TOPIC CRITICAL ANALYSISTAX COMPLIANCE (TAX COMPLIANCE) IN A BIBLIOMETRIC PERSPECTIVE

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ABSTRACT

This study aims to map, test, and analyze Tax Compliance articles that have been published in Scopus indexed international journals. This research also provides a mapping of the research sector that has never been done in the context of the theme of Tax Compliance. This study uses a qualitative method with a Bibliometric approach. Bibliometric research is a part of the Systematic Literature Review technique that examines bibliographic data in an article. This study analyzed 994 articles from 363 Scopus indexed international journals from 1960 - 2022. The results showed that (1) Kirchler was the most prolific writer with 45 articles, (2) the USA was the most productive country with 140 articles, (3) the University of Vienna as the most productive affiliate with 118 articles, and (4) the Journal of Economic Psychology as the most productive journal with 809 articles. This research contributes to the determination of research gaps and suggestions for subsequent research topics to researchers.

*Keywords: tax compliance, bibliometrics, behavior*

INTRODUCTION

Tax is one of the biggest sources of income for a country. Realization of taxation is directly proportional to the compliance of a country's taxpayers. Tax compliance in Indonesia reaches 84% of the 19 million taxpayers who must submit annual tax returns (Ministry of Finance, 2022). This condition is the result of tax reform implemented by the government through the Directorate General of Taxation (DGT). Figure 1 shows the increase in tax compliance in Indonesia seen from the percentage of taxpayers who report their annual tax returns.
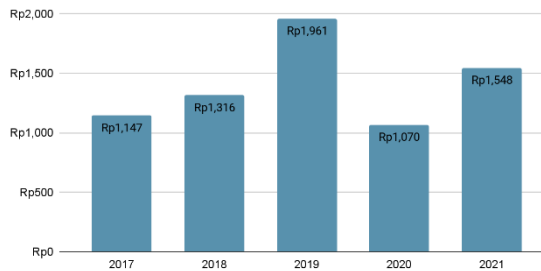
It turns out that the level of taxpayer compliance is not directly proportional to the level of realized tax revenue in Indonesia. Realization of taxation in Indonesia was recorded at Rp. 1,547.8 trillion or 107.15% of the 2021 tax revenue target. This realization growth is also the result of tax reform in Indonesia which began to be implemented starting in 2021. However,

the COVID-19 pandemic which weakened the Indonesian economy also had a major influence on determining tax realization in Indonesia. Figure 2 shows the level of tax realization in Indonesia.

Gambar 1 : Tingkat Kepatuhan Wajib Pajak di Indonesia
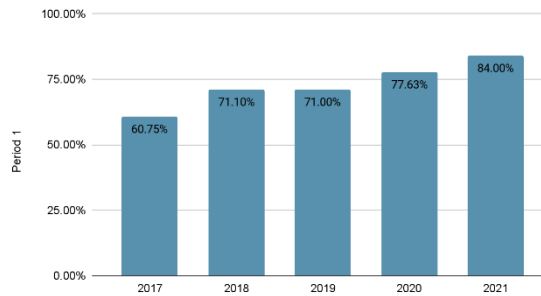
Gambar 2 : Tingkat Realisasi Pendapatan Pajak di Indonesia (Dalam Triliun Rupiah)

From Figure 2 we can conclude that in general, taxpayer compliance is directly proportional to the level of tax realization in Indonesia. However, the decline in tax realization in 2020 occurred due to a weakening of the Indonesian economy from all factors that caused a decrease in the level of realization of tax revenue.

The phenomenon of tax compliance is a hot topic for discussion. The motivation for tax compliance behavior according to Alm (2018) consists of (1) clear regulations and sanctions, (2) giving trust to taxpayers, (3) ease of tax transactions. There are several variables that increase tax compliance in the form of promotion and information provision (Huong & Cuong, 2019), government transparency (Zvereva, 2021), tax rate levels (Inasius, 2019), tax incentives (Fan & Liu, 2020), potential tax audits (Bruno et al, 2019), convenience (Night & Bananuka, 2019), technology (Night & Bananuka, 2019), Knowledge of Taxes (Nichita et al, 2019), and Perceptions of fairness and fairness (Inasius, 2019).

Tax compliance research is still a very interesting topic for discussion. However, research on tax compliance in Indonesia is still rarely published in internationally reputable journals such as Scopus and Web of Science. Therefore this study will examine articles that

have been published in several international reputable journals.

This study used the bibliometric method, the bibliometric method is a part of the Systematic Literature Review (SLR) which examines the quality and quantity of documents based on the information contained in the articles. Bibliometric research has been used in several previous studies to test and analyze the topics of Blockchain (Secinaro, 2021), management science (Mas-tur, 2020), Corporate Governance (Kushkowski et al, 2020), management science during COVID-19 (Verma & Gustafsson , 2020), Accounting Information System (Kumar et al, 2020; Chiu et al, 2019), Production and Innovation Management (Burbano, 2020), MSME (Bartolacci, Caputo, & Soverchia, 2019), Electronic Commerce (Villa et al, 2018), and supply chain (Mishra et al, 2018).

Output of this research is an analysis of the number of authors, publication sources, countries, affiliations, to analysis of Thematic Map and Tree Map. This research is useful as a basis for determining research topics involving the keyword Tax Compliance. In addition, this research contributes to determining gaps for further research and considerations of researchers in determining research topics to be carried out.

LITERATURE REVIEW

Tax Compliance (Tax Compliance)

Tax compliance is a condition where taxpayers fulfill all tax obligations and exercise their tax rights (Jihin et al., 2021). In the context of Palamarta Tax, tax compliance is the ultimate goal of meeting and appreciating taxpayers. The definition of a Taxpayer according to Article 1 letter a General Taxation Provisions is an individual or entity which is determined according to the provisions of the tax laws and regulations to carry out tax obligations, including certain tax collectors or tax collectors. In other words, taxpayers are tax subjects who meet objective requirements, so they meet the requirements as determined by law, namely in the 1984 Income Tax Law, receive or obtain taxable income,

Taxpayers must comply with applicable tax regulations, so that a good taxpayer is a taxpayer who complies with applicable tax regulations (Pohan, 2016: 64). Several motivating factors include the taxpayer's understanding of tax laws, the ability of the taxpayer to fill out forms and calculate the correct amount of tax, and pay taxes on time (Jihin et al., 2021).

Based on the Decree of the Minister of Finance Number 544/KMK.04/2000, taxpayers are included in the category of compliant taxpayers if they meet the following criteria:

1. Timely in submitting notification letters for all types of taxes in the last two years.

2. Do not have tax arrears for all types of taxes, unless you have obtained permission to repay or postpone tax payments.

3. Never been sentenced for committing a crime in the field of taxation within the last ten years.

4. In the last two tax years keeping books of account as referred to in Article 28 of the KUP Law and in the event that an audit has been carried out on a Taxpayer, the correction in the last audit for each type of tax payable is a maximum of 5%.

5. Taxpayers whose financial statements for the last two years are Tax Compliance by a Public Accountant with an unqualified opinion or opinion with exceptions as long as they do not affect the taxable income. The Tax Compliance Report must be prepared in a long form report that presents a reconciliation of commercial and fiscal profit and loss. In the event that a Taxpayer whose financial statements are not audited by a Public Accountant is required to comply with the provisions in points a, b, c, and d above.

Taxpayer compliance indicators according to the Directorate General of Taxes are as follows (Jihin et al., 2021):

1. Timely in submitting SPT

2. Do not have tax arrears for all types of taxes, unless you have obtained permission to repay or postpone tax payments

3. Tax Compliance financial report by a Public Accountant or government financial supervisory institution with an unqualified opinion for 3 (three) consecutive years,

4. Never been sentenced for committing a crime in the field of taxation based on a court decision that has permanent legal force within the last 5 (five) years.

Systematic Literature Review

Systematic Literature Reviewis a term used to refer to a particular research or research methodology and development carried out to collect and evaluate research related to a particular focus topic. interesting phenomenon topics, with specific relevant research questions. SLRs are also often needed to determine research agendas, as part of a dissertation or thesis, and are part of completing research grant applications.

RESEARCH METHODS

This research is a qualitative research that uses the literature review method by utilizing reference sources from international and national books and journals related to audit delay research that have been published in 2022 so that this research can obtain relevant discussions from these studies. This research analyzes five international and national research journals that have been published in 2022 and makes an analysis contained in the discussion of these journals supported by other literary sources such as books, trusted sites, and so on. This study uses a qualitative method with a bibliometric approach. The bibliometric approach is a statistical and quantitative characteristic measurement of books, journal articles, and other literature. The unit of analysis in the bibliometric approach includes articles and their components, namely topic, author, country, affiliation, and journal (Pritchard, 1969). The use of the bibliometric method in this study is to describe the distribution and citation of articles, books and other publications related to the Accounting Information Systems literature. Bibliometric analysis is widely used to investigate references to scientific articles cited in a journal, to map the scientific fields of a journal, and to classify scientific articles according to a research field (Caciatori Junior & Cherobim, 2020; Management et al., 2020; Haq & Bahit, 2021)

In carrying out a Bibliometric analysis, data on the number of articles, books and other publications on the subject of tax compliance (Tax Compliance) is required. This study does not use data samples to provide complete and comprehensive information. The data is sourced from the Web of Science database. The number of documents analyzed were 994 documents from 363 journals and publishers. This document is then tabulated and analyzed using the VosViewer and Biblioshiny applications.

In conducting this bibliometric research, several steps were taken as follows:

1. Identify keywords

    In this section the researcher searches for and uses the right keywords to research. Literature search from the Web of Science database with the keyword "Tax Compliance" and the time range of articles published from 1960 to 2022. The selection of the Web of Science database aims to get all articles related to "Tax Compliance" with a quality article index.

2. Search the Web of Science database

    In this section the researcher searches for articles with the keyword "Tax Compliance" to collect data. The search results yielded 1,526 "Tax Compliance" documents that had been published. Then the researchers limited the types of documents in the form of articles on the topic Business Finance, Management, Business, & Economics so they found 994 articles.

3. Download articles

    After determining the number of articles to be tabulated, the next step is to download the articles in plain text (.txt) and PDF formats. The plain text format functions to get information about the article and the PDF format to read and confirm the correctness of the plain text data.

4. Article tabulation (journal, author, country, topic, affiliation, country)

    After the raw data is collected, it will be checked and confirmed the correctness of the data. Data tabulation follows the format prepared by bibliometric data processing applications, namely VOSViewer and Biblioshiny.

5. Data processing through VOS viewer and Biblioshiny

    The tabulated data is then processed through the VOS Viewer and Biblioshiny applications. The resulting data output is in the form of relationships between authors, countries, affiliations, and citations.

6. Data analysis

The data generated by the VOS Viewer and Biblioshiny applications were then analyzed to describe the Bibliometric findings. In addition, the results of data analysis will also produce gaps for further research.

The analysis technique is the result of interpretation of data that is processed using the VOS Viewer and Biblioshiny applications. The VOS Viewer application is a tool for analyzing correlations between authors, countries, affiliations, and keywords. Biblioshiny is used to make the bibliometric analysis more complete.

From the results of the data processing, an analysis of the description of the results and determination of gaps for further research will be carried out. The results of data processing through the VOS Viewer application are described in the context of (1) authors, (2) countries, (3) citations, (4) articles, (5) affiliations, (6) publications, (7) keywords. While determining the research gap is done by tree map analysis so that the writer can provide topic suggestions for further tax compliance research

RESULTS OF RESEARCH AND DISCUSSION

From the results of the data tabulation, the information contained in table 1 shows that there is a range of Tax Compliance research data ranging from 1960 - 2022 in the Web of Science database. The data consists of 994 tax compliance-themed articles published by 363 journals, and a total of 1,870 authors. In the period 1960 - 2022, and an average of 1.8 articles/year published.

Table 1 General Information

Description	Results
Time span	1960 - 2022
Source (Journal)	363
Number of Documents	994
Number of Authors	1870
Average year from publications	1,8

Source: Biblioshiny

Figure 3 shows that the development of Tax Compliance research began to increase rapidly in 2020. However, the COVID-19 phenomenon changed the topics studied, thereby reducing the number of Tax Compliance studies. However, as the community's economic

situation returns to normal, the topic of Tax Compliance will be published more frequently than before.

Bibliometric research also maps documents based on (1) author, (2) country, (3) citation, (4) article, (5) affiliation, (6) publication, (7) keywords.The components of Tax Compliance document analysis are as follows:

Author Analysis (Author)

Based on the grouping of articles by author, it was found that Erich Kirchler from the University of Vienna was the author who published the most articles in the field of Tax Compliance. The data shows that Erich Kirchler has published 45 Tax Compliance articles, followed by Alm J (41 articles) and Torgler (26 articles). The ranking of the most Tax Compliance article authors can be seen in Table 2.

Table 2 Most Tax Compliance article authors

Authors	Articles	Fractionalized Articles
KIRCHLER E	45	13.36
ALM J	41	16.27
TORGLER B	26	16.44
MCKEE M	16	5.58
WILLIAMS CC	15	9.92
MUEHLBACHER S	14	4.47
MITTONE L	13	4.37
KOGLER C	12	2.73
FARRAR J	9	3.83

If we examine the distribution of articles based on Lotka's Law, we find that the distribution of authors who only write 1 Tax Compliance article reaches more than 80% as shown in Figure 3. From this figure we can analyze that 80% of Tax Compliance articles are produced by 1 % of people only. Of course, this condition is very unsuitable for the scientific development of Tax Compliance.
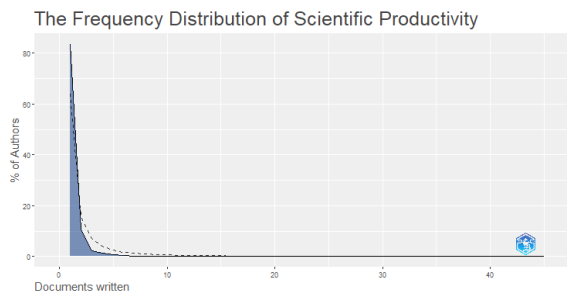

Figure 3. Lotka's Law Analysis

In describing the high and low productivity of writers in writing scientific articles, it is necessary to carry out a bibliometric analysis using Lotka's Law. However, Lotka's Law can only be applied to find out patterns of writer productivity, not to find out patterns of research productivity (Sen 2010). Lotka's Law states that of all the writers in a particular field, about 60% contribute to one article. The number of authors contributing n articles is about 1/n2 of the authors contributing one article. This means that the number of authors who produce two articles is around 15% of the number of authors who produce one article and the number of authors who produce three articles is around 7% of the number of authors who produce one article, and so on (Zabed and Anisur 2009). In the context of this research,
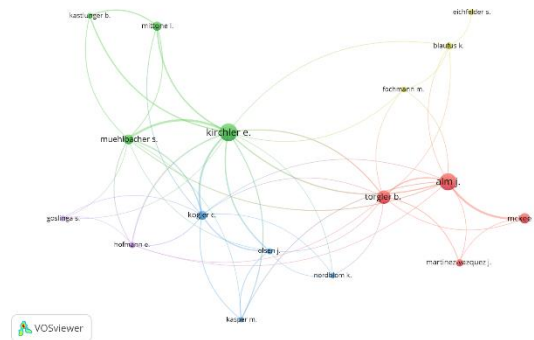

Figure 4 Network Between Authors

If we examine it in the context of the relationship between writers, Figure 4 shows that one writer and another is connected to one another and leads to Erich Kirchler. This proves that Kirchler is able to influence and is very concerned in researching the field of Tax Compliance.

If the network between authors is studied in the context of the research year, the majority of articles will be published from 2015 - 2021 as shown in Figure 5. This is consistent with the results of the analysis of publications per year in Figure 2 which shows that the most Tax Compliance publications are in 2021 and are still running so far.
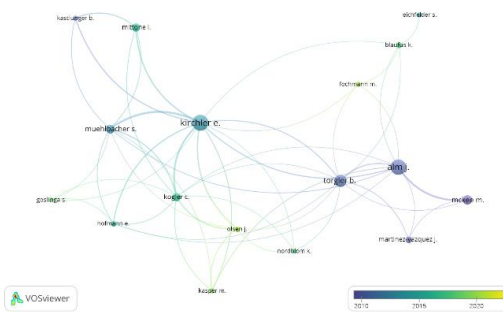

Figure 4.5 Visualization of Author Overlays for 2010-2022

Tax Compliance research when examined in the context of the author, it can be concluded that Erich Kirchel and his friends became the pivot in Tax Compliance research. This will certainly change over time and developments in the world of Tax Compliance research.

Country Analysis

Research in the field of Tax Compliance is spread across various countries. Figure 6 shows a map of the distribution of Tax Compliance research around the world through blue gradations. The darker the color, the more tax compliance research is published.
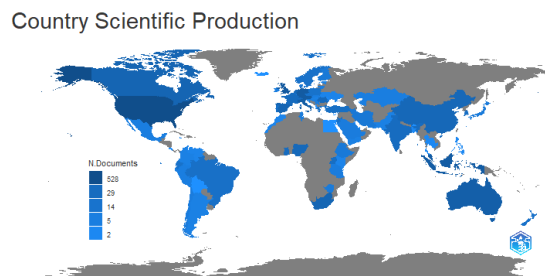

Figure 6 Number of Article Publications for Each Country

From Figure 6 it can be concluded that there are several countries that have a dark blue color, including the USA with a total of 140 articles, the United Kingdom   50   articles, and Germany 43 articles. While other countries have a lighter/younger color indicating that the publication of Tax Compliance articles is still far below the previous 4 countries. Countries that don't have a blue color means they don't have publications in the field of Tax Compliance, such as Greenland, Mongolia, Turkmenistan, Papua New Guinea, Madagascar, Somalia, Algeria, and others.

The results of the country analysis have a relationship with the results of the previous author analysis where the 3 authors with the highest number of published articles come from the United States (USA). This shows that the author's country supports conducting tax compliance research, followed by the UK and Germany. The details of the countries that publish the most Tax Compliance articles can be seen in table 3

Table 3 List of 10 countries that publish the most tax compliance articles

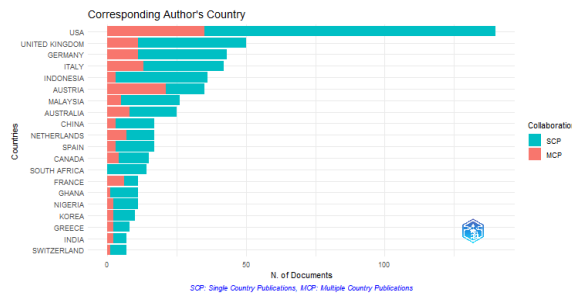| Country	Articles	Freq	SCP	MCP	MCP_Ratio
USA	140	0.2118	105	35	0.25
UNITED KINGDOM	50	0.07564	39	11	0.22
GERMANY	43	0.06505	32	11	0.2558
ITALY	42	0.06354	29	13	0.3095
INDONESIA	36	0.05446	33	3	0.0833
AUSTRIA	35	0.05295	14	21	0.6
MALAYSIA	26	0.03933	21	5	0.1923
AUSTRALIA	25	0.03782	17	8	0.32
CHINA	17	0.02572	14	3	0.1765
NETHERLANDS	17	0.02572	10	7	0.4118
SPAIN	17	0.02572	14	3	0.1765

Figure 7 Comparison of Single Country Publication (SCP) and Multiple Country Publication (MCP)

When the analysis was carried out on the author's country/ nationality of the author, the results showed that USA was ranked first in the category of Single Country Publications (SCP) with a ratio of 25%. This means that in conducting tax compliance research, the authors only collaborate with other authors from the same country. Out of a total of 140 articles, only 35 articles were published in collaboration within the same country, while the rest were published in collaboration internationally.

In Table 4 it can be seen that the ratio of Multiple Country Publications (MCP) to total publications in the top 10 countries is 3% -41%, the highest result is in the USA with an MCP ratio of 41.36% and the lowest result is in Switzerland, which is 3.56 %. Based on this analysis, Indonesia is ranked 5th with a total of 36 articles. The greater the MCP ratio indicates that the country has a strong preference in international collaboration to conduct research in a particular field.

Table 4 represents the top 8 countries based on the results of the country analysis unit co-authorship analysis. The top 8 sequence is taken from the number of documents for each

country. These countries are the USA (528 documents), UK (172 documents), Germany (132 documents), Austria (132 documents), Indonesia (130 documents), Malaysia (126 documents), Italy (121 documents), Australia (96 document).

Table 4. Country Analysis Unit Co-Authorship Analysis Results

COUNTRY	Freq
USA	528
UK	172
GERMANY	141
AUSTRIA	132
INDONESIA	130
MALAYSIA	126
ITALY	121
AUSTRALIA	96

Source: Author's calculations via the Vos Viewer application

From table 4.2 it can be concluded that most of the authors have published research articles on Tax Compliance in the USA, a country that has the strongest linkages. The UK and Germany have also made significant engagement in tax compliance research. While the distribution of networks between countries can be seen in Figure 4.8.
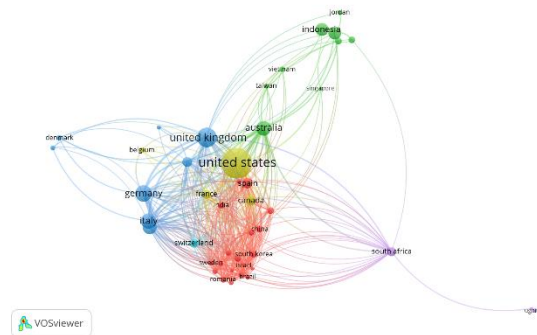

Figure 8 Inter-Country Network

If we carry out a co-authorship analysis with country analysis units, Figure 8 shows that there is a collaborative relationship between various countries, both directly and indirectly. This relationship can be seen from the color of the line that connects the two. The size of the circle shows the number of articles produced by the country, the bigger the circle, the more articles published. The network center with the largest circle is in the USA, followed by the UK and Germany. The distance between the two circles indicates the co-authorship link between the countries. The closer the distance, the stronger the association that occurs. The

stronger the linkages, the thicker the lines that connect between countries.

Citation Analysis

We can see an analysis of citations by country in Table 5. It can be concluded that the USA was ranked first with a total of 5,966 citations, followed by Austria (1,695 articles) and UK (797 articles). USA is a pioneer in tax compliance research.

Table 5 The countries with the most citations

No	Country	Total Citations	Average Article Citations
1	USA	5966	42.61
2	AUSTRIA	1695	48.43
3	UNITED KINGDOM	797	15.94
4	AUSTRALIA	753	30.12
5	GERMANY	704	16.37
6	ITALY	558	13.29
7	SPAIN	376	22.12
8	HONG KONG	374	62.33
9	CANADA	360	24.00
10	SWITZERLAND	357	51.00
11	NETHERLANDS	329	19.35
12	MALAYSIA	170	6.54
13	SWEDEN	170	34.00
14	MEXICO	163	81.50
15	BELGIUM	142	23.67
16	NORWAY	139	34.75
17	KOREA	127	12.70
18	INDONESIA	118	3.28

Article Analysis (Articles)

The author's affiliation analysis showed slightly different results from previous analyses. Universities in the USA are not in the first place in the results of this analysis, but the University of Vienna which is in Austria. This is caused by differences in research patterns in each country. Universities in the USA conduct research that is more evenly distributed, while in Austria one university is more focused on a particular field of study.

Table 6 Universities and Affiliations that produce the most Tax Compliance Articles

| Affiliations	Articles
UNIVERSITY OF VIENNA	118
NORTH UNIVERSITY OF MALAYSIA	35
GEORGIA STATE UNIVERSITY	34
TULANE UNIVERSITY	23
UNIVERSITY OF EXETER	21
UNIVERSITY OF SHEFFIELD	21
MAKERERE UNIVERSITY BUSINESS SCHOOL	19
QUEENSLAND UNIVERSITY OF TECHNOLOGY	19
MALAYSIA NATIONAL UNIVERSITY	19
UNIVERSITY OF PRETORIA	17
UNIVERSITY OF TRENTO	17
APPALACHIAN STATE UNIVERSITY	15
UNIVERSITY OF MICHIGAN	15
NOTREPORTED	13
LEIBNIZ UNIVERSITÄT HANNOVER	12
MARA UNIVERSITY OF TECHNOLOGY	12
BABEŞ-BOLYAI UNIVERSITY	10
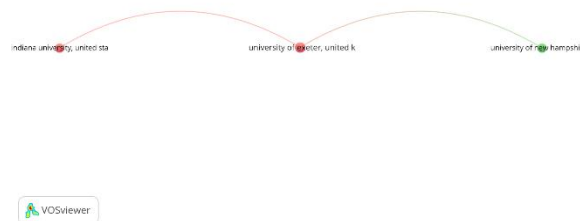
Figure 9 Inter-Affiliate Network

Figure 9 is the result of network analysis between affiliates from the author. It can be concluded that very few universities have links with other universities. Collaboration only occurs at Indiana University (USA), University of Exeter (UK), and University of Hampshire (UK).

Publication Analysis

A bibliometric analysis of the Tax Compliance literature shows 994 articles published by 393 international journals. The 10 journals with the most publications can be seen in Figure 10 with the following results:
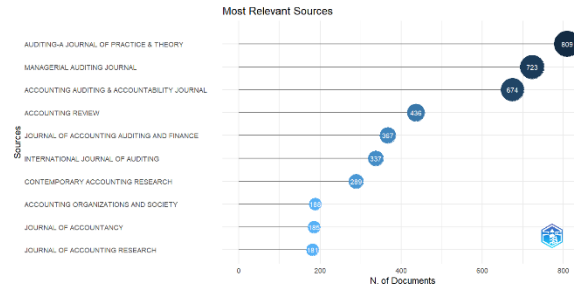
Figure 10Top 10 Journals with the Most Number of Tax Compliance Article Publications

If analyzed using the Bradford's Law method, the core journal in publishing Tax Compliance literature focuses on (1) journal of economic psychology, (2) ejournal of tax research, (3) journal of economic behavior and organization, (4) journal of public economics, (5) public finance review, (6) international tax and public finance, (7) journal of business ethics, (8) national tax journal, (9) journal of behavioral and experimental economics, (10) finanzarchiv. Illustration of Bradford's Law for the article Tax Compliance can be seen in figure 11.
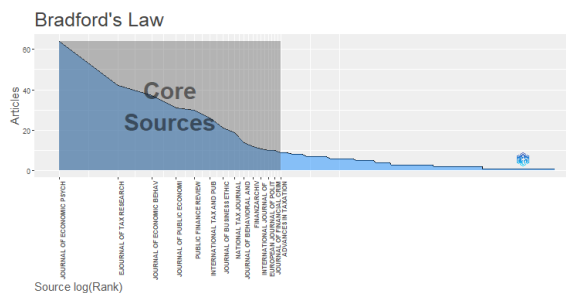

Figure 11Bradford's Law

Bradford's lawit is a law to map articles spread across several publishers/journals and determine the core for publishers/journals that publish articles. Usually Bradford law distributes the journal in 3 parts,⅓The first is the core or main publisher of an article,⅓the second is a publisher who quite often publishes articles on certain topics, and⅓Finally, the publisher rarely publishes the article. Figure 11 was successfully mapped⅓journal which is the core of research on Tax Compliance science so that the quality of articles published in these journals can be said to be good.

Keyword Analysis (Keyword)

Bibliometric analysis allows researchers to analyze which keywords are most often used in tax compliance research. Figure 12 shows the results of the analysis of the keywords

(keywords) that are most often used in tax compliance research. From Figure 12 it can be seen that Tax Evasion and Tax Moral are the keywords most frequently researched. This means that research involving the topics of Tax Compliance, Tax Evasion and Tax Moral is the hottest topic discussed and most widely published.
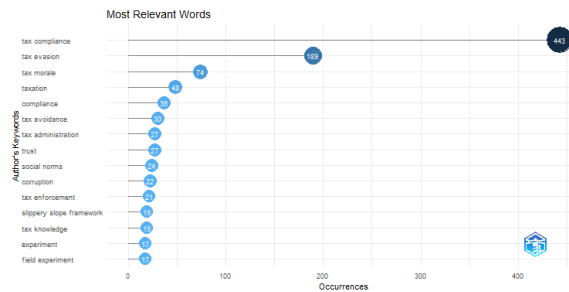

Figure 12 Most Relevant Words

Keyword analysis in Tax Compliance research can also be analyzed using the TreeMap technique. TreeMap analysis allows researchers to map the percentage of keyword usage in tax compliance research. Mapping the percentage of keyword usage in the Treemap analysis can be seen in Figure 413.
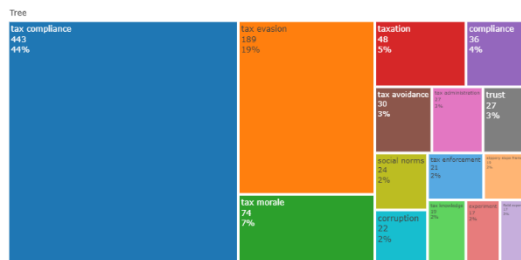

Figure 4.17 TreeMap analysis

Figure 4.17 provides information that there are several keywords commonly used in tax compliance research. Some frequently used keywords are (1) Tax Compliance, (2) Tax Evasion, (3) Tax Morale, (4) Taxation, etc. From these results it can be concluded that the next researcher must look for research ideas outside of what is shown in Figure 4.17. This is done to increase the probability of publication of Tax Compliance articles in Scopus indexed international journals. The next research mapping can be seen in Figure 4.18 in the Thematic Map analysis.
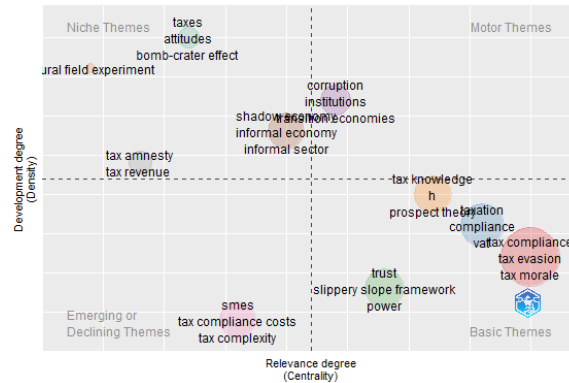
Figure 4.18 Thematic Map Analysis

Figure 4.18 can give us an idea that there are 4 quadrants of research themes starting from (1) Niche Theme, (2) Motor Theme, (3) Basic Theme, (4) Emerging or Declining Theme. Niche Theme is in the High Relevancy but Low Density quadrant. This condition means that the research topics in this quadrant are relevant to research today but not many studies have published them. The research topics in the Niche Theme quadrant are (1) Tax Attitude, (2) Bomb-Crater Effect, (3) Rural Field Experiment,(4) Shadow Economy, (5) Informal Economy, and (6) Informal Sector, (7) Tax Amnesty, (8) Tax Revenue

The Motor Theme Quadrant describes several research topics that are High Relevancy and High Density. This means that research topics in this quadrant have high research relevance but are accompanied by a large number of researchers. Several research topics in this quadrant are (1) Corruption and (2) Institution. The Basic Theme and Declining Theme quadrants are research topics that have low relevance so that they are no longer worthy of being raised as research topics. Therefore, future research can focus on developing topics in the Niche Theme and Motor Theme quadrants.

Discussion and Discussion

Bibliometric research aims to map, test, and analyze Tax Compliance articles that have been published in Scopus indexed international journals. This research also provides a mapping of the research sector that has never been done in the context of the theme of Tax Compliance. This theme has great potential to be published in Scopus indexed international journals because there are still many research topics that have not been maximized, especially in the niche theme and motor theme categories in thematic map analysis.

Several tax compliance research topics when combined with several topics that are urgently needed by subsequent researchers can potentially increase article citations for each

researcher. The proposed next research titles that combine the Tax Compliance theme and several niche theme topics and motor themes are:

1. Study of empirical differences between Tax Attitude and Tax Compliance

2. Effect of Tax Attitude on the level of tax compliance

3. Bomb-crater effectfrom a tax compliance point of view

4. Intergenerational Tax Compliance: An experimental approach

5. The influence of the shadow economy on the level of tax compliance

6. Influence of the Informal Economy and Informal Sector on the level of tax compliance

7. Impact of tax amnesty on tax compliance and revenue

8. Tax compliance experiment between urban and rural communities

CONCLUSIONS AND ADVICE

Tax compliance research is still a very interesting topic for discussion. However, research on tax compliance in Indonesia is still rarely published in internationally reputable journals such as Scopus and Web of Science. Therefore this study aims to examine articles that have been published in several international reputable journals.

This study used the bibliometric method, the bibliometric method is a part of the Systematic Literature Review (SLR) which examines the quality and quantity of documents based on the information contained in the articles. The results showed that (1) Kirchler was the most prolific writer with 45 articles, (2) the USA was the most productive country with 140 articles, (3) the University of Vienna was the most productive affiliate with 118 articles, and (4) the Journal of Economic Psychology as the most productive journal with 809 articles. This research contributes to the determination of research gaps and suggestions for subsequent research topics to researchers.

The limitation of this research lies in the scope of the research topic which only includes the Tax Compliance keyword published in the Web of Science database. Therefore the next researcher can develop similar articles by taking different keywords or databases. In addition, this study has provided 8 research proposals in the field of Tax Compliance for further analysis and further study by future researchers.

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