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## Exploring the Gap Between Budget Participation and Budget Performance: A 20-year Bibliometric Systematic Review

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**Abstract:** This study explores the research gap concerning the relationship between budget participation and budget performance in public sector organizations over the past two decades, with particular attention to the shift from traditional behavioral outcomes to public financial performance. Following PRISMA guidelines, a combined bibliometric and systematic literature review approach was applied to 41 Scopus-indexed empirical articles published between 2006 and 2025, using VOSviewer for bibliometric analysis. The bibliometric and thematic findings reveal that, although budget performance is frequently associated with budgeting processes, evaluation, and budget adequacy, it remains an underdeveloped research area in relation to critical issues such as budgetary slack and budgetary information. Furthermore, only limited studies have explicitly examined the direct relationship between budget participation and budget performance. This study contributes by developing a novel conceptual framework through a dual-method review design that maps the evolution of public sector budgeting research. It also identifies key mediating mechanisms, particularly budgeting processes, evaluation, and budget adequacy, thereby providing a strategic foundation for future empirical model development in public financial management.



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**Keywords:** Budget performance; Budget participation; Participatory budgeting; Systematic literature review; Bibliometric analysis; Public sector.

## 预算参与与预算绩效之间差距研究：一项基于20年文献计量分析的系统综述

**摘要：** 本研究探讨了过去二十年来公共部门组织中预算参与与预算绩效之间关系的研究缺口，特别关注研究重点从传统行为结果向公共财务绩效的转变。根据 PRISMA 指南，本研究采用文献计量分析与系统文献综述相结合的方法，对2006年至2025年期间发表的41篇 Scopus 收录实证文章进行了分析，并使用 VOSviewer 进行文献计量分析。文献计量和主题分析结果表明，尽管预算绩效经常与预算过程、预算评价和预算充足性相关联，但其在预算松弛和预算信息等关键问题方面仍属于发展不足的研究领域。此外，只有少数研究明确考察了预算参与与预算绩效之间的直接关系。本研究通过双重方法综述设计构建了一个新的概念框架，以描绘公共部门预算研究的演变过程。同时，本研究识别了关键的中介机制，尤其是预算过程、预算评价和预算充足性，从而为未来公共财务管理领域的实证模型开发提供了战略性基础。

**关键词：** 预算绩效；预算参与；参与式预算；系统文献综述；文献计量分析；公共部门

### 1. Introduction

The Indonesian government continues to improve budget performance through expenditure efficiency and strategic project management, as outlined in Presidential Instruction No. 1 of 2025 concerning Budget Efficiency. This policy aims to minimize unnecessary expenditures and allocate fiscal resources more effectively toward national priority programs. According to the Ministry of Finance Regulation No. 22/PMK.02/2021, budget performance refers to the achievement of performance outcomes in the use of ministry or institutional budgets as stated in official budget documents. The Ministry of Finance (2021) emphasizes that budget performance is used to measure the effectiveness and efficiency of budget implementation, as well as to identify supporting and constraining factors. Within the framework of Public Finance Theory, budget performance includes the measurement of output achievement, efficiency in the use of funds, and effectiveness in achieving public program objectives [1].

Budget performance evaluation serves two main functions: accountability and quality improvement [2]. The accountability function ensures that public funds are used responsibly, while the improvement function identifies factors influencing budget implementation and supports policy refinement. Performance measurement in the public sector is essential to evaluate organizational accountability in delivering better public

services [3]. It also ensures that public resources are used economically, effectively, and efficiently.

One important indicator of budget performance is the alignment between planned and realized budgets. This alignment is reflected in the budget absorption rate. Budget absorption plays a crucial role in supporting national development, particularly through public procurement [4]. However, uneven budget realization remains a persistent issue. Low absorption at the beginning of the fiscal year and accumulation at the end of the year can negatively affect development processes [5]. Delays in budget realization may hinder economic growth [6], while timely realization can stimulate investment, increase productivity, and enhance social welfare [7]. The World Bank identifies a similar phenomenon in developing countries, known as slow back-loaded absorption, where spending increases significantly toward the end of the fiscal year [8].

The State Budget (APBN) plays a strategic role in driving economic growth and improving public welfare [9]. Ideally, budget realization should be evenly distributed to ensure sustained economic impact throughout the year. However, empirical evidence from 2016 to 2021 shows a significant concentration of budget realization in December, with non-cumulative realization rates of 4.0% in the first quarter, 13.4% in the second quarter, 19.3% in the third quarter, and 49.0% in the fourth quarter. This uneven pattern reduces the

effectiveness and efficiency of government programs and highlights the importance of identifying factors affecting budget performance.

Based on Public Finance Theory [10], budget performance measurement ensures the proper functioning of allocation, distribution, and stabilization roles. Effective budget management supports equitable income distribution, macroeconomic stability, and sustainable economic growth. These objectives are closely related to the budgeting process. Poor budgeting processes can lead to inaccurate allocation, low absorption rates, and failure to achieve planned outputs and outcomes [11]. This is reflected in cases of under-spending and over-spending, indicating the critical role of planning and budgeting in ensuring performance.

One important aspect of the budgeting process is budget participation. According to New Public Management (NPM) theory, particularly the principle of explicit performance standards, participation enhances transparency and accountability in budget formulation [12]. Budget participation involves employees and managers in the budgeting process, allowing them to contribute ideas and improve planning quality. This participation increases motivation, accountability, and commitment, which can ultimately enhance budget performance [13]. In addition, budget participation supports the allocation and distribution functions emphasized in Public Finance Theory [10].

Previous studies have extensively examined the effect of budget participation on managerial performance. Many studies find a positive relationship [14-16], while others report no significant effect [17-19]. Although improved managerial performance may indirectly influence budget performance, only a limited number of studies explicitly examine the direct relationship between budget participation and budget performance.

This condition indicates a significant research gap. Despite the importance of budget performance in public financial management, the linkage between budget participation and budget performance remains underexplored. Therefore, a systematic review is required to map research trends, identify gaps, and explore potential variables that may bridge this relationship.

The novelty of this study lies in its integrated dual-methodology, combining bibliometric visualization via VOSviewer with a PRISMA-based systematic review to map two decades of public sector budgeting evolution (2006–2025). Unlike prior literature that predominantly focuses on the behavioral and cognitive aspects of traditional managerial performance outcomes, this research directly shifts the paradigm toward budget performance as a more direct and critical public sector budgeting outcome. Furthermore, this study explicitly formulates a new conceptual understanding by integrating bibliometric mapping and a PRISMA-based systematic review to identify and bridge the underexplored linkage between budget participation and budget performance.

This study aims to explore the gap between budget participation and budget performance in the public sector using a combined bibliometric and PRISMA-based systematic review approach. The study is expected to provide a comprehensive understanding of existing research and to identify key mediating variables that can support future empirical model development in public sector budgeting.

## 2. Literature Review

Budget performance refers to the effectiveness and efficiency of government financial resource allocation, expenditure, and management in achieving public sector objectives [11]. According to the Ministry of Finance Regulation No. 22/PMK.02/2021, budget performance represents the achievement of outcomes from the use of ministry or institutional budgets as stated in official budget documents. The Ministry of Finance (2021) further explains that budget performance reflects the effectiveness and efficiency of budget implementation and serves to identify supporting and constraining factors. In addition, performance is defined as measurable outputs or outcomes of programs and activities, while budget performance evaluation involves systematic and objective processes of measurement, assessment, and analysis to generate recommendations for improving budget quality [20].

At the international level, the Organisation for Economic Co-operation and Development (OECD, 2017) defines budget performance as the extent to which budget allocations are translated into tangible outputs and outcomes, reflecting public expenditure efficiency and effectiveness. These definitions indicate that budget performance encompasses key dimensions such as effectiveness, efficiency, transparency, and accountability [21]. Performance measurement is therefore essential to ensure that public funds are utilized according to plan and generate optimal outcomes. Mahmudi (2019:1) emphasizes that performance-based management in the public sector focuses on outcomes rather than merely inputs and outputs, in line with the value-for-money principle [22].

From the perspective of Public Finance Theory, budget performance measurement ensures the proper functioning of allocation, distribution, and stabilization roles [10]. Effective budget performance enables governments to deliver public goods and services efficiently, achieve equitable income distribution, and maintain macroeconomic stability. Consequently, budget performance is closely linked to the quality of the budgeting process.

Budget participation is defined as the involvement of individuals or groups affected by the budget in its formulation process [11]. Brownell and McInnes (1986) describe budget participation as a process in which individuals participate in determining operational budgets [23], while Govindarajan (1986) emphasizes managerial involvement in budget preparation and

administration [15]. Similarly, Milani (1975) defines budget participation as the extent to which subordinates are allowed to influence budget decisions [13]. These perspectives suggest that budget participation represents the degree of involvement of organizational members at various levels in the budgeting process.

Budget participation provides opportunities for employees to contribute ideas and information in budget planning, which can enhance motivation and performance [13]. It also increases accountability and commitment to budget targets, thereby potentially improving budget performance. Carolina (2020) finds that employee participation in budgeting reduces budgetary slack [24], while Khoo et al. (2024) argue that participation improves decision effectiveness through information exchange among stakeholders [11]. However, participation may also create challenges. Milani (1975) notes that not all managers allow subordinates to participate, and participation can lead to conflicts between management and employees [13]. Brownell and McInnes (1986) highlight the potential imbalance between individual and organizational interests [23], while Govindarajan (1986) emphasizes the need for alignment in budget discussions and target setting [15].

In the context of Public Finance Theory, participation supports the allocation function by improving the accuracy of budget planning [10]. Similarly, New Public Management (NPM) theory emphasizes explicit performance standards, where participation contributes to more transparent and measurable budget targets [12]. Through participation, budget targets can be better aligned with operational needs, thereby improving budget effectiveness and efficiency.

Empirical studies on budget participation have primarily focused on its relationship with managerial performance. Many studies report a positive relationship [14-16], while others find no significant effect [17-19]. Some studies also find that budget participation positively influences budget performance [11, 25]. However, compared to managerial performance, the direct relationship between budget participation and budget performance remains underexplored, indicating the need for further investigation.

### 3. Methodology

This study employs a combined bibliometric analysis and systematic literature review approach guided by the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) statement to explore the relationship between budget participation and budget performance. The research process was systematically executed across five operational stages to ensure methodological rigor, transparency, and high reproducibility.

#### Stage 1: Keywords and Search Strategy

The comprehensive literature search was strictly conducted via the Publish or Perish (PoP) software interface on June 10, 2025. The Scopus database was selected as the primary source to guarantee the retrieval of high-quality, peer-reviewed international literature. The search targeted the Title, Abstract, and Keywords fields using the following exact Boolean query string:

“Budget Performance” AND “Budget Participation” OR “Budgetary Participation” OR “Participatory Budgeting”

Publish or Perish (PoP) was utilized as the primary software interface to retrieve the Scopus-indexed literature due to its specific technical and methodological efficiencies in data management. Methodologically, PoP supports research accessibility and the principles of *open science* by allowing systematic metadata extraction via streamlined API integration. Technically, the software provides an exceptionally stabilized desktop environment that is optimized for partitioning longitudinal data into chronological segments..

To ensure comprehensive coverage, the search period was divided into four stages: 2006–2010, 2011–2015, 2016–2020, and 2021–2025. A total of 84 articles were initially identified, as presented in Table 1.

**Table 1. Number of Articles Found in POP Application**

Database Types	Range Year	Number of Article
Scopus	2006-2010	12
Scopus	2011-2015	19
Scopus	2016-2020	25
Scopus	2021-2025	28
TOTAL		84

#### Stage 2: Initial Search Results

The raw literature metadata derived from the search was compiled and exported from PoP in a standardized Research Information Systems (.ris) format. This comprehensive file serves as the core input data for executing the subsequent bibliometric network and visualization analysis within the VOSviewer application environment.

#### Stage 3: Article Selection via PRISMA Protocol

To manage the screening process systematically, the exported references were integrated into the Mendeley application database. To execute a rigorous quality control process, the records were also extracted into a Microsoft Excel spreadsheet.

The exact procedure for checking duplicates involved sorting the master dataset alphabetically (from A to Z) based on the article titles. This structured sorting allowed for a meticulous, side-by-side manual cross-

examination to flag and instantly remove identical entries, redundant conference-to-journal versions, or overlapping metadata records. One record was identified and removed at this baseline stage, leaving 83 unique records to be screened.

To minimize selection bias and ensure high reproducibility, the subsequent screening was conducted independently by two reviewers. All unique records were dynamically evaluated against a formalized set of baseline requirements. The structural boundaries and operational focus of the literature selection are defined by the inclusion and exclusion criteria presented in Table 2.

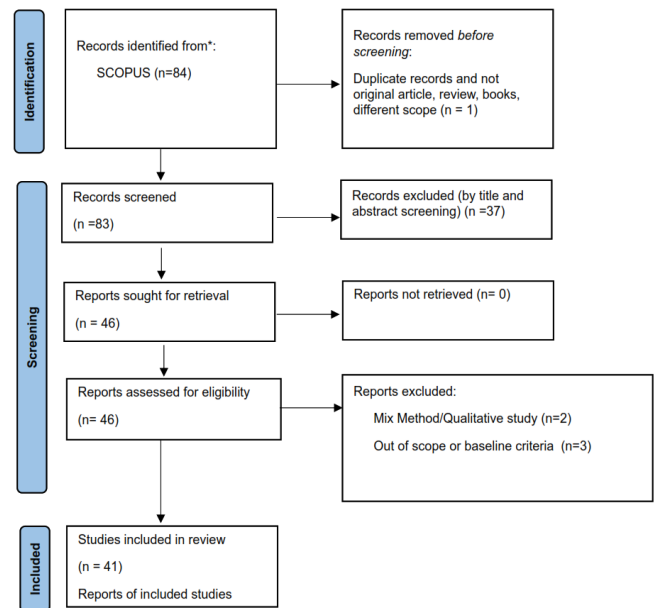
**Table 2. Inclusion and Exclusion Criteria**

Category	Criteria Inclusion	Criteria Exclusion
Main Topic	Budget performance or related performance linked to budgeting	Not related to budgeting or only general public finance
	Includes budget participation	No budget participation
Article Type	Empirical journal articles	Reviews, editorials, opinions, working papers
Language	English	Non-English
Availability	Full text available	Abstract only / no full text
Year	2006–2025	Before 2006

The selected articles focus on budget performance and budget participation, including related constructs such as managerial, organizational, and individual performance, as long as they are linked to budgeting mechanisms.

During the title and abstract screening phase, 37 records were excluded for failing to align with the core variables or public sector scoping limitations. Consequently, 46 reports were sought for retrieval, and full-text copies were successfully obtained for all of them.

These 46 full-text reports were then rigorously assessed for eligibility against the predefined inclusion and exclusion criteria. At this final evaluation stage, 5 reports were excluded with documented reasons: 2 reports were removed for utilizing mixed-method or purely qualitative research designs, and 3 reports were excluded due to out-of-scope methodological applications. This systemic filtration process ultimately culminated in 41 studies included in the systematic review. The comprehensive step-by-step filtration process and the exact numerical transition of the literature screening are visually mapped in Figure 1.



**Figure 1. PRISMA Diagram**

#### Stage 4: Data Extraction

Data extraction was conducted based on research objectives, including article identity, research methods, and key findings. The extracted data were then synthesized using a thematic approach to identify patterns and relationships between budget participation and budget performance.

#### Stage 5: Bibliometric Data Analysis

Bibliometric analysis using VOSviewer was performed by importing the selected references. A minimum threshold of 1 occurrence was applied, resulting in 287 initial terms. To enhance the structural clarity of the network, a rigorous data purification procedure was executed to eliminate non-substantive terms. This filtration followed a three-step protocol: (1) thesaurus cleaning to standardize and merge synonyms (e.g., combining 'budgetary performance' into 'budget performance'); (2) primary query constraints elimination to remove generic search terms (such as 'scopus' or 'systematic review'); and (3) operational noise filtering to exclude non-conceptual methodological jargon (such as 'sample', 'questionnaire', or 'data'). Following this systematic filtration, 35 highly significant terms were successfully retained for final mapping and immediate entry into the result visualization phase.

## 4. Results and Discussion

The bibliometric analysis using VOSviewer produces three types of visualizations: network, overlay, and density visualization. The network visualization presented in Figure 2.



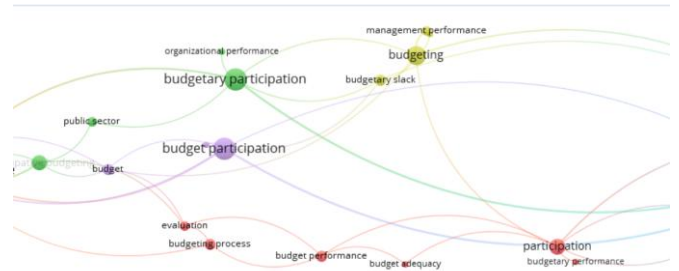
**Figure 2. Network Visualization**

Figure 2 shows the relationships among key terms, which are grouped into nine clusters as presented in Table 3. These clusters represent the main themes in the literature on budget participation and performance.

**Table 3. Amount Clusters and Items in Analysis Results Bibliometrics**

Color	Number of Items	Items
Orange	6	Budget adequacy, budget performance, budgetary performance, budgeting process, evaluation, participation.
Green	5	Budgetary participation, organizational commitment, participative budgeting, public sector.
Light blue	4	Budget fairness, budget goal commitment, budget information, budget process.
Light green	4	Budgetary slack, budgeting, performance management, performance model development
Purple	4	Budget, budget participation, information asymmetry, local government finance
Blue	4	Budget slack, budgetary participation, participatory budgetary, performance.
Dark Yellow	3	Budget participation relations, electronic participatory budget, managerial performance.
Chocolate	3	Fiscal policy, implementation, participatory budgeting.
Pink	2	Budget participation capacity, participation requirements.

The analysis indicates that budget performance is closely associated with several key concepts, including budgeting process, evaluation, budget adequacy, and participation. As shown in Figure 3, budget performance has strong linkages with these variables, suggesting that prior studies view it as the outcome of an effective and participatory budgeting process. This finding highlights the central role of participation in influencing performance outcomes within public sector budgeting.



**Figure 3. Budget Performance Focus**

However, the visualization indicates that budget performance currently maintains a weak bibliometric link strength with critical variables such as budgetary slack and budget information. Rather than serving as direct evidence of a weak theoretical importance or the absence of a causal relationship, these bibliometric results suggest an underdeveloped research linkage in the current literature stream. This structural isolation highlights a significant research gap, indicating that these potential linkage mechanisms require further empirical investigation to fully validate their functional pathways within public sector budgeting.

Based on keyword co-occurrence patterns, several potential mediating variables can be identified. First, the budgeting process plays a critical role in linking participation to performance, as participatory approaches can improve the quality of budget preparation. Second, budget evaluation emerges as an important mechanism, where participation enhances understanding and commitment, leading to more effective performance assessment. Third, budget adequacy is identified as a key factor, as participation helps ensure that budget allocations reflect actual needs, thereby improving performance outcomes.

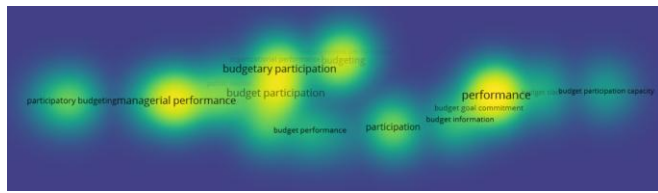
The overlay visualization (Figure 4) indicates a shift in research focus over time. Earlier studies primarily examined the relationship between budget participation and managerial performance, while more recent studies have begun to incorporate variables such as budget performance, budget information, and goal commitment. This shift suggests a growing emphasis on outcome-based performance rather than purely behavioral perspectives.



**Figure 4. Overlay Visualization**

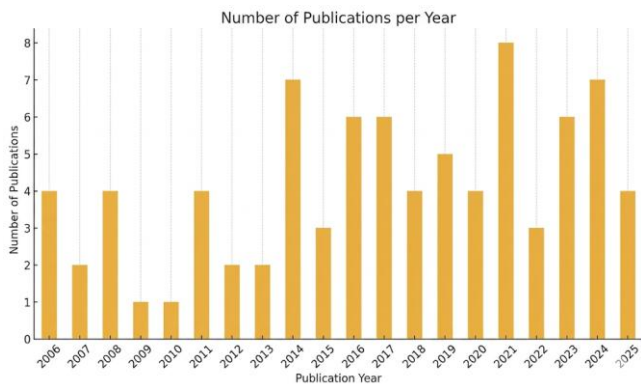
The density visualization (Figure 5) further confirms that budgetary participation and managerial performance remain dominant themes in the literature. In contrast, budget performance and related variables

appear with moderate density, indicating that they are emerging but still underdeveloped areas of research. Variables such as budgetary slack and participation capacity show low density, highlighting their potential for future exploration.



**Figure 5. Density Visualization**

The trend analysis (Figure 6) shows a steady increase in publications from 2006 to 2025, with a peak between 2021 and 2023. This trend reflects growing academic interest in budgeting participation and performance, particularly in the context of accountability and public sector reforms.



**Figure 6. Publications per Year (2006-2025)**

The analysis of authors and journals reveals that no single journal dominates the field, indicating a broad and interdisciplinary research landscape. Similarly, contributions from multiple authors suggest that research on budget participation and performance has attracted widespread academic attention across different contexts.

The thematic synthesis of 41 selected articles provides further insights. Most prior studies focus on the relationship between budget participation and managerial performance, demonstrating that participation improves motivation, engagement, and managerial outcomes. However, only a limited number of studies directly examine the relationship between budget participation and budget performance.

**Table 4. Summary of Selected Studies**

Author (Year)	Context	Method	Key Finding
Yuliansyah & Khan (2017)	Indonesia public sector	PLS	Participation improves self-efficacy and performance [26]

Haliah (2021)	Local government, Indonesia	GSCA	Participation strengthens the effect of budget slack on performance [27]
Mat et al. (2022)	Malaysia local government	PLS	Participation affects performance directly and via budget adequacy [28]
Khoo et al. (2024)	Malaysia	Regression	Participation positively affects budget performance [11]
Leach-López et al. (2008)	US–Mexico firms	Regression	Participation improves managerial performance and job satisfaction [29]
Yuen (2007)	Macau public sector	Path analysis	Participation improves employee performance under certain conditions [30]
Radebe & Radebe (2014)	South Africa schools	EFA	Participation enhances budgeting effectiveness and performance [31]
Macinati & Rizzo (2014)	Italy healthcare	SEM	Indirect effect via goal commitment and information use [32]
Silva et al. (2023)	Private sector	SEM	Indirect effect via trust, satisfaction, and commitment [33]
Leach-López et al. (2009)	South Korea	Path analysis	Indirect effect via job satisfaction and information [34]
Jiang et al. (2025)	China public hospitals	Regression	Indirect effect via self-efficacy [35]
Macinati et al. (2016)	Healthcare	PLS	Indirect effect via engagement and self-efficacy [36]
Ngo (2021)	Vietnam public sector	PLS-SEM	Indirect effect via information sharing [37]
Lu & Huang (2025)	Healthcare	SEM	Participation improves performance via information systems [38]

Author (Year)	Context	Method	Key Finding
Guo & Neshkova (2013)	US public sector	Panel regression	Public participation improves organizational performance [39]
Thahir et al. (2024)	Indonesia local government	SEM	Participation improves financial performance via accountability [40]
Zonatto et al. (2020)	Brazil	SEM	Direct and indirect effects via managerial attitudes [41]
Grodt et al. (2023)	Brazil	SEM	Indirect effect via resilience and commitment [42]
Alhasnawi et al. (2023)	Higher education	PLS-SEM	Direct and indirect effects via goal clarity [43]
Kramer & Hartmann (2014)	Germany	PLS-SEM	Bottom-up participation improves performance [44]
Kahar et al. (2018)	Indonesia	MRA	Participation reduces slack but not performance [45]
Nguyen et al. (2019)	Vietnam	PLS-SEM	Indirect effect via information and goal commitment [46]
Santos et al. (2014)	Brazil	Regression	Participation more effective with cost knowledge [47]
Indriani et al. (2020)	Indonesia	SEM	Participation improves performance via trust and commitment [48]
Parker & Kyj (2006)	Organizational setting	SEM	Information sharing mediates participation–performance link [49]

Table 4 presents representative studies, while the full list of selected articles is available upon request.

Several studies indicate that the effect of budget participation is often indirect and mediated by variables such as budget goal commitment, trust, job satisfaction, and budget information [32, 33, 34, 46]. Other studies highlight the role of organizational factors, including structure, culture, and ethics, as moderators of this relationship [42, 45, 47].

Overall, the findings confirm that while budget participation has been extensively studied, the focus has largely been on managerial performance rather than budget performance. This indicates a clear gap in the literature. The limited number of studies examining budget performance suggests the need for a more outcome-oriented perspective in future research, particularly by incorporating mediating and moderating variables to better explain the relationship between budget participation and budget performance.

## 5. Conclusion

This study reviews two decades of literature on the relationship between budget participation and performance, with a specific focus on budget performance in the public sector. The bibliometric analysis shows that budget performance occupies a central position in the literature on public sector performance. Although widely discussed, existing studies remain fragmented and are predominantly oriented toward managerial performance, indicating significant opportunities for the development of more outcome-based models of budget performance.

The bibliometric visualization using VOSviewer reveals that budget performance is frequently associated with the budgeting process, participation, and evaluation. This finding suggests that budget performance is strongly influenced by process-related and quality-related dimensions, including budget adequacy and the level of participation in budgeting. However, key variables such as budgetary slack and budget information exhibit a weak bibliometric connection within the mapped network. This finding should be interpreted cautiously as an indication of an underdeveloped research trend rather than definitive evidence of a weak causal or theoretical relationship. Consequently, this highlights an open research gap that strongly demands future empirical investigation to clarify how these variables interact with public sector budgeting outcomes.

The systematic review of 41 selected articles using the PRISMA approach confirms that most studies examine the effect of budget participation on managerial performance, both directly and indirectly through mediating variables such as budget goal commitment, trust, job satisfaction, and budget information. In contrast, only a limited number of studies explicitly investigate the relationship between budget participation and budget performance as an outcome reflecting the effectiveness and efficiency of public programs.

These findings indicate a significant research gap between budget participation and budget performance. This study contributes by systematically mapping the literature and identifying this gap, thereby providing a clearer direction for future research to develop more integrated and outcome-oriented models in public sector budgeting.

## Future Research Agenda

Future research should explore additional variables that have not been strongly represented in the bibliometric mapping, such as budgetary slack and budget information, as potential determinants of budget performance. These variables offer important opportunities to extend the current understanding of budgeting outcomes in the public sector.

Furthermore, future studies are encouraged to develop comprehensive conceptual models that explicitly link budget participation to budget performance, with a stronger emphasis on measuring the effectiveness and efficiency of government programs. The inclusion of mediating and moderating variables, such as digital transparency, human resource competency, and e-budgeting systems, is also recommended to better capture the complexity of modern public financial management.

## Declarations

### Author Contributions

Luh Winda Pratiwi conceptualized the study, designed the research framework, conducted the literature search via Publish or Perish, executed the systematic screening, performed the bibliometric analysis using VOSviewer, and drafted the initial manuscript. Ida Bagus Anom Purbawangsa, Luh Gede Sri Artini, and Henny Rahyuda provided methodological guidance, cross-examined the screened literature, supervised the data analysis, and critically reviewed and edited the final manuscript. All authors have read and agreed to the published version of the manuscript.

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### Conflicts of Interest

The authors declare that no financial, personal, or professional conflicts of interest could have influenced this article's research, analysis, or findings.

### Data Availability Statement

The raw metadata and bibliographic datasets analyzed during the current study are available from the corresponding author upon reasonable request.

### Ethical Approval

Not applicable. Since this study is a bibliometric mapping and systematic literature review based entirely on secondary data from previously published and indexed literature, empirical ethical approval was not required.

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