization.

Overall, the findings confirm that financial governance and accountability are fundamental to sustainable tourism village development in Indonesia. Although increasing attention has been given to transparency, accountability, community participation, and governance innovation, important research gaps remain in digital governance, internal control systems, financial performance evaluation, and integrated governance frameworks. Addressing these issues will support the development of stronger conceptual models and more robust empirical evidence.

From a practical perspective, the findings suggest that policymakers, village governments, tourism managers, and researchers should strengthen institutional capacity, improve financial transparency, expand stakeholder participation, enhance digital governance, and develop integrated accountability mechanisms. These efforts are essential for improving financial management and ensuring the long-term sustainability of tourism villages in Indonesia.

Table 3. Research Gaps and Future Research Agenda

Current Research Gap	Future Research Direction
Financial risk management	Develop integrated financial risk framework
Internal auditing	Examine internal control effectiveness
Digital governance	Smart village financial governance
Financial performance measurement	Develop tourism governance indicators
Comparative governance	Cross-country comparison
Methodology	Mixed methods and longitudinal studies
Theory	Integrated governance framework

Source: Research data

CONCLUSION

This study systematically synthesized the literature on financial governance and accountability in Indonesian tourism villages using a Systematic Literature Review (SLR) and bibliometric analysis. The findings indicate growing research interest over the past decade but reveal that the literature remains fragmented and dominated by localized case studies. Transparency, accountability, community participation, institutional capacity, and good governance emerge as key determinants of effective financial management, while digital financial governance, internal control systems, financial risk management, performance measurement, and institutional resilience remain underexplored. Overall, effective financial governance is shaped by the interaction of these governance dimensions, which collectively support sustainable tourism village development.

This study provides a comprehensive overview of the intellectual development of financial governance research while identifying emerging themes and research gaps. It advances the governance literature by integrating good governance, public accountability, collaborative governance, and community participation into a broader conceptual perspective of tourism village financial governance, providing a foundation for future empirical governance models. Practically, the findings offer insights for policymakers, village governments, tourism managers, and other stakeholders to strengthen transparent, accountable, and sustainable financial management.

Nevertheless, this review is limited to English-language publications indexed in the Scopus database, which may exclude relevant studies from other databases and local journals. Future research should therefore incorporate multiple bibliographic databases, expand comparative cross-country analyses, and develop empirical models that integrate financial governance, digital transformation, institutional capacity, and sustainable tourism performance to strengthen both theoretical and policy contributions.

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