Following the Money: Strengthening Financial Investigation and Asset Recovery to Combat Corruption, Money Laundering and Illicit Enrichment

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Abstract

Financial investigation and asset recovery lie at the core of the "follow the money" approach to corruption, money laundering and illicit enrichment, yet the scholarship is scattered across law, accounting and criminology, and no bibliometric study has mapped it as a whole. This study presents a systematic, PRISMA-guided bibliometric review of Scopus-indexed documents published between 2019 and October 2026. From 409 records, 123 open-access documents were examined through performance analysis and science mapping, including keyword co-occurrence, co-authorship and citation analysis. Annual output rose from two in 2019 to 32 in 2025, and 66.7% of the corpus appeared in the last three years. Documents are spread across 87 sources and 313 authors, with Indonesia contributing 34.1% of documents, followed by the United Kingdom and South Africa. Four thematic clusters emerged: forfeiture and recovery regimes, detection and forensic investigation, anti-money-laundering regulation, and country-focused studies. Recent attention has shifted towards non-conviction-based forfeiture, unexplained wealth and artificial intelligence. Collaboration is local and fragmented, with 37 separate organizational groups and no bridging institution. Citation impact is modest (4.80 per document; h-index 13), and the most-cited works are doctrinal rather than empirical. Financial investigation and asset tracing appear as keywords in only two documents each, indicating that legal recovery mechanisms receive more attention than investigative processes. The study sets a research agenda centered on empirical evaluation of recovery outcomes, investigative practice and cross-border collaboration.

Keywords: *Financial Investigation; Asset Recovery; Money Laundering; Corruption; Bibliometric Analysis*

1.0 Introduction

The bribe is not the final step in corruption; the concealment, transfer, accumulation and eventual recovery of the bribes is what makes financial crime profitable or leads to justice and accountability. This is the reasoning behind the "follow the money" approach (a concentration on the money rather than the offender). In addition to prosecution, investigators follow the money trail, freeze assets, and if allowed by law, seize assets and return them to the victim (Brun et al., 2011). From this perspective, financial investigation is not a technical ancillary but the precursor

to any subsequent step. The economic logic is simple. Offenders' behavior is affected by expected costs, and eliminating the gain increases the costs (Becker, 1968).

This logic has been transformed to obligations according to international standards. It is a fundamental principle of the United Nations Convention against Corruption to return stolen assets and the FATF Recommendations include the requirement of countries to engage in the confiscation of the proceeds of crime and in parallel financial investigations, and to create financial intelligence units and assist each other via mutual legal assistance (FATF, 2023). But it's not the same as achieving results if you follow these rules. Since at least Levi and Reuter (2006) have questioned the effectiveness of money laundering controls, and even decades of controls have left little measurable impact on the crime they control, Pol (2021) contends. Given that the standards are broadly accepted but outcomes are not significantly raised, a practical question becomes where does the evidence on financial investigation and asset recovery really lie and how well is it tied in?

The scholarship has increased but separately. The skills required by investigators in forensic accounting is the issue being raised by work on forensic accounting (Shbeilat & Alqatamin, 2022; Suleiman & Othman, 2021). The financial intelligence units make comparisons between institutions and test their legal limits (Brewczyńska, 2021; McNaughton, 2023). A separate set of scholars explores confiscation, non-conviction-based forfeiture and unexplained wealth orders (UWOs) (Borlini & Rose, 2024; Clancy, 2025), while another group falls under the rubric of cross-border cooperation (Arifin, Riyanto, & Putra, 2023; Setiyono et al., 2024). They are present in various disciplines, journals, and are held together by the process of recovery. In Europe, Boucht (2019) argues that efficiency relies on the entirety of the process – from financial investigation through to enforcement – and that any single element is not enough. A reader who reads only one stage, reads only one stage of the chain.

Bibliometric reviews have started to chart the surrounding terrain. Saxena and Kumar (2023) review the Journal of Money Laundering Control, while Lyeonov et al. (2024) analyse artificial intelligence and machine learning as tools for combating illegal financial operations, and Ishak et al. (2025) provide a general overview of financial crime research. All are important but all are different questions. None focuses on financial investigation and asset recovery, as a tool against corruption, money laundering and illicit enrichment, as its core subject.

This research is aimed at filling in that gap. It follows a systematic approach for bibliometric review following the PRISMA guidelines (Page et al., 2021) and applies performance analysis as well as science mapping (Donthu et al., 2021) to the 123 open access documents identified as being published in the timeframe from 2019 until October 2026 that meet the inclusion criteria. The review presents an overview of the growth in output, the proportion of citations to leading authors, journals, countries and organizations, highlights the prominence of key themes and their changes over time, and considers the number of documents that are most cited. In the process, it provides researchers with a blueprint for where evidence is and isn't, which informs them about potential "hot spots" for research; it provides policymakers with a more accurate picture of the knowledge that guides the current debates on reform.

The rest of this paper will be organized in the following way. The literature reviewed is presented in Section 2, which is a critical and theoretical analysis of the relevant literature, and it points to the major gaps in the literature. Section 3 describes the methodological approach used in the study such as research design, data sources and data analysis. The main results are presented and explained in Section 4, and their theoretical and practical implications, limitations of the study and directions for future research are discussed in Section 5.

1.1 Research Gap

Existing bibliometric studies have yet to provide a comprehensive analysis of financial investigation and asset recovery as complementary and interconnected mechanisms for preventing and combating corruption, money laundering, and illicit enrichment. Earlier mapping exercises cover a single journal (Saxena & Kumar, 2023), technology applications (Lyeonov et al., 2024) or financial crime in general (Ishak et al., 2025), so this specific field remains unmapped. Second, literature is dispersed across law, accounting and criminology, and no study shows how these strands relate, which themes sit at the centre and which remain at the margins. Third, the pattern of recent growth is still unknown. Topics such as unexplained wealth, non-conviction-based forfeiture and artificial intelligence are drawing attention (Aksenova, 2024; Clancy, 2025), yet it is unclear who produces this work, where it appears and how much influence it has had. Without this evidence, researchers cannot see where knowledge is concentrated or missing, and policymakers cannot judge what the research base can support. Together, these gaps leave the field without a shared picture of its own structure and direction.

1.2 Research Objective

RO1: To trace how scholarly output on financial investigation and asset recovery has developed between 2019 and October 2026, using annual and cumulative publication trends.

RO2: To identify the leading authors, journals, countries and organizations in the field and to assess how far they collaborate across institutional and national boundaries.

RO3: To uncover the main thematic clusters through keyword co-occurrence analysis and to show how research themes and emerging topics have shifted over time.

RO4: To evaluate citation impact by identifying the most influential documents and examining how citations are distributed across authors, sources and publication years in the corpus.

2.0 Literature Review

This section presents the research undertaken in order to examine the scholarship on financial investigation and asset recovery as tools in combating corruption, money laundering and money laundering practices in general. First, it considers the essential concepts and international standards, followed by the theories relevant to interpretation, financial investigation and forensic accounting, the financial intelligence units, the confiscation and forfeiture frameworks, and international cooperation. It ends by summarizing previous bibliometric studies and the gaps in the research needed for this study. These strands give the conceptual base for the following bibliometric analysis.

2.1 Concepts, Standards and the 'Follow the Money' Logic

There are two complementary forms of corruption – money laundering and illicit enrichment – and they both leave behind a common problem: proceeds. Finally, anti-corruption scholarship consistently holds the institutions and incentive mechanisms that enable corrupt proceeds to flow as primary focuses for reform (Yessenzholov et al., 2025; Saxena & Kumar, 2023). Much of the evidence now points to the anti-money laundering controls, which are commonly implemented, have had limited and measurable impact on the frequency of underlying crimes (Pol, 2021). No feasibility study was conducted on this issue, which is covered by international anti-corruption conventions, which places a legal obligation on States to investigate wealth increases that cannot be explained by legal income sources.

The normative substance of the ‘follow the money' approach comes from two international instruments. The Convention of the United Nations against Corruption (UNC) is the Convention that adopts the principle of returning assets as an essential component of the struggle against corruption; it includes provisions for the prevention, detection, recovery and international cooperation against corruption. FATF Recommendations also recommend countries to provide mutual legal assistance for freezing and confiscation; to establish financial intelligence units; to conduct parallel financial investigations; and to confiscate criminal proceeds (FATF, 2023). This study, when read together, sees financial investigation and asset recovery as a series of interconnected tasks starting with financial intelligence & detection to investigation and tracking, provisional restraint and confiscation/forfeiture, and then international cooperation and return. In reality the stages of the chain may be executed concurrently, though it is merely a review organizing tool that indicates the sequence of the stages in the review.

The figure shows the basis of the operational logic of the fight against the corruption, money laundering and illicit enrichment, by means of financial investigation and asset recovery. The framework is divided into 4 stages, all of which are interdependent, and are attempted sequentially. Stage 1 (Illicit Sources) defines sources of criminal proceeds, including bribery, embezzlement, abuse of office, illicit enrichment and unexplained wealth. The next step (Money Laundering Cycle Stage 2) explores the three-stage money laundering cycles of placement, layering and integration in which proceeds from an illicit activity are made to appear legitimate. In Stage 3 (Financial Investigation), the investigative toolkit is revealed, allowing the financial trail to be reconstructed, including the process of suspicious transaction reporting, parallel financial investigation, beneficial ownership tracing and net-worth analysis. Stage 4 (Asset Recovery) links up the chain by identifying, freezing, confiscating and returning proceeds to the victim or the states.

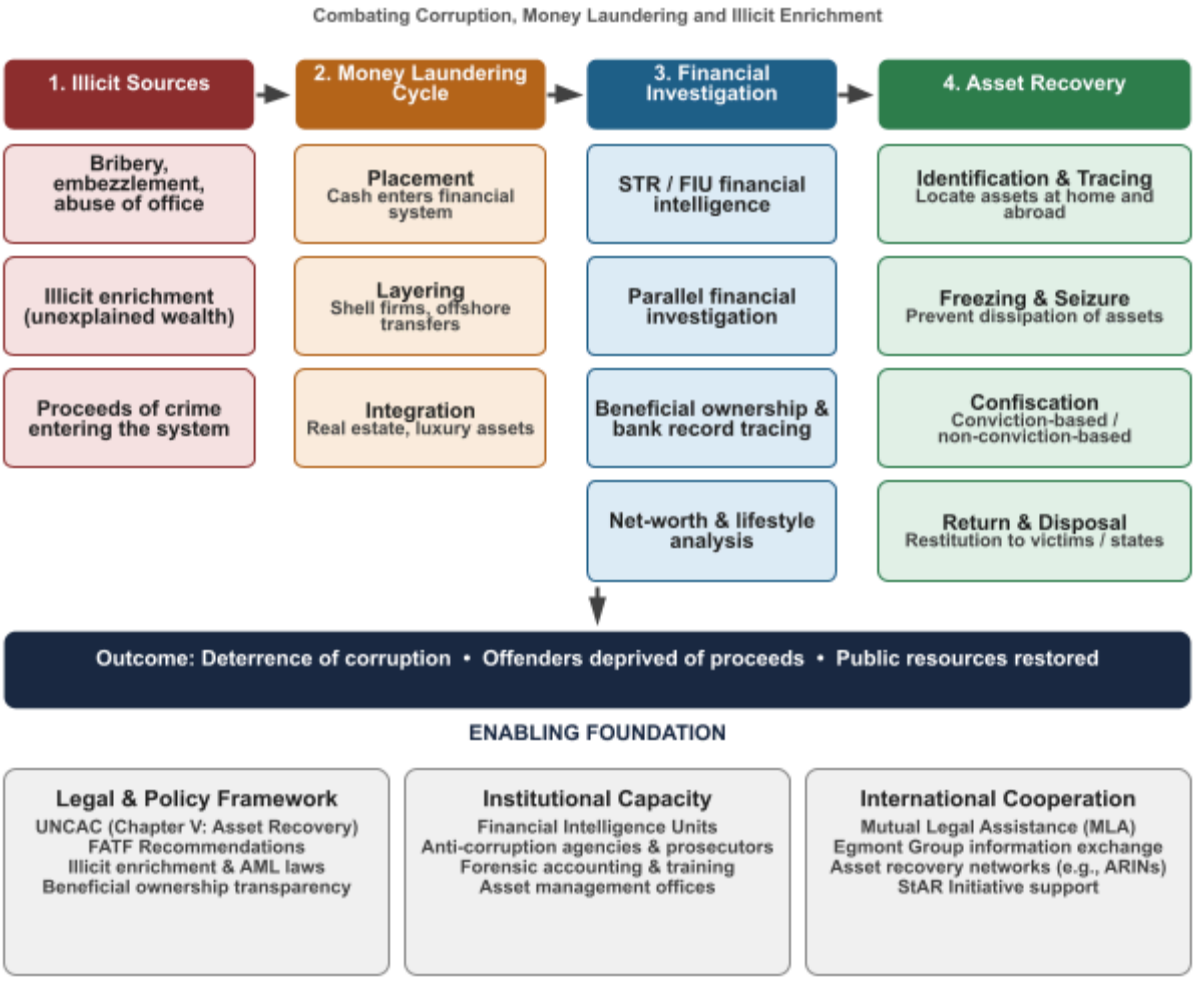


Figure 1: Following the Money: From Illicit Proceeds to Asset Recovery

Source: Author Contribution

The framework rests on three enabling foundations — legal and policy instruments, institutional capacity and international cooperation — without which no individual stage can function effectively. The central outcome — deterrence of corruption, deprivation of proceeds and restoration of public resources — confirms the 'follow the money' rationale that underpins this study.

2.2 Financial Investigation and Forensic Accounting

Research on the investigative stage is the thinnest of the strands reviewed here, and it is dispersed across accounting, criminology and law. Forensic accounting studies from developing economies address how accounting expertise supports detection and proof: Shbeilat and Alqatamin (2022) examine the challenges and forward-looking roles of forensic accounting in combating money laundering in a developing market; Suleiman and Othman (2021) offer a qualitative study of forensic accounting investigation of public-sector corruption in Nigeria; and

Laupe et al. (2022) analyze how auditor skepticism, forensic accounting and investigative audit relate to the disclosure of corruption cases. Methodological contributions are rarer. Snaphaan and van Ruitenburg (2025) propose financial crime scripting as a way to generate and systematize knowledge on the financial aspects of profit-driven crime, and Nelson et al. (2024) investigate the hunt for crypto assets in money laundering cases in Indonesia. Technology is a recurring concern: Chitimira and Ncube (2021) argue for ingenious technology and robust enforcement of financial markets laws to curb money laundering in Zimbabwe. Taken together, these studies show what investigators need — namely skills, tools and methods — but they seldom measure what financial investigation actually delivers in terms of assets traced, restrained and recovered.

2.3 Financial Intelligence Units and the Anti-Money-Laundering Architecture

As a rule, a financial intelligence unit (FIU) works between the private-sector reporting and the criminal investigation, and lots of literature considers it an institution to be compared and adjusted as opposed to just a technical body. McNaughton (2023) draws attention to the clustering and variation of national FIU models in selected Western and post-Soviet countries, while McNaughton (2024) analyzes the lessons to be learned from the reform of the Baltic FIUs. Within the European Union, two strands have delved into the tension between sharing of information on which FIUs rely and the mechanisms for protecting privacy, with the first of these by Brewczyńska (2021) and the second by Quintel (2022). Both authors see a need for a balance between the effectiveness of investigations and privacy rights to be struck in institutional design. Evidence from Africa highlights institutional coordination, with Malala et al. (2026) studying inter-agency collaboration and the governance of financial intelligence in Nigeria and Kenya. A newer strand examines automation: Aksenova (2024) addresses the legal support of artificial intelligence in anti-money-laundering and counter-terrorism financing regimes in the BRICS Plus countries, and Chitimira et al. (2024) examine the use of artificial intelligence against money laundering in the South African banking sector. These contributions confirm the central place of FIUs in the FATF framework (FATF, 2023). Yet studies reviewed here are largely institutional or legal analyses rather than assessments of outcomes — a structural weakness confirmed by the broader AML effectiveness literature (Pol, 2021).

2.4 Confiscation, Non-Conviction Based Forfeiture and Unexplained Wealth

The largest strand of the literature concerns the legal design of confiscation. Borlini and Rose (2024) examine the normative development of laws on asset preservation and confiscation and the best practices emerging from it. Körtl and Chbib (2024) evaluate, in the German context of illicit enrichment, the ability of the reformed asset recovery regime to confiscate proceeds of crime. Clancy (2025) analyzes unexplained wealth orders within the United Kingdom's anti-corruption regime, and McIntyre et al. (2022) consider the options for implementing such orders in South Africa.

The debate is especially active in jurisdictions where non-conviction-based forfeiture has not yet been fully enacted. In Nigeria, Olujobi (2021) asks whether a civil forfeiture regime is needed to recoup the proceeds of corruption. In Indonesia, a long-pending Asset Forfeiture Bill has generated a cluster of studies: Sakinah et al. (2023) argue that the bill is imperative for

combating illicit enrichment, Hufron and Fikri (2024) discuss the urgency of regulating the forfeiture of assets gained from corruption, Nahor (2025) places the bill between urgency and legislative obstacles, and Rukmono et al. (2024) assess the effectiveness of the policy for recovering losses of state assets in corruption cases.

Weakness of powers is also noted in the same literature. Andini et al. (2025) make international comparisons between Indonesia and Australia to determine the extent of protection of the third-party human rights in non-conviction-based forfeitures while Wiwoho et al. (2026) identify legal certainty as the principle underlying any reform in Indonesia. Similarly, Arifin, Wulandari et al. (2023) discusses the issues of justice versus legal certainty. Effectiveness and rights are therefore viewed as competing issues, but the studies reviewed here rarely test the impact of the protections on outcomes of recovery.

2.5 International Cooperation and the Legitimacy of Recovery

Resources are often transferred internationally, and it is therefore essential to collaboratively coordinate counter-recovery efforts. Arifin, Riyanto and Putra (2023) analyse cooperation between ASEAN on the creation of global asset recovery frameworks to fight corruption in the digital age, while Setiyono et al. (2024) explore the use of mutual legal assistance in the recovery of corruption proceeds between Indonesia and Australia. These are based on cooperation and return clauses from the international anti-corruption instruments and are elements of FATF mutual legal standards (FATF, 2023). Another question is whether there is a sense of validity for recovery. As for public trust, Yessenzholov et al. (2025) are able to evaluate its influence in the context of the transparency of asset retrieval (in addition to legality and efficiency) with reference data of Kazakhstan's experience. When it comes to the factor of public trust, Yessenzholov et al. (2025) can analyze its effect in connection with the transparency of asset recovery (along with legality and efficiency) based on available facts from Kazakhstan experience.

Table 1: Key concepts and supporting literature on financial investigation and asset recovery

Keyword	Description	Key literature
Financial Investigation ("Follow the Money")	Tracing the financial trail that links an offender to the assets their crime produced, rather than focusing on the offender alone. It is the foundation of the whole asset recovery chain, yet the least-studied stage in the literature.	Levi & Reuter (2006); Brun et al. (2011); Snaphaan & van Ruitenburg (2025); Sukardi (2020)
Asset Recovery	Tracing, restraining, confiscating and returning the proceeds of crime, including across borders. UNCAC Chapter V makes the return of stolen assets a fundamental principle.	(Mawardi et al., 2026); Boucht (2019); Rukmono et al. (2024)
Non-Conviction Based Forfeiture and Unexplained Wealth	Forfeiting illicit assets without a criminal conviction and using unexplained wealth orders to require owners to account for the source of their assets. The debate centers on balancing effectiveness against human rights and legal certainty.	Clancy (2025); Körtl & Chbib (2024); Sakinah et al. (2023); Andini et al. (2025); Wiwoho et al. (2026)
Financial Intelligence Units (FIUs)	Institutions that sit between private-sector reporting and criminal investigation. They are central to the FATF	McNaughton (2023, 2024); Mouzakiti (2020);

	framework, but data protection rules limit the information sharing they depend on.	Brewczyńska (2021); Quintel (2022)
Forensic Accounting	Using accounting expertise to detect and prove fraud, corruption and money laundering, including investigative audit and auditor skepticism. Much of the work draws on the fraud triangle.	Shbeilat & Alqatamin (2022); Suleiman & Othman (2021); Laupe et al. (2022)
International Cooperation and Mutual Legal Assistance	Proceeds are routinely moved abroad, so recovery depends on cross-border cooperation. Transparency and public trust also fall under this theme, as part of the legitimacy of recovery.	Arifin, Riyanto & Putra (2023); Setiyono et al. (2024); Yessenzholov et al. (2025); FATF (2023)

2.6 Prior Bibliometric Work, Synthesis and Research Gaps

Bibliometric reviews already exist for neighboring areas. Saxena and Kumar (2023) map the Journal of Money Laundering Control for 2010–2021 and identify six clusters, including compliance and regulation, the role of the FATF and the proceeds of crime. Lyeonov et al. (2024) analyze 746 Scopus documents on artificial intelligence and machine learning in anti-money-laundering and anti-corruption efforts, and Ishak et al. (2025) map financial crime research indexed in Scopus between 1992 and 2024. These studies cover money laundering, financial crime or technology broadly, but none centers on financial investigation and asset recovery as instruments against corruption, money laundering and illicit enrichment together.

Four conclusions follow from the review. First, the literature is fragmented: work on FIUs, forensic accounting, forfeiture law and international cooperation has largely developed in parallel. Second, doctrinal and normative analysis outweighs outcome evidence. Third, the investigative stage is under-theorized relative to the legal regime for confiscation, even though practice guidance treats it as the foundation of the whole chain. Fourth, new topics — notably artificial intelligence, crypto-asset tracking and unexplained wealth — are emerging faster than consolidated knowledge about them (Clancy, 2025; Wiwoho et al., 2026). A systematic bibliometric mapping can show whether these impressions hold for the field as a whole and where the evidence is concentrated or missing.

3.0 Methodology

This section sets out how the evidence for the chapter was assembled and analyzed. The study uses a systematic, PRISMA-guided bibliometric review to map how scholarship has treated financial investigation and asset recovery as instruments against corruption, money laundering and illicit enrichment. It explains the research design, the database and search strategy, the screening and eligibility decisions, the analytical tools and the limitations of the approach, so that each step can be reproduced.

3.1 Research design

A systematic literature review is complemented by a bibliometric analysis in the study. The purpose of a systematic review is to identify, select and appraise existing studies using explicit, reproducible procedures leading to evidence-based information that minimizes selection bias and thereby provides transparency into the evidence base (Snyder, 2019; Tranfield et al., 2003).

Bibliometric analysis complements it and helps to quantify the structure of a research field based on publications, citations, keyword and collaboration data (Donthu et al., 2021; Zupic & Čater, 2015). This mix is appropriate for literature from both the law and criminology, as well as the accounting and public policy fields.

Reporting is based on Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) 2020, which categorises the selection of records as identification, screening and inclusion (Page et al., 2021). The flow of records is shown in Figure 2. The review covers four questions: (a) how has the number of publications and academic output in this area evolved since 2019; (b) what are the most prominent authors, journals, countries and organizations for citations of this academic field; (c) which are the prevailing themes and how they have changed over time; and (d) which documents have had the most influential citations.

3.2 Database Selection and Search Strategy

Scopus was selected as the single data source. It is a curated abstract and citation database with broad coverage of peer-reviewed journals in the social sciences, law and business, and it exports standardized metadata (authors, affiliations, keywords, references and citation counts) that bibliometric tools can process directly (Baas et al., 2020). Comparative work shows that Scopus covers more journals than Web of Science, particularly in the social sciences (Mongeon & Paul-Hus, 2016), and relying on one database avoids the duplicate records and inconsistent citation counts that arise when sources are merged (Donthu et al., 2021).

The search string was built from three concept blocks joined with the Boolean operator AND, with the synonyms inside each block joined by OR (Table 2). The first block captures the investigative and recovery tools, the second the underlying crimes and the third the enforcement objective. Phrase searching with quotation marks and truncation with an asterisk were used to capture variant forms such as “financial investigations” and “illicit financial flows”. The string was applied to titles, abstracts and keywords so that only documents in which the concepts are central were retrieved. The search was run on 4 October 2026 and returned 409 records published between 2010 and 2026.

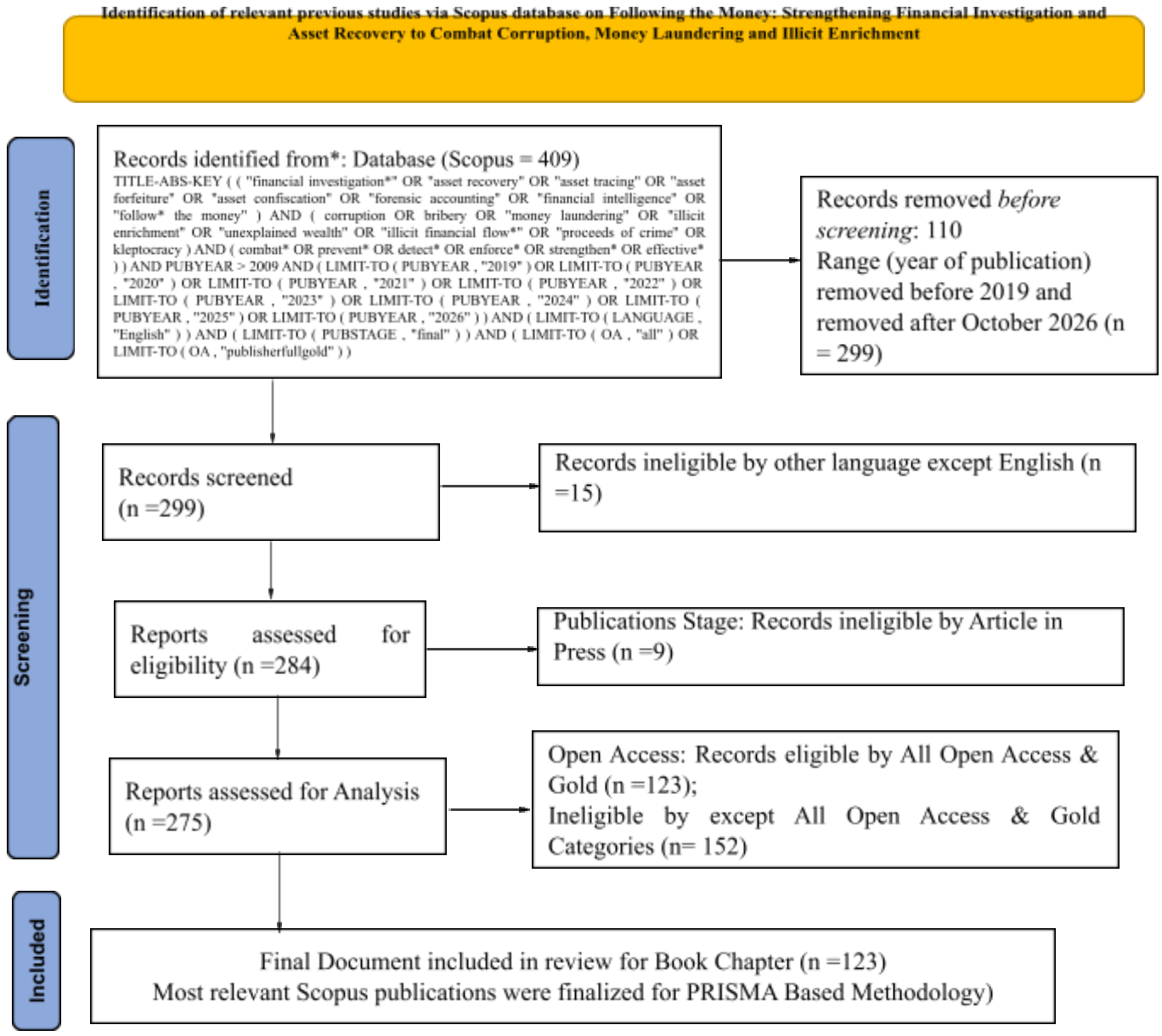


Figure 2: PRISMA-based flow of record identification, screening and inclusion

Source: Scopus database (search conducted on 4 October 2026)

Table 2. Search strategy applied in Scopus

Component	**Search terms or setting**
Database	Scopus
Search field	Title, abstract and keywords (TITLE-ABS-KEY)

Component	Search terms or setting
Block 1: investigation and recovery tools	"financial investigation*" OR "asset recovery" OR "asset tracing" OR "asset forfeiture" OR "asset confiscation" OR "forensic accounting" OR "financial intelligence" OR "follow* the money"
Block 2: crimes	corruption OR bribery OR "money laundering" OR "illicit enrichment" OR "unexplained wealth" OR "illicit financial flow*" OR "proceeds of crime" OR kleptocracy
Block 3: enforcement objective	combat* OR prevent* OR detect* OR enforce* OR strengthen* OR effective*
Limits applied	Publication year 2019–2026; language English; publication stage final; open access (all open access or gold)
Search date	4 October 2026
Records before limits	409 (publication years 2010–2026)

Source: Authors' compilation

3.3 Screening and Eligibility Criteria

Screening followed the PRISMA stages shown in Figure 2, and Table 3 summarizes the criteria and their effect on the number of records. Every exclusion was applied through the Scopus filter functions, so the process can be repeated exactly. In the identification stage, the 409 records were restricted to the period 2019–2026. This removed 110 earlier records and left 299. The eight-year window concentrates the review on current legal instruments and investigative technologies; the 110 records from 2010–2018 represent only 26.9% of all records retrieved, which confirms that most of the literature is recent.

Table 3. Inclusion and exclusion criteria and their effect on the number of records

Criterion	Included	Excluded	Records removed	Records remaining
Publication year	2019 to October 2026	Before 2019	110	299
Language	English	All other languages	15	284
Publication stage	Final	Article in press	9	275

Criterion	Included	Excluded	Records removed	Records remaining
Access type	Open access (gold, hybrid gold, bronze or green)	Not open access	152	123
Document type	All document types	None	0	123

Source: Authors' compilation from the Scopus search (October 2026)

In the screening stage, 15 records written in languages other than English were excluded, leaving 284, because their full texts could not be assessed consistently. Nine articles in press were then removed, leaving 275, since their bibliographic details and citation records were not yet final. In the eligibility stage, 275 reports were assessed for access: 152 documents that were not available under an open-access license were excluded and 123 open-access documents were retained. Restricting the corpus to open-access documents ensure that every included study can be read in full and verified by other researchers, although it introduces a limitation that is discussed in Section 3.5.

No restriction was placed on document type, so the final corpus contains journal articles, reviews, books, book chapters and conference papers. The 123 records were exported from Scopus in CSV format with full citation information, abstracts, keywords, affiliations and reference lists. A check of the Scopus record identifiers and titles confirmed that the file contained no duplicates.

3.4 Data Analysis and Visualization Tools

The exported file was analyzed in Python (version 3.13) using pandas for data preparation and descriptive statistics (McKinney, 2010), NetworkX for network construction and cluster detection and Matplotlib for charts and maps (Hunter, 2007). The procedures replicate those of dedicated science-mapping software such as VOSviewer (van Eck & Waltman, 2010) and bibliometrix (Aria & Cuccurullo, 2017), so the results can be reproduced with either tool.

Two families of techniques were used (Donthu et al., 2021). Performance analysis measured the productivity and impact of the field: annual output, the most productive authors and sources, citations per document, and the h-index and g-index of the corpus (Egghe, 2006; Hirsch, 2005). Science mapping examined its intellectual and social structure through keyword co-occurrence and co-authorship networks. Authors were identified by their Scopus author identifiers to avoid errors from name variants. Countries and organizations were extracted from the affiliation field and counted with the full counting method, in which a document is credited once to every country or organization that appears on it (Perianes-Rodriguez et al., 2016).

For the keyword analysis, author keywords were converted to lower case and harmonized with a thesaurus that merged spelling variants, singular and plural forms and abbreviations (for example, “AML” with “anti-money laundering”, and “financial intelligence units” with “financial intelligence unit”). Keywords that occurred in at least two documents were retained

for the co-occurrence network. Thematic clusters were detected with the Louvain modularity algorithm, and an overlay based on the average publication year of the documents using each keyword was used to show how themes have shifted over time. The co-authorship network was built at the level of organizations, with a link between two organizations whenever they appeared on the same document.

3.5 Limitations of the Method

Three limitations should be kept in mind. First, the review relies on a single database, so relevant work indexed only elsewhere, and grey literature from bodies such as the Financial Action Task Force or the World Bank, is not captured. Second, the language and open-access filters together removed 167 records; the corpus therefore over-represents journals with open-access models and may under-represent subscription journals. Third, citation counts depend on the age of a document, and the 2026 data cover only January to early October, so recent documents are disadvantaged in the citation analysis. The corpus also includes four non-research items (two notes, one editorial and one erratum), which were retained to keep the PRISMA count intact.

4.0 Analysis and Result

The final dataset contains 123 documents published between 2019 and 4 October 2026 in 87 different sources. Journal articles dominate (105 documents, 85.4%), followed by reviews (5), books (3), book chapters (3), conference papers (3), notes (2), one editorial and one erratum. The documents were written by 313 authors. Forty-five documents (36.6%) have a single author, the average is 2.64 authors per document, and 34 documents (27.6%) involve authors from more than one country. The high share of single-authored work is consistent with the strong presence of legal scholarship in the corpus.

4.1 Publication Trend over the Year

Figure 3 shows the annual and cumulative output. Production was low in 2019 (2 documents) and 2020 (7), rose to 13 in 2021, fell to 5 in 2022 and then increased every year to 14 in 2023, 24 in 2024 and 32 in 2025. The 26 documents recorded for 2026 cover only the first nine months of the year; if the same pace continues, the annual total will be close to or above that of 2025. Between 2019 and 2025 output grew at a compound annual rate of 58.7%, and the three most recent years (2024–2026) account for 82 documents, or 66.7% of the corpus.

The pattern indicates a young and fast-growing field. Three developments visible in the corpus help to explain the acceleration after 2023: legislative debates on asset forfeiture and non-conviction based confiscation, notably in Indonesia (Hufron & Fikri, 2024; Sakinah et al., 2023); reforms of financial intelligence units and anti-money-laundering supervision in Europe (McNaughton, 2024); and the growing use of artificial intelligence and crypto-asset tracing in investigations (Aksenova, 2024; Chitimira et al., 2024). Because the corpus is limited to open-access documents, part of the growth may also reflect the wider expansion of open-access publishing rather than interest in the topic alone.

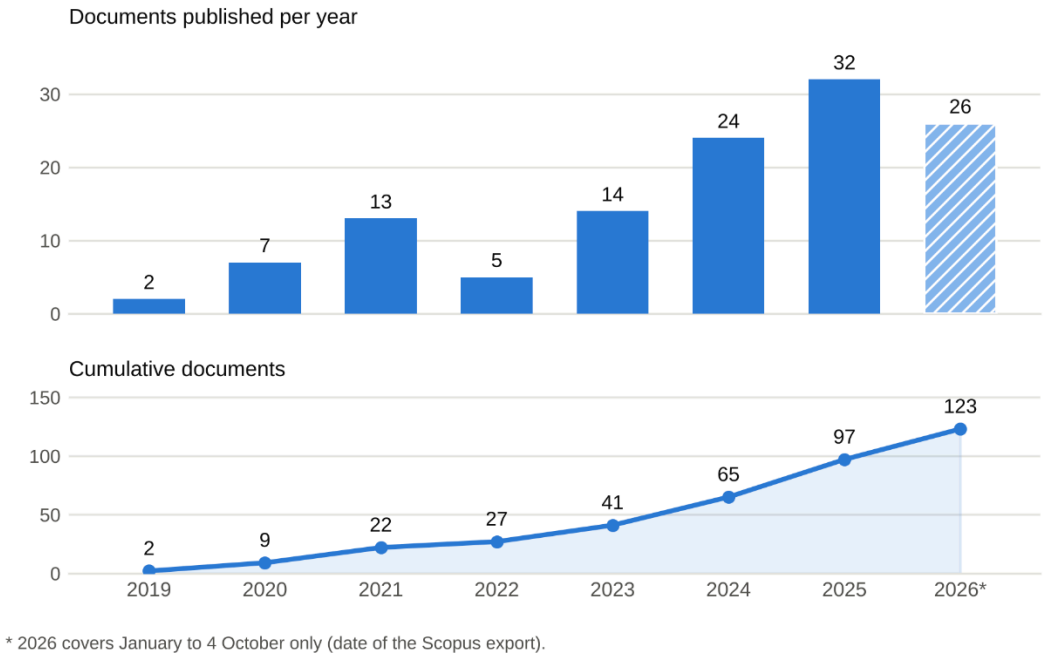


Figure 3: Annual and cumulative publications, 2019–2026

Source: Authors' analysis of Scopus data (October 2026)

4.2 Leading Authors and Journals

Table 4 lists the ten leading authors, ranked by number of documents and then by citations. Authorship is widely dispersed: only eight of the 313 authors contributed more than one document. Howard Chitimira of North-West University, South Africa, is the most productive author, with five documents and 42 citations, all on anti-money-laundering regulation and enforcement in South Africa and Zimbabwe. Katarzyna J. McNaughton follows with three documents on financial intelligence units and sanctions enforcement. Ridwan Arifin of Universitas Negeri Semarang has only two documents but the highest citation count (63) and an average of 31.5 citations per document, which makes him the most influential author in the corpus. Cecily Rose and Ariadna H. Ochnio each contributed two documents on the international and European law of asset return and confiscation. The field does not yet have an established core group of specialists.

The top 10 sources are shown in table 5. There are 68 sources, most with a single document, and 87 sources with more than one document, including 123 documents total. The Journal of Economic Criminology (8 documents) and the Journal of Money Laundering Control (7 documents) are the most prominent publications with the latter having the higher impact of 62 citations per document and 8.86 citations per document. The top ten law journals are featured by law journals based in the Global South like the Potchefstroom Electronic Law Journal (South Africa) and four Indonesian law journals, while the law journal Legality: Jurnal Ilmiah Hukum has the highest average impact with 25.00 citations per document from two documents. Together the ten sources account for 37 documents (30.1%), so no single journal dominates the field.

Table 4. The list of the top 10 leading authors

Rank	Author	Affiliation	Country	TP	TC	TC/TP
1	Chitimira, H.	North-West University	South Africa	5	42	8.40
2	McNaughton, K. J.	Queen's University	Canada	3	15	5.00
3	Arifin, R.	Universitas Negeri Semarang	Indonesia	2	63	31.50
4	Ochnio, A. H.	Polish Academy of Sciences	Poland	2	12	6.00
4	Rose, C.	Leiden University	Netherlands	2	12	6.00
6	Jana, V. L. M.	North-West University	South Africa	2	7	3.50
6	Torerai, E.	North-West University	South Africa	2	7	3.50
8	Sujadmiko, B.	Universitas Lampung	Indonesia	2	0	0.00
9	Putra, A. K.	Universitas Jambi	Indonesia	1	34	34.00
9	Riyanto, S.	Universitas Gadjah Mada	Indonesia	1	34	34.00

Note. TP = total publications; TC = total citations; TC/TP = citations per document. Authors with equal TP and TC share a rank. Source: Authors' analysis of Scopus data (October 2026).

Table 5. Top 10 journals for publishing research

Rank	Source	Publisher	TP	TC	TC/TP
1	*Journal of Economic Criminology*	Elsevier	8	18	2.25
2	*Journal of Money Laundering Control*	Emerald	7	62	8.86
3	*Potchefstroom Electronic Law Journal*	North-West University	4	38	9.50
4	*Journal of Governance and Regulation*	Virtus Interpress	4	33	8.25
5	*Journal of Indonesian Legal Studies*	Universitas Negeri Semarang	3	26	8.67
6	*Petita: Jurnal Kajian Ilmu Hukum dan Syariah*	UIN Ar-Raniry	3	6	2.00
7	*Legality: Jurnal Ilmiah Hukum*	Univ. of Muhammadiyah Malang	2	50	25.00
8	*Journal of Human Rights, Culture and Legal System*	Lembaga Contrarius Indonesia	2	26	13.00
9	*European Journal on Criminal Policy and Research*	Springer	2	20	10.00
10	*BRICS Law Journal*	University of Tyumen	2	8	4.00

Note. TP = total publications; TC = total citations; TC/TP = citations per document. Ranked by TP and then by TC. Source: Authors' analysis of Scopus data (October 2026).

4.3 Keyword Co-occurrence Analysis

The author keywords reveal the thematic structure of the field. Of the 123 documents, 116 carry author keywords, which yield 375 distinct terms after harmonisation; 53 terms occur in at least two documents and form a network of 190 links (Figure 4). The most frequent keywords are money laundering (33 occurrences), corruption (28), asset recovery (25), anti-money laundering (16), financial intelligence unit (13) and financial crime (12). The strongest links join asset recovery with corruption and financial crime with money laundering (nine co-occurrences each).

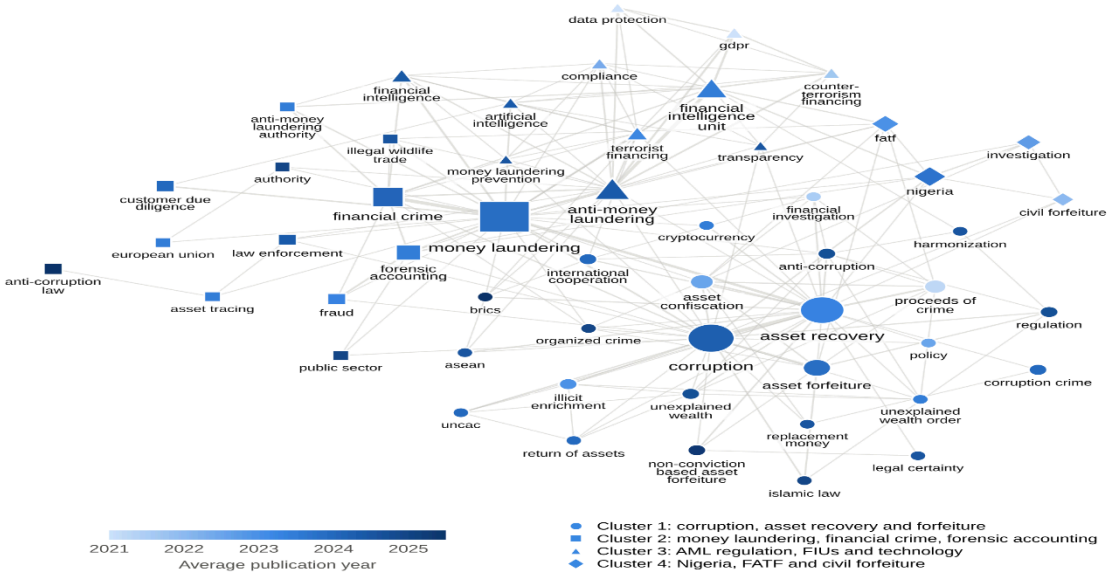


Figure 4: Keyword co-occurrence over time

Note. Author keywords with at least two occurrences (n = 53). Node size shows frequency, line thickness the number of co-occurrences, colour the average publication year and marker shape the thematic cluster. Source: Authors' analysis of Scopus data (October 2026).

Four clusters emerge. Cluster 1 (25 keywords) is the largest and centres on corruption, asset recovery and forfeiture regimes; it contains the legal instruments at the heart of this study, including asset confiscation, non-conviction-based asset forfeiture, unexplained wealth, illicit enrichment, international cooperation and the Convention against Corruption. Cluster 2 (13 keywords) groups money laundering, financial crime, forensic accounting, fraud and law enforcement, and represents the detection and investigation strand. Cluster 3 (11 keywords) covers the anti-money-laundering regulatory system: financial intelligence units, terrorist financing, compliance, data protection and artificial intelligence. Cluster 4 (4 keywords) is a small country-focused group that links Nigeria with the FATF and civil forfeiture.

The dense links between Clusters 1 and 2 show that the corruption and money-laundering literatures are connected mainly through the recovery of proceeds. By contrast, “financial investigation” and “asset tracing” each appear as an author keyword in only two documents, and the generic term “investigation” in three. The investigative process itself is therefore far less studied than the legal regime for confiscation.

The colour scale in Figure 4 shows the average publication year of each keyword. Lighter nodes mark earlier themes: data protection and the General Data Protection Regulation (average year 2021.0), proceeds of crime (2021.2), financial investigation (2021.5) and counter-terrorism financing (2021.7). These reflect the debate around 2020–2022 on the information-sharing powers of European financial intelligence units (Brewczyńska, 2021; Mouzakiti, 2020; Quintel, 2022). Darker nodes mark the newest themes, among them anti-corruption law (2025.7), BRICS (2025.5), non-conviction-based asset forfeiture (2025.3), Islamic law and organized crime (both 2025.0) and unexplained wealth (2024.7). Artificial intelligence (2024.3) is also recent. The field has therefore moved from questions of information sharing and data protection towards the design of stronger confiscation powers, especially forfeiture without a criminal conviction and unexplained wealth mechanisms (Clancy, 2025; Wiwoho et al., 2026).

4.4 Geographic Distribution and Institutional Collaboration

Authors from 46 countries and territories contributed to the corpus. Table 6 ranks the ten most-cited countries and Figure 5 maps the distribution. Indonesia leads clearly, with 42 documents (34.1% of the corpus) and 210 citations, followed by the United Kingdom (16 documents, 102 citations), South Africa (8; 57), the Netherlands (7; 53) and Nigeria (6; 42). Indonesia's position reflects an intense national debate on a long-pending asset forfeiture bill (Hufron & Fikri, 2024; Nahor, 2025) and the many Indonesian open-access law journals represented in the corpus; 27 of its 42 documents were published in 2025 or 2026.

Citation impact per document gives a different picture. Norway (28.00), Italy (8.25), the Netherlands (7.57) and South Africa (7.13) record higher averages than Indonesia (5.00), although the Norwegian figure rests on a single review article (Boucht, 2019). The United States ranks only seventh, with eight documents and 31 citations. The field is therefore led by countries of the Global South that face asset recovery as a domestic policy problem, together with European countries whose scholars examine confiscation and financial intelligence law.

Table 6. Top cited countries by geographic distribution

Rank	Country	TP	Share of corpus (%)	TC	TC/TP
1	Indonesia	42	34.1	210	5.00
2	United Kingdom	16	13.0	102	6.38
3	South Africa	8	6.5	57	7.13
4	Netherlands	7	5.7	53	7.57
5	Nigeria	6	4.9	42	7.00
6	Italy	4	3.3	33	8.25
7	United States	8	6.5	31	3.88
8	Norway	1	0.8	28	28.00
9	Austria	3	2.4	21	7.00
10	Canada	5	4.1	19	3.80

Note. Abbreviations as in Table 6. Full counting: a document with authors from several countries is counted once for each country, so shares do not sum to 100. Source: Authors' analysis of Scopus data (October 2026).

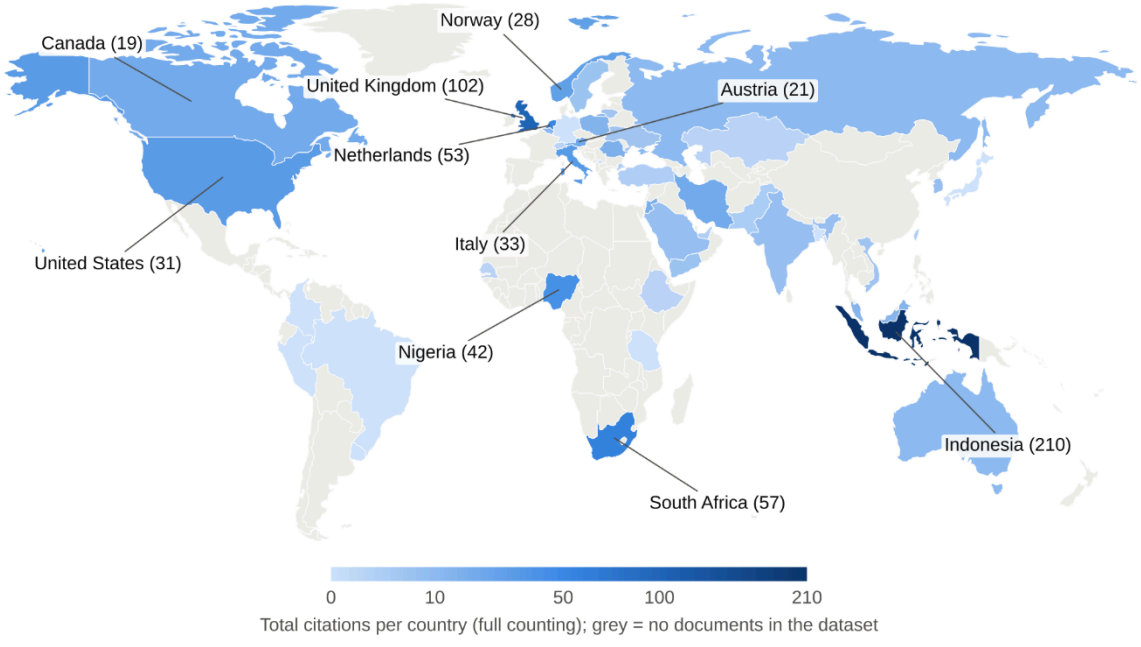


Figure 5: Geographic distribution based on top cited countries

Note. Labels show the ten most-cited countries with their total citations. Hong Kong SAR (18 citations) and Macao SAR are too small to display at this map scale. Source: Authors' analysis of Scopus data (October 2026). Figure 6 shows the co-authorship network among organizations. After the organization names were harmonized, 177 organizations were identified. Of these, 119 are linked to at least one other organization through a co-authored document and form 37 separate groups, while the remaining 58 appear only on single-organization documents. The largest group contains just ten organizations and connects Indonesian institutions (Universitas Sebelas Maret, the Attorney General's Office and Sultan Agung Islamic University) with Ukrainian, Pakistani and Iranian partners.

The second group links Universitas Negeri Semarang, Universitas Jambi and Universitas Gadjah Mada with Malaysian, Turkish and Jordanian universities. Only three pairs of organizations have co-authored more than one document. North-West University is the most productive organization (six documents), but its output is produced internally and it does not appear in the network.

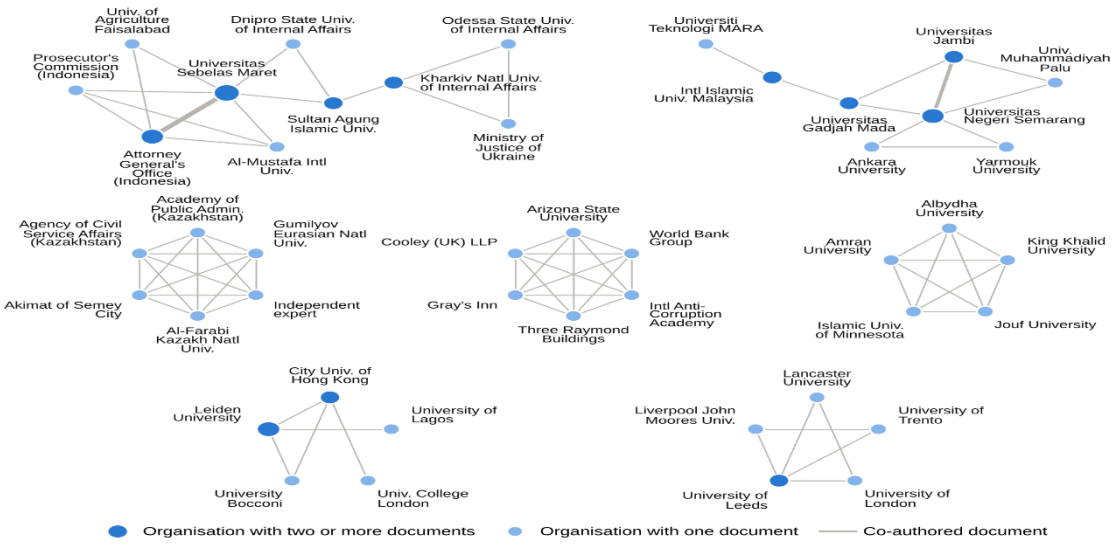


Figure 6: Co-authorship network among organizations

Note. The seven groups with five or more organizations are shown (45 of the 119 linked organizations); the 30 smaller groups are omitted for legibility. A thicker line indicates more than one co-authored document. Source: Authors' analysis of Scopus data (October 2026).

Collaboration is therefore local and fragmented: there is no large, connected component, and no organization acts as a bridge between regions. This is a notable weakness for a subject that depends on cross-border cooperation between investigators, prosecutors and financial intelligence units.

4.5 Citation Analysis

Table 7 summarizes the citation performance of the corpus. The 123 documents received 591 citations, an average of 4.80 and a median of 2 per document. Eighty-six documents (69.9%) have been cited at least once and 37 (30.1%) remain uncited; 29 of the uncited documents were

published in 2025 or 2026. The h-index of the corpus is 13 and the g-index is 18. Citations are moderately concentrated: the five most-cited documents account for 25.4% of all citations and the ten most-cited for 40.3%.

Table 7. Citation analysis summary

Indicator	Value
Documents	123
Total citations	591
Mean citations per document	4.80
Median citations per document	2
Highest citation count for a single document	34
Cited documents	86 (69.9%)
Uncited documents	37 (30.1%)
Documents with 10 or more citations	21
h-index of the corpus	13
g-index of the corpus	18
Share of citations held by the five most-cited documents	25.4%
Share of citations held by the ten most-cited documents	40.3%

Source: Authors' analysis of Scopus data (October 2026)

Table 8 breaks citations down by publication year. Documents from 2021 collected the most citations in total (141), while the two documents from 2019 have the highest mean (19.50). Dividing by the number of years since publication gives a fairer comparison: the 2019 cohort leads with 2.44 citations per document per year, followed by 2023 (2.04), 2022 (1.88) and 2021 (1.81). The 2024 cohort already reaches 1.63, which suggests that recent work is being taken up quickly.

Table 8. Citations by publication year

Publication year	Documents	Total citations	Mean citations per document	Cited documents	Citations per document per year
2019	2	39	19.50	2	2.44
2020	7	48	6.86	7	0.98
2021	13	141	10.85	11	1.81
2022	5	47	9.40	5	1.88
2023	14	114	8.14	11	2.04
2024	24	117	4.88	21	1.63
2025	32	72	2.25	21	1.13
2026*	26	13	0.50	8	0.50
Total	**123**	**591**	**4.80**	**86**	–

Note. Citations per document per year divide the mean by the number of years since publication, counting the publication year (for example, 8 years for 2019). *January to 4 October 2026. Source: Authors' analysis of Scopus data (October 2026).

Table 9 lists the five most-cited documents. Three themes stand out. The first is international and regional cooperation: Arifin, Riyanto, and Putra (2023) examine mutual legal assistance within ASEAN as a basis for cross-border asset recovery. The second is the adequacy of national legal frameworks: Arifin, Wulandari, et al. (2023) assess stolen asset recovery in Indonesia against principles of justice and legal certainty, Olujobi (2021) argues for a civil forfeiture regime in Nigeria, and Boucht (2019) reviews confiscation regimes in Europe and stresses that efficiency depends on the whole process, from financial investigation to enforcement. The third is technology in enforcement: Chitimira and Ncube (2021) propose the use of robust technology to detect money laundering in Zimbabwe's financial markets.

Table 9. Top 5 most-cited papers

Rank	Authors (year)	Title	Source	Citations
1	Arifin, Riyanto, & Putra (2023)	Collaborative efforts in ASEAN for global asset recovery frameworks to combat corruption in the digital era	Legality: Jurnal Ilmiah Hukum	34
2	Chitimira & Ncube (2021)	Towards ingenious technology and the robust enforcement of financial markets laws to curb money laundering in Zimbabwe	Potchefstroom Electronic Law Journal	30
3	Arifin, Wulandari, et al. (2023)	A discourse of justice and legal certainty in stolen assets recovery in Indonesia: Analysis of Radbruch's formula and Friedman's theory	Volksgeist: Jurnal Ilmu Hukum dan Konstitusi	29
3	Olujobi (2021)	Recouping proceeds of corruption: Is there any need to reverse extant trends by enacting civil forfeiture legal regime in Nigeria?	Journal of Money Laundering Control	29
5	Boucht (2019)	Asset confiscation in Europe – past, present, and future challenges	Journal of Financial Crime	28

Source: Authors' analysis of Scopus data (October 2026)

All five are doctrinal or policy analyses rather than empirical evaluations of recovery outcomes. The most-cited work thus confirms the pattern found in the keyword analysis: the literature is rich on what the law should provide and thin on measured results of financial investigation and asset recovery. Empirical studies of how much is traced, frozen and returned, and at what cost, are the clearest direction for future research.

5.0 Discussion

The results present a research field that is still relatively young, growing rapidly and not yet much connected between disciplines. In just a few years, the field of AI-powered anti-corruption has gone from individual technical papers to tangible scholarship. Bibliometric depictions illustrate areas of strength and weakness and indicate how far this work has come to inform governance and law enforcement.

In terms of RO1 (growth, structure and thematic development), the 1404 documents and 969 sources indicate a growth rate of 64.17% per year. Similar trends in output can be seen in 2020

and 2021, which were both light years compared to the volume of output after the introduction of the large language models, and in 2022, when the spotlight shifted on generative AI in public administration (Clusmann et al., 2023; Chang et al., 2024). The average life expectancy of documents is the same: 1.15 years for an average document, and 6.477 citations per document. Since most papers are still recent, the field has not yielded any prismatic theory, meaning the theories haven't consolidated around a common set yet (Ridzuan et al., 2024; Schiff et al., 2022). The distribution of publications is not concentrated. Among them the conferences with high number of papers are conference series like Lecture Notes in Networks and Systems with 837 citations over 14 papers, the conferences with strong citation record are IEEE Access with 837 citations in 14 papers, etc. To put it another way, conferences appear to be the source of speed, while journals are the source of influence. This rapid acceleration since the 2022 period also highlights that the direction of the field is based on a comparatively short-term time series, so growth rate should not be interpreted as a steady trend, but rather momentum.

The opposite appears to be true for RO2, as the national networks look busy while international networks look very thin. There is a visible gap between the leading countries, based on the number of publications, from India (888 publications) to the United Kingdom (362 publications), and China (238 publications) and visible second tier of countries comprising of Saudi Arabia, Indonesia and Malaysia. However, international co-authored papers only make up 23.29% of all papers. It's made concrete by the author clusters. Community 2 has 121 authors in eight countries with 2% from external and 1,774 internal links. At an institutional level, the trend is similar with the university group of Indian city around the University of Sharda and Bennett and Galgotias. Except for the community of 40 authors from 22 countries, in the same field of research misconduct and generative AI instead of corruption control. This is important because corruption is highly mobile and the research undertaken to combat corrosion is largely insignificant.

RO3 questioned papers, concepts and trends that have influenced space. The combination of keyword co-occurrence and MCA identifies three categories – technical fraud detection with explainable AI, governance and accountability, and transparency with blockchain – and artificial intelligence as the apex that bridges them. The citation record comes with some added waning. The most cited item, with 905 citations, is not from anti-corruption research, but from medicine, highlighting how much the latter has taken from neighboring fields of generative AI. Capuano et al. (2022), Truby (2020) and Allen et al. (2021) follow with 256 to 307 citations each. Among the newer papers, a recent one by Perkins et al. (2024) already boasts over 50 citations per year, and Awosika et al. (2024) follows it, with well over 40 citations. Perkins et al. (2024) and Awosika et al. (2024) also have more than half a dozen citations each per year – interest in explainability and AI Integrity is already strong. The ‘generative AI and academic integrity’ cluster is green and in a different way, but still small and not obviously connected to the governance cluster. The ‘generative AI and academic integrity’ cluster is green, but quite separate, and still seems to be a developing, although perhaps not as well-connected strand.

A few of these patterns should be read. The heavy use of conference proceedings by Indian institutions with engineering background contributes to the strong output, because they have shorter publication intervals and have an easy volume to add. Note that this volume should not

be confused with influence, since the list of authors and venues in the citation record (see Table 8) is quite different. The same applies to the thematic clusters. Finally, a keyword network reveals what scholars write about, rather than their actual experience using the tools they discuss during investigation practice and very few of the studies sampled report results from actual enforcement situations. Among the “technical demonstrations” and “operational evidence” this is likely the most actionable weakness identified by the mapping that anti-corruption agencies may find in their operations.

Combined, the three goals result in one big take-away. Volume has also increased more rapidly than integration and there is still a lack of agreement on the matter of accountability accounting, and technical applications continue to advance in parallel (Selten & Klievink, 2024, Truby, 2020).

5.3 Implications

5.3.1 Theoretical Implications

The study offers an empirical map of the field, showing how technical detection, governance accountability and blockchain transparency relate to one another. Researchers can use this map to place new work and to spot gaps between the three strands (Truby, 2020; Wirtz et al., 2021). The weak links between these strands also show that detection research and accountability research rarely draw on each other, which limits theory building. The central position of artificial intelligence in the keyword network also supports a sociotechnical reading, in which AI is treated as a governance arrangement as well as a computational tool (Wirtz et al., 2020; Zuiderwijk et al., 2021). Finally, the isolated generative AI cluster suggests that integrity risks created by AI itself deserve a place in anti-corruption theory.

5.3.2 Policy and Practical Implications

Most production emanates from a small number of high-capacity countries, and other governments should use and experiment with the tools they import locally before relying on the accuracy that has been reported in these countries (Capuano et al., 2022). Results indicate that there is a need for a number of international co-authorship collaborations, either South-South or triangular, to broaden the evidence base; and that the rate of such co-authorship collaborations is relatively low, which suggests that funding for such research partnerships, for example from the World Bank and UNDP, is warranted. The ability to question algorithmic decisions by those impacted should be built-in by developers and procurement agencies by incorporating explanation tools like SHAP and LIME (Kieslich et al., 2022; Schiff et al., 2022). Agencies should also, beyond testing in laboratory settings, report on how their systems perform in actual cases to build up evidence from practice.

5.4 Limitation & Future Direction

There are four major limitations to this study. First, it only follows up on Scopus, which means that papers found on Web of Science / Google Scholar are not retrieved, and grey literature like government reports are missing. Secondly, the English-language filter also tends to favour the research accomplishment of Anglophones and will obscure Arabic or Spanish or

Portuguese-language research. Third, bibliometric counts do not necessarily reflect the methodological quality of individual studies, nor do they reflect its actual policy impact, and a high score on citations does not yield a high score in methodological quality. Fourth, this time period from 2020-2026 was an unprecedented year, and some patterns may be short-lived. Combining the latest growth figures should be cautioned against as 2026 is only partially covered.

There are three possibilities for future work. Comparative studies should incorporate LDCs to ensure that AI anti-corruption approaches are relevant to various institutional contexts. For this there are also quasi-experimental evaluations to test whether these tools actually help to cut corruption as most existing studies prove to be merely technically feasible. Future investigations should focus on how generative AI itself can be used to create procurement or audit records, as well as on how data-sharing techniques—such as federated learning—may assist in data sharing within the public sector (Goldsmith & Yang, 2026).

6.0 Conclusion

The study offers a detailed bibliometric overview of financial investigation and asset recovery as the two components of a broader process that can be used to fight corruption, money laundering and illicit enrichment, as these phenomena are related. The analysis is based on 123 open-access documents indexed in the Scopus database included in the publications that were conducted within the chosen time limits from 2019 until October 2026, and documents the trends in publications, the influence of these works in the scholarly community, as well as research cooperation and thematic development. The results indicate an increasing academic interest, especially since 2023, and a scattered knowledge that has various aspects in terms of law, accounting, criminology and financial regulation. Thematic analysis reveals a central (main) research activity concerning corruption (CR), the recovery of assets (RAR) and the confiscation of assets (RCA) and a connected strand of activities consisting of financial intelligence (FI), forensic accounting (FA), and regulation of anti-money laundering (AML). There is some recent interest regarding forfeiture without conviction, unexplained wealth, and artificial intelligence, and these are some potential directions for new research. The financial investigation unit's limited visibility in keyword networks, though, points to a fundamental imbalance between research into legal recovery mechanisms and recovery investigation processes needed to identify and trace illicit assets. This study will make an important contribution by providing an integrated bibliometric basis for the intellectual structure and research agendas of the field. In the current context, it highlights the central role of interdisciplinary cooperation, institutional capacity and successful international cooperation as well as Evidence Based Policy making. In the future, multiple databases, sources of evidence and recovery outcomes should be used in addition to empirical examination of investigative effectiveness and recovery outcomes. Overall, greater linkage between financial investigation and asset recovery will be key to improving accountability, stop illegal financial flows, and recover public assets.

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