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Research Review on Tax Compliance Topics for the Period 2015-2023

Nguyen Thi Linh

University of Labour and Social Affairs, Hanoi, Vietnam

Corresponding Author: **Nguyen Thi Linh**

Abstract

The promulgation and implementation of tax administration laws in countries is an important step forward, creating uniformity, clarity, and transparency; Strengthen the inspection and supervision role of the State and society in tax management; Create a favorable environment for taxpayers to comply with tax laws, implement the mechanism of self-declaration and self-payment of taxes into the state budget, towards a modern tax management mechanism. There have been many studies in many different countries on tax compliance. This article aims to evaluate

research trends on tax compliance based on documents in the Openalex database from 2015 to 2023. The author learns about the number of articles related to tax compliance, which keywords are most popular, which authors, and which countries are influential and publish many publications on tax compliance. Research results show that there were a total of 952 tax compliance articles indexed in Openalex from 2015 to 2023. Finally, through a systematic literature review, many areas were identified that will be important research points for future research on tax compliance.

Keywords: Tax Compliance, Systematic Literature Review, VOSviewer

1. Introduction

In a developed, deeply integrated and highly demanding economic environment, it is necessary to improve tax awareness and compliance capacity so that taxpayers can understand, correctly understand and do the right thing to meet the requirements of tax administration. When taxpayers comply with tax laws, the tax system will be strictly enforced, mobilizing revenue for the state budget and regulating the macro economy. Therefore, improving tax compliance of taxpayers is always considered a key content and the top goal of tax administration. The promulgation and implementation of the Tax Administration Law is an important step forward, creating uniformity, clarity and transparency; Strengthen the inspection and supervision role of the State and society in tax management; Create a favorable environment for taxpayers to comply with tax laws, implement the mechanism of self-declaration and self-payment of taxes into the state budget, towards a modern tax management mechanism. There have been many studies in many different countries on tax compliance. Therefore, in this study, it helps readers grasp the development and quality of information about the current situation of "tax compliance" through the frequency of keyword use, number of citations, and number of authors and co-authors are cited from time to time. At the same time, it helps future researchers know the trends of this topic over time.

The article clarifies the following research questions, including Q1: What is the number of articles related to tax compliance from 2015 to 2023? Q2: What topics are the keywords grouped into? Q3: Which authors and countries are influential and have published many publications on this content?

To answer the above questions, the study reviewed 952 articles published in the period 2015-2023. Research conducted through bibliometric analysis makes a great contribution to the research community because through bibliometrics, a valuable amount of information can be collected about a topic. By reflecting on what has been done and what needs future research, the article aims to add to the literature on different methods and contexts to assist tax compliance researchers. The research is divided into parts: Defining the conceptual foundation, applied methods, research results and concluding remarks.

2. Theoretical Basis

According to Hamm (1995)^[4], "Tax compliance is the taxpayer's declaration of necessary tax declaration documents at the appropriate time and accurate performance of tax obligations according to the provisions of tax laws and decisions of the court". Similarly, James & Alley (2022) affirmed that tax compliance in the simplest terms is the extent to which taxpayers comply with tax obligations prescribed in tax law.

James & Alley (2002) [3] posed the question: Is "compliance" due to voluntary or mandatory behavior? If a taxpayer "complies" only because of threats or administrative measures, or both, this is not considered full compliance even if tax revenues reach 100% of payable according to law. Andreoni and *et al.* (1998) [1] argue that voluntary compliance by taxpayers without resorting to inspections, inquiries, reminders or fear of administrative measures is also a component. In the definition of tax compliance by the payer. According to the OECD Practical Guide on Measuring Compliance (2001), a question was raised: "How is compliance defined – is it compliance in the interpretation of tax laws and how they are applied by the tax authorities or how the taxpayers understand them? Or is this concept defined in a more neutral way? Tax compliance is also defined as a process in which taxpayers submit all required tax returns by accurately declaring all income and paying tax liabilities accurately using laws and Current tax regulations (Palil & Mustapha, 2011) [6].

According to the view of the OECD Center for Tax Policy and Management Research, tax compliance is divided into two groups. Administrative compliance group is the taxpayer's compliance with administrative regulations on declaring and paying taxes on time. Technical compliance group is when taxpayers calculate and pay taxes correctly according to the provisions of tax law.

Thus, tax compliance is the taxpayer's full compliance with tax obligations in accordance with the law, including tax registration, tax declaration, tax calculation, tax payment and compliance with other tax requirements. Tax administration according to the provisions of law.

Tax compliance by taxpayers is divided into two main groups. Group of subjective factors affecting tax compliance behavior of taxpayers, include: The complexity of the tax system, the integrity of tax officials, and the effectiveness of the tax authority's inspection and control system. A group of objective factors affecting tax compliance behavior of taxpayers, including: Educational level, accountability of government public spending, scale of the informal economy.

3. Method

This study used the SLR systematic review method of Tranfield *et al.* (2003) [8]. Sample selection for the study was based on PRISMA (priority items for systematic reviews and meta-analyses) originally proposed by Liberati *et al.* (2009) [5] and updated in 2021 by Page *et al.* (2021) [7]. The PRISMA process is based on three steps: Identification, screening and study inclusion.

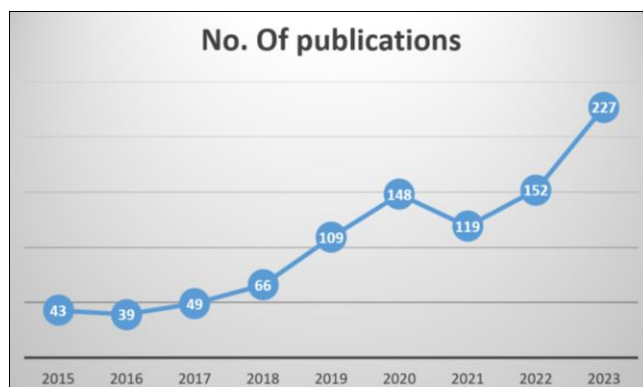
As a first step, the author begins by selecting a database to collect articles to include in the study. The database chosen is OpenAlex, known as a free database, connecting data points to create a comprehensive, interconnected database of scientific research systems. Data was collected on April 3, 2024, with the use of the following keyword "Tax compliance". In the data filtering field, the author chose to filter keywords by "Title". Search time, the author selected the period from 2015 to 2023 and searched for "open access" articles. The result was 952 documents with the keyword "Tax compliance" in the title published in the period from 2015 to 2023.

In the second step, the author screened to remove inappropriate documents through technical screening and content screening. For technical screening, documents of the following types: Paratext, book-chapter, book, and thesis will be eliminated by deselecting. For content screening, documents are pre-read to eliminate documents with irrelevant content even though they contain search keywords. The results after filtering showed that all 952 results met the filtering conditions for inclusion in the study. The remaining number of documents after the two steps are analyzed as a whole in the SLR document system and entered into VosViewer software to analyze keywords and co-citation analysis. The results of SLR analysis are presented in tables and graphs. From the analysis results, the study finds popular research directions, names the research directions, and suggests further research directions related to the topic of Tax Compliance.

4. Result

Statistics on year of publication

From 2015 - 2023 there were a total of 952 tax compliance articles indexed in Openalex with an average of 106 articles published per year. The number of articles increases gradually over the years. In 2015, there were only 43 articles published, but by 2023 there will be 227 articles, a 5-fold increase. From the statistical results of publication frequency each year, it shows that authors are showing strong interest in the topic of tax compliance in businesses, especially in the recent 2-year period.



Source: Author compiled research

Fig 1: Chart of number of publications and citations by year

Keyword analysis results

To answer the question, about the topic of tax compliance, what content is of interest to researchers, the author researched the keywords that appear frequently in published publications. Among the 846 keywords that appeared, the study selected keywords that appeared 100 times or more, and there were 27 keywords that met this condition. Keywords are evaluated by Vosviewer software based on the number of occurrences and total link strength. The group of keywords that appear 30 times or more is shown in Table 1. The keyword "Business" is the keyword that appears the most with 841 appearances and a link strength of 7156, the keyword "Economic" second most appearances with 770 appearances.

Table 1: Keyword analysis results

S. No	Keyword	Occurrences	Total link strength
1	Business	841	7156
2	Economics	770	6836
3	Psychology	769	6372
4	Social psychology	764	6332
5	Compliance	747	6214
6	Public economic	640	6034
7	Accounting	537	4998
8	Political science	367	3334
9	Law	331	3133
10	Finance	237	2362
11	Tax reform	229	2354
12	Philosophy	229	2276
13	Taxpayer	206	2092
14	Revenue	184	2035
15	Tax revenue	182	2032
16	Linguistics	174	1912
17	Tax credit	166	1763
18	Government	147	1678
19	Macroeconomics	158	1649
20	Indirect tax	134	1433
21	Value – Added tax	130	1370
22	Computer science	162	1301
23	Double Taxation	110	1201
24	Mathematics	132	1104
25	Medicine	121	1103
26	Tax avoidance	101	1069
27	Audit	102	979

Source: Author compiled research

Co-authorship analysis

To explore the trend of collaboration in tax compliance research, this study analyzed co-authorship relationships between individual authors and between organizations. According to Benoit *et al.* (2018)^[2], the analysis results help improve understanding of research collaboration and help discover influential researchers. In the period from 2015 to 2023, there are 1,908 authors participating in writing on the topic of tax compliance. Among them, there are 5 authors appearing 9 times or more, the results are shown in Table 2. Author Erick Kirchler is the author with the most articles with 14 articles and corresponding citations of 270. Next is the author Author James Alm has the second most articles with 11 articles on tax compliance in the period from 2015 to 2023.

Table 2: Results of author analysis

S. No	Author	Documents	Citations	Total link strength
1	Erick Kirchler	14	270	6
2	Benno Torgler	9	202	5
3	James Alm	11	427	5
4	John D’attoma	9	117	0
5	Theresia Woro Damayanti	9	47	0

Source: Author compiled research

Country analysis has an article on tax compliance

The author also conducted research on the countries with the most articles on this topic. These results are shown in Table 3. In all, 82 countries have authors publishing articles related to tax compliance. Indonesia is the country with the most authors with a total of 236 articles, with a total of 232 citations. Next is the United States, which is the second country with a lot of interest in tax compliance with 76 publications and 1,454 citations.

Table 3: Results of country analysis

S. No	Country	Documents	Citations	Total link strength
1	United Kingdom	54	1201	19
2	United States	76	1454	16
3	Germany	30	503	13
4	Malaysia	72	195	13
5	Indonesia	236	232	10
6	Nigeria	40	142	5

Source: Author compiled research

Organizational Analysis has articles on tax compliance

Table 4 shows the organizations (universities) with the most publications on tax compliance in the period 2015-2023. A total of 639 organizations participated in writing the article. University of Indonesia is the workplace of the authors with the highest number of publications, with 20 articles corresponding to 17 citations. Next is the University of Vienna and Northern University of Malaysia with 19 articles, 392 and 53 citations.

Table 4: Results of organizational analysis

S. No	Organization	Documents	Citations	Total link strength
1	University of Indonesia	20	17	1
2	University of Vienna	19	392	0
3	Northern University of Malaysia	19	53	0
4	Mercu Buana University	18	8	0
5	University of Brawijaya	15	64	0
6	Universiti teknologi mara	17	14	1

Source: Author compiled research

5. Conclusion

In this study, we evaluated global publications on corporate tax compliance indexed in the Openalex database published between 2015 and 2023 to provide insight into the volume of publications, journal publications, keyword networks and co-authorship networks. This study used bibliometric methods with the help of several statistical and data visualization applications to explore research trends in the content of tax compliance in businesses.

Research results show that there were a total of 952 articles on tax compliance in businesses indexed in Openalex from 2015 to 2023. Regarding the number of publications, in 2015 there were only 43 articles published, but by 2023 there were 227 articles, a 5-fold increase. Regarding frequently mentioned content, the keyword "Business" is the keyword that appears the most with 841 appearances and the link strength is 7156, the keyword "Economic" appears the second most with 770 appearances. In the period from 2015 to 2023, there were 1098 authors participating in writing on the topic of tax compliance. Author Erick Kirchler is the author with the most articles with 14 articles and 270 citations. In all, 82 countries have authors publishing articles related to tax compliance. Indonesia is the country with the most authors with a total of 236 articles, with a total of 232 citations. The research results have contributed to the general theoretical basis, serving as a basis for reference studies on tax compliance in businesses. Data collected from richer sources such as Scopus or Web of Science are suggestions for further research on tax compliance.

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