

***A SYSTEMATIC LITERATURE REVIEW: THE POTENTIAL USE OF
BLOCKCHAIN TECHNOLOGY TO STRENGTHEN ALTERNATIVE
INVESTMENT IN SUPPORT OF FISCAL DECENTRALIZATION IN
INDONESIA***

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ABSTRACT

This study aims to analyze the roles and characteristics of blockchain technology relevant to strengthening fiscal decentralization in Indonesia and to identify the forms of alternative investment emerging from the systematic literature review corpus. The study employs the Systematic Literature Review (SLR) method supported by bibliometric mapping. Articles were collected through Publish or Perish, screened using Covidence, and resulted in 55 final articles, which were then mapped using VOSviewer. The findings show that blockchain is relevant to strengthening fiscal decentralization through transparency, accountability, auditability, transaction traceability, data security, and coordination efficiency. The study also finds that the forms of alternative investment in the corpus include blockchain-based collective funding, project and digital asset financing based on distributed ledger technology, and digital value architectures. Therefore, blockchain has the potential to strengthen digital fiscal governance and support the enhancement of regional fiscal capacity in a more adaptive manner.

Keyword: *blockchain, fiscal decentralization, alternative investment, systematic literature review, fiscal governance*