

## Government performance: Could it affected by corruption? Literature review

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### ABSTRACT

This study aims to explain the development of research on government performance and corruption. This study searched for articles relevant to government performance and corruption in 12 international journals with 23 articles indexed by Scopus Q1. The year of publication was ignored, but the search area was limited to the fields of business, management and accounting. The analysis is categorized into two sections, namely government performance and corruption, and criticism of government performance. In the government performance and corruption section, the themes are divided into research development, the relationship between government performance and corruption, and the impact of corruption on government performance. The findings show that corruption drives inefficiencies and imposes resource costs that can hinder economic progress, as well as lowering the quality of public services and creating injustice. This study suggests future researchers to conduct more intensive research related to the role of government performance in accounting, and consider other aspects that may affect the relationship between government performance and corruption. Future research can explore other topics related to government performance and corruption, such as the influence of anti-corruption policies, the role of oversight institutions, and the impact of information technology in improving transparency and accountability. Future research can also conduct comparative studies between countries or between regions to understand how the social, economic and political context affects the relationship between government performance and corruption.

### KEYWORDS

Government Performance;;  
Corruption; Literature Review

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## Introduction

This study reviews the literature on government performance and corruption based on articles published in Scopus Q1 indexed journals. Research on government performance can be considered to have existed since formal governance first emerged in the world. However, interest in government performance research as a more systematic and organized field of study probably began to increase in the 20th century. Government performance was introduced as an important aspect of public administration that reflects the effectiveness and efficiency of government agencies and public bodies in carrying out their functions and responsibilities (Blackburn & Forgues-puccio, 2009). Government performance covers a wide range of activities, including policy formulation and implementation, public service delivery, resource management, and law enforcement. Government performance is often measured by its ability to meet the needs and expectations of its citizens, maintain transparency and accountability, and contribute to economic and social development.

Government performance research that includes corruption issues has been a concern for decades. However, the widespread recognition of the negative impact of corruption on government performance and people's lives has recently increased the focus on this research (Blackburn & Forgues-puccio, 2009). This impact of corruption on government performance is based on the recognition that corruption can significantly affect the quality of governance and economic outcomes. There is broad consensus among development scholars that the quality of governance is critical in shaping a country's economic fortunes. Poor governance encourages corruption, which leads to inefficiencies and resource costs that can impede economic progress. This view is supported by a large body of empirical literature that has emerged over the years, which reveals that corruption has a significant negative impact on growth, investment levels, business operations, foreign investment inflows, and the allocation of public expenditure (Abed & Gupta, 2002; Blackburn & Forgues-puccio, 2009; Casadesús de Mingo & Cerrillo-i-Martínez, 2018; Khairudin et al., 2023; Moldogaziev & Liu, 2021).

The debate over the relationship between corruption and governance is ongoing, with some studies suggesting that corruption can, under certain circumstances, improve efficiency in environments with weak institutions by bypassing bureaucratic red tape (Koh et al., 2018). (Koh et al., 2018). However, this "grease the wheel" hypothesis is still debated, and the prevailing view is that corruption is most harmful to economic growth, especially in countries with low government effectiveness. Moreover, government effectiveness is crucial in mitigating the impact of corruption, as transparency and law enforcement can reduce its impact. In summary, while there are different perspectives on the role of corruption in governance, there is a general consensus that corruption generally has a

detrimental impact on government performance and effectiveness (Koh et al., 2018; Linde & Erlingsson, 2013; Neshkova & Kalesnikaite, 2019).

There has been much criticism leveled at government performance (Casadesús de Mingo & Cerrillo-i-Martínez, 2018; Koh et al., 2018; Moldogaziev & Liu, 2021; Oliveira et al., 2023). Some argue that government performance is still weak in efficiency, effectiveness, and transparency. The weak performance of the government is most seriously highlighted by the tendency of corruption committed by the government, which reduces the quality of public services, creates injustice, and interferes with the efficient allocation of resources.

This study aims to review and evaluate the development of research on government performance and corruption. It contributes to enriching the existing literature by providing a comprehensive review of the relationship between government performance and corruption, as well as the impact of corruption on government performance. This research helps understand the evolution of thinking about corruption, from an early view that considered it a "lubricant" in a rigid bureaucracy, to a modern understanding that recognizes the negative impact of corruption on government performance and economic development. The findings of this research can be used as a basis for formulating and evaluating anti-corruption policies, by understanding that good governance is an essential prerequisite for development and that policymakers may distort economic policies for their personal interests.

Following this section, the second section presents the database and methods used to map articles on the topic of government performance and corruption. The third section categorizes and analyzes the results into two sections: government performance and corruption, and criticism of government performance. In the government performance and corruption section, the themes are divided into the development of research, the relationship between government performance and corruption, and the impact of corruption on government performance.

## Methods

### Article selection

The authors identified articles on the topic of government performance and corruption published in Scopus first rank (Q1) indexed journals, as the authors focused on examining government performance and corruption literature published from highly qualified and reputable sources. The underlying basis for analyzing Q1 journals is that these journals are of higher quality and have a better classification, in addition to a higher impact as confirmed by the SJR indicator (Ennas & Di Guardo, 2015). In obtaining these articles, the authors conducted an online search on Scimagojr.com. The research year was ignored to evaluate the development of literature on government performance from the beginning of the corruption issue being discussed in journals published in the first quarter to the present. The author limits the search area to the fields of business, management, and accounting, as well as categories within these fields (others). This restriction is intended to determine the development of government performance and corruption literature, especially in these fields. There were 22 journals categorized as Q1. The authors obtained 22 articles from 12 journals on financial performance and corruption. Table 1 shows the distribution of articles that met the criteria in each journal.

**Table 1.** Distribution of Articles in Various Journals

No.	Journals	No.of Papers	Author(s)
1	The Accounting Review	3	(Baber & Gore, 2008; Hoover, 1961; Tang et al., 2017)
2	Journal of Accounting Research	2	(Fu, 1971; Goncharov & Jacob, 2014)
3	Accounting, Auditing and Accountability Journal	1	(Nyamori et al., 2017)
4	Critical Perspective on Accounting	4	(Lassou & Hopper, 2016; Neu et al., 2015; Sargiacomo et al., 2015; Sikka & Lehman, 2015)
5	Management Accounting Research	1	(Choi et al., 2021)
6	Public Management Review	1	(Beeri & Navot, 2013)
7	Journal of Economic Behavior and Organization	1	(Blackburn & Forgues-puccio, 2009)
8	International Journal of Information Management	1	(Casadesús de Mingo & Cerrillo-i-Martínez, 2018)
9	Governance	5	(Cifuentes-Faura, 2023; Graycar & Villa, 2011; Linde & Erlingsson, 2013; Moldogaziev & Liu, 2021; Neshkova & Kalesnikaite, 2019)
10	Journal of Economic Surveys	1	(Jain, 2001)
11	Public Administration	1	(Oliveira et al., 2023)
12	Asia Pacific Journal of Marketing and Logistics	1	(Koh et al., 2018)
	Total	22	

**Table 2.** Classification of Literature on Government Performance and Corruption

No.	Author	Year	Method	Theme
1	Baber & Gore	2008	Inferential	The concept of corruption in the context of local government debt financing and how it can be linked to government performance.
2	Beeri & Navot	2013	Survey	An exploration of corruption through the lens of local government and its impact on public perceptions and satisfaction with local services.
3	Blackburn & Forgues-puccio	2009	Inferential	The relationship between corruption and government performance.
4	Casadesus & Cerrillo-i-Martinez	2018	Critical Review	The adverse impact of corruption on the credibility and legitimacy of public administration and the importance of transparency in

5	Choi et al.	2021	Inferential	government performance as a corruption prevention measure. Government officials' incentives and behaviors are potentially linked to inefficient budgeting and self-serving behavior, which can be considered a form of bureaucratic corruption if it leads to misuse of public funds.
6	Cifuentes-Faura	2023	Literature Review	Corruption in government hinders performance and the democratic process.
7	Fu	1971	History Study	Detrimental effects of carelessness, corruption, and fraud on government performance on the scope of the country's financial health.
8	Goncharov & Jacob	2014	Inferential	The exploration of corruption impacts government performance in the sphere of tax revenue and tax enforcement effectiveness.
9	Graycar & Villa	2011	Case Study	Corruption on government performance is centered on the concept of governance capacity loss.
10	Hoover	1961	Critical Review	Corruption on performance and effectiveness within government institutions.
11	Jain	2001	Literature Review	Detrimental effects of corruption on government performance by distorting economic policy.
12	Koh et al.	2018	Inferential	The complex relationship between corruption, governance, and its impact on various aspects of economic and institutional performance.
13	Lassou & Hopper	2016	Case Study	The impact of corruption on government performance in government structures in African countries.
14	Linde & Erlingsson	2013	Survey	Perceptions of corruption among the public can lead to negative evaluations of the performance of the political system.
15	Moldogaziev & Liu	2021	Survey	The inverse relationship between public sector corruption and government performance evaluation at both local and central government levels.
16	Neshkova & Kalesnikaite	2019	Survey	The effect of corruption on government performance.
17	Neu et al.	2015	Literature Review	Widespread corruption issues in public procurement performance.
18	Nyamori et al.	2017	Literature Review	Detrimental effects of corruption on local governance and the challenges it poses to democratic processes and accountability.
19	Oliveira et al.	2023	Systematic Review	The impact of corruption on US government performance.
20	Sargiacomo et al.	2015	Critical Review	The relationship between corruption and government performance critically examined.
21	Sikka & Lehman	2015	Critical Review	The challenge of curbing corrupt practices in the context of government contracts and the limitations of internal controls in addressing the supply side of corruption.
22	Tang et al.	2017	Comparative Causality	Corruption and agency conflict within the government structure affect government performance.

**Table 3.** Categories of Methods Used by Researchers

No.	Methodology	Number of Papers	Percentage
1	Inferential	5	23
2	Survey	4	18
3	Critical Review	4	18
4	Literature Review	4	18
5	History Study	1	5
6	Case Study	2	9
7	Comparative Causality	1	5
8	Systematic Review	1	5
	Total	22	100

### Article identification

Next, the authors classified the articles based on the author's alphabet, methods used, and themes. The authors identified the categories of methods used by researchers in each article. Overall, there were 22 articles, 12 of which used empirical research and the rest used critical reviews, literature reviews, historical studies, and systematic reviews.

## Results

### *Government performance and corruption*

The author reviews articles created on the topic of government performance and corruption based on the development of research, the relationship between government performance and corruption, and the impact of corruption on government performance, as discussed below.

#### *Developments in government performance and corruption research*

The development history of research on government performance and corruption has gone through various stages and evolutions of thought. Initially, corruption was often seen as an integral part of the development and modernization process, with some early theories suggesting that corruption could serve as a "lubricant" in a rigid and inefficient bureaucratic system, allowing the economy to thrive despite corrupt practices (Fu, 1971; Hoover, 1961; Jain, 2001). However, over time, this view has begun to shift. More in-depth research shows that corruption has a significant negative impact on government performance and economic development (Koh et al., 2018). Corruption was found to interfere with the efficient allocation of resources, reduce the quality of public services, and create social injustice (Blackburn & Forgues-puccio, 2009). In addition, corruption also undermines public trust in government, which can result in decreased political participation and a sense of alienation among citizens (Linde & Erlingsson, 2013; Neshkova & Kalesnikaite, 2019).

In recent decades, research on corruption has developed into a broad and deep field of study. Many researchers and international organizations now focus on combating various forms of corruption, with the understanding that good governance is an essential prerequisite for development (Jain, 2001). This research also shows that inappropriate policies are often not only due to a lack of knowledge of the best policies, but also due to policymakers who may distort economic policies for their personal interests. In the modern era, research on corruption has expanded to include analysis at the sub-national level, including local government, although research at this level remains under-researched.

However, a growing body of research on government performance and corruption has shown that corruption has a significant negative impact on the efficiency, effectiveness, and fairness of public service delivery (Moldogaziev & Liu, 2021). Corruption in the public sector can alter the allocation of public funds and change the incentives, prices, and opportunities faced by entrepreneurs, ultimately affecting economic growth directly and indirectly (Jain, 2001). Research by Blackburn & Forgues-puccio (2009) shows that corruption can reduce administrative performance and hinder economic development by creating income inequality and deterring investment. In addition, corruption can also reduce public trust in government, potentially reducing political participation and creating a sense of alienation among citizens (Beeri & Navot, 2013). However, perceptions of corruption do not always correlate with actual experiences or incidents of corruption, which suggests that further research is needed to understand the relationship between perceptions of corruption and the performance of public organizations (Moldogaziev & Liu, 2021). Nonetheless, a better understanding of corruption and its impact on government performance is essential for policy-making and governance processes at all levels of government. Overall, research shows that corruption in the public sector negatively impacts government performance and economic development, and efforts to combat corruption should be an integral part of an effective development strategy (Abed & Gupta, 2002; Beeri & Navot, 2013; Blackburn & Forgues-puccio, 2009; Jain, 2001; Moldogaziev & Liu, 2021).

#### *Relationship between government performance and corruption*

The relationship between government performance and corruption has been the subject of intense research and has shown that corruption significantly negatively impacts efficiency, effectiveness, and fairness in the provision of public services (Moldogaziev & Liu, 2021). Corruption in the public sector can alter the allocation of public funds and change the incentives, prices, and opportunities faced by entrepreneurs, ultimately affecting economic growth directly and indirectly (Blackburn & Forgues-puccio, 2009). Further research shows that corruption can reduce administrative performance and hinder economic development by creating income inequality and deterring investment (Blackburn & Forgues-puccio, 2009). In addition, corruption can also reduce public trust in government, potentially decreasing political participation and creating a sense of alienation among citizens.

However, perceptions of corruption do not necessarily correlate with actual experiences or incidents of corruption, which suggests that further research is needed to understand the relationship between perceptions of corruption and the performance of public organizations (Koh et al., 2018). Nonetheless, a better understanding of corruption and its impact on government performance is essential for policy-making and governance processes at all levels of government. Overall, research shows that corruption in the public sector negatively impacts government performance and economic development, and efforts to combat corruption should be an integral part of an effective development strategy (Blackburn & Forgues-puccio, 2009; Moldogaziev & Liu, 2021).

#### *The impact of corruption on government performance*

The impact of corruption on government performance is generally very negative. Corruption in the public sector can reduce efficiency, effectiveness, and fairness in the provision of public services (Moldogaziev & Liu, 2021). This is because corruption interferes with the efficient allocation of resources, reduces the quality of services provided by the government, and creates social injustice. Corruption can also reduce public trust in government, which can result in decreased political participation and a sense of alienation among citizens (Moldogaziev & Liu, 2021). Research by Blackburn & Forgues-puccio (2009) shows that corruption has a significant negative impact on government

performance. Corruption drives inefficiency and imposes resource costs that can hinder economic progress. While the study acknowledges that countries with organized corruption networks may experience lower levels of bribery and less uncertainty, potentially causing less damage to growth compared to countries where corruption is not organized, the study emphasizes that any form of corruption will ultimately be detrimental to government performance and economic development. The consensus among development experts is that good governance is critical to economic success, and corruption, as a manifestation of poor governance, adversely affects growth by lowering investment levels, creating business barriers, reducing foreign investment inflows, and causing misallocation of public spending. Therefore, despite the potential differences in the impact of organized and unorganized corruption, the overall impact of corruption on government performance is negative (Blackburn & Forgues-puccio, 2009; Casadesús de Mingo & Cerrillo-i-Martínez, 2018; Cifuentes-Faura, 2023; Fu, 1971; Goncharov & Jacob, 2014; Graycar & Villa, 2011; Hoover, 1961; Jain, 2001; Koh et al., 2018; Lassou & Hopper, 2016; Neshkova & Kalesnikaite, 2019; Nyamori et al., 2017; Oliveira et al., 2023; Sargiacomo et al., 2015).

In addition, corruption can hinder economic development by creating income inequality and deterring investment (Blackburn & Forgues-puccio, 2009). In some cases, corruption causes direct financial losses to governments, but the greater losses often lie in reduced governance capacity (Graycar & Villa, 2011). This means that corruption not only results in monetary losses, but also undermines the government's ability to make and implement policies effectively. Overall, research shows that corruption negatively impacts government performance and economic development, and efforts to combat corruption should be an integral part of an effective development strategy (Moldogaziev & Liu, 2021; Oliveira et al., 2023).

### ***Criticism for government performance***

Criticism of government performance is often related to issues of efficiency, effectiveness and transparency in governance. Lack of efficiency in government performance is often criticized for excessive bureaucracy and slow decision-making processes, which can hinder the provision of public services and the implementation of projects (Oliveira et al., 2023). These inefficiencies are also believed to create opportunities for corruption, which further degrades the quality of services provided to the public (Moldogaziev & Liu, 2021). In addition, practices such as politicization and patronage in recruitment and promotion in the public sector can reduce meritocracy and the quality of public services, which also contributes to the lack of efficiency (Koh et al., 2018). Criticism is also often raised regarding the government's failure to achieve its stated policy objectives, either due to poor planning or inappropriate implementation. Lack of effectiveness in government performance indicates that the government is unable to achieve its stated policy objectives. This can be caused by various factors, including poor planning, inappropriate implementation, and lack of capacity or motivation of government employees (Oliveira et al., 2023). In addition, factors such as corruption and politicization can also reduce government effectiveness by diverting resources away from their intended purpose and creating perverse incentives for government employees (Moldogaziev & Liu, 2021; Oliveira et al., 2023). This criticism is reinforced by research showing that corruption and poor service quality are often associated with negative perceptions of government performance (Moldogaziev & Liu, 2021).

Non-transparent governments are often criticized for not providing the public with sufficient access to oversee and evaluate their decisions and policies. Lack of transparency in government performance can hinder effective oversight of the activities of public officials and employees, as well as create conditions that allow conflicts of interest and corruption to flourish (Casadesús de Mingo & Cerrillo-i-Martínez, 2018). Transparency is considered the "best disinfectant" to avoid fraud and corruption, and public knowledge of what is happening in the public sector helps in effective monitoring, deterring conflicts of interest and corruption, which thrive in situations of opacity and secrecy. In addition, transparency helps identify irregular situations, conflicts of interest, and cases of corruption, as it makes citizens auditors in large numbers.

### **Conclusion**

Based on a literature synthesis of 12 Scopus Q1 indexed international journals, this study concludes that government performance is significantly affected by corruption. The findings suggest that corruption drives inefficiencies and imposes resource costs that can impede economic progress, as well as lowering the quality of public services and creating injustice. Corruption as a manifestation of poor governance adversely affects growth by lowering investment levels, creating business barriers, reducing foreign investment inflows, and causing misallocation of public expenditure. The findings also underscore the adverse impact of corruption on the efficiency, effectiveness and equity of public services, which in turn erodes public trust in government. Corruption not only undermines the credibility and legitimacy of public administration, but is also a hindrance to economic development as it leads to inefficiency, waste of resources, income inequality and discourages investment. This study highlights the critical role of transparency in government performance as a corruption prevention measure. The research suggests that fighting corruption should be an important component of an effective development strategy. In addition, this study calls for more intensive investigation into the role of government performance in accounting and encourages exploration of other related topics that relate to government performance and corruption.

In conclusion, this study emphasizes the need for concerted efforts to tackle corruption as a way to improve government performance and promote sustainable economic growth. The research also demonstrates the importance of further research to deepen our understanding of this complex relationship and to inform policymaking aimed at improving governance and public sector integrity. This study suggests future researchers to conduct more intensive research related to the role of government performance in accounting, and consider other aspects that may affect the relationship between government performance and corruption. Future research can explore other topics related to government performance and corruption, such as the influence of anti-corruption policies, the role of oversight



institutions, and the impact of information technology in improving transparency and accountability. Future research can also conduct comparative studies between countries or between regions to understand how the social, economic and political context affects the relationship between government performance and corruption.

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