
A COMPARATIVE BIBLIOMETRIC ANALYSIS OF TAX COMPLIANCE RESEARCH IN DEVELOPED AND DEVELOPING COUNTRIES (2014–2024)

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Abstract

This study aims to conduct a comparative analysis of trends, collaborations, and research frameworks on tax compliance in developed and developing countries from 2014 to 2024. The research sample comprises 109 articles on tax compliance from developed countries and 758 from developing countries, identified in the Scopus database using the PRISMA approach. This study uses bibliometric analysis with the RStudio tool to identify the evolution of themes, author and institutional networks, and keyword visualisation and citation patterns. The results show that developed countries publish more articles on tax administration systems, governance stability, and economic structure analysis. In contrast, developing countries focus more on governance issues, corruption challenges, the information sector, and institutional capacity. In addition, there are disparities in the participation of developing countries in global research networks, including differences in topic emphasis and international collaboration. This study emphasises the importance of integrating qualitative and quantitative analysis to improve understanding of structural issues related to tax compliance and to inform future tax policy strategies.

Keywords: Tax Compliance, Bibliometric Analysis, Developed Countries, Developing Countries

INTRODUCTION

Tax compliance is key to fiscal stability and the effectiveness of public policy, particularly because the quality of the tax information system and the level of trust and understanding among taxpayers now directly impact compliance behavior (Putri, Hidayat, & Zahroh, 2025). Tax compliance is generally defined as the extent to which taxpayers fulfill their tax obligations in accordance with legal provisions. Empirical evidence in research (Baer et al., 2025) shows that the dynamics of tax compliance are significantly influenced by the capacity of tax agencies and the effectiveness of administration, as well as public perceptions of the quality of state institutions (Nichelatti & Hiilamo, 2024). Developed countries consistently show higher compliance rates thanks to strong tax administration systems, advanced technology, and relatively stable governance (OECD, 2023). In contrast, developing countries face more complex problems, such as a large informal sector, limited administrative capacity, and low levels of trust and tax morale (Medina & Schneider, 2019). These differences exacerbate imbalances in tax collection effectiveness and influence taxpayer compliance behavior.

Although the amount of literature on tax compliance has grown significantly, with multidisciplinary approaches from various countries (Fauzan et al., 2022). Along with major changes in the global taxation system due to technological advances, changes in international tax laws, and the impact of the COVID-19 pandemic on the economy. This statement is supported by evidence from other studies. (Mason, 2020) argues that efforts to reduce corporate tax avoidance have profoundly changed the players, agenda, and legal framework of international taxation. (Gupta et al., 2021) Found that the pandemic has triggered tax adjustments, particularly in corporate income tax, customs duties, and trade in 45 developing countries. (Belahouaoui & Attak, 2024) Show that digitalisation, artificial intelligence (AI), and blockchain can significantly improve tax compliance and operational efficiency. (Baker, 2020a) also discusses the long-term impact of new ways of working that emerged during the pandemic. These changes are comprehensive, affecting institutional structures, compliance procedures, and global tax policy approaches.

Although research on tax compliance continues to evolve, most studies remain single-country in nature, mainly because institutions, law enforcement, and tax administration capabilities differ across countries (Alm et al., 2023). In spite of this, there is a significant knowledge gap in the field of tax compliance research, with the absence of a systematic, large-scale comparative analysis between developed and developing countries. The (OECD, 2023) acknowledges that empirical evidence on tax compliance is highly fragmented and primarily influenced by country-specific studies. This situation highlights the need for comparative bibliometric research to uncover differences in research themes, trends, and frameworks between developed and developing countries over the past decade.

These changes have triggered an expansion of academic literature on tax compliance. The research landscapes of developed and developing countries are not comprehensively compared bibliometrically (Fauzan et al., 2022). In contrast, the literature is characterized by (Kent Baker et al., 2020; Lei et al., 2022) highlight the lack of cross-border collaboration, which reflects the dominance of developed countries in academic production, while developing countries still have minimal representation in global research networks. This condition has the potential to create a knowledge gap and reduce the effectiveness of cross-

disciplinary research, including on issues of sustainability and climate change. Thus, this study aims to fill this gap by presenting a comprehensive knowledge map of topic shifts, the evolution of global collaboration, and the structural challenges that distinguish the dynamics of tax compliance between developed and developing countries.

Based on these gaps, this study aims to provide a comprehensive mapping of the evolution and direction of tax compliance research globally and to address the weaknesses identified. This study analyses and compares publication trends in developed and developing countries from 2014 to 2024, identifies the most productive authors, journals, institutions, and countries, and describes the intellectual structure using keyword analysis, collaboration patterns, and citations. This study aims to explain variations in thematic emphasis influenced by institutional context, the informal economy, and technological advances, thereby contributing both theoretically and practically to the development of tax compliance research and the direction of future tax policy.

REVIEW OF LITERATURE

Between 2014 and 2024, research on tax compliance in developed countries has made significant progress, influenced by developments in taxation systems, robust institutional frameworks, and the application of advanced digital technologies, including artificial intelligence (AI) and blockchain, to improve the efficiency of tax administration (Belahouaoui & Attak, 2024). Global efforts to stop companies from tax avoidance have changed the individuals, objectives, and regulations governing international taxation (Mason, 2020). (Gupta et al., 2021) also found that the COVID-19 pandemic accelerated tax policy changes in 45 developing countries, particularly with regard to corporate income tax and trade tariffs. This demonstrates how tax policies can change rapidly in response to global crises.

On the other hand, developing countries generally face structural challenges, including a huge informal sector, limited institutional capacity to handle the administrative burden of taxation, and protracted governance issues. The combination of these factors creates conditions that are not conducive to tax enforcement and ultimately affect compliance levels and taxpayer behaviour (Ackom et al., 2025). Bibliometric data show an increase in research output from developing countries focusing on fiscal policy changes, corruption, and the informal sector, as evidenced by publications in journals such as *Cogent Business and Management*; *World Development*. However, developed countries still dominate the production and distribution of literature. For example, the University of Sheffield and King Faisal University are two prominent institutions in global tax compliance research networks (Baker, 2020b).

Keyword analysis shows that, in both situations, the terms “tax system”, “informal sector”, and “governance” are highly important, reflecting the complexity of compliance behaviour influenced by the economic and institutional environment. Cooperation between countries is increasing, but differences in research capacity create knowledge gaps, especially in developing countries (Fauzan et al., 2022). This literature confirms that tax compliance is a multifaceted phenomenon that requires sophisticated comparative analysis integrating technological, behavioural, and regulatory dimensions to improve global tax governance.

RESEARCH METHOD

Global scientific articles are indexed by several leading international databases, including Scopus, Web of Science, Google Scholar, and PubMed. Scopus was used as the central bibliographic database in this study because it has a wide coverage, with more than 25,000 peer-reviewed journals across disciplines, and applies strict selection standards through its Content Selection and Advisory Board (Baas et al., 2020; Prancut , 2021). The PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) method was used to report the systematic screening and selection of documents, followed by a bibliometric analysis using RStudio software (bibliometrix package) (Page et al., 2021).

More in-depth search features, standardized metadata, and the ability to analyze citations make it particularly well-suited for systematic literature identification and bibliometric analysis (Singh et al., 2021). Although its impact is more evident in STEM fields than in the humanities, its multidisciplinary nature and reliable peer-review standards provide a solid foundation for investigating academic literature (Mongeon & Paul-Hus, 2016).

This study, conducted in 2025, analyzes tax compliance literature from 2014 to 2024. Data retrieval was performed on October 10, 2025, from Scopus database, using the following string: for developed countries ("tax compliance" OR "taxpayer compliance" OR "tax morale" OR "tax compliance behavior" OR "voluntary tax compliance") AND ("developed countries") and developing countries ("tax compliance" OR "taxpayer compliance" OR "tax morale" OR "tax compliance behavior" OR "voluntary tax compliance") AND ("developing countries" OR "emerging economies"). A total of 712 publications on tax compliance in developed countries and 3,927 in developing countries were identified in the first search of the Scopus database. After applying the criteria for the period 2014–2024, document type (journal articles), language (English), open access, and subject area (business, management, and accounting), 109 articles from developed countries and 758 articles from developing countries were included. Since each article met the eligibility standards, all articles were included in the bibliometric analysis.

Journal articles written in English were selected to ensure consistency in bibliometric analysis and to facilitate global representation. At the same time, restrictions were imposed on the business, management, and accounting sectors, as these sectors are most relevant to tax compliance and can offer a deeper understanding. Since each article met the specified criteria, all articles were included in the bibliometric analysis.

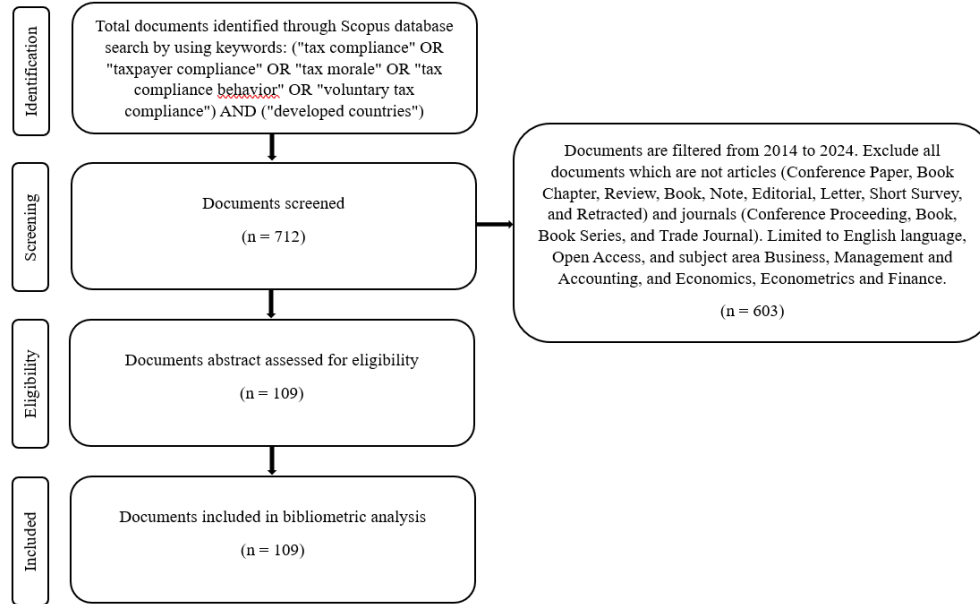


Figure 1
PRISMA flowchart for Developed Countries
Source: Scopus Database

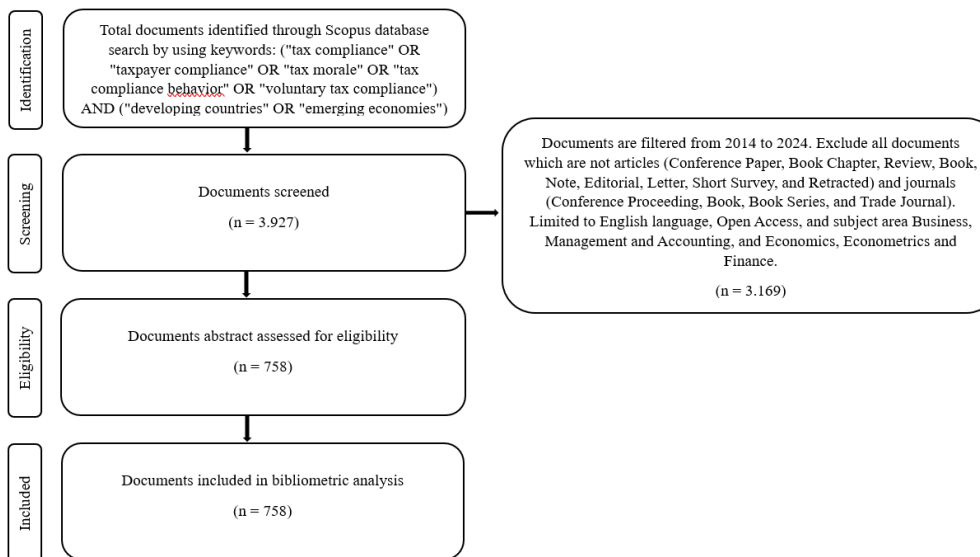


Figure 2
PRISMA Flowchart for Developing Countries
Source: Scopus Database

Bibliometric Approach

Bibliometric analysis provides two main types of insights: performance analysis, which measures productivity through the number of publications and assesses impact through the number of citations; and science mapping, which aims to visualise a field of knowledge in order to describe its current state and evolutionary developments over time (Lim et al., 2024).

RESULTS AND DISCUSSION

Tax Compliance in Developed Countries

Time Analysis

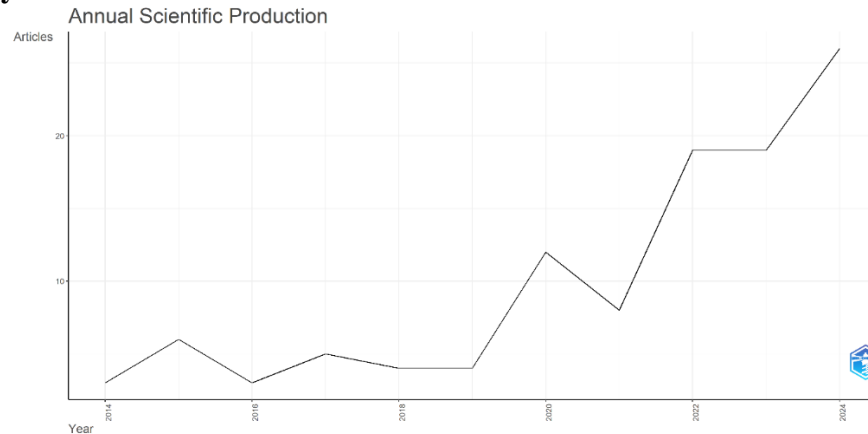


Figure 3
Number of Selected Research Article during 2014-2024
 Source: Scopus Database

Temporal study of research papers on tax compliance in wealthy nations between 2014 and 2024. Although starting article counts varied, they mostly showed a noticeable increase. 3 articles published in 2014 grew to 6 in 2015. The number of articles decreased back to 3 in 2016, rose back to 5 in 2017, then fell back to 4 in 2018 and 2019. After 12 publications in 2020, there was a substantial surge, followed by a drop to 8 in 2021. With 19 papers each, the volume of publications increased in 2022 and 2023, and then in 2024 it hit its peak number of 26.

This rise is evidence of growing academic interest in tax compliance in developed nations, mostly in connection with post-pandemic budgetary adjustments and the expansion of digitalisation of tax systems. With 2024 as the peak of production and 2014 as the nadir, this varied but continuously rising trend indicates that tax compliance research is expanding and remains a relevant topic in international literature.

Journal Analysis

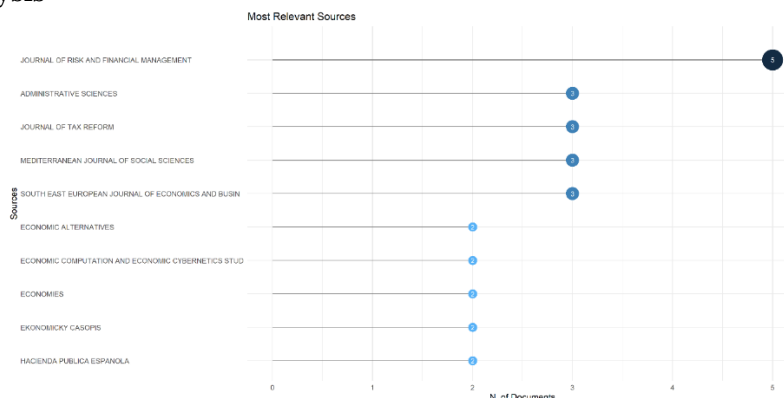


Figure 4
Number of Selected Journals in Developed Countries during 2014-2024
 Source: Scopus Database

institutional factors as factors influencing taxpayer behaviour. The words "economic growth" and "entrepreneur" (frequency = 3 each) highlight the link between tax compliance and macroeconomic growth in rich countries, indicated continued interest in how business activity relates to compliance.

The rise of phrases like "Europe" and "conceptual framework", points to a trend toward region-specific analysis spanning nations and areas. The results of this keyword study point to studies on tax compliance in industrialised nations, emphasising the interplay among the tax system, the formal and informal economic spheres, and government-related factors. Over the past ten years, these results have provided a comprehensive overview of the path of growth and the major themes in world literature.

Co-Authorship Analysis

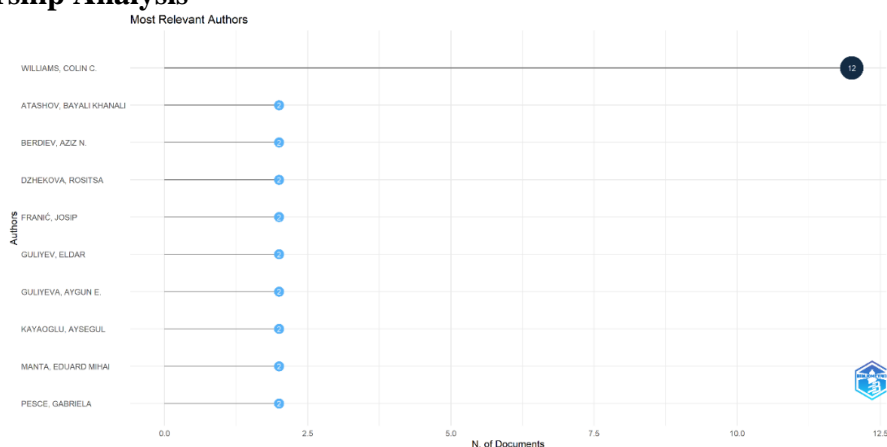


Figure 6

Co-authorship Network Visualization in Developed Countries during 2014-2024

Source: Scopus Database

The author's bibliometric analysis of publications from developed countries reveals the most frequent contributors and most influential figures in tax compliance studies during the observation period. A small number of authors consistently publish articles and shape the main conversation on this topic across recorded collaborations. Based on the analysis, eleven authors emerged as the most prolific contributors. Colin C. Williams wrote the most articles, with 12 publications. Other authors who consistently produced two publications include Atashov, Bayali Khanali; Berdiev, Aziz N.; Dzhekova, Rositsa; Franić, Josip; Guliyev, Eldar; Guliyeva, Aygun E.; Kayaoglu, Aysegul; Manta, Eduard Mihai; and Pesce, Gabriela.

The results show that, among the large group of authors involved in tax compliance research in industrialised countries, the most significant contributions come primarily from the most productive and active research co-authorship. The presence of authors such as Williams demonstrates their significant academic influence and key role in building a global collaborative network in this field. These findings indicate that, although contributions are collective, the tax compliance literature in developed countries is heavily influenced by leading authors who have maintained the rigour and quality of their articles over the past decade.

Citation Analysis

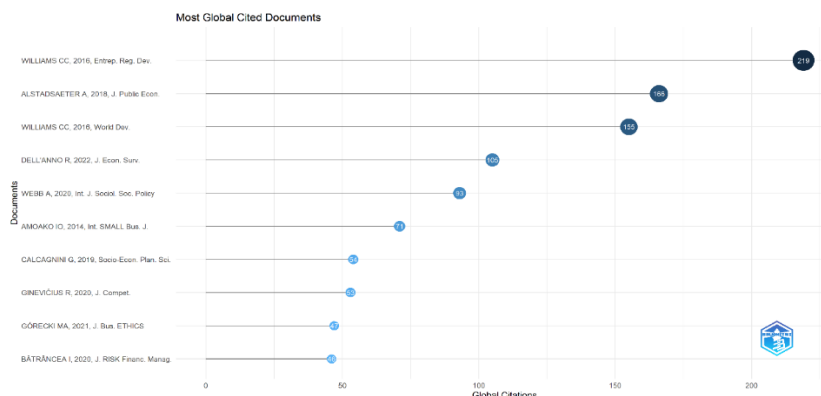


Figure 7

Citation Network Visualization in Developed Countries during 2014-2024

Source: Scopus Database

A ten-year citation analysis of key articles identified the top publications on tax compliance in developed nations between 2014 and 2024, based on the most citations and strong field influence. These articles include: (a) Williams (2016) in *Entrepreneurship Regional Development*, which highlights institutional and entrepreneurial aspects related to tax compliance, with 219 citations; (b) Alstadsæter et al. (2018) in the *Journal of Public Economics*, which discusses wealth distribution in tax havens and global inequality (166 citations); (c) Williams (2016) in *World Development* on the theory and definition of the informal economy (155 citations); (d) Dell'Anno (2022) in the *Journal of Economic Surveys* discussing the relationship between economic development and the shadow economy (105 citations); (e) Webb (2020) in the *International Journal of Sociology and Social Policy* focuses on social dynamics and tax policy (93 citations); (f) Amoako (2014) in the *International Small Business Journal* highlights institutions and the behavior of small entrepreneurs (71 citations); (g) Calcagnini (2019) in *Socio-Economic Planning Sciences* discusses the relationship between economic planning and the informal sector (54 citations); (h) Ginevičius (2020) in the *Journal of Competitiveness* discusses economic and business competition (53 citations); (i) Górecki (2021) in the *Journal of Business Ethics* highlights the ethical aspects of tax compliance (47 citations); and (j) Bătrâncea (2020) in the *Journal of Risk and Financial Management* discusses fiscal risk management and tax behavior (46 citations).

Country Analysis

Country Scientific Production

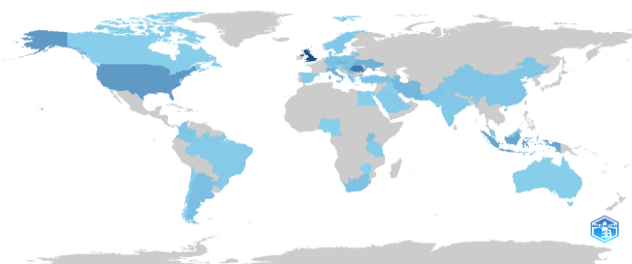


Figure 8

Countries Network Visualization in Developed Countries during 2014-2024

Source: Scopus Database

Analysis of international collaboration through network visualisation indicates 18 clusters, each coloured to reflect patterns of international research collaboration (Figure 8). According to collaboration network data, ten countries were identified as major contributors to this literature. These countries, ranked by centrality in the network, are: the United Kingdom, Romania, the United States, Indonesia, Italy, Ukraine, the Czech Republic, Iran, Serbia, and Azerbaijan.

As a result of strong international collaborations and the publication of Indonesian research in reputable journals, Indonesia has made a significant contribution to the developed-country cluster, as evidenced by the fact that cross-border collaboration dynamics shape global research networks (Fauzan et al., 2022). According to this positioning, scientific networks and academic standards determine a country's bibliometric clustering more than its economic status.

These findings confirm that discourse and knowledge production on tax compliance remain dominated by developed countries, particularly in Europe and North America. The United Kingdom and the United States function collaboratively as centres of knowledge dissemination and global cooperation. Evidence points to activity in Central and Eastern European countries, including Romania, Ukraine, the Czech Republic, and Serbia, indicating increased engagement in research on fiscal policy and tax compliance in developed countries.

Institution Analysis

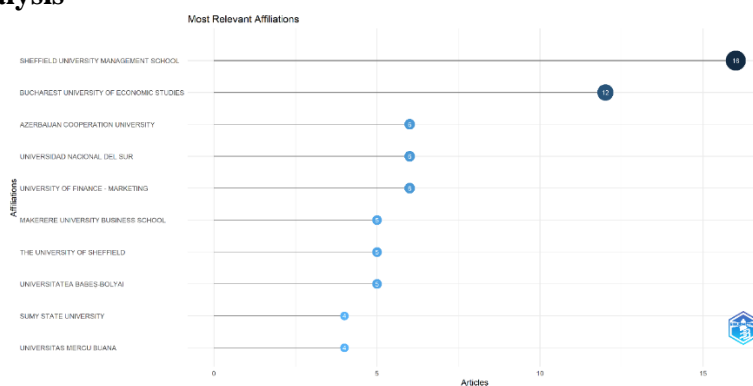


Figure 9

Institution Network Visualization in Developed Countries during 2014-2024

Source: Scopus Database

Institutional analysis identifies the academic institutions most active in producing research on tax compliance in developed countries during the period 2014–2024. Network visualisation shows several interconnected groups of institutions, with each colour representing a cluster (Figure 9). The study found that 10 institutions stood out as major contributors to the global collaboration network. These institutions are: Sheffield University Management School, Bucharest University of Economic Studies, Azerbaijan Cooperation University, Universidad Nacional Del Sur, University of Finance - Marketing, Makerere University Business School, The University of Sheffield, Universitatea Babeș-Bolyai, Sumy State University, and Mercu Buana University.

Tax Compliance in Developing Countries

Time Analysis

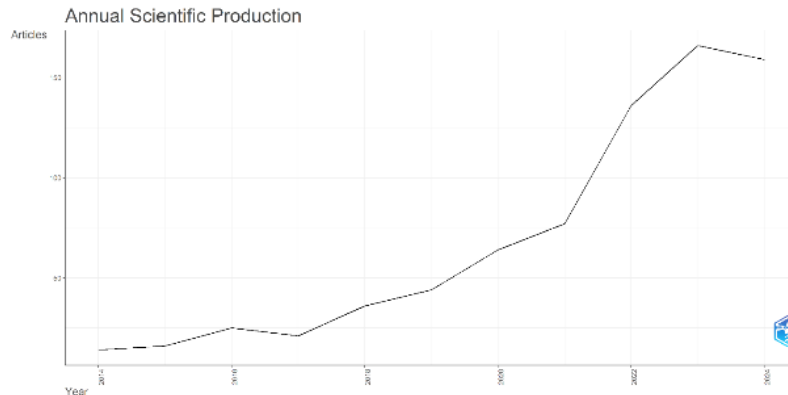


Figure 10

Number of Selected Research Article in Developing Countries during 2014-2024

Source: Scopus Database

According to an analysis of annual publications on tax compliance in developing countries from 2014 to 2024, the rate of compliance has steadily increased despite initial barriers. In 2014, 14 articles were published, which increased to 16 in 2015 and 25 in 2016. As the number of articles increased from 21 in 2017 to 36 in 2018 and 44 in 2019, this upward trend continued. Significant growth occurred in 2020 with 64 articles published, and this trend accelerated in 2021 with 77 articles. The number of articles increased significantly in 2022 and 2023, with 136 and 166 articles, respectively. Despite the fact that there were 159 articles in 2024, this is the second-largest number for the observation period and far exceeds previous years.

In developing countries, there has been an increase in interest in and the production of scientific literature about tax compliance since 2020. Over the observation period, it appears that the number of articles has increased from a relatively small number in the early years to a significant number in recent years.

Journal Analysis

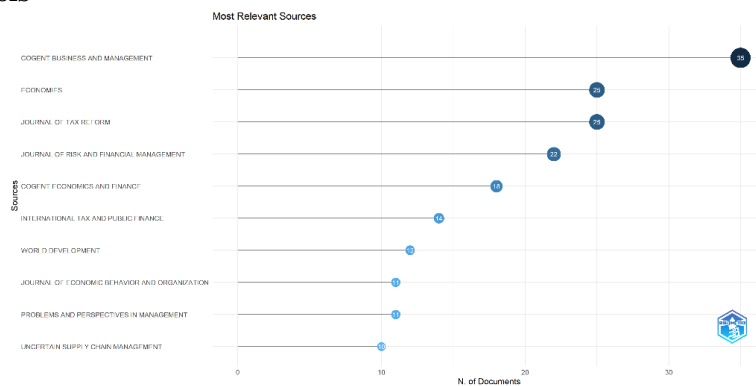


Figure 11

Number of Selected Journals in Developing Countries during 2014-2024

Source: Scopus Database

This journal analysis identifies the publications with the highest activity in disseminating research on tax compliance in developing countries during the observation period. The study's results show that several journals have made significant contributions to

keyword analysis provides a comprehensive overview of the main themes and areas of research over the last decade.

Co-Authorship Analysis

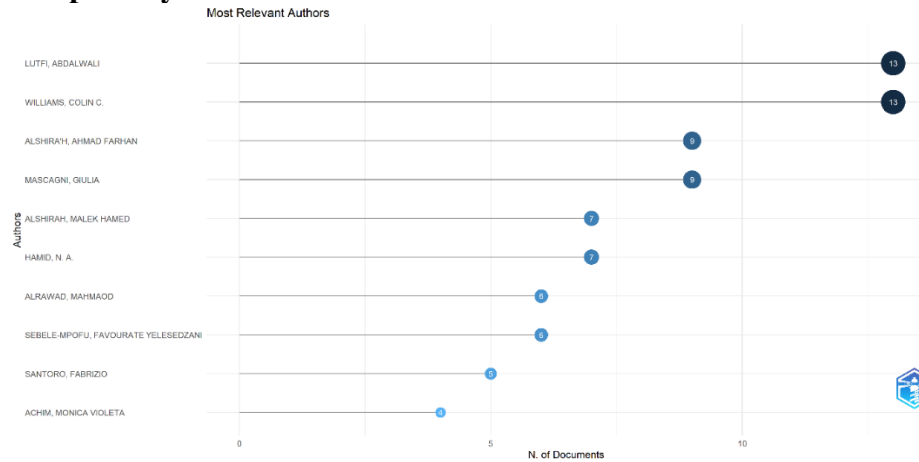


Figure 13
Co-Authorship Network Visualization in Developing Countries during 2014-2024
 Source: Scopus Database

Co-authorship analysis aims to identify the most frequently occurring terms in the tax compliance literature in developing countries during the observation period. Among the 68 recognised author collaborations, only a small fraction regularly to contribute scientific publications and have a significant influence on tax compliance research. In this study, 10 authors stand out as the most significant contributors. They are: Lutfi, Abdalwali (13 documents), Williams, Colin C. (13 documents), Alshira'h, Ahmad Farhan (9 documents), Mascagni, Giulia (9 documents), Alshirah, Malek Hamed (7 documents), Hamid, N. A. (7 documents), Alrawad, Mahmaod (6 documents), Sebele-Mpofu, Favourate Yelesedzani (6 documents), Santoro, Fabrizio (5 documents), Achim, Monica Violeta (4 documents). Lutfi, Abdalwali, and Colin C. Williams have each published 13 papers and received significant citations, reflecting considerable academic impact. These findings show that, although many authors contribute, research dominance generally remains in the hands of highly productive groups of researchers who play important roles in collaborative networks.

Citation Analysis

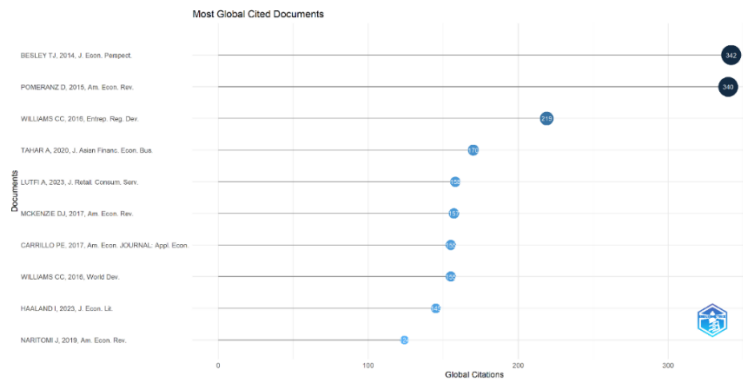


Figure 14
Citation Network Visualization in Developing Countries during 2014-2024
Source: Scopus Database

Based on the citations submitted, the 10 most significant research works in tax compliance and economics have been identified in developing countries from 2014 to 2024. These articles include: (a) Besley (2014) in the *Journal of Economic Perspectives*, which contains 342 citations and discusses economic perspectives on tax compliance; (b) Pomeranz (2015) in the *American Economic Review* with 340 citations, highlighting tax policy experiments in Latin America; (c) Williams (2016) in *Entrepreneurship Regional Development* with 219 citations, reviewing the relationship between entrepreneurship, institutions, and tax compliance; (d) Tahar (2020) in the *Journal of Asian Finance, Economics and Business* with 168 citations, focusing on the dynamics of tax policy in Asia; (e) Lutfi (2023) in the *Journal of Retailing and Consumer Services* with 158 citations, discussing consumer behavior and digital taxes; (f) McKenzie (2017) in the *American Economic Review* with 157 citations, examining the impact of economic policy in developing countries; (g) Carrillo (2017) in the *American Economic Journal: Applied Economics* with 155 citations, examining tax experiments in Latin America; (h) Williams (2016) in *World Development* with 155 citations, discussing the definition of the informal economy and its relationship to taxation; (i) Haaland (2023) in the *Journal of Economic Literature* with 145 citations, examining comparative fiscal policy; and (j) Naritomi (2019) in the *American Economic Review* with 124 citations, examining tax compliance in Brazil as an example of a developing country.

Country Analysis

Country Scientific Production

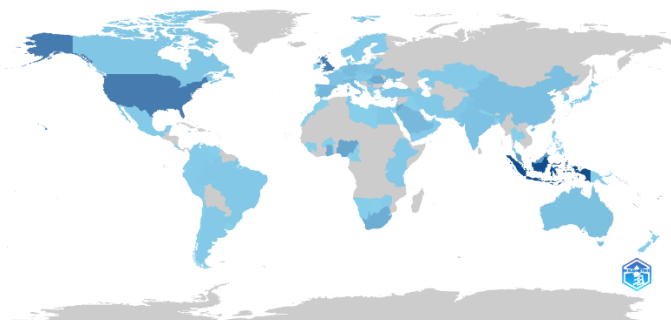


Figure 15
Countries' Network Visualization in Developing Countries during 2014-2024
Source: Scopus Database

Visualization analysis of the inter-country collaboration network reveals several clusters, each assigned a distinctive colour to reflect patterns of cross-border research collaboration (Figure 15). Ten countries were selected as major contributors to the literature on tax compliance in developing countries based on their positions and functions within the network. These countries include Indonesia, the United States, the United Kingdom, Malaysia, Nigeria, Ghana, Jordan, Romania, South Africa, and Spain.

As the main channel for international cooperation, the United Kingdom occupies the most central position in the network. In addition, the United States plays an important role in promoting regional knowledge sharing. The participation of countries such as Malaysia,

Nigeria, and South Africa demonstrates both the increased academic involvement of developing countries in international cooperation and the expansion of tax compliance research coverage to Southeast Asia and Africa. Although they play a more sponsoring than a central role, wealthy countries such as the United Kingdom, Spain, Romania, and Jordan remain significant collaborative partners. Based on these results, there is a clear trend toward the globalization of research, in which poor countries are increasingly acting as equal collaborative partners, even though rich countries still control the structure of collaborative networks.

Institution Analysis

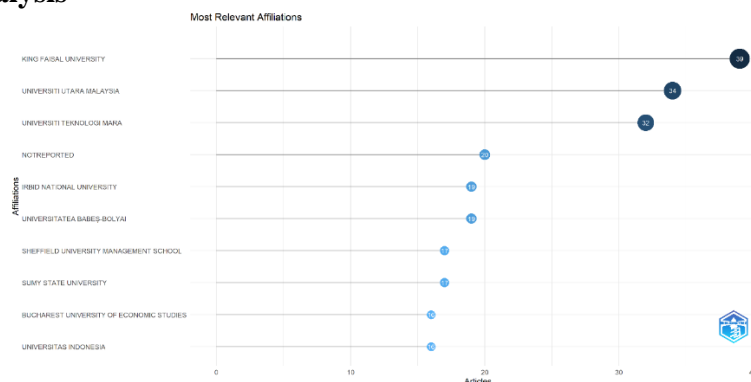


Figure 16

Institution Network Visualization in Developing Countries during 2014-2024

Source: Scopus Database

Institutional analysis identifies the academic institutions most active in research on tax compliance in developing countries during the observation period. Network visualisation depicts several interconnected institutional clusters, with each colour representing a different group (Figure 16). This study identifies 10 institutions as major contributors to the global collaborative network. These institutions include: King Faisal University, Universiti Utara Malaysia, Universiti Teknologi MARA, “Notreported” (a Scopus placeholder indicated that the author’s institutional affiliation was not provided), Irbid National University, Universitatea Babeș-Bolyai, Sheffield University Management School, Sumy State University, Bucharest University of Economic Studies, Universitas Indonesia.

The dominance of King Faisal University, Universiti Utara Malaysia, and Universiti Teknologi MARA highlights their key position in global knowledge production, and this study focuses on developing countries. The presence of universities in Malaysia and Indonesia shows that developing countries are not only objects of study but also centres of academic knowledge production. These findings indicate that the literature on tax compliance in developing countries involves significant collaboration between institutions from developed and developing countries, with increasing involvement from universities in Southeast Asia and other regions.

CONCLUSION

Bibliometric analysis methodology is used to describe the knowledge landscape and research developments related to tax compliance in developed and developing countries from 2014 to 2024. There are significant differences in the characteristics, trends, and research

focus between the two groups of countries, indicative of different economic conditions, institutions, and stages of development.

In this comparative analysis, research priorities are fundamentally divergent. Research in advanced countries focuses on themes such as the "tax system," the "governance approach," and technological advancement within mature systems. By contrast, the developing countries' literature is dominated by foundational structural challenges, such as corruption, informality, and institutional capacity. Collaboration patterns also show this dichotomy, with established countries maintaining centralized networks while developing countries showing more dynamic growth. Notably, bibliometric analysis demonstrates how research collaboration patterns sometimes transcend traditional economic classifications when Indonesia appears within the advanced countries cluster due to strong international co-authorship.

In developed countries, publications have increased, especially after 2020, as a result of pandemic disruptions, digitalization, and fiscal policy advances. In the literature, terms such as "tax system," "governance approach," and "fiscal policy" are dominant, indicative of a focus on optimisation, innovation, and stability of existing systems. Leading journals in risk management and administrative science are the main outlets. Meanwhile, collaborative networks remain largely focused on developed countries, especially the United Kingdom and the United States, which serve as hubs.

The literature on developing countries, however, has expanded more rapidly and consistently. This means the academic level of the work and focus has indicating growing academic capacity and increasing attention to structural challenges. The term "corruption", "informal sector", and "developing world" refer to structural problems that primarily involve the informal economy, institutions' ability to perform their functions, and governance. In addition to journals such as Cogent Business and Management and Economies, institutions including King Faisal University and Universiti Utara Malaysia have made notable contributions. As a result, developing countries have increasingly become active and important sources of scholarly knowledge rather than merely passive objects of study.

These findings have strategic implications. Researchers can use this map to find information gaps, especially in thorough comparative studies and in examining how digital technology affects compliance in developing countries. As a result of these results, policymakers need to consider the context. The formal economy should be integrated with the informal sector in developing countries, for example. Meanwhile, developed countries may focus on refining advanced compliance systems and addressing increasingly complex forms of tax avoidance. Understanding these global trends can help practitioners develop better ways to encourage people to follow rules and teach them about taxes.

This study has limitations, particularly its exclusive reliance on the Scopus database, which may overlook important publications from alternative databases. Additionally, the descriptive style of this analysis fails to address the substantive content and quality of arguments presented in the publications analysed. Future research should: (1) Expand the scope of data by integrating multiple databases, such as Web of Science; (2) Conduct qualitative content analysis of important articles to gain substantial insights and theoretical advances; and (3) Explore new emerging topics, such as the correlation between tax compliance and the digital economy or Sustainable Development Goals (SDGs).

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