Evolution of Academic Literature on Tax Regulation: A Bibliometric Approach 2015-2025

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Abstract

Purpose: This research aims to trace the development of literature related to tax regulations in various countries including articles published from 2015 to 2025 using bibliometric methods based on the analysis of Co-occurrence units All keywords, Bibliographic coupling unit country and documents.

Methodology/approach: Bibliometric analysis methodology was conducted on 191 articles between 1976 and 2025. Data was obtained from Scopus meta data which was then analyzed using Vosviewer.

Results/findings: In conclusion, the topic of "taxation" is most frequently discussed in academic articles. Indonesia is the country most involved in research on tax regulations. Furthermore, Ormeno-Perez's (2023) paper shares the most references with other papers, although it remains under-cited.

Conclusion: The study reveals that "Taxation" dominates bibliometric research from 1976–2025, with Indonesia showing the strongest research linkage. These findings enrich taxation literature and highlight opportunities for further exploration of themes such as digital taxation, tax compliance, and tax justice.

Limitations: Collaboration between researchers is still limited, meaning that there has not been much cooperation between authors on this topic. Some new documents have also not had much influence because they have not been published for a long time. In addition, this study only focuses on certain keywords, so there may be other tax topics that have not been covered.

Contribution: This research helps map the development of tax studies during 2015–2025. The results can be a reference for further research, especially for those who want to explore new themes. This study also encouraged other researchers to collaborate more and expand tax research topics.

Keywords: *Bibliometrics, Tax Avoidance, Tax Compliance, Tax Regulation, Taxation.*

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1. Introduction

Development regulation taxation in various countries is increasingly dynamic, complex, and multidimensional. Changes in the global economy, digitalization transactions, and increasing fiscal pressure on developing and developed countries have pushed the need for further tax reform that is adaptive and data-driven. In line with matter mentioned, literature academic in the field taxation experience significant transformation, both from side focus study and approach methodology used. Classic issues such as tax compliance and avoidance tax (tax avoidance) are still the main topics in various scientific publications. Indonesian (Kurniawan, Mayuri, Fitriana, & Santoso, 2025; Safitri, Firdausi, Fitriana, & Santoso, 2024) have highlighted the role of tax audits as an important tool for detecting non-compliance and tax avoidance. The research confirms that an effective audit can increase the perception of tax risk, which positively impacts fiscal compliance. Heryana, Luthfi, Fitriana, and

Santoso (2024) find a relationship between avoidance strategy taxes and the structure of finance companies, while Rachmat (2025) shows that corporate governance plays an important role in determining the extent of aggressive tax avoidance. This finding strengthens the argument that tax avoidance is influenced not only by regulations but also by internal company factors and managerial characteristics.

Study Alvindra, Hutagalung, and Sutiyoso (2023) in "Forecasting of local tax realization with least square method in Tanggamus Regency" focuses on the analysis projection reception tax area . Meanwhile, Ado and Tanko (2024) in the journal "Effect of real earnings management on tax planning of listed manufacturing firms in Nigeria" highlights the connection between management profit and planning taxes. Other issues discussed are factors that influence investment, as reviewed by Bassey, Amobi, and Okorie (2022) in "Choice of location for Foreign Direct Investment by multinational corporations: Do tax burdens matter?" explores the role of burden tax in the decision location investment foreign directly. Furthermore, through his research, " The Influence Regional Tax Contribution, Regional Original Income, Regional Retribution and Tax Revenue Sharing Against Regional Shopping With Economic Growth As Government Moderating Variables Regency and City" he discussed the connection between the tax area and shopping government. Finally, Ishak (2024) entitled "The role of earnings quality in the impact of earnings management and leverage on firm value" is also relevant because peeling impact management profit to mark company, which has implications for planning tax.

Studies on fraud prevention in the context of accounting and taxation are also increasing. Bahrul, Fitriana, and Santoso (2023) and Safitri et al. (2024) highlight the importance of using digital and analytics-based audit technology forensics to detect fiscal deviations. This shows that technology has become a key element in strengthening the modern taxation system. Nazara, Fitriana, and Santoso (2024) underline that quality financial reporting can influence fiscal transparency. Furthermore, Kuswara, Pasaribu, Fitriana, and Santoso (2024) explore how artificial intelligence is used in analyzing financial data for effective tax supervision. Approach-based technology is also supported by Ghoriyyudin, Fitriana, Santoso, and Devi (2024), who emphasize collaboration between regulators and researchers in building a data-driven external audit ecosystem. Finally, the collaboration demonstrated by Santoso and Rusdiansyah (2023) shows that the same Work The among academics, practitioners, and tax regulators can strengthen tax reform-based evidence (evidence-based policy). Through approach bibliometrics and analysis comprehensive literature, articles This aim For map direction evolution study academic in the field regulations tax throughout decade last (2015–2025), and identify trends, themes main, and contribution science that has been produced.

In recent decades, attention to issues taxation experience significant shift, no only from side technical administration and policy fiscal, but also in dimensions social, ethical, and sustainability. The study conducted by Pahala et al. (2022) show that social factors, such as perception of justice taxes, discrimination, and religiosity, have a substantial influence on tax embezzlement behavior. Findings This study underlines the importance of a contextual approach to understanding tax compliance dynamics, particularly in complex societies in terms of culture and economy. Understanding that compliance tax is influenced not only by formal regulations but also by social norms and personal values provides room for further interdisciplinary and nuanced research. Focus literature taxation contemporary experience shift from level individual going to review of the entity institutional. This is reflected in studies by Susanto, Rahmah, Saftiana, and Kalsum (2024) and Chandrasena, Matthews, and Gerged (2024) that explore connection between disclosure report sustainability reporting with practice planning aggressive taxation.

Phenomenon This mark how is governance company, transparency, and responsibility answer social corporation now become integral part in studies policy fiscal. Research highlights the role of institutions in pushing ethical taxation practices while highlighting regulatory gaps utilized for aggressive tax optimization (Lanis & Richardson, 2012). In addition, the growing attention to practice avoidance tax cross-country shows complexity in global taxation studies. Studies by (Al-Hamadeen et al., 2023; Apriyanti, Sulaiman, & Jamaluddin, 2023) identify various strategies used by multinational corporations to minimize tax obligations through transfer pricing mechanisms, utilization of tax havens, and arbitration regulations. This has become more crucial along with increasing globalization

economics and financial market integration, which demands the existence of synergy between domestic policy and international tax governance (Fagan, 2015).

On the other hand, innovation policy in the form of disclosure programs, voluntary disclosure programs, and consolidation regulations taxation carried out by the government, as reviewed in Apriyanti et al. (2023), shows that dynamic regulations also influence the direction of scientific research. Changes policy No only marks response to challenge fiscal, but also becomes a source of inspiration for studies that examine effectiveness, legitimacy, and implications social from policies the (OECD, 2019). Compliance taxes in the Micro, Small, and Medium Enterprises (MSMEs) sector have also experienced improvement in the literature on taxation. Agusti and Rahman (2023) emphasize that MSMEs, as the backbone of the national economy, have unique characteristics in terms of compliance with necessary taxes understood in a contextual manner.

Recent studies show that limitations of fiscal literacy, the level of informality in business, and perception of the effectiveness of taxation services become important determinants of compliance behavior in this sector. In the context of the changes, the bibliometric approach becomes very relevant as a method for mapping the evolution of scientific literature on taxation regulations. Bibliometric analysis allows researchers to identify main trends, focus on dominant studies, collaboration between authors, and development of citations from time to time (Donthu, Kumar, Mukherjee, Pandey, & Lim, 2021). Thus, the approach This not only helps browse landscape knowledge that has been formed, but also opens room reflection for developing a more comprehensive future research agenda inclusive, contextual, and impactful.

Development knowledge knowledge No can be separated from activity dissemination and documentation results research conducted by the community scientific. An increasingly sophisticated approach often used to evaluate the dynamics of academic literature in a field is bibliometric analysis, which is a quantitative method that uses bibliographic data to identify patterns, trends, and structures in scientific publications. According to Nazara et al. (2024), the bibliometric approach leaves the assumption that the scientific communication process and collaborative inter-expert play a central role in the development of knowledge because, through the exchange of ideas and findings, sustainable progress in discipline knowledge can be achieved. Bibliometric analysis has become especially relevant in the middle, increasing the volume of publications, especially in strategic fields such as taxation regulations. In this context, bibliometrics not only allows mapping to dominant themes in literature, but also opens room for identifying actors, such as productive writers, leading institutions, and global collaboration networks. Along with the development of device soft-based visualization, such as *VOSviewer*, researchers can now perform mapping bibliometrics in a more comprehensive and interactive way. VOSviewer is a computer program designed to build and display map bibliometrics based on the connections between items in academic databases, such as co-authorship, co-citation, and keyword co-occurrence (Van Eck & Waltman, 2010). In practice, the application helps visualize the network knowledge that is formed in a certain field.

Several studies have shown that the use *of VOSviewer* in bibliometrics has made a significant contribution to understanding the structure of academic knowledge. Santoso, Rukhviyanti, and Hayati (2023) confirm that this technique can systematically study the contribution of scientific literature, trace the direction of topic development, and provide recommendations for future research development. On the other hand, Susanti, Tania, Komala, and Meiden (2022) state that visualization-generated graphics *VOSviewer* can represent complex thematic connections between drafts in a discipline science, including in the field of taxation, which is very dynamic and influenced by policy economics and politics. Therefore, this study aims to serve as a comprehensive mapping and analysis of the literature on taxation regulations from 2015 to 2025. Using bibliometrics and the soft tool *VOSviewer*, this study focused on disclosure trend research, main themes, dominant keywords, and inter-institutional and inter-researcher network collaboration. In addition, this study aims to identify potential research gaps that are still open for exploration. The results of this study can contribute strategically to academics, creators, policymakers, and practitioners in the field of taxation in designing further research that is focused and relevant to the dynamics of ongoing regulations development.

2. Literature Review

2.1 Introduction Review Literature

Studies on tax regulations have rapidly developed in the last decade, along with the complexity of the global economy, digitalization, and the need for countries to strengthen tax reception. Review library This aim describes the dynamics, trends, and approaches methodology used in academic studies on tax regulations in the period 2015–2025. Globalization and digitalization have expanded jurisdictional boundaries and given rise to challenges in tax evasion and the need for coordination between countries in terms of transparency and information exchange. In this context, international taxation regulation, such as *Base Erosion and Profit Shifting* (BEPS) initiated by the OECD, became the highlight and has been discussed in the academic literature since 2015 (Johannesen, Tørsløv, & Wier, 2020).

In addition, the emergence of the digital economy drives the formulation of new regulatory models for imposing taxes on digital companies that do not have a physical presence in the market country (Zangari, 2020). Literature academics also show that dynamic tax regulations are often influenced by developments in domestic politics, institutional capacity, tax authority, and response to economic crises, as it happened during the COVID-19 pandemic. Governments in many countries are implementing adjustment policy taxes in response to economic pressure, good through relaxation tax and incentive fiscal, which in turn brings up a wave of new studies related to academic effectiveness policy.

2.2 Development Conceptual Tax Regulations

Regulation tax reflects not only the fiscal policy of a country but also serves as an instrument for direct behavior economics. The literature shows that tax regulations are viewed as tools for stabilizing macroeconomics and redistributing income (Bird & Zolt, 2004). In the last decade, there has been a shift from just collecting income to creating compliance, volunteerism, and systemic efficiency (OECD, 2019). Regulation tax more Lots reviewed from corner view functional as device For stabilization macroeconomics and redistribution income, especially in developing country context. Taxes are used to reduce social and economic gaps through progressive schemes as well as selective fiscal enforcement incentives (Bird, 1977). However, in the last two decades, a significant shift occurred along with the development of the governance paradigm, which emphasizes that the government must be transparent, accountable, and participatory.

OECD (2019) confirms that the modern approach in regulations tax No Again focuses solely on coercion compliance (*enforced compliance*) but is rather directed to build compliance, voluntary *compliance* through repair quality services, simplification of administration taxes, as well as improvement of trust in public institutions taxation. Within this framework, tax regulation starts to accommodate principles *of responsive regulation*, which emphasizes the importance of flexibility in enforcement law and its existence level proportional response to violations (Braithwaite, 2016). Furthermore, developments in digitalization and economy data-based also participate in pushing reformulation regulations tax. Aslam and Shah (2021) show that regulations taxation in the digital era must adapt to the emergence of new business models, such as platform economies and cross-jurisdiction transactions. This demands a more collaborative approach between countries to avoid tax base erosion and aggressive tax avoidance (*base erosion and profit shifting/BEPS*).

2.3 Thematic Trends in Study Tax Regulations (2015–2025)

Analysis of bibliometrics on literature during the decade shows that studies on tax regulations develop in a significant way with diverse themes. Five prominent themes in the 2015–2025 period include digitalization and the digital economy, tax avoidance and BEPS, voluntary compliance and moral taxation, tax system reform, and tax justice issues. Each theme reflects the academic response to the dynamics of the global economy, development technology, and encouragement to create a more fair and efficient taxation system. The development of the digital economy has become a major driver of emerging challenges in tax regulations. Digital transactions, which are often of a cross-jurisdictional nature without the presence of a physical entity, make it difficult for the state to determine the right to traditional taxation. This raises the urgency of designing a framework law adaptive tax to digital disruption, especially in the context of imposing taxes on multinational digital companies such as Google and Amazon. The OECD responded to this challenge through the Pillar 1 and Pillar 2 proposals

in the Inclusive Framework on BEPS, which emphasizes the importance of allocating right taxation globally over profit digital companies (Ambrus & Borbély, 2023).

Issue avoidance tax and tax base shifting (BEPS) are the themes central to post-2015 literature. The OECD initiative on BEPS has highlighted various aggressive strategies used by multinational companies to divert profits to countries with low or no tax regimes (Cobham & Janský, 2018). Studies show that transfer pricing strategies, hybrid mismatch arrangements, and treaty shopping are often used to avoid obligation tax (Fagan, 2015). The literature also highlights the important role of fiscal transparency, automatic exchange of information, and upgrading tax administration capacity in reducing tax avoidance, which is detrimental to developing countries.

The height level compliance tax is determined not only by the system sanctions or supervision but also by psychological and social factor.sLiterature emphasizes the importance of approach-based behavior, where perception of justice, trust in authority taxes, and social norms are influential to the will to pay tax for the obedient (Kirchler, Hoelzl, & Wahl, 2008). The slippery slope framework model developed by Kirchler and colleagues explains that compliance can be improved through strength of authority (power of authority) and legitimacy of trust in authority (Gangl, Hofmann, & Kirchler, 2015). Research The latest also emphasizes the importance of literacy taxes and awareness fiscal in increasing compliance voluntarily, especially in MSME and worker groups in the informal sector.

Tax reform is a response to the need to adapt to fiscal policy with the dynamics of the global and domestic economy. Research in the past decade has highlighted that reform not only covers technical aspects such as structure rates or expansion of the tax base, but also concerns institutional aspects, transparency, and accountability of tax administration (Bird & Zolt, 2004). In developing countries, reforms often focus on improving reception through modernizing administration and implementing digital technology in the reporting process and tax audits. The literature also emphasizes the importance of evaluating the impact of tax reform on inequality distribution. Tax system justice has become an increasingly popular theme, especially in the context of globalization and income inequality. The literature highlights the importance of the principle of horizontal equity (equality) treatment to equal tax) and vertical equity (equal treatment) different For must tax with ability pay different) in designing policy fair tax (Stiglitz, 1980). In addition, there is pressure on developed countries to distribute global taxation fairly, particularly towards developing countries, which have been This experience limitations in taxing multinational companies operating in their territory (Hearson, 2018). Issue justice taxes are also associated with effective redistribution, public trust in the country, and legitimacy of the taxation system.

2.4 Dominance Approach Methodological in Tax Regulation Studies

Study-related regulations tax experience development significantly from the aspect approach methodologically. In general, quantitative approaches still dominate academic analysis, especially through the use of panel regression models, time-series analysis, and bibliometrics. Dominance reflects the desire of researchers to test the causal connection and long-term trend in the tax system, as well as to measure the objective impact of regulations on macro and micro economic indicators. To analyze the influence of tax rates on Foreign Direct Investment (FDI) flows, which show that higher tax rates tend to increase foreign pull power investment, especially in developing countries. Other studies, such as Kalsum, Fanggidae, Risakotta, and Maponso (2023), adopt time-series methods to evaluate the effect of tax policy change on state revenue during the period 2010–2018, showing the existence of a strong correlation between regulatory reform and effective tax collection. Meanwhile, the bibliometric method is more popular in mapping landscape literature and identifying research trends as well as collaboration between researchers and institutions. For example. Agusti and Rahman (2023) implemented bibliometric analysis to browse the evolution of topics in regulations taxes in Southeast Asia and found that themes like digitalization taxation and justice tax experience improvement significant in five years final.

However, in a number of years, final improvements have occurred in the qualitative approach, especially in studies that focus on perception, behavior, and social dynamics. Methods such as case studies, grounded theory, and ethnography start Lots adopted to capture more reality contextual and subjective in the taxation system. Wibowo, Larasati, and Saad (2025), for example, explored the

experience of MSMEs in the face of new regulations through deep interviews and found the existence of administrative anxiety as well as the need for more fiscal education from the tax authority. Furthermore, the qualitative approach also allows for the disclosure of social, cultural, and psychological factors that influence tax compliance, which cannot be fully explained by numerical data. (Firmansyah & Wijaya, 2022) show that trust in the government and perception of the use of tax funds significantly influence intention to tax for obedient, enriching findings understanding from the side of behavior. The combination of quantitative and qualitative approaches, or *mixed methods*, also provides a clearer picture. This is an important reminder that system taxation is not only about numbers, but is also closely related to human behavior, politics, policies, and social dynamics. Thus, the trend in methodological studies of tax regulations shows a shift from a positivistic approach to a more pluralistic and reflective approach to the complexity of the taxation phenomenon.

2.5 Mapping Most Productive Institutions and Countries
Studies show that institutions from OECD countries and countries with decentralized tax systems are the main contributors to the literature. Countries such as the United States, Germany, and the Netherlands dominate publications related to innovation compliance policies and tax models. United States of America in a way consistent occupy position top in amount publication, good from aspect quantity and quality citation. Institutions such as Harvard University, University of Michigan, and Stanford Law School are known as centers featured in taxation studies, which produce literature on tax compliance, aggressive tax planning, and digital tax policy (Hanlon & Heitzman, 2010). Germany and the Netherlands also demonstrated high productivity. This is partly influenced by the focus of these countries on integrating the tax system in the European Union context, as well as their approach to fiscal transparency and tax justice (OECD, 2019).

European countries such as England, Sweden, and Switzerland are also listed as active in publishing articles oriented towards policy reform tax, impact tax to investment, and approach behavioral to compliance tax. Research from institutions such as the London School of Economics (LSE) and the University of Amsterdam has contributed significantly to the scientific debate on optimizing state revenue and the complexity of cross-border tax laws (Slemrod & Gillitzer, 2014). On the other hand, the low contribution from developing countries shows the existence of a gap in capacity research and support for institutional studies on taxation. The five-year trend shows significant improvement from institutions in Asian countries, such as India and Indonesia, which are starting to actively explore tax compliance, fiscal digitalization, and tax incentives in the context of economic development.

2.6 Development Tax Regulations in Indonesia in International Literature
Although Indonesian literature has not yet dominated in terms of quantity, a number of significant contributions have appeared, especially regarding system reform taxes and digitalization. Susanti et al. (2022) provide an outlook on tax reform challenges based on electronics and their influence on compliance. Research conducted by Damayanti et al. (2018) emphasized the importance of trust in authority taxes and integrity systems as the key to the success of tax reform-based technology. This shows that the implementation of e-filing and e-payment in Indonesia has the potential to significantly increase voluntary compliance, but its success is largely determined by the perception of tax transparency and the convenience of the system offered. This is in line with the OECD (2019), which emphasizes that digitalization tax must be accompanied by improved digital literacy and strengthened fiscal governance. Prayogi, Sanusi, and Fauziah (2025) study dynamic regulations on taxation in the middle development digital economy, as well as challenge imposition tax to transaction cross-border research This underlines the need for an adaptive law framework towards digital business models and harmonization policy with jurisdiction international. This is important to remember, given the increasing cross-border e-commerce and digital services activities that give rise to challenges in taxation on presence economy significant (*significant economic presence*).

In a more detailed review area, the number of international studies highlights Indonesia's approach to *Base Erosion and Profit Shifting* (BEPS) and efforts to adapt to global standards, as analyzed byTing (2021), who compares anti-avoidance strategies for Indonesian taxes with those of OECD member countries. The study evaluates that Indonesia has shown progress in adopting *multilateral instruments* (MLI); however, challenges remain in terms of enforcement regulations and consistent policies. Although Indonesian literature is not yet dominant in international journals, the existing contributions

provide an important outlook for the global discourse on taxes in developing countries. Tax regulation in Indonesia has become a focus of attention, not only because of its complexity but also because of its strategic position in responding to current digitalization and the integration of the global economy. Therefore, the literature positions Indonesia as an important case study to understand the dynamics of contemporary tax reform.

2.7 Evolution The Concept of Justice in Tax Regulations
Draft justice in tax regulations is one of the topics that receives wide attention in taxation studies and public policy. In general, justice tax can be understood as the principle that demands that the system of taxation be designed and executed with consideration of the aspect of distribution of tax burden in a way that is fair and proportional to the ability to pay taxes (Bird, 1977). In this context, there are two main dimensions of tax justice: vertical and horizontal justice. Vertical justice refers to treatment different from must tax based on the difference in the economy, whereas horizontal justice demands equal treatment to must tax with the condition of an equal economy (Slemrod & Gillitzer, 2014). Along with the development of the global economy, attention to draft justice tax has increased, especially related to issues of inequality and redistribution of income through fiscal mechanisms. Fagan (2015) reveals the phenomenon of practice avoidance taxes paid by large and wealthy multinational companies and individuals who take advantage of the gap laws and weaknesses in cross-country regulations. This practice not only reduces the national tax base, but also enlarges the economic gap and gives rise to fiscal injustice (Fagan, 2015). This becomes a point of rejection for various critical studies on international taxation systems and calls for the need for global reform to enforce justice through higher effective taxes (Cobham & Janský, 2018).

Furthermore, Rawls (1999) emphasized that the principle of justice as fairness or distributive justice serves as an important philosophical basis for formulating tax policies aimed at reducing social inequality. In the tax context, this means that the tax burden must be distributed in such a way as to promote equitable welfare and reduce economic disparities (Stiglitz, 1980). Thus, the tax system functions not only as a source of state revenue but also as an instrument of social justice and poverty alleviation in the country. In the current digital era and platform economy, new challenges arise regarding tax justice issues. Digital economic activities are often difficult to tax effectively because of their cross-border nature and the use of advanced technology to evade fiscal obligations (OECD, 2019). Therefore, the concept of justice in tax regulations must continue to evolve to keep up with the dynamics of the global economy by adapting policies that can handle this new complexity without neglecting the principle of justice.

2.8 Contribution Analysis Bibliometrics to Development Knowledge
Bibliometric methods have become an important tool for studying academic For measure and analyze knowledge development systematically. In the context of tax regulations, bibliometric analysis allows researchers to identify works that have a significant influence on the main contributors and the most productive journals in the field. Thus, this approach provides a comprehensive overview of existing research, as well as helps map trends and directions for future research (Donthu et al., 2021). In addition, bibliometric analysis also functions as an instrument to reduce the potential for frequent interpretation bias in conventional literature reviews. Using quantitative data, such as citation and publication methods, can provide a clearer picture of objective-related influence and relevant literature, thereby avoiding researchers' subjective error evaluation that can blur the understanding of science (Zupic & Čater, 2015). For example, in studies of tax regulations, bibliometrics can reveal the relatedness between topics of possible research not seen in an explicit way in the study narrative.

Furthermore, bibliometrics also encourages collaboration across disciplines and institutions with show pattern network authors and institutions active in the field of tax regulations. This is an open opportunity for the development of more integrative and innovative research, which is much needed in the face of ongoing dynamic policy changes regarding taxes (Stephan, Veugelers, & Wang, 2016). In other words, bibliometric analysis plays a role in documenting existing knowledge and as a foundation for developing more advanced and relevant knowledge. Therefore, the use of bibliometrics in studying tax regulations significantly contributes to the development of scientific knowledge by providing a systematic, objective, and comprehensive analysis. This is very useful not only for academics but also

for policy makers and practitioners that require a deep understanding of trend studies as well as the latest policy implications (Santoso & Rusdiansyah, 2023).

3. Research methodology

The research method used in this study is bibliometric analysis, an approach that is increasingly popular and widely applied in various disciplines, especially to provide a comprehensive picture of the development of literature and research trends in a particular field (Donthu et al., 2021). Bibliometric analysis allows researchers to identify patterns, relationships, and influences among scientific publications based on quantitative data, such as the number of citations, keywords, and collaborations between authors or institutions. In the context of tax regulation research, bibliometric analysis is particularly useful for constructing a scientific map showing how previous studies have developed, the most widely covered topics, and the interrelationships between subjects emerging from the literature (Sera, Fitriana, & Santoso, 2024). This method also supports evidence-based decision-making in developing future research agendas and related policy.

Data were collected from the Scopus database, which is one of the largest and most trusted databases for international scientific publications (Michalopoulos et al., 2010). Selecting relevant keywords is an important initial step to ensure literature coverage in line with the research focus. From this search, 191 articles that met the inclusion criteria were analyzed bibliometrically. VOSviewer, which is specifically designed for bibliometric analysis and visualization of scientific networks (Van Eck & Waltman, 2010), was used for data processing(Van Eck & Waltman, 2010). VOSviewer allows the visualization of various types of bibliometric networks, such as author collaboration, keyword, citation, and co-citation networks. In this study, data that had been exported in CSV format were imported into VOSviewer for further processing. Stage analysis covering three types of visualization The main ones are Network Visualization, which depicts the relationships between entities in the form of a network, Overlay Visualization, which displays the temporal development of a network, and Density Visualization, which shows the concentration or density of relationships between entities (Winardi, Rohman, Rasyid, Putra, & Dharma, 2022). This method No only give description quantitative, but also allows researchers For interpret dynamics development literature in a way more deep, so that produce comprehensive and useful analysis for development knowledge future taxation.

4. Results and discussion

In bibliometric analysis, two main approaches are used: co-occurrence analysis and bibliographic coupling, both of which are processed through the *VOSviewer* software. The second method provides mutual insight into the complete related structure and dynamics study of field regulations tax during 2015–2025 period. Co-occurrence analysis was performed on the keywords used by the authors in the articles analyzed. The main objective of This is For approach is to identify the connection semantics between frequently encountered concepts that appear together in the literature. In line with (Van Eck & Waltman, 2010), co-occurrence analysis allows researchers to map the structure of conceptual field knowledge based on the frequency and strength of keyword associations. With visualize connectedness between keywords said, can identified topics mutually supportive research related close or those who are still isolated. More Far again, analysis against the keywords given by the author also allows for recognizing "*research gaps*" or gap research. Keywords with low frequency However, connectedness conceptual with large clusters, such as "cryptocurrency taxation" or "carbon tax policy," indicate that issues are still relatively new and not yet explored in the academic literature. Thus, the analysis *of co-occurrence* No only confirms topics that have been established but also opens opportunities for researchers to develop themes relevant to innovation with global fiscal development policy (Donthu et al., 2021).

Temporary, bibliographic coupling focuses on relationships between documents based on the same reference. If two documents quote an identical source, then it is assumed that both of them have the same theoretical basis or are conceptually similar. This technique provides a description of affinity epistemological between research, which can then be grouped into a certain network. The results of the bibliographic coupling analysis show that there are several groups of articles that are closely related because they cite the same theories. Clusters indicate that although topics and study methodology can differ, there are theoretical frameworks that are often referenced by researchers. Bibliographic coupling is an effective method for identifying intellectual networks and stream thinking in a discipline. In the

context of study regulations tax, approach This succeed grouping study in fields such as: compliance must tax individual, policy incentive tax corporations, as well as implementation digital tax. Findings This is in line with global trends in tax reform, especially post the COVID-19 pandemic demands policy fiscal adaptation. The advantage of bibliographic coupling lies in its ability to identify groups developing studies from the framework of the same theory, although the object or context of the research may be different.

This is very important in understanding the evolution of intellectual themes in research, as well as mapping how knowledge is built and expanded in the academic community (Zupic & Čater, 2015). The combination of co-occurrence analysis and *bibliographic coupling* not only helps identify popular topics and theoretical dominance but also opens room for critical reflection on the direction of research development. For example, although "tax compliance" is the most studied topic, its relationship with digital technology, economic platforms, and international taxation systems is Still Not strong enough from the keyword network side. That is, there are still open opportunities for research on the integration of conventional system taxation with digital innovation and global taxation challenges.

4.1 Analysis based on keywords

Analysis based on keywords was performed to determine the emergence of words that have the most frequent frequency. Table 1. shows the keywords that represent the most topics that get attention in reflect topics about taxation. Here are the 10 most researched and interrelated keywords in the research:

Rank	Keywords	Occurrences	Total Link Strength
1	Taxation	23	304
2	Costs	10	199
3	Carbon	10	160
4	Carbon Taxes	8	157
5	Emission Control	7	134
6	Supply Chain Management	6	118
7	Supply Chain	7	118
8	Carbon Emissions	7	115
9	Sales	6	106
10	Environmental Regulations	5	98

Table 1 . *Top 10 occurrences of keywords*

Based on the data results from VOSviewer, there are 34 clusters, of all the keywords that have the most connections, *taxation* appears as many as 23 with a link strength of 304. The emergence of *carbon*, *carbon taxes*, and *environmental regulations* shows an increase in attention to environmental tax issues, which is in line with research Chandrasena et al. (2024). Terms such as *supply chain* and *costs* show the relationship between tax regulations and global business operations.
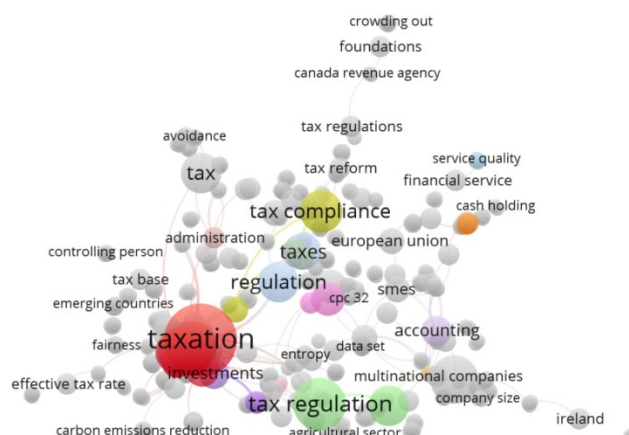
Figure 1. *Vosviewer Network Visualization Results*

Figure 1. shows that the most frequent keywords used in published articles scopus, namely "taxation" is marked with nodes of size big so that become center connectivity with term others, followed by with "tax regulation", "tax compliance", "regulation" and "taxes". In accordance with the findings (Nazara et al., 2024; Santoso et al., 2023), which use a similar visualization technique, general terms such as "taxation" often become the center of research bibliometrics because of their broad and frequent nature.

4.2 Analysis based on Number of Countries

Based on the Vosviewer data, 40 countries have each other quoting the same document as a reference. Indonesia is the country with the most bibliographic coupling relationship with other countries, things This shown with a total link strength of 61 even though the citation No shows the highest, but phenomenon. This is in accordance with the study by Firdausi, Safitri, Manulang, Dachlan, and Santoso (2025), which shows that Indonesia is starting to actively collaborate on taxation research, although it is still limited in impact citation. Meanwhile, China and the US show important contributions, although their connectedness is lower than that of Indonesia. The top 10 countries with the highest total link strength. from prone to 2010–2020:

Table 2. Blibliographic Coupling unit of analysis Countries

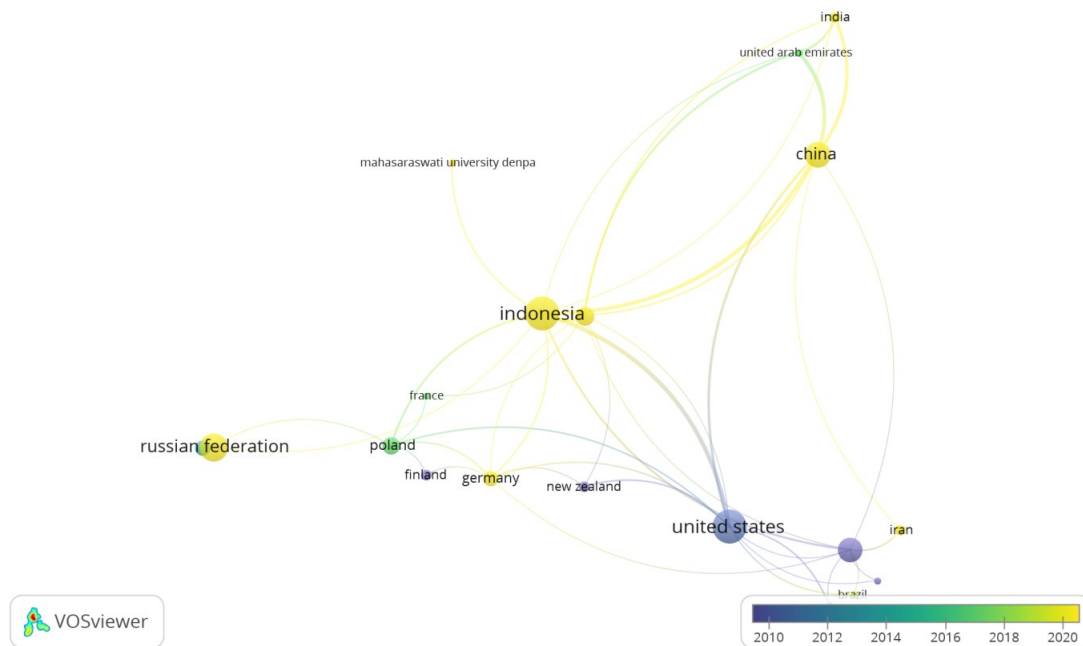| Rank	Country	Documents	Citations	Total Link Strength
1	Indonesia	19	135	61
2	China	11	711	59
3	United States	18	255	43
4	United Arab Emirates	1	148	28
5	South Africa	6	50	24
6	India	2	4	22
7	United Kingdom	10	218	15
8	Poland	5	7	12
9	Germany	4	8	10
10	New Zealand	2	93	5

Figure 2. *Vosviewer Overlay Visualization* Results

Figure 2. Indonesia has the largest point with the color yellow, indicating that Indonesia is the country with the most bibliographic coupling relationships with other countries in the latest and ongoing increase, followed by China and the Russian Federation, which also have yellow points. The United States also has a large dot with a purplish color, which indicates that the United States had many bibliographic coupling relationships with other countries a decade ago.

4.3 Analysis based on Year

Based on the Vosviewer results, there are 191 documents with bibliographic coupling relationships. The 2023 Ormeno-Perez document has the highest total link strength. namely, a total of 79, which shows level similarities very high reference with document others, although only own A little citation. Thus, the data results of Vosviewer show relevance, not only for popular citations. The following are the top 10 documents with the highest total link strength:

Table 3. *Top 10 in Blibliographic Coupling unit of analysis Documents*

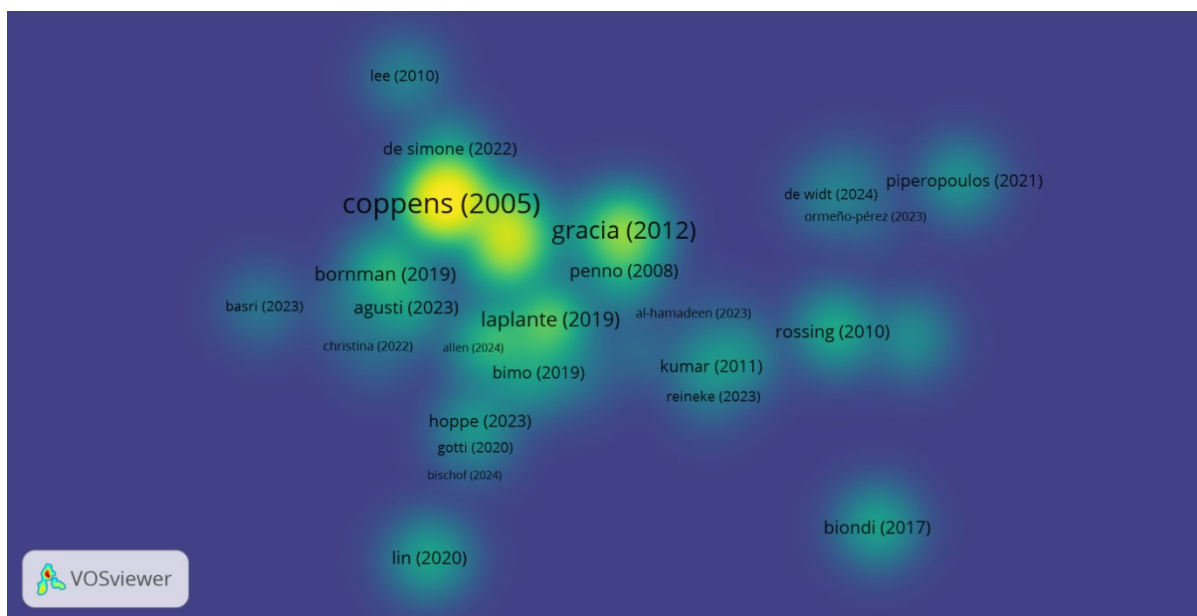| Rank	Document	Citations	Total Link Strength
1	Ormeno-Perez (2023)	2	79
2	Ormeno-Perez (2024)	2	69
3	Laplante (2019)	44	52
4	Zhou (2018)	111	43
5	Hariga (2017)	148	41
6	Sebatjane (2024)	2	39
7	Kurniasih (2023)	4	38
8	Grace (2012)	82	38
9	Katariya (2023)	3	35
10	He (2015)	229	35

Figure 3. *Vosviewer Density Visualization Results*

Figure 3. shows that document Coppens 2005 has the brightest color, indicating that this document the Already Lots contributes significantly to the study, so that many researchers who make articles become the base reference for his research. Although So Ormeno-Perez (2023) had the highest link strength. The area of dark matter is not yet covered as many new documents are published in 2023. Phenomenon This show How foundational articles still become bone back theory, whereas article new need time For get legitimacy scientific, as discussed by (Sera et al., 2024).

5. Conclusion

This study was conducted with bibliometric analysis using Scopus data and the application of the software VOSviewer, which produces a visualization network from one document to another. Research was conducted using 191 documents from 1976 to 2025. Based on the results of the VOSviewer *co-occurrence, All Keywords* show *that taxation* is the most searched keyword with a total link strength of 304. Based on the bibliographic coupling unit of analysis, Indonesia has the highest total link strength. namely, 61 compared to 40 other countries. Based on the bibliographic coupling unit of analysis, Ormeno-Perez's documents in 2023 have the highest total link strength. namely 79, but document This Not yet Lots contribute matter This shown with the color of the dark areas of the document.

This study contributes to enriching the literature related to taxation through a bibliometric approach. Findings about the dominance of the keyword "Taxation" shows that study tax still very focused on general aspects or macro, so that There is opportunity big For exploration themes micro such as "digital taxation," "tax compliance behavior," or "tax justice" which can become a theoretical agenda new. This study provides a strategic outlook for academics, creators, and institutions to understand trends and gaps in study-related regulations and taxation. The domination contribution from Indonesia and articles can be used as a reference to develop higher taxes adaptive to global development. Researchers can continue to study the use of bibliometric analysis with different keywords to expand the reference for future research.

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