





“New trends and directions in local government finance research: A bibliometric analysis”

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NEW TRENDS AND DIRECTIONS IN LOCAL GOVERNMENT FINANCE RESEARCH: A BIBLIOMETRIC ANALYSIS

Abstract

Local government finance has a critical impact on regional sustainability and governance. This study seeks to conduct comprehensive analyses of evolving trends and future directions in municipal finance research. It aims to address the insufficient longitudinal studies and fragmented understanding of how municipal finance practices and policies evolve by providing systematic evidence on dynamic trends and potential future trajectories. The study employed bibliometric analysis using Scopus and Google Scholar databases and Publish or Perish (PoP) software to analyze literature dynamics and associated topics and research trends and improve understanding of local government financial research. The results show a strong focus on local governance. Key themes included transparency, accountability, and financial sustainability, highlighting the critical need for good governance and fiscal prudence. The promising directions are technology (e-government) and comprehensive actions on the economic side through public-private partnerships and financial sustainability. Critical themes are fiscal stress, budgeting, and local government finance. However, new trends in sustainability, public-private partnerships, financial resilience, municipal bonds, and land finance are emerging as significant research areas. It highlights the field's adaptability to evolving social and economic conditions. Through a thorough synthesis of these insights, stakeholders are better positioned to gain a deeper understanding of the current landscape of local government finance studies and their broader implications within a constantly changing global environment.

Keywords

bibliometrics, financial transparency, fiscal sustainability,
local government finance, public-private partnerships

JEL Classification

G38, H70, H83

INTRODUCTION

Local government finance is a critical research field, especially because of the fiscal stress and the request for more transparency and accountability. The financial landscape of local government has developed significantly in recent years; new challenges such as financial performance, resilience, and technological issues have emerged (Isabel-Maria et al., 2011; Kantorowicz et al., 2024). Fiscal decentralization is the process by which local governments are granted greater autonomy in managing their finances to allow them to respond more rapidly and efficiently to local demands (Kamiguchi & Tamai, 2023; La Torre et al., 2024; Ozturk & Sozdemir, 2015; Prinja et al., 2023). But challenges such as resource constraints, spending efficiency, transparency, and accountability have often created fever in local finance (Amedanou, 2023; Atkeson et al., 2017; Barseghyan & Coate, 2023; Erosa et al., 2023; Mao et al., 2023; Skovgaard et al., 2023; Yasmin et al., 2024). While bibliometric methods are increasingly being used in other disciplines, their application to local

government finance is pretty limited. This gap should be filled by systematically analyzing the current literature on local government finance using bibliometric techniques. Although efforts have been made to better understand the financial management practices of municipalities and regional authorities, there is a paucity of research regarding bibliometric analysis.

1. LITERATURE REVIEW

Local government finance refers to the way in which financial resources for the local or regional government are managed. This component covers the generation of revenue, the provision of expenditure, the issuance of debt and other financial assets to underpin local governance and development (Mattauch et al., 2022; Shani et al., 2023; Sheppard & Beck, 2023; Yan & Haroon, 2023). The interrelation of biophilic urbanism may also influence how local government raises and spends funds on planning and future maintenance costs related to the introduction of nature into urban planning (Caravaggio & Carnazza, 2022; Carter et al., 2021). The local revenue sources typically consist of locally levied taxes, locally levied levies, local enterprise sales, and grants from the national government, as well as from non-profit organizations (Kong & Gao, 2024). To avoid fiscal waste, improve confidence in fiscal policy and therefore lower borrowing costs, and enhance the efficiency and effectiveness of government expenditure, a number of countries have implemented fiscal rules (Isabel-Maria et al., 2011; Sawadogo, 2020). Local government expenditure relates to infrastructure development, public services, education, health, and other social needs that are fundamental to local communities' well-being.

Local government finances support fiscal decentralization and increase the capacity of local government so that it can be more responsive to the needs and priorities of the local community. Local governments can enhance people's quality of life, stimulate local economic growth, and reduce regional inequality through the use of policy, planning, and financial management (Bjoergo, 2023; Eckersley et al., 2014; Huda, 2012; McEvoy & McGinty, 2023; Samatas et al., 2019). However, there remain challenges, such as fiscal capacity limits, misalignments of resources and responsibilities, and accountability and transparency problems (Nordensvärd et al., 2022, p. 328; Nurleni et al., 2018). This entails collaboration across levels of government, strengthened local management capacities, and community and other stakeholder

oversight through active participation (Parello & Ikhenade, 2021; Taghizadeh-Hesary et al., 2021).

Saidin and Ali (2023) examined the effect of the tax collection efficiency and competency level of the personnel, status, size, and financial stability on the quality of Malaysian local government financial statements. The study found a positive and significant influence of the first two characteristics and no effect of the rest on the quality of financial attestation. This highlighted the influential role of human factors in enhancing financial transparency. In addition, Supriono et al. (2023) found that budget expenditure, government size, and capital expenditure significantly impact financial statement disclosure.

Zamzami and Rakhman (2023) evaluated the factors that affect the financial performance of local governments in Indonesia. They found that local government size, financial reporting quality, and follow-up on audit recommendations have a positive impact, while capital expenditure harms financial performance. Empirical evidence suggests improving financial performance through increased accountability and resource management. Wakwabubi et al. (2023) showed that local government service delivery systems act as mediators in the relationship between local governance and financial distress in Ugandan local governments. Capacity development and community participation through delivery systems contribute to positive variance in financial distress more significantly than the effect of governance alone.

Nzama (2024) evaluated the financial performance of metropolitan municipalities in South Africa using four solvency criteria. The findings show that financial performance from 2011 to 2016 has been consistent, with only four of the eleven variables changing, indicating the consistency of municipality performance in each solvency criterion evaluated. Atmadja et al. (2024) determined the effect of internal control systems, regulatory compliance of human resources, and competence on accounting fraud in regional financial management in Gianyar Regency, Indonesia. The findings showed that internal control systems,

regulatory compliance, and human resource competence harm accounting fraud in the regional work unit of Gianyar Regency.

This study aims to thoroughly analyze prevailing trends in local government finance and identify future directions of local government financial management and finance in the contemporary local government finance landscape. An attempt is made to assess these issues in the broader picture and determine what can be added to the understanding of the nature of effective financial management by local governments in an increasingly interconnected and complex world.

2. METHOD

A bibliometrics method is used for quantitative analysis and mapping of scientific literature (Todeschini & Baccini, 2016). The data were retrieved from Scopus and Google Scholar databases on March 16, 2024, at 10:53 a.m. (GMT+8). This study analyzes 581 scientific publications indexed

in these databases from 1928 to 2024. Studies were included if they related to revenue, expenditure, or financial management at the local level and if they were systematic and explicitly stated the methodology used. This all-encompassing method helps to guarantee that the gathered information is representative and reliable.

The search process involved using the keyword string “*local government finance*” OR “*local government financial*” in the Publish or Perish 8 (PoP) software, which identified 1,358 literature sources (Figure 1). The data were parsed into a table comprising a literature database on local government finance. During the screening phase, all non-research articles were excluded to maintain focus on empirical or theoretical research. A total of 1,358 records were initially screened. Among these, 49 records were excluded because they did not meet the criteria of being research articles. The included studies focused on local or regional government finance to ensure relevance to the topic. After excluding 49 non-research articles, the screening process yielded 1,309 items eligible for further as-

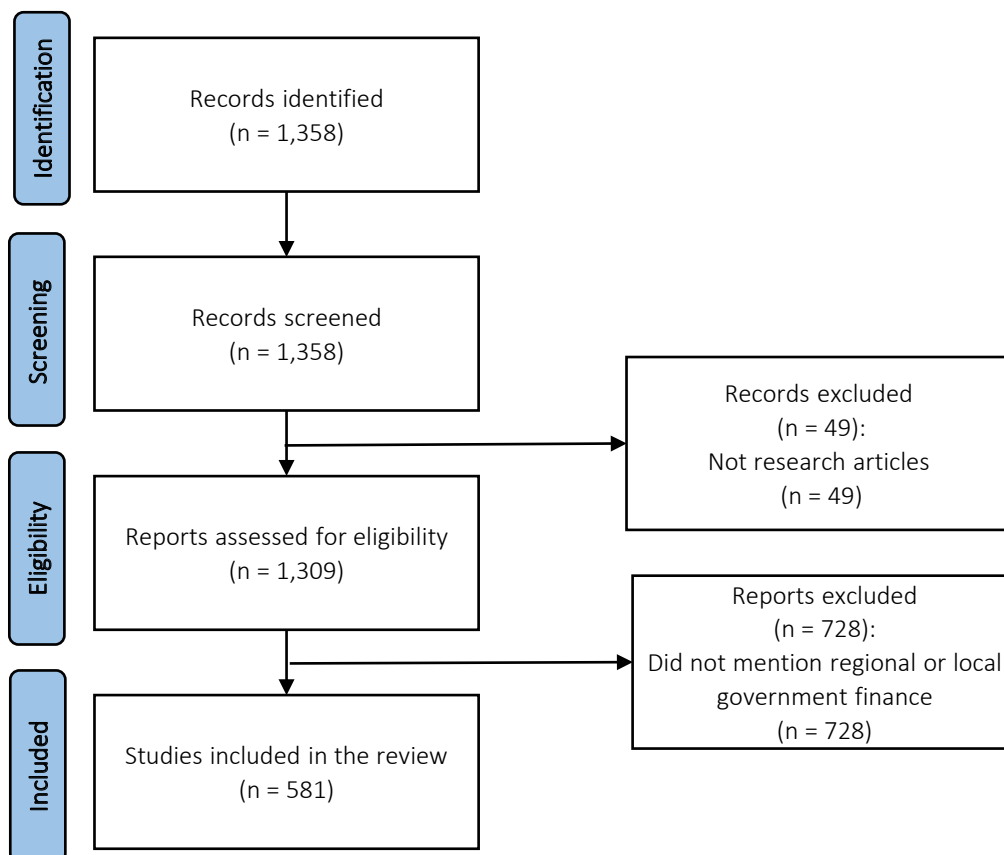


Figure 1. Data collection strategy

essment. Among these, 728 papers were excluded because they did not address regional or local government financial issues. After a comprehensive review, 581 literature sources were deemed suitable for bibliometric analysis.

The study conducted data cleaning, where data with typing errors of characters were cleaned so that empty fields could be filled, and then adjusted the database format with the Biblioshiny R to avoid data bias. Then, different sub-dimensions like keywords, topic trends, co-occurrence networks, and thematic maps were analyzed, and an evolutionary thematic plan was provided, allowing deep insights into research dynamics and the interrelationship amongst themes and concepts carrying on local or regional government finance. The VOSviewer and Biblioshiny R programs were used to analyze the literature data.

3. RESULTS AND DISCUSSION

Local government finance research has been conducted for 96 years, from 1928 to 2024, with 581 papers, resulting in 25,456 citations (Table 1). Miller (1928) initiated the study of local government finance by publishing an article entitled “Legal

Limitations on Taxes and Debts”. The average citation per year is 265.17, with an average per paper of 43.81. On average, there were 2.23 authors per paper, and the age-adjusted citation rate was 2,461.90. The Hirsch h-index, which measures researchers’ productivity and citation impact, is 71, indicating that 71 papers have been cited at least 71 times. The Egghe g-index is 142, indicating that at least 142 papers have collectively received 20301 citations.

Table 1. Main information on local government financial research

Description	Results
Main information	
Timespan	1928:2024
Sources (journals, books, etc.)	206
Documents	581
Annual growth rate, %	2.86
Document average age	14.1
Average citations per document	43.81
Document content	
Author’s keywords (DE)	1,126
Authors	
Authors	1,039
Authors of single-authored documents	179
Author collaboration	
Single-authored documents	187
Co-authors per document	2.23
International co-authorships, %	9.294

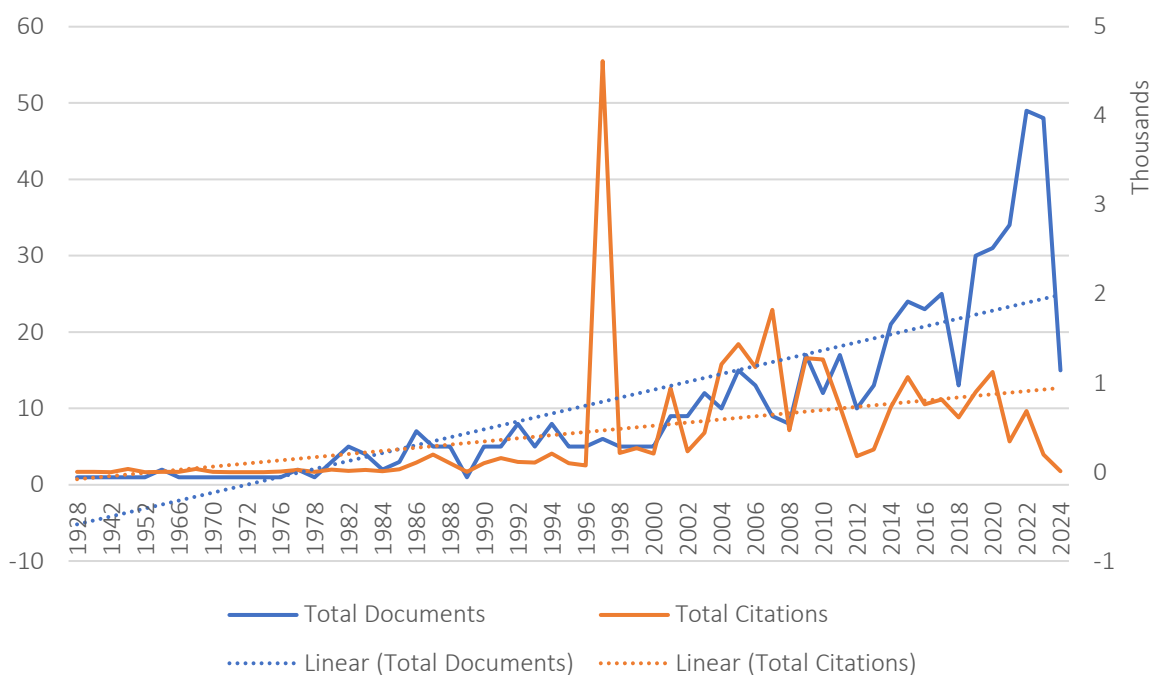


Figure 2. Annual scientific production

Figure 2 and Table 2 illustrate the annual scientific production in this field, with the blue line showing total publications and the orange line showing total citations each year. The graph shows an increase in publications and citations over time. This increase is due to increased interest in local government financial management, greater academic and practitioner community attention, and increased access and ability to publish and cite scholarly works globally. A spike in citations at any given point could be due to a few highly influential papers or changes in policy or research trends that drive more citations. Meanwhile, declines are caused by various factors, including policy changes affecting research funding, research priorities, or external factors such as economic or political events.

Table 2. Statistics of total number of articles and citations over the years

Year	Total Documents	% (N = 581)	Total Citations
1928–2000	114	19.62	6,785
2001	9	1.55	939
2002	9	1.55	231
2003	12	2.07	440
2004	10	1.72	1,209
2005	15	2.58	1,436
2006	13	2.24	1,777
2007	9	1.55	1,819
2008	8	1.38	471
2009	17	2.93	1,278
2010	12	2.07	1,265
2011	17	2.93	740
2012	10	1.72	178
2013	13	2.24	254
2014	21	3.61	727
2015	24	4.13	1,065
2016	23	3.96	762
2017	25	4.30	816
2018	13	2.24	612
2019	30	5.16	896
2020	31	5.34	1,124
2021	34	5.85	342
2022	49	8.43	686
2023	48	8.26	195
2024	15	2.58	9

Table 3 displays the ten most frequently cited research papers in the local government finance domain. The first rank is occupied by Cooke et al. (1997), published in *Research Policy* with 4329 citations, showing the great impact of this research in the field. Piotrowski and Van Ryzin (2007)

published in *The American Review of Public Administration* ranked second with 826 citations, showing a strong focus on public administration. They are followed by Tao et al. (2010) in *Urban Studies* with 499 citations, Warner and Hebdon (2001) in the *Journal of Policy Analysis and Management*, and Kloha et al. (2005) in *Public Administration Review*, each with 474 citations.

Table 3. Top ten most-cited research papers in local government financial studies

Rank	Study	Journal	Total citations
1	Cooke et al. (1997)	<i>Research Policy</i>	4,329
2	Piotrowski and Van Ryzin (2007)	<i>The American Review of Public Administration</i>	826
3	Tao et al. (2010)	<i>Urban Studies</i>	499
4	Warner and Hebdon (2001)	<i>Journal of Policy Analysis and Management</i>	474
5	Kloha et al. (2005)	<i>Public Administration Review</i>	474
6	Hendrick (2004)	<i>Urban Affairs Review</i>	391
7	Torres et al. (2006)	<i>Governance</i>	374
8	Styles and Tennyson (2007)	<i>Journal of Public Budgeting, Accounting & Financial Management</i>	359
9	Ball (2005)	<i>Accounting, Auditing & Accountability Journal</i>	286
10	Dzigbede et al. (2020)	<i>Public Administration Review</i>	258

Hendrick (2004) published in *Urban Affairs Review*, Torres et al. (2006) in *Governance*, and Styles and Tennyson (2007) in the *Journal of Public Budgeting, Accounting & Financial Management* show a diverse range of topics in local government finance with 391, 374 and 359 citations, respectively. Ball (2005) in *Accounting, Auditing & Accountability Journal* with 286 citations and Dzigbede et al. (2020) in *Public Administration Review* with 258 citations complete this list. Table 3 indicates the influential studies that shape the contemporary understanding of local government finance and the direction and trends of emerging research in this area.

Table 4 presents the top ten journals in local government finance research by total citations received. *Research Policy* ranks first with only one document garnering 4,329 citations, indicating the tremendous influence of that single article. *American Review of Public Administration*, with 11 documents garnering 1,469 citations, has an

Table 4. Top ten journals for research on local government finance based on total citations

Rank	Journal	Documents	Total citations	Citations per document
1	Research Policy	1	4,329	4,329
2	American Review of Public Administration	11	1,469	133.55
3	Financial Accountability and Management	16	1,195	74.69
4	Urban Studies	9	1,144	127.11
5	Journal of Public Budgeting, Accounting & Financial Management	20	1,122	56.10
6	Public Budgeting and Finance	25	1,026	41.04
7	Public Administration Review	10	984	98.40
8	International Review of Administrative Sciences	11	661	60.09
9	Urban Affairs Review	8	660	82.50
10	Journal of Accounting and Public Policy	9	643	71.44

average of 133.55 citations per document, indicating the high quality and relevance of the research published in this journal. Financial Accountability and Management has 16 documents with a cumulative total of 1,195 citations, averaging 74.69 citations per paper.

Urban Studies, with 9 documents and 1,144 citations, showed a high average of 127.11 citations per document. Journal of Public Budgeting, Accounting & Financial Management, and Public Budgeting and Finance have 20 and 25 documents, respectively, with 1,122 and 1,026 total citations, showing an average of 56.10 and 41.04 citations per document, respectively. Public Administration Review with 10 documents collected 984 citations, showing an average of 98.40 citations per document. International Review of Administrative Sciences and Urban Affairs Review, with 11 and 8 documents, respectively, obtained 661 and 660 citations, resulting in an average of 60.09 and 82.50 citations. Finally, the Journal of Accounting and Public Policy, with 9 documents, garnered 643 citations for an average of 71.44 citations per document. Table 4 indicates the most influential journals and the main references in the field of local government finance research, as well as the quality of research published in these journals.

Table 5 presents the ten most frequently occurring keywords in research on local government finance. “Local Government” is the most popular keyword, with 134 occurrences, emphasizing the primary focus on the local government level in the literature. “China” appears 27 times, suggesting significant interest in local finance research related to this country, perhaps due to its

large size, rapid economic growth, and extensive government policy changes. The keywords “Transparency” and “Accountability,” with 18 and 13 occurrences, respectively, emphasize sound governance principles in local government finance. “Financial Sustainability” was repeated ten times, underscoring the importance of discussing the ability of local governments to maintain long-term fiscal health.

Table 5. The ten most frequent keywords

Keywords	Occurrences
Local Government	134
China	27
Transparency	18
Accountability	13
Financial Sustainability	10
Accrual Accounting	8
E-Government	8
Financial Condition	8
Financialization	8
Fiscal Decentralization	8

In addition, “Accrual Accounting,” “E-Government,” “Financial Condition,” “Financialization,” and “Fiscal Decentralization” each appeared eight times, indicating that these topics are also becoming essential areas of research. They relate to the way local governments manage financial records, the use of technology in government services, the state of local finances, more significant financial influence on policy and the economy, and the distribution of fiscal and financial powers between central and local governments. The increased focus on these topics can be attributed to global trends in public finance reform, increased accessibility and dissemination of data, and responses to current economic and social challenges.

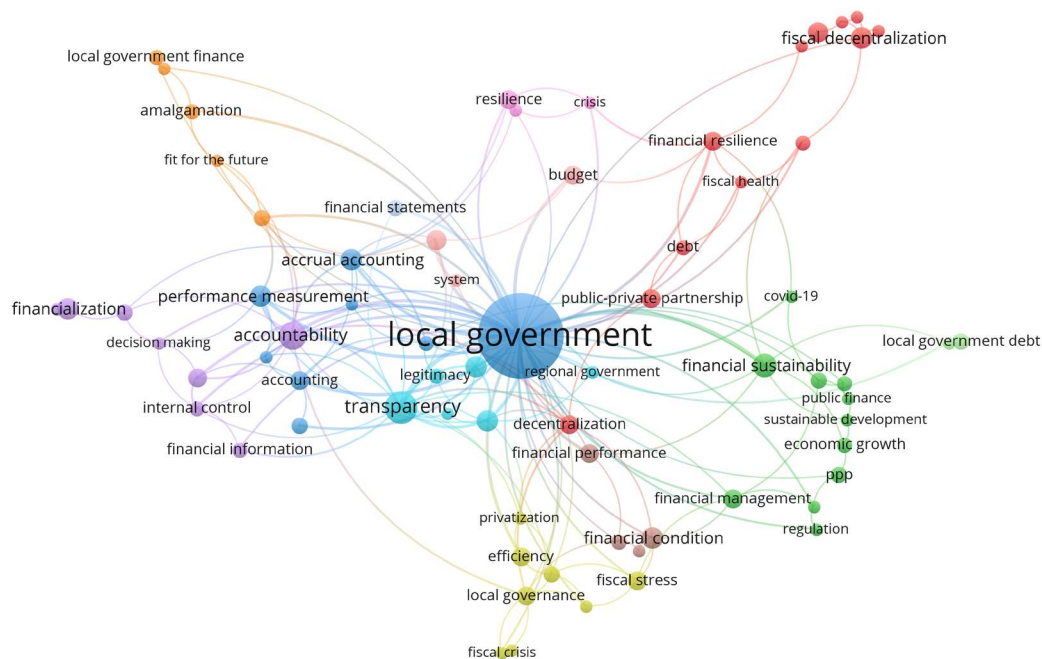


Figure 3. Local government finance research network map

Figure 3 shows a research network map that illustrates the relationships between the various local government finance topics. The term “local government” is at the center and has the largest size, indicating that it is a central theme with many links to other topics. The lines connecting the keywords indicate the linkages or co-occurrences between these topics in the literature. Different colors may represent related but distinct research groups or themes, such as accounting (blue), crisis (red), and economic growth (green). The circle size for each term indicates its frequency of occurrence in the research, with more prominent keywords such as “transparency” and “accountability” indicating the importance of these principles in local financial governance.

The increased linkages between topics may be the result of an evolution in the field of local government finance. Issues such as “fiscal decentralization,” “financial sustainability,” and “public-private partnerships” are becoming more intertwined in discussions about how local governments manage resources, are accountable to their citizens, and respond to economic challenges, such as the financial crisis or the COVID-19 pandemic. It indicates a more holistic and multidisciplinary approach to local government finance research.

Figure 4 shows a timeline displaying the frequency of specific terms in academic literature related to local government finance from 2005 to 2023. The terms cover various aspects, such as “fiscal decentralization,” “financial sustainability,” and “e-government.” The size of each circle on the timeline represents the number of term occurrences in the literature per year. At the same time, the length of the horizontal line indicates the period in which the term continues to appear in research. Several terms, such as “China” and “local government,” dominate the literature, focusing on specific regional case studies and local government.

It is also noticeable that some topics, such as “e-government” and “financial sustainability,” have increased in frequency over time, which may indicate increased attention to the use of technology in governance and financial sustainability in the context of local government. It may be due to technological developments and a growing awareness of sustainable financial management in governance, particularly amidst evolving global and local economic challenges.

Figure 5 displays the thematic evolution in local government finance research through three time periods: 1928–2008, 2009–2019, and 2020–2024. Each vertical column represents a period with rele-

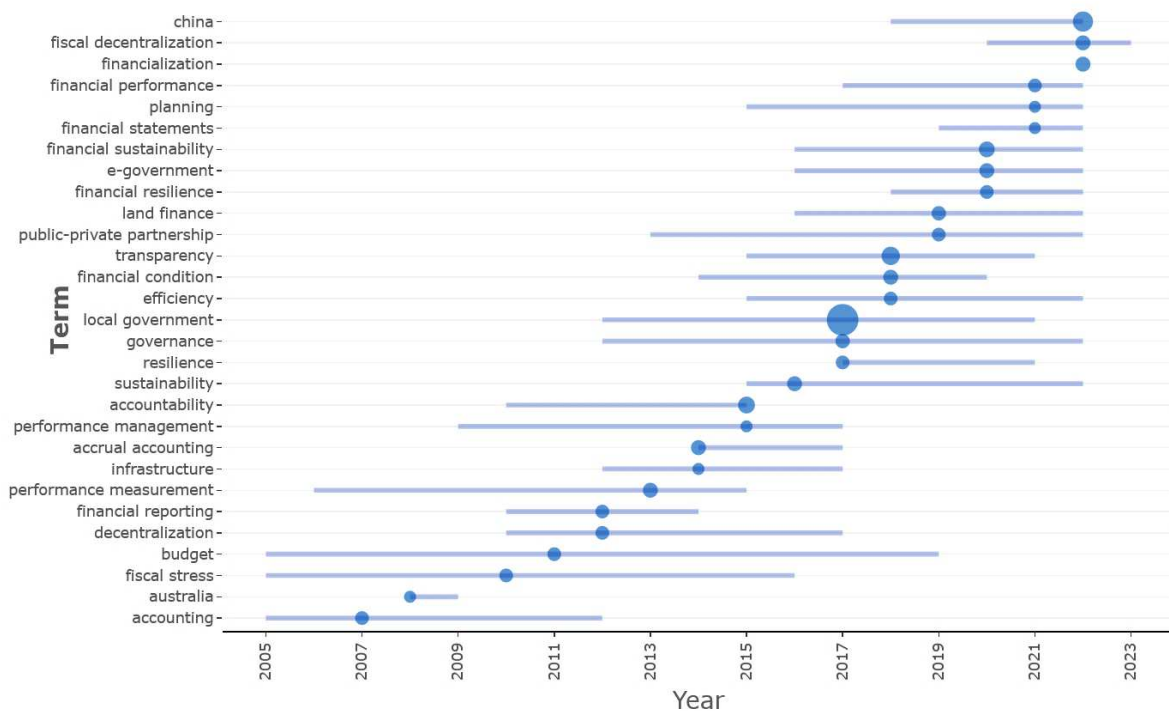


Figure 4. Development of popular local government finance research topics

vant research keywords, and the flow between columns illustrates how topics evolve or change from one period to the next. From 1928–2008, “fiscal stress” and “budget” related to local government finance were the main focus. From 2009–2019, the focus evolved to cover a broader range of topics related to “local government,” “China,” “financial performance,” and “resilience.” From 2020–2024, there was an increase in the topics of “PPP” (public-private partnership), “financial condition,” “governmental accounting,” and “land finance.”

This evolution can be due to various factors, such as changes in the global economy, the financial crisis, changes in public policy, and reactions to climate change, pandemics, and technological changes that affect approaches to local government finance. Overall, thematic flows show how research adapts and reacts to historical contexts and current trends.

According to the research results, the most focused theme was “Local Government,” which indicates the critical function of this view in the reviews. The selection of the China case study is significant and reveals its global-local financial impact. Famously, the themes included the principles of

“Transparency” and “Accountability” as well as the holy grail of “Financial Sustainability” – underlining that good governance and fiscal sustainability were at the heart of local government. It is related to the research of Atmadja et al. (2024), which revealed that the internal control system, regulatory compliance, and human resource competence hurt accounting fraud in the regional work unit of Gianyar Regency. Biophilic urbanism has the potential to affect local government finances through the need for initial investment and ongoing maintenance to integrate nature into urban planning, which may affect budget allocations and local funding priorities (Caravaggio & Carnazza, 2022; Carter et al., 2021). Local revenues usually come from local taxes, local levies, local enterprise proceeds, and transfer funds from the central government (Kong & Gao, 2024).

Next, research trends have changed with the increased focus on China and local administrations, which highlights the regional contextualization of local government finance research. Not surprisingly, terms like “e-government” and “financial sustainability” are becoming much more common as the technology and fiscal wards gain focus. The first set of dynamics

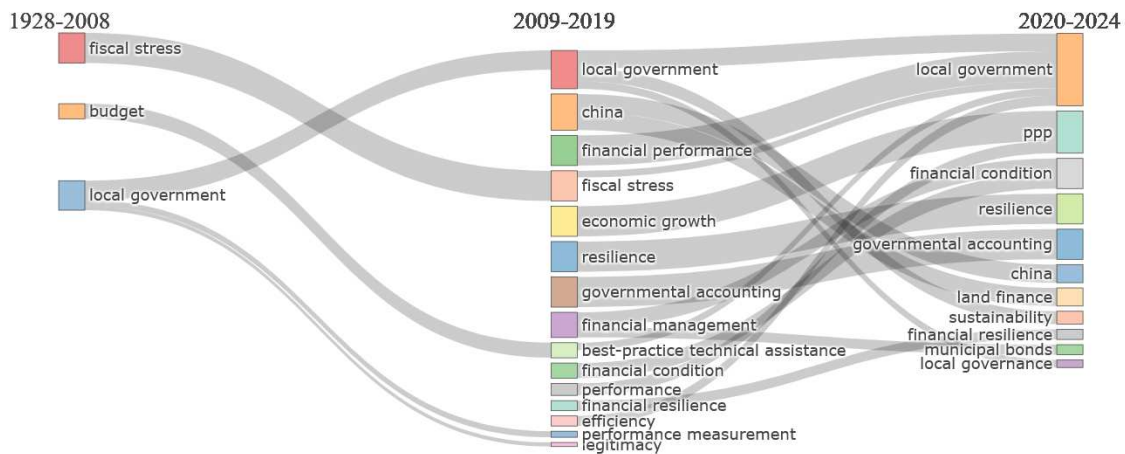


Figure 5. Thematic evolution in two cutting points

explains how policies and practices change to meet emerging economic conditions and innovations of the day. Supriono et al. (2023) determined that budget expenditure, dining room (the scope of government), and capital expenditure also significantly influenced the extent of financial statement disclosure, thereby aiding local governments in improving transparency and accountability. Through effective financial management, local governments can improve people's quality of life, promote local economic growth, and reduce regional inequality (Bjoergo, 2023; Eckersley et al., 2014; Huda, 2012; McEvoy & McGinty, 2023; Samatas et al., 2019). However, there are challenges, including limited fiscal capacity, imbalances between resources and responsibilities, and issues of transparency and accountability (Nordensvärd et al., 2022).

The network map also features "local government" as a central node in the local government finance literature and is linked with a host of other topics. Two fundamental principles of "transparency" and "accountability" are highlighted, and good governance issues are emphasized. Links between "fiscal decentralization" and "financial sustainability" imply a more holistic and multidisciplinary approach oriented toward pressing challenges and solutions in the area. It is linked to a study that measures the effects of local government size, financial reporting quality, and follow-up on audit recommendations. In contrast, capital expenditure hurts financial performance, providing empirical evidence to improve financial performance through increased accountability and resource

management (Wakwabubi et al., 2023; Zamzami & Rakhman, 2023). Aspects of local finance include revenue, expenditure, debt management, and other financial assets that aim to support the implementation of local government and development (Mattauch et al., 2022; Shani et al., 2023; Sheppard & Beck, 2023; Yan & Haroon, 2023).

The thematic map reveals that "public finance" and "governmental accounting" form the basis of local government finance research, while "financial sustainability" and "budget" drive recent developments in this area. Issues such as "economic growth" and "sustainable development" are seen as growing or declining themes, reflecting changing dynamics and relevance. The focus on "austerity" and "public-private partnerships" indicates a growing area of specialization, although less centralized in mainstream academic discussions. It is related to Nzama's (2024) analysis, which revealed that financial performance from 2011 to 2016 was consistent, with only four out of eleven variables changing, indicating the consistency of municipalities' performance in each solvency criteria evaluated. Resource constraints, expenditure efficiency, transparency, and accountability are often critical issues in local finance (Amedanou, 2023; Barseghyan & Coate, 2023; Mao et al., 2023; Skovgaard et al., 2023).

The thematic evolution in local government finance research shows a shift from a focus on "fiscal stress" and "budgets" toward more dynamic issues, such as "financial performance" and "resilience." The most recent period highlights a grow-

ing interest in “public-private partnerships” and “financial conditions,” reflecting a response to contemporary innovations and challenges. External factors, such as economic crises, public policies, and new technologies, have played an essential role in shaping the focus of this research over time. Saidin and Ali (2023) examined how specific organizational characteristics, such as tax collection efficiency and competency levels, positively impact the quality of financial statements in Malaysian local governments, while other characteristics,

such as status, size, and financial stability showed no significant impact, emphasizing the critical role of human resources in improving the quality of financial disclosures. Several countries have introduced fiscal regulations to prevent fiscal waste, improve fiscal policy credibility, and reduce borrowing costs (Isabel-Maria et al., 2011; Sawadogo, 2020). Local government spending is focused on infrastructure development, public services, education, health, and other social needs essential for local communities’ welfare.

CONCLUSION

This study conducted a comprehensive bibliometric analysis of the literature on local government finance. The scrutiny of the evolutionary trajectory underscores a pronounced emphasis on local governance, with discernible global ramifications elucidated through the examination of case studies. Core tenets such as transparency, accountability, and financial sustainability prominently feature within scholarly discourse, underscoring the imperative of efficacious governance modalities and fiscal stewardship. A paradigmatic shift toward the assimilation of technology (e-government) and comprehensive methodologies in confronting economic exigencies is discernible through the augmented interest in public-private partnerships and the resurgent accentuation on financial viability. While foundational themes like public finance and governmental accounting persist in relevance, the dynamic interplay of global policy dynamics and responses to technological progress engenders novel avenues for inquiry, thus evincing the adaptability of this domain to evolving social and economic exigencies. Through an exhaustive assimilation of these elucidations, stakeholders stand poised to garner nuanced insights into the contemporary landscape of local government finance studies and its concomitant ramifications within a fluid global milieu.

This paper contributes to the understanding of local government finance studies by identifying and analyzing emerging central themes, highlighting the importance of governance, transparency, accountability, and fiscal sustainability. It provides valuable insights into how local government finance policies and practices adapt to contemporary challenges and opportunities by mapping trends, such as the increasing role of technology in e-government and public-private partnerships. In addition, this analysis also informs about the contribution of global policies and the interaction between local policies and the dynamics of the world economy, thus providing a reference for policymakers to develop more effective and sustainable local finance strategies in this era of globalization.

This study has geographical coverage and temporal context limitations, using data that may only partially capture variations in local finance policies across countries. Thematic sustainability may also need to fully reflect the specific local nuances and unique economic dynamics of regions that are underrepresented in the literature. Recommendations for future research include broadening the geographical scope to include more cross-country comparative studies, using more extensive longitudinal data to understand long-term trends, and a multidisciplinary approach combining perspectives from economics, politics, and information technology to examine the impact of policy and technological innovation on local government finance in greater depth. Future research could also explore the impact of the COVID-19 pandemic on local finances, which would add to the understanding of fiscal resilience and policy adaptation in the face of the global crisis.

AUTHOR CONTRIBUTIONS

Conceptualization: Darmawati.

Data curation: Darmawati.

Formal analysis: Darmawati, Elis Mediawati, Syarifuddin Rasyid.

Methodology: Darmawati.

Project administration: Darmawati, Syarifuddin Rasyid.

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Software: Darmawati.

Supervision: Darmawati.

Validation: Darmawati, Elis Mediawati, Syarifuddin Rasyid.

Visualization: Darmawati.

Writing – original draft: Darmawati, Elis Mediawati, Syarifuddin Rasyid.

Writing – review & editing: Darmawati.

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