

# Exploring Key Determinants of Tax Compliance Behavior : A Systematic Review Through Bibliometric Analysis

*Preeti*<sup>1</sup>  
*Manju Mittal*<sup>2</sup>  
*Vishal Kaushal*<sup>3</sup>  
*Yashvardhan Singh*<sup>4</sup>

## Abstract

**Purpose :** The growing interest in examining the tax compliance behavior of direct taxpayers worldwide was driven by increasing academic focus and governmental initiatives aimed at broadening the tax base. This study systematically explored and analyzed the key determinants of tax compliance behavior by conducting a bibliometric analysis of the existing literature.

**Methodology :** Bibliometric analysis and a systematic literature review were conducted using R and VOSviewer version 1.6.15. By using reference searching strategies and entering keywords, the Scopus database's scholarly literature on tax compliance from 1991 to 2021 was accessed. A total of 289 documents were selected from the original pool of 365 after several changes.

**Findings :** The comprehensive bibliometric analysis, combined with systematic literature reviews, uncovered a robust roadmap for further investigation that provided insights not captured in the domain of tax compliance behavior and the prevalent research gaps in determining the framework for future research. The analysis aimed to delineate the academic literature about the determinants of tax compliance behavior, summarized existing knowledge, and underscored essential deficiencies.

**Practical Implications :** The insights from this study could have guided future research agendas to create more effective tax policies that might have led to better fiscal health and strengthening public services.

**Originality/Value :** To the best of our knowledge, no work examined important factors that influenced tax compliance behavior in a systematic review using bibliometric analysis. This is the first complete evaluation of the literature combined with a bibliometric analysis of the area.

**Keywords :** tax compliance behavior, social norms, tax knowledge, tax complexity, procedural justice, distributive justice, retributive justice

**JEL Classification Codes :** D63, H2, H20, H24, H26

**Paper Submission Date :** August 5, 2024 ; **Paper sent back for Revision :** September 5, 2024 ; **Paper Acceptance Date :** October 15, 2024

**T**axation is an essential source of revenue for governments and a crucial method for budgeting government programs around the world (Obaid et al., 2020). The Indian taxation system is divided into two categories:

<sup>1</sup> Assistant Professor (Corresponding Author), Shree Atam Vallabh Jain College, Ludhiana - 141 005, Punjab.

(Email : preeti85jpmv@gmail.com)

<sup>2</sup> Assistant Professor, General Shivdev Singh Diwan Gurbachan Singh Khalsa College Patiala, Badungar Road, Patiala - 147 001, Punjab. (Email : manju111178@gmail.com)

<sup>3</sup> Senior Research Scholar, Department of Commerce, Himachal Pradesh University, Shimla - 171 005, Himachal Pradesh. (Email : singhvishalkaushal@gmail.com)

<sup>4</sup> Data Analyst, Axtia Private Limited, Pune - 411 057, Maharashtra.

**DOI :** <https://doi.org/10.17010/aijer/2024/v13i4/174048>

Direct tax and indirect tax. Tax collection and maintaining an acceptable degree of tax compliance have been a challenging task (Lawan & Salisu, 2017). Tax collection success is determined by two factors: public compliance in paying taxes and the government's ability to counsel and monitor compliance. A variety of factors could influence the taxpayers' opinions regarding compliance, which could then influence their behavior. The variables that affect tax compliance and/or noncompliance behavior vary from one nation to another and also from one person to another (Kirchler et al., 2007). It includes attitude, social norms, tax compliance intention, tax knowledge, tax complexity, trust, procedural justice, distributive justice and retributive justice, demographic elements including sex, age, education level, and level of wealth, as well as the ethics and morality of the taxpayer and tax collector (Murphy, 2003).

Tax compliance refers to a taxpayer's decision to follow tax laws and regulations by paying their taxes on time and correctly. Nowadays, tax evasion is a common occurrence in developing countries, resulting in a loss of revenue for the government (Fauziati et al., 2020). Nonetheless, some taxpayers may attempt to manipulate their financial affairs to decrease or even eliminate their tax liability (Faizal et al., 2017). The study of tax compliance in developing countries has become increasingly relevant in recent decades. Over the last few decades, the study of how people cooperate and obey authorities for tax payments has become an important subject of research (Barkworth & Murphy, 2014). Nkwe (2013) explained tax compliance as a system in which a taxpayer obliges to tax rules and regulations. Tax non-compliance is undoubtedly a problem in any nation, and it inevitably impacts government revenue.

Additionally, scholars have used a variety of factors to comprehend how people, agents, and business taxpayers comply with tax laws. On the other hand, there is no consensus among earlier studies regarding the variables influencing individual taxpayers' tax compliance. Moreover, previous studies were unable to agree on one factor that may serve as a guide for comprehending the behavior of taxpayers (Yuan, 2019). Few studies have been conducted on rising nations, and those that have been conducted have focused on a small number of variables, most notably attitudes, tax challenges, subjective norms, tax knowledge, and demographic variables. The current manuscript fills this gap by taking trust and dimensions of trust, e.g., procedural justice, distributive justice, and retributive justice. This study aims to map the field's intellectual structure by answering the following research questions:

- ✍ **RQ1** : What are the emerging publishing trends related to tax compliance behavior?
- ✍ **RQ2** : Who are the most trending authors, journals, institutes, and countries that are contributing to the field of tax compliance?
- ✍ **RQ3** : What are the mature and emerging themes in tax compliance research?

This study combines bibliometric and systematic literature reviews (SLR) to address the research questions. Bibliometric analysis is the statistical examination of research projects by applying various evaluative and relational methodologies (Jain et al., 2021). SLR was initially used in this investigation to identify the pertinent literature. Applying SLR entails defining the search terms, performing keyword searches, and determining the relevant literature by stating the inclusion and exclusion criteria. Additionally, the study used a variety of bibliometric tools to map the literature and derive insightful information on the temporal trends of publications, the most influential authors, top journals, and important studies (Jain et al., 2021; Kumar et al., 2020; Singh & Walia, 2020). The main contributions of the current study are as follows: (a) it is one of the earliest attempts to create the conceptual framework of tax compliance behavior literature by combining quantitative and qualitative methodologies; (b) The present study has highlighted the key topics of tax compliance behavior literature, including several paradigms.

## Methodological Approach

The sole purpose of the present study is to map the knowledge structure of tax compliance. To accomplish this drive, the present study has deployed bibliometric analysis. Bibliometric analysis is a growing trend and source of confidence in the academic community. Bibliometric analysis is the analysis of past and future growth of scientific work, which is a common research tool used by Scholars. We used a systematic literature review methodology. The Scopus database was used to search for the relevant literature review for conducting the SLR. A thorough systematic literature review not only improves the reliability of the study but also eliminates the possibility of including insignificant studies (Jain et al., 2021). Scopus is used for data collection to provide coverage of a larger area. For the study from 1991 to 2022, documents with the keywords, titles, and abstracts of "Tax compliance" were chosen. Initially, 365 articles were discovered, but after numerous adjustments, only 289 research papers were selected as the most appropriate for the study. Software packages such as Bibliometrix R and VOSviewer were used in the study. The following diagram depicts the study's Prisma, which is used in bibliometric analyses, a systematic process for selecting sample documents. In addition, the current study analyzed the number of articles published annually with an analysis of affiliation, journal quality, citations, author networks with citations, country scientific production, thematic analysis, and analysis of word clouds.

### ***Database, Keywords, and Inclusion Criteria***

This review approach matches our exploratory goal of providing a systematic accumulation and study of the current body of literature, as well as identifying contested results and promising research directions for the future (Eduardsen & Marinova, 2020; Rousseau, 2006). The research work is a repository of previously acquired information. The essential variables and relationships between them were found by Bornmann and Mutz (2015), Jain et al. (2021), and Mallawaarachchi et al. (2020). The current study used the Scopus database to collect and screen the peer-reviewed journals.

We used three search strategies to reduce the irrelevant studies: (a) Database searching, (b) Abstract scanning, and (c) Looking up citations. Determining keywords is the major issue when conducting bibliometric analysis. One way to address this issue is to study the most commonly used keywords in peer-reviewed literature. The most commonly used keywords were examined for this purpose (Bartolini et al., 2019). These keywords were divided into two clusters. The first cluster of keywords includes "Tax Compliance," "Tax Compliance Intention," and "Tax Compliance Behavior." The second cluster of keywords includes "Attitude," "Social Norms," "Tax knowledge," "Tax complexity," "Procedural justice," "Distributive Justice," "Retributive justice," and "Trust." Each keyword from cluster 1 was combined with each keyword from cluster 2 to run the queries, and only papers with the search as mentioned above terms in the abstract, title, and keywords were included in the analysis. The authors found 365 research papers during their initial search. The following inclusion/exclusion criteria were used to identify studies:

✎ Only peer-reviewed research studies in English will be the subject of the present study (De Oliveira et al., 2018; Jain et al., 2021). The book chapters and conference proceedings are also not included in this study.

The academic research published in the taxation field was considered in this study.

### ***Selection of Studies***

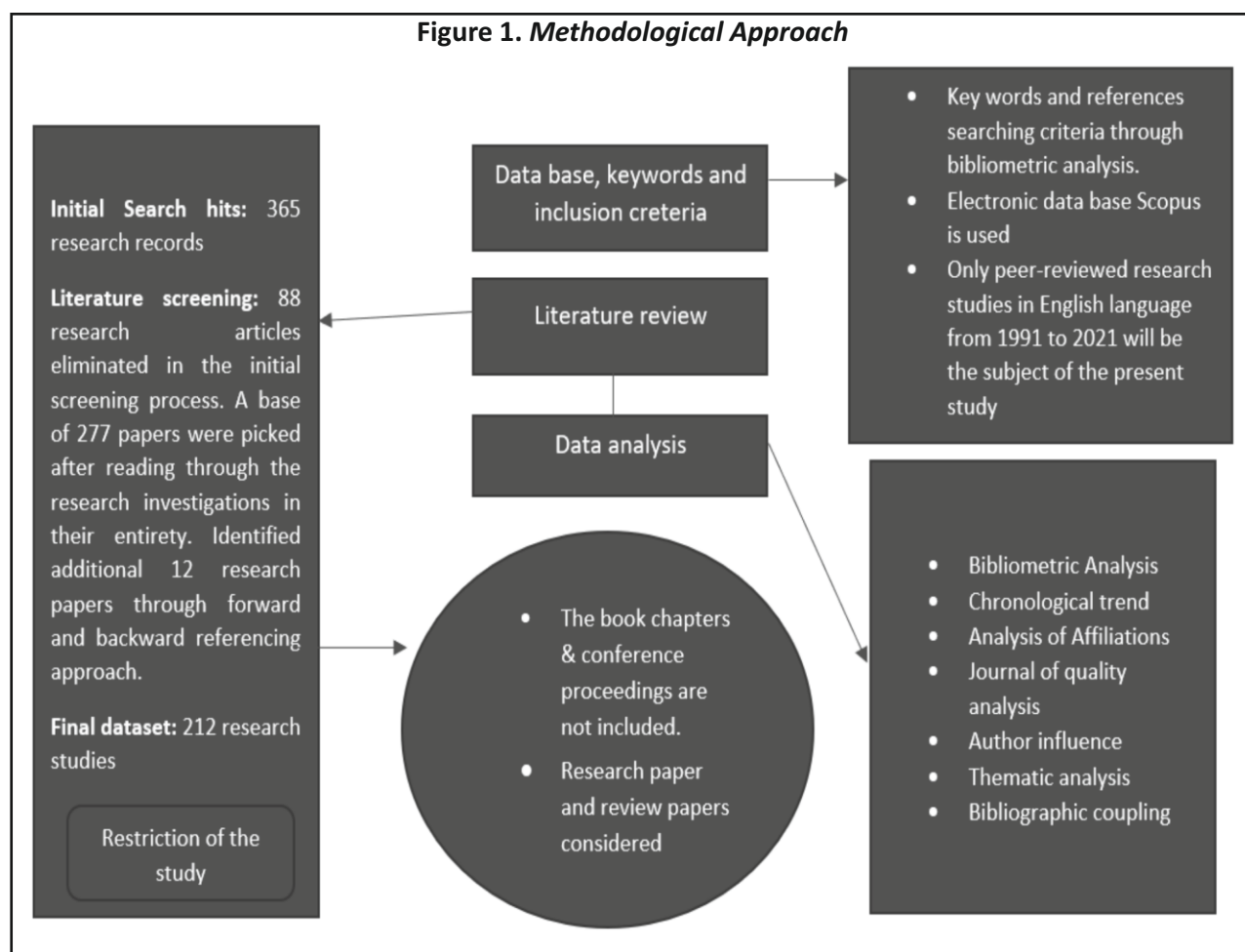
In the first inclusion criteria, this study shortlisted 365 research articles after evaluating the titles, abstracts, and keywords of the remaining papers. A thorough reading provides further insights into the study that was done for the paper. A base of 277 papers was selected after reading through the research investigations in their entirety.

Still, there is a potential that certain publications that are pertinent to the study's topic may be left out. In the last step, we obtain 12 additional research publications by looking at the references of significant papers. Consequently, 289 research papers are included in the final bibliometric portfolio.

## Data Analysis

The present study was to extract meaningful insights from the data using a variety of evaluative and relational bibliometric methodologies. Many software programs have been utilized in different research to perform bibliometric analysis. There are cited differences in the benefits and drawbacks of each software. Software packages such as Bibliometrix R and VOSviewer were utilized in the study due to their high adaptability in changing and updating the input data imported from multiple sources, such as Scopus and Web of Science. The initial bibliometric analysis was conducted using Bibliometric R (3.0.0), and VOSviewer (1.6.15) was also used for network analysis.

The results of the current study can be divided into two groups. The first component of the study included the results of various bibliometric techniques. Several bibliometric approaches were used in the study to identify the most significant tax compliance behavior that has been examined thus far, as well as publications and authors. In addition, the bibliometric analysis showed a historical publication trend in the literature on tax compliance behavior, as well as in the concepts and intellectual structure presented in Figure 1.



## Data Description

Table 1 reveals the information about the data utilized in the current study. The period of the current study span from 1991 to 2021. From an initial pool of 365 documents, 289 were selected after multiple revisions from 187 sources with an annual growth rate of 9.77%, consisting of 13,884 and 25.57 average citations per document.

**Table 1. Data Description**

Timespan	1991–2021
Sources (Journals, Books, etc)	187
Documents	289
Annual Growth Rate %	9.77
Document Average Age	7.28

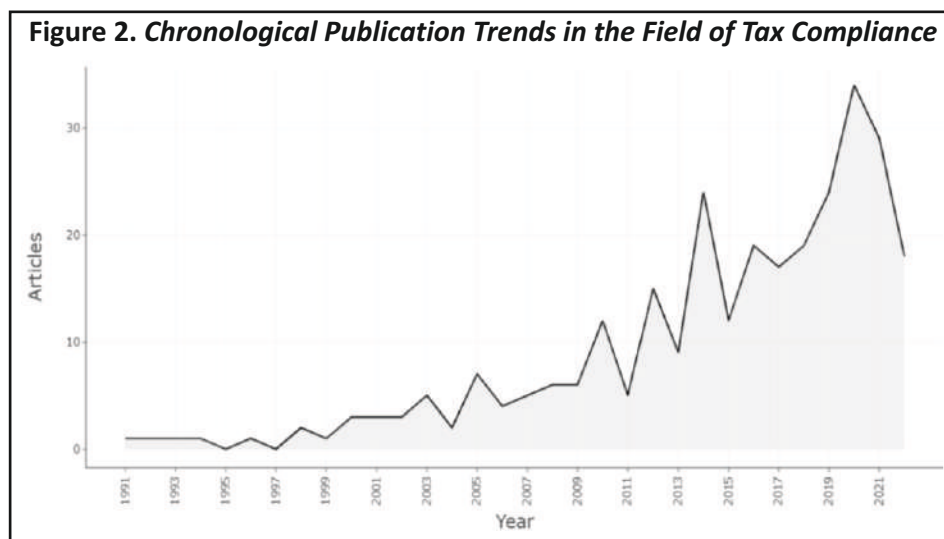
## Bibliometric Analysis

The bibliometric analysis uses the bibliographic data from the articles database to assemble the structural illustrations of taxpayers' compliance behavior. Bibliometric analysis is conducted in two forms: Performance analysis and science mapping. Performance analysis evaluates the research growth of individual authors or an institution, while science mapping presents the structure and dynamics of taxpayers' compliance behavior. The subsequent sections present the performance analysis and science mapping of this study.

### Performance Analysis

Performance analysis is a technique of bibliometric analysis that depicts the performance of a particular research area. The performance analysis is conducted to present the following aspects of the present study:

📌 **Year-Wise Trends of Publications :** Figure 2 depicts the academic research trends in tax compliance behavior over time. It lists the number of studies published each year between 1991 and 2021. According to the statistics, more research articles were published each year. We can see an increase in trend from 1991 to 2021. Over time, the researchers' interest in this topic has increased. The number of research papers published in the most publications occurred in 2020. The research on this topic is, therefore, still promising.

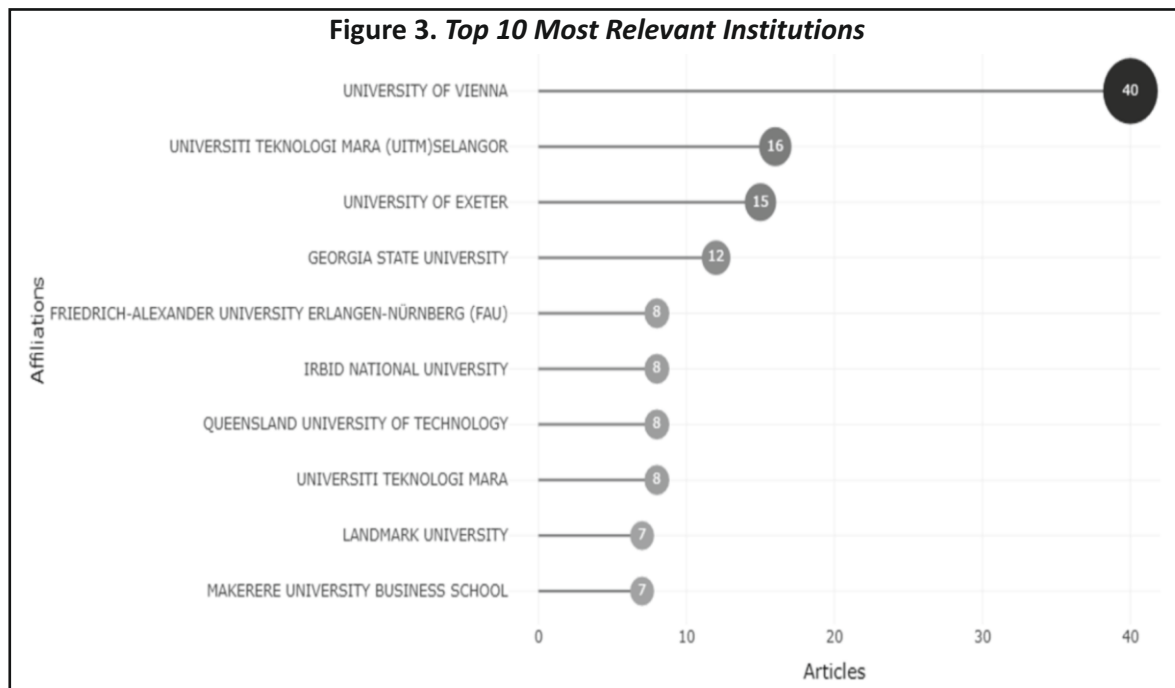


📌 **Institution-Wise Classification :** Table 2 reports the top 10 most relevant institutions, and these institutions are also reflected in Figure 2. The present study extracted the top 10 institutions with the highest count of research articles from the analysis. The top 10 institutions include the University of Vienna, the University of Exeter, Georgia State University, Universiti Teknologi Mara (UITM) Selangor, Friedrich-Alexander University Erlangen-Nürnberg (FAU), IRBID National University, Makerere University Business School, Queensland University of Technology, Landmark University, and Universiti Teknologi Mara. Figure 3 demonstrates the information relating to the top 10 institutions on the taxpayer's compliance behavior.

📌 **Journal-Wise Classification :** Table 3 lists the top 10 active journals with the most tax compliance-related publications during this time. *Journal of Economic Psychology* had the highest number of publications, i.e., 21 with 2002 citations and 18 H index. Other journals included in the top 10 journals are *International Journal of Public Administration*, *International Tax and Public Finance*, *Journal of Economic Behavior and Organization*,

**Table 2. Top 10 Most Relevant Institutions**

Sr. No.	Institutions	Articles
1.	University of Vienna	40
2.	Universiti Teknologi Mara (UITM) Selangor	16
3.	University of Exeter	15
4.	Georgia State University	12
5.	Friedrich-Alexander University Erlangen-Nürnberg (Fau)	8
6.	Irbid National University	8
7.	Queensland University of Technology	8
8.	Universiti Teknologi Mara	8
9.	Landmark University	7
10.	Makerere University Business School	7





**Table 3. Top 10 Most Productive Journals**

Journals	H Index	TC	NP
<i>Journal of Economic Psychology</i>	18	2002	21
<i>International Journal of Public Administration</i>	4	37	4
<i>International Tax and Public Finance</i>	4	105	4
<i>Journal of Economic Behaviour and Organization</i>	4	65	5
<i>Journal of Tax Research</i>	3	37	5
<i>European Journal of Political Economy</i>	3	239	3
<i>Journal of Business Ethics</i>	3	194	3
<i>Journal of Public Economics</i>	3	345	3
<i>Journal of Socio-Economics</i>	3	51	3
<i>Academy of Accounting and Financial Studies Journal</i>	2	9	2

*E-Journal of Tax Research, European Journal of Political Economy, Journal of Business Ethics, Journal of Public Economics, Journal of Socio-Economics, and Academy of Accounting and Financial Studies Journal.* Table 3 displays the number of articles with citations and the H index.

🔗 **Citation-Wise Classification :** One of the most frequently employed methods to assess the significance of the body of literature already in existence is citation analysis. Citation analysis measures a publication's popularity in the body of literature by counting the number of times it has been cited by other research papers (Ding & Cronin, 2011; Xu et al., 2018). Local citation analysis is different from global citation analysis in that the former concentrates on individual citation counts from selected literature of 289 papers in its node network. In contrast, the latter concentrates on the total Scopus citation count, which includes all other relevant research disciplines. As shown in Table 4, there is a noticeable difference between the local and global citation scores, suggesting that researchers from different fields are also interested in behavioral biases. The ranking of publications based on the number of local and worldwide citations shows a substantial variation.

Kirchler et al. (2007) placed fifth in terms of local citations, but it has the highest worldwide citations overall. This finding looks intriguing as Kirchler et al. (2014) citation references seem to be commonly employed in contexts other than tax compliance. The papers with more significant citation counts are considered to be at least

**Table 4. Top 10 Papers with Citations**

Document	DOI	Year	Local Citations	Global Citations
Wenzel (2004), <i>Journal of Economic Psychology</i>	<a href="https://doi.org/10.1016/S0167-4870(02)00168-X">10.1016/S0167-4870(02)00168-X</a>	2004	46	189
Alm et al. (1999), <i>Kyklos</i>	<a href="https://doi.org/10.1111/j.1467-6435.1999.tb01440.x">10.1111/j.1467-6435.1999.tb01440.x</a>	1999	36	194
Alm & Torgler (2006), <i>Journal of Economic Psychology</i>	<a href="https://doi.org/10.1016/j.joep.2005.09.002">10.1016/j.joep.2005.09.002</a>	2006	34	421
Eriksen & Fallan (1996), <i>Journal of Economic Psychology</i>	<a href="https://doi.org/10.1016/0167-4870(96)00015-3">10.1016/0167-4870(96)00015-3</a>	1996	30	115
Kirchler et al. (2008), <i>Journal of Economic Psychology</i>	<a href="https://doi.org/10.1016/j.joep.2007.05.004">10.1016/j.joep.2007.05.004</a>	2008	28	459
Torgler & Schneider (2007), <i>Social Science Quarterly</i>	<a href="https://doi.org/10.1111/j.1540-6237.2007.00466.x">10.1111/j.1540-6237.2007.00466.x</a>	2007	25	150
Wenzel (2005), <i>Journal of Economic Psychology</i>	<a href="https://doi.org/10.1016/j.joep.2004.03.003">10.1016/j.joep.2004.03.003</a>	2005	23	142
Torgler (2005), <i>Public Choice</i>	<a href="https://doi.org/10.1007/s11127-005-5790-4">10.1007/s11127-005-5790-4</a>	2005	23	161
Traxler (2010), <i>European Journal of Political Economy</i>	<a href="https://doi.org/10.1016/j.ejpoleco.2009.11.001">10.1016/j.ejpoleco.2009.11.001</a>	2010	22	121
Wenzel (2002), <i>Journal of Applied Psychology</i>	<a href="https://doi.org/10.1037/0021-9010.87.4.629">10.1037/0021-9010.87.4.629</a>	2002	22	170

five years old because it is observed that the number of citations grows over time. The total number of worldwide citations has been divided by the number of years from publication to determine the global citations per year. The most annual global citations were held by Kirchler et al. (2008). Table 4 illustrates the details of the citation underneath.

✎ **Author-Wise Classification :** The study employed the Bibliometric program to analyze the text's recurrence across several categories of bibliographic data. The author field was created from the input data file, and the count of authors' names was examined by documenting the total with citations. Table 5 summarizes the top 10 authors with their number of articles and citations. It revealed that Kirchler and Alm are the most dominant authors on the list. Torgler got the highest citations, i.e., 1,166, with the highest average citations, i.e., 129.56.

✎ **Countries-Wise Classification :** The nations that have contributed the most to the study on tax compliance behavior are listed in Table 6. With 106 articles, the United States leads the world in production, followed by Australia and Austria, with 86 and 54 articles, respectively, according to Table 6. The United States and Australia received the most citations, i.e., 1,807 and 1,478, respectively, followed by Austria with 851 citations. Norway's authors have contributed 115 articles to this subject, resulting in the highest average citation, i.e., 115.

**Table 5. Top 10 Authors with No. of Articles and Total Citations**

Authors	Total Citations	No. of Articles	Year	Average Citations
Kirchler & Maciejovsky	1,049	20	2001	52.45
Alm et al.	926	11	1999	84.18
Torgler & Schaltegger	1,166	9	2005	129.56
Kirchler et al.	188	6	2007	31.33
Wenzel	691	6	2002	115.17
Kirchler et al.	138	4	2014	34.5
Verboon & van Dijke	93	4	2007	23.25
Adams & Webley	73	4	2001	18.25
Andrighetto et al.	63	3	2016	21
Bobek et al.	191	3	2007	63.67

**Table 6. Country Scientific Production**

Country	Documents	Citations	Average Article Citations
USA	106	1,807	69.50
Australia	86	1,478	98.53
Austria	54	851	56.73
Germany	53	413	25.81
United Kingdom	49	304	25.33
Italy	49	237	23.70
Spain	40	140	35.00
Norway	27	115	115.00
Malaysia	19	114	7.13
Netherlands	16	110	18.33



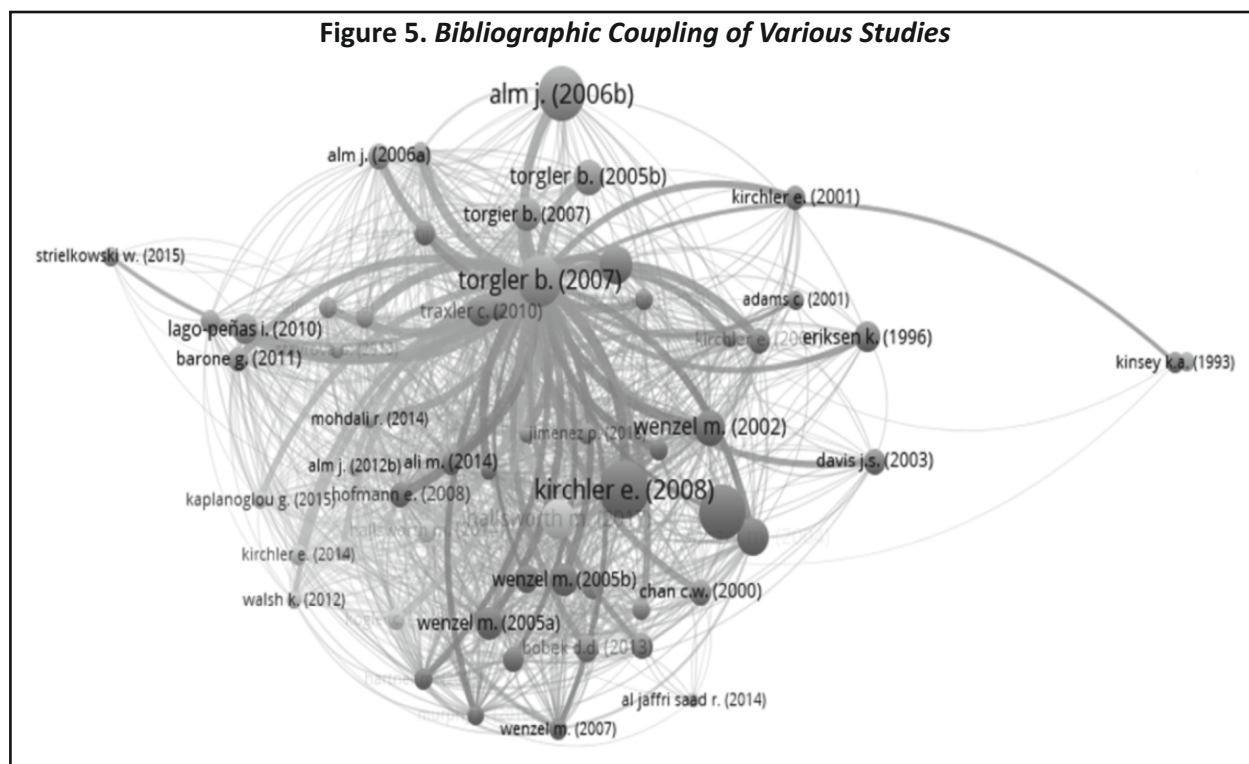
## Science Mapping

In bibliometric analysis, science mapping examines how disciplines, specialties, and individual articles are interrelated. The subsequent sections deal with the various aspects of science mapping:

↳ **Word Cloud Mapping :** In word clouds, the most prevalent words are at the center, surrounded by less common alternatives. A word cloud depicts the phrases used in the data and presents them diagrammatically based on their frequency of occurrence in the dataset (Sinclair & Cardew-Hall, 2008). The most prominent words in this figure, which also have the most frequent keywords, are “Tax system” and “Compliance.” In addition, the phrases “human morality,” “attitude,” and “adult tax” are linked to the tax system, and tax compliance is connected to “perception,” “attitude,” “social behavior,” and “decision-making.” A word cloud map is used to improve data visualization by showing the percentage and frequency of words used in the sample documents, depicted in Figure 4.

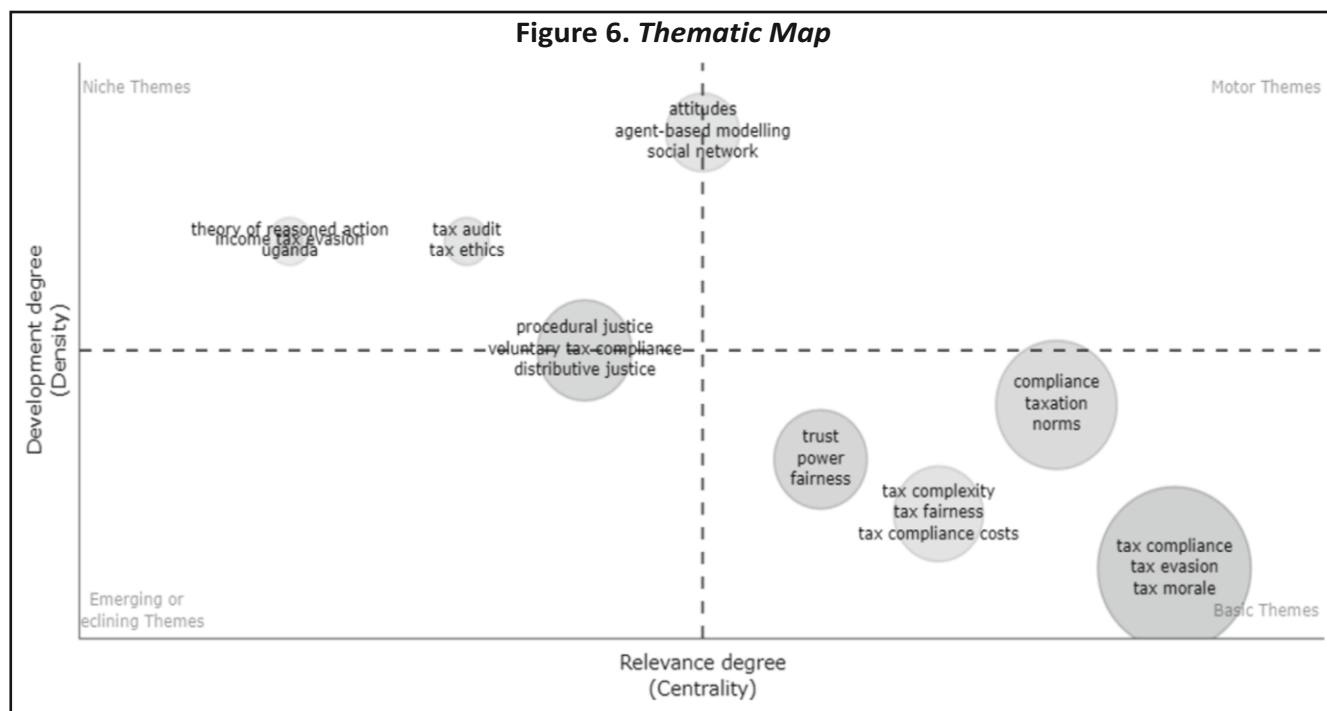
↳ **Bibliographic Coupling :** Figure 5 deals with the bibliographic coupling of various studies. Two referencing documents refer to a single work, and this is referred to as “bibliographic coupling.” A more muscular coupling strength is indicated by the high number of citations shared between the two publications. The similarity of the subject matter is also indicated by bibliographic coupling. The phrase was first used in 1963 by the main character, MM Kessler, to describe the idea of using previous research to locate current research. The idea was criticized by Martyn (1964), who stated that it indicated the link between two papers and could not be used as a gauge of resemblance. This opened the door for topics like “co-citation analysis” by Small (1973) through “author co-citation analysis” by White and Griffith (1981). If the reference list contains commonly cited studies from both authors, they are bibliographically connected. A field's intellectual structure can be mapped using various techniques, such as co-citation analysis and citation analysis. However, these techniques fail to identify the emergent themes (Boyack & Klavans, 2010; van Oorschot et al., 2018). This limitation is overcome by bibliometric coupling, which recognizes the current domain's current themes (Chang et al., 2015). Bibliographic





coupling of the top 58 tax compliance publications having more than 30 citations. The publications are emphasized based on how many citations they have received frequently. The effects of applying the Louvain group identification algorithm to the bibliographic matrix are represented by various node colors. Five unique clusters were created as a result of using the community finding technique. The first cluster (16 items) includes the work of Hartner et al. (2008), Kirchler et al. (2007), Murphy (2003), and Verboon and van Dijke (2007) related to justice. The second cluster (14 items) includes the work of Alm and Torgler (2006), Barone and Mocetti (2011), Lago-Peñas and Lago-Peñas (2010), and Torgler and Schaltegger (2005) related to tax morale. The third cluster (13 items) includes the work of Adams and Webley (2001), Eriksen and Fallan (1996), and Hashimzade et al. (2012) related to attitude. The fourth cluster (8 items) includes the work of Kaplanoglou and Rapanos (2015) and Korndörfer et al. (2014) related to tax evasion. The fifth cluster (7 items) includes the work of Blanthorne and Kaplan (2008) and Bobek et al. (2007) related to social norms.

🔗 **Thematic Mapping :** Science-based mapping methods use thematic maps to illustrate the conceptual organization of a particular field of study. A network analysis of word occurrence, major themes, and patterns is used to create a thematic map summarizing what science has to say in a certain area. The literature on a topic is organized into four distinct typologies of themes through thematic mapping (Caust & Vecco, 2017; Jain et al., 2021). The current study identifies the conceptual underpinnings of the topic using the authors' keyword field. A thematic map can identify four different types of themes based on the quadrant in which each topic is located (Aspers & Corte, 2019). Since the themes in the upper-right quadrant have a high degree of centrality and density, they are considered developed and essential for the study. The themes in the upper-left quadrant are considered exceptionally developed and isolated because of their high centrality and low density. Basic themes are those in the lower-right quadrant that have a high density and low centrality. In Figure 6, distributive justice is a contemporary area of research in the domain of tax compliance. It can be considered as a sub-theme for future themes.



## Discussion and Scope for Future Research

This study uses bibliometric analysis of 289 academic papers from the Scopus database to examine the concept of tax compliance from 1991 to 2021. According to Kirchler et al. (2007), compliance may be mandatory or optional. Voluntary compliance is made possible by the tax authority and taxpayer building trust and collaboration as well as the taxpayer's desire to voluntarily abide by the tax authority's rules and regulations. Threats of audits and fines are used to coerce non-compliant taxpayers into paying their taxes. Non-compliance is defined as any action taken by the taxpayer that violates the previously listed rules. The tax system has been implemented to ensure compliance with the law, but there are still many examples of tax non-compliance throughout human society. The problem of tax non-compliance is primarily due to the current tax system. Tax compliance issues are very prominent in every country. This study aims to examine the issue of tax compliance with the help of bibliometric analysis. Similar to how bibliometric analysis develops relationships between clusters and pertinent lines in both the present and the past, a recent study has used the Scopus database to extract the literature on tax compliance. The researchers on this topic have conducted inter-country analyses, cross-country analyses, and analyses combining data from multiple nations. Various authors from every nation have researched various aspects of tax compliance. In this study, bibliometric analysis has been used in conjunction with content analysis to examine the development of the study field and analyze the literature. Only the Scopus database is used to retrieve the literature for the current study.

Consequently, numerous databases may be used in future studies. According to analyses of yearly research document publishing, there was an increase in the number of publications in the area of tax compliance in 2020. The affiliation analysis determined that the University of Vienna has the highest number of research articles. Journal quality analysis showed that the *Journal of Economic Psychology* had the highest number of publications, i.e., 21 with 2002 citations and 18 H index.

Most income tax studies, depending on the methodology used, rely more on qualitative analyses than quantitative research. The aspects of the income tax are occasionally studied using a theoretical framework. The majority of the writers used secondary data sources. This bibliometric study reveals that primary data on the target

group's genuine perspective has received less research. This may be because the study of tax compliance is relatively new in developing nations, making it challenging for residents to comprehend and offer any pertinent information from their perspective. Future research can thus be done to learn more about the Indian context. Second, a wide range of software is available for bibliometric investigations, including Bibliophile, Gephi, Citation Net, and others; however, the current study solely used the VOSviewer and NVivo bibliometric software. This software will be helpful for future research.

Third, assessments from the past 30 years are included in the analysis of the current study, which solely looks at the years 1991–2021. Before 1991 and beyond 2021, they are not taken into consideration. Fourth, the study concentrates on bibliometric analyses, which include networks, associations, citations, and the number of publications published annually. Further work can expand its reach by participating in various activities in a particular field. The authors have suggested various research directions for future investigations based on the results of research studies. First of all, prior research has used institutional and economic aspects to analyze and assess the phenomena of income tax compliance. However, there are not many studies that examine the taxpayers' conduct. Therefore, future research should use behavioral features to investigate and analyze the compliance behavior of taxpayers.

Additionally, there is a shortage of studies in other nations, but relatively few studies have been conducted in developing countries like India. Academics can conduct many more studies by considering the temporal perspective and the direct citation networks connecting items in the database at the time of their publication. To conclude, to better comprehend taxpayers' income tax compliance behavior, the authors may carry out more in-depth studies in meta-analyses, look at methodologies, apply taxpayers' income tax compliance behavior, and carry out systematic literature reviews.

## Policy Implications

The bibliometric analysis conducted in this study reveals various factors influencing individuals' tax compliance behavior. Based on these findings, several policy recommendations have been put forward for law enforcement and tax authorities aimed at enhancing compliance and reducing the tax gap.

- ✧ Policymakers should concentrate on fostering transparent and trustworthy institutions. This can be accomplished by enhancing communication, minimizing corruption, and ensuring that taxpayers can see their contributions being utilized effectively.
- ✧ Policymakers need to prioritize the training of tax authorities to guarantee that processes are viewed as just, fair, and not arbitrary. Law enforcement agencies can collaborate with tax authorities to establish clear guidelines for enforcement actions, ensuring that taxpayers are informed and aware of their rights during audits or investigations. Investing in public education campaigns to inform taxpayers about tax laws and their responsibilities should also be a priority for policymakers.
- ✧ Schools and community organizations could join forces with tax authorities to provide workshops that emphasize the significance of tax compliance. Law enforcement agencies can bolster these initiatives by focusing educational outreach efforts in areas with high non-compliance rates.
- ✧ Furthermore, policymakers should consider initiatives that foster social norms promoting tax compliance, such as offering rewards for compliance or providing social recognition for individuals who follow tax regulations.
- ✧ Finally, approaches should be customized based on different demographics, taking into account their unique needs and perceptions of the tax system.

## Conclusion

Our findings show that a few academics are responsible for a relatively high concentration of the most important papers. However, as the subject develops, many new authors enter this branch of tax compliance, broadening the work by addressing various biases. In recent years, many notable reviews-based papers have been published. The University of Vienna makes the most significant impact on the field by publishing the most articles. Top-producing journals include the *Journal of Economic Psychology*. The study makes several contributions to the body of work on tax compliance. First, of all, the current study is the first review of the literature on tax compliance in a developing nation to employ a systematic approach, bibliometric analysis, and content analysis and to characterize the knowledge structure of the field. The second benefit of content analysis is that it aids in the discovery of numerous established and new themes in tax compliance literature. The paper also suggests areas for additional research.

Despite being thorough, the study nonetheless has several limitations. The Scopus database is utilized for the search. Additional insights may be available from multiple databases. The current analysis disregarded “grey literature,” books, and conference proceedings that have not been peer-reviewed. Including these resources could help you learn something new.

## Authors' Contribution

This manuscript represents the collective contributions of all authors. The concept of conducting a bibliometric analysis of taxpayer behavior was conceived by Preeti and Dr. Manju Mittal, with Dr. Manju Mittal providing overall supervision and valuable insights throughout the process. Preeti, Vishal Kaushal, and Yashvardhan Singh were responsible for extracting relevant literature from scholarly journals, analyzing the data, and drafting the initial version of the manuscript. The final version was collaboratively refined by all authors under the guidance of Dr. Manju Mittal.

## Conflict of Interest

The authors submit that they have no affiliations with or involvement in any organization with a financial or non-financial interest in the subject matter or material discussed in the manuscript.

## Funding Acknowledgment

The authors received no financial assistance for the research, authorship, and/or for the publication of this article.

## References

- Adams, C., & Webley, P. (2001). Small business owners' attitudes on VAT compliance in the UK. *Journal of Economic Psychology*, 22(2), 195–216. [https://doi.org/10.1016/s0167-4870\(01\)00029-0](https://doi.org/10.1016/s0167-4870(01)00029-0)
- Alm, J., McClelland, G. H., & Schulze, W. D. (1999). Changing the social norm of tax compliance by voting. *Kyklos*, 52(2), 141–171. <https://doi.org/10.1111/j.1467-6435.1999.tb01440.x>
- Alm, J., & Torgler, B. (2006). Culture differences and tax morale in the United States and in Europe. *Journal of Economic Psychology*, 27(2), 224–246. <https://doi.org/10.1016/j.joep.2005.09.002>



- Andrighetto, G., Zhang, N., Ottone, S., Ponzano, F., D'Attoma, J., & Steinmo, S. (2016). Are some countries more honest than others? Evidence from a tax compliance experiment in Sweden and Italy. *Frontiers in Psychology*, 7. <https://doi.org/10.3389/fpsyg.2016.00472>
- Aspers, P., & Corte, U. (2019). What is qualitative in qualitative research. *Qualitative Sociology*, 42(2), 139–160. <https://doi.org/10.1007/s11133-019-9413-7>
- Barkworth, J. M., & Murphy, K. (2014). Procedural justice policing and citizen compliance behaviour: The importance of emotion. *Psychology Crime & Law*, 21(3), 254–273. <https://doi.org/10.1080/1068316x.2014.951649>
- Barone, G., & Mocetti, S. (2011). Tax morale and public spending inefficiency. *International Tax and Public Finance*, 18(6), 724–749. <https://doi.org/10.1007/s10797-011-9174-z>
- Bartolini, M., Bottani, E., & Grosse, E. H. (2019). Green warehousing: Systematic literature review and bibliometric analysis. *Journal of Cleaner Production*, 226, 242–258. <https://doi.org/10.1016/j.jclepro.2019.04.055>
- Blanthorne, C., & Kaplan, S. (2008). An egocentric model of the relations among the opportunity to underreport, social norms, ethical beliefs, and underreporting behavior. *Accounting, Organizations and Society*, 33(7–8), 684–703. <https://doi.org/10.1016/j.aos.2008.02.001>
- Bobek, D. D., Roberts, R. W., & Sweeney, J. T. (2007). The social norms of tax compliance: Evidence from Australia, Singapore, and the United States. *Journal of Business Ethics*, 74(1), 49–64. <https://doi.org/10.1007/s10551-006-9219-x>
- Bornmann, L., & Mutz, R. (2015). Growth rates of modern science: A bibliometric analysis based on the number of publications and cited references. *Journal of the Association for Information Science and Technology*, 66(11), 2215–2222. <https://doi.org/10.1002/asi.23329>
- Boyack, K. W., & Klavans, R. (2010). Co-citation analysis, bibliographic coupling, and direct citation: Which citation approach represents the research front most accurately? *Journal of the American Society for Information Science and Technology*, 61(12), 2389–2404. <https://doi.org/10.1002/asi.21419>
- Caust, J., & Vecco, M. (2017). Is UNESCO World Heritage recognition a blessing or burden? Evidence from developing Asian countries. *Journal of Cultural Heritage*, 27, 1–9. <https://doi.org/10.1016/j.culher.2017.02.004>
- Chang, Y.-W., Huang, M.-H., & Lin, C.-W. (2015). Evolution of research subjects in library and information science based on keyword, bibliographical coupling, and co-citation analyses. *Scientometrics*, 105(3), 2071–2087. <https://doi.org/10.1007/s11192-015-1762-8>
- De Oliveira, U. R., Espindola, L. S., da Silva, I. R., da Silva, I. N., & Rocha, H. M. (2018). A systematic literature review on green supply chain management: Research implications and future perspectives. *Journal of Cleaner Production*, 187, 537–561. <https://doi.org/10.1016/j.jclepro.2018.03.083>
- Ding, Y., & Cronin, B. (2011). Popular and/or prestigious? Measures of scholarly esteem. *Information Processing & Management*, 47(1), 80–96. <https://doi.org/10.1016/j.ipm.2010.01.002>
- Eduardsen, J., & Marinova, S. (2020). Internationalisation and risk: Literature review, integrative framework and research agenda. *International Business Review*, 29(3), Article ID 101688. <https://doi.org/10.1016/j.ibusrev.2020.101688>



- Eriksen, K., & Fallan, L. (1996). Tax knowledge and attitudes towards taxation; A report on a quasi-experiment. *Journal of Economic Psychology*, 17(3), 387–402. [https://doi.org/10.1016/0167-4870\(96\)00015-3](https://doi.org/10.1016/0167-4870(96)00015-3)
- Faizal, S. M., Palil, M. R., Maelah, R., & Ramli, R. (2017). Perception on justice, trust and tax compliance behavior in Malaysia. *Kasetsart Journal of Social Sciences*, 38(3), 226–232. <https://doi.org/10.1016/j.kjss.2016.10.003>
- Fauziati, P., Minovia, A. F., Muslim, R. Y., & Nasrah, R. (2020). The impact of tax knowledge on tax compliance case study in Kota Padang, Indonesia. *Journal of Advanced Research in Business and Management Studies*, 2(1), 22–30. <https://www.akademiabaru.com/submit/index.php/arbms/article/view/1183>
- Hartner, M., Rechberger, S., Kirchler, E., & Schabmann, A. (2008). Procedural fairness and tax compliance. *Economic Analysis and Policy*, 38(1), 137–152. [https://doi.org/10.1016/s0313-5926\(08\)50010-5](https://doi.org/10.1016/s0313-5926(08)50010-5)
- Hashimzade, N., Myles, G. D., Page, F., & Rablen, M. D. (2012). Social networks and occupational choice: The endogenous formation of attitudes and beliefs about tax compliance. *Journal of Economic Psychology*, 40, 134–146. <https://doi.org/10.1016/j.joep.2012.09.002>
- Jain, J., Walia, N., Singh, S., & Jain, E. (2021). Mapping the field of behavioural biases: A literature review using bibliometric analysis. *Management Review Quarterly*, 72(3), 823–855. <https://doi.org/10.1007/s11301-021-00215-y>
- Kaplanoglou, G., & Rapanos, V. T. (2015). Why do people evade taxes? New experimental evidence from Greece. *Journal of Behavioral and Experimental Economics*, 56, 21–32. <https://doi.org/10.1016/j.socec.2015.02.005>
- Kirchler, E., & Maciejovsky, B. (2001). Tax compliance within the context of gain and loss situations, expected and current asset position, and profession. *Journal of Economic Psychology*, 22(2), 173–194. [https://doi.org/10.1016/s0167-4870\(01\)00028-9](https://doi.org/10.1016/s0167-4870(01)00028-9)
- Kirchler, E., Hoelzl, E., & Wahl, I. (2008). Enforced versus voluntary tax compliance: The “slippery slope” framework. *Journal of Economic Psychology*, 29(2), 210–225. <https://doi.org/10.1016/j.joep.2007.05.004>
- Kirchler, E., Kogler, C., & Muehlbacher, S. (2014). Cooperative tax compliance: From deterrence to deference. *Current Directions in Psychological Science*, 23(2), 87–92. <https://doi.org/10.1177/0963721413516975>
- Kirchler, E., Muehlbacher, S., Kastlunger, B., & Wahl, I. (2007). *Why pay taxes? A review of tax compliance decisions*, International Studies Program (Working Paper 07–30). Andrew Young School of Policy Studies. <https://icepp.gsu.edu/files/2015/03/ispwp0730.pdf>
- Korndörfer, M., Krumpal, I., & Schmukle, S. C. (2014). Measuring and explaining tax evasion: Improving self-reports using the crosswise model. *Journal of Economic Psychology*, 45, 18–32. <https://doi.org/10.1016/j.joep.2014.08.001>
- Kumar, S., Sureka, R., & Colombage, S. (2020). Capital structure of SMEs: A systematic literature review and bibliometric analysis. *Management Review Quarterly*, 70(4), 535–565. <https://doi.org/10.1007/s11301-019-00175-4>
- Lago-Peñas, I., & Lago-Peñas, S. (2010). The determinants of tax morale in comparative perspective: Evidence from European countries. *European Journal of Political Economy*, 26(4), 441–453. <https://doi.org/10.1016/j.ejpoleco.2010.06.003>

- Lawan, J. U., & Salisu, U. (2017). A review of Fischer tax compliance model: A proposal for Nigeria. *International Journal of Advanced Academic Research*, 3(7), 54–69. <https://www.ijaar.org/articles/Volume3-Number7/Social-Management-Sciences/ijaar-sms-v3n6-jn17-p14.pdf>
- Mallawaarachchi, H., Sandanayake, Y., Karunasena, G., & Liu, C. (2020). Unveiling the conceptual development of industrial symbiosis: Bibliometric analysis. *Journal of Cleaner Production*, 258, Article ID 120618. <https://doi.org/10.1016/j.jclepro.2020.120618>
- Martyn, J. (1964). Bibliographic coupling. *Journal of Documentation*, 20(4), p. 236. <https://doi.org/10.1108/eb026352>
- Murphy, K. (2003). Procedural justice and tax compliance. *Australian Journal of Social Issues*, 38(3), 379–407. <https://researchportalplus.anu.edu.au/en/publications/procedural-justice-and-tax-compliance>
- Nkwe, N. (2013). Tax payers' attitude and compliance behavior among small medium enterprises (SMEs) in Botswana. *Business and Management Horizons*, 1(1), 113. <https://doi.org/10.5296/bmh.v1i1.3486>
- Obaid, I., Farooq, M. S., & Abid, A. (2020). Gamification for recruitment and job training: Model, taxonomy, and challenges. *IEEE Access*, 8, 65164–65178. <https://doi.org/10.1109/access.2020.2984178>
- Rousseau, D. M. (2006). Is there such a thing as “Evidence-Based Management”? *Academy of Management Review*, 31(2), 256–269. <https://doi.org/10.5465/amr.2006.20208679>
- Sinclair, J., & Cardew-Hall, M. (2008). The folksonomy tag cloud: When is it useful? *Journal of Information Science*, 34(1), 15–29. <https://doi.org/10.1177/0165551506078083>
- Singh, S., & Walia, N. (2020). Momentum investing: A systematic literature review and bibliometric analysis. *Management Review Quarterly*, 72(1), 87–113. <https://doi.org/10.1007/s11301-020-00205-6>
- Small, H. (1973). Co-citation in the scientific literature: A new measure of the relationship between two documents. *Journal of the American Society for Information Science*, 24(4), 265–269. <https://doi.org/10.1002/asi.4630240406>
- Torgler, B. (2005). Tax morale in Latin America. *Public Choice*, 122(1–2), 133–157. <https://doi.org/10.1007/s11127-005-5790-4>
- Torgler, B., & Schneider, F. (2007). What shapes attitudes toward paying taxes? Evidence from multicultural European countries. *Social Science Quarterly*, 88(2), 443–470. <https://doi.org/10.1111/j.1540-6237.2007.00466.x>
- Traxler, C. (2010). Social norms and conditional cooperative taxpayers. *European Journal of Political Economy*, 26(1), 89–103. <https://doi.org/10.1016/j.ejpoleco.2009.11.001>
- van Oorschot, J. A., Hofman, E., & Halman, J. I. (2018). A bibliometric review of the innovation adoption literature. *Technological Forecasting and Social Change*, 134, 1–21. <https://doi.org/10.1016/j.techfore.2018.04.032>
- Verboon, P., & van Dijke, M. (2007). A self-interest analysis of justice and tax compliance: How distributive justice moderates the effect of outcome favorability. *Journal of Economic Psychology*, 28(6), 704–727. <https://doi.org/10.1016/j.joep.2007.09.004>
- Wenzel, M. (2002). The impact of outcome orientation and justice concerns on tax compliance: The role of taxpayers' identity. *Journal of Applied Psychology*, 87(4), 629–645. <https://doi.org/10.1037/0021-9010.87.4.629>

- Wenzel, M. (2004). An analysis of norm processes in tax compliance. *Journal of Economic Psychology*, 25(2), 213–228. [https://doi.org/10.1016/s0167-4870\(02\)00168-x](https://doi.org/10.1016/s0167-4870(02)00168-x)
- Wenzel, M. (2005). Motivation or rationalisation? Causal relations between ethics, norms and tax compliance. *Journal of Economic Psychology*, 26(4), 491–508. <https://doi.org/10.1016/j.joep.2004.03.003>
- White, H. D., & Griffith, B. C. (1981). Author cocitation: A literature measure of intellectual structure. *Journal of the American Society for Information Science*, 32(3), 163–171. <https://doi.org/10.1002/asi.4630320302>
- Xu, W., Chen, Y., Coleman, C., & Coleman, T. F. (2018). Moment matching machine learning methods for risk management of large variable annuity portfolios. *Journal of Economic Dynamics and Control*, 87, 1–20. <https://doi.org/10.1016/j.jedc.2017.11.002>
- Yuan, X. (2019). A review of succession and innovation in family business. *American Journal of Industrial and Business Management*, 9(4), 974–990. <https://doi.org/10.4236/ajibm.2019.94066>

## About the Authors

**Preeti is working as an Assistant Professor at Shree Atam Vallabh Jain College, Ludhiana, Punjab, with 12 years of teaching experience. She has two research papers to her credit.**

**Dr. Manju Mittal serves as an Assistant Professor at GSSDGS Khalsa College in Patiala, Punjab, with 20 years of teaching experience. She has authored 10 research papers to her credit.**

**Vishal Kaushal is a Senior Research Fellow currently pursuing his Ph.D. in the Department of Commerce at Himachal Pradesh University, Shimla, Himachal Pradesh. He has also done his M.Phil on the topic “India’s Investment Relationship with Selected G-20 Countries.” He has three research papers to his credit.**

**Yashvardhan Singh is a Data Analyst at the US-based multinational company Axtia Pvt. Ltd., Pune, Maharashtra, India. He holds a degree in Electrical Engineering from NIT Hamirpur, Himachal Pradesh and an MBA from IIT (ISM) Dhanbad, Jharkhand. With one and a half years of professional experience, he has also published five research papers.**