

# Tax Compliance Taxpayer Behavior Research : A Bibliometric Analysis of Emerging Themes and Future Research Agenda

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## ABSTRACT

This study presents a bibliometric analysis of the global research landscape on tax compliance and taxpayer behavior, drawing on publications indexed in the Scopus database and visualized through VOSviewer. Keyword co-occurrence networks are constructed and interpreted to identify the field's dominant research themes, thematic clusters, temporal evolution, and the concentration of scholarly attention. The analysis shows that the literature is anchored around tax compliance, tax evasion, and taxation, with tax morale, trust, and behavioral economics functioning as key constructs linking taxpayer psychology to compliance outcomes. The findings indicate that the field has expanded from classical economic deterrence models toward behavioral perspectives grounded in prospect theory and mental accounting, with growing attention to tax authority legitimacy, legal knowledge, and country-specific contexts such as Indonesia, Italy, and Australia. Overlay visualization reveals that artificial intelligence, economic stability, and behavioral research represent the most recently active themes, while density analysis confirms tax compliance, tax evasion, and taxation as the most intensively studied constructs. These findings provide a structured map of the field's intellectual architecture and identify a future research agenda centered on technology-enabled compliance and behaviorally informed tax administration. Based on a dataset of 85 Scopus-indexed documents, the study further highlights that the field remains methodologically diverse, combining randomized field experiments, survey-based modeling, and digitally enabled administrative interventions, which together signal a maturing research domain with substantial room for theoretical integration across economic, cognitive, and institutional perspectives.

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### A. INTRODUCTION

Tax compliance constitutes one of the most enduring concerns of public finance, sitting at the intersection of economic incentives, institutional trust, and individual psychology (Alm et al., 2017). As tax administrations increasingly rely on behavioral insights rather than deterrence alone, taxpayers are understood not merely as rational economic agents but as actors whose compliance decisions are shaped by perceptions of fairness, trust in tax authorities, and cognitive biases (Ritsatos, 2014), (Bornman & Ramutumbu, 2019). This behavioral turn has positioned taxpayer behavior research as a distinct and rapidly maturing field bridging economics, psychology, and public administration.

The growing scholarly interest in this phenomenon has produced a heterogeneous body of literature spanning experimental economics, accounting, and tax administration. Early research concentrated on classical deterrence and economic models of evasion (Soto-acosta et al., 2018), while more recent studies extend the field toward field-experimental interventions that nudge compliance (Bott et al., 2019), (Hallsworth, 2014), agent-based modeling of social network effects on evasion (Andrei et al., 2014), and behavioral frameworks such as the slippery slope model linking trust and power to voluntary and enforced compliance (Batrancea, 2013), (Darmayasa & Hardika, 2024).

As this literature expands across disciplines and national contexts, it becomes increasingly difficult for researchers to maintain a structured understanding of the field's intellectual trajectory and emerging directions. This is especially true for research situated in diverse institutional settings, as reflected in studies from Indonesia (Manrejo & Yulaeli, 2022) (Prasetyo et al., 2020), Italy (D'Attoma, 2017), (Ottone et al., 2018), (D'Agosto et al., 2018), and cross-continental comparisons spanning Australia, South Africa, and the United States (Ndlovu & Poyana, 2024). Without a systematic overview, scholars risk duplicating prior efforts or overlooking significant thematic gaps in this fast-moving field.

Bibliometric analysis offers a robust quantitative framework for examining the intellectual evolution of a research field by analyzing patterns in publication volume, citation structures, and keyword co-occurrence (Costa et al., 2023). Applied to tax compliance and taxpayer behavior, bibliometric techniques can reveal how the field has evolved conceptually, which behavioral constructs and technologies have gained prominence, and how the intersection with artificial intelligence, tax morale, and institutional trust is reshaping scholarly priorities.

Despite the breadth of existing literature, comprehensive bibliometric investigations that map the global intellectual structure of tax compliance and taxpayer behavior research remain limited. The present study addresses this gap by conducting a bibliometric analysis of Scopus-indexed publications on tax compliance and taxpayer behavior. VOSviewer is employed to generate network, overlay, and density visualizations that together provide a multidimensional view of the field's intellectual structure, its temporal evolution, and its most influential publications.

### B. RESEARCH METHOD

This study adopts a bibliometric methodology to systematically examine the global research landscape of tax compliance and taxpayer behavior. Bibliometric analysis is a well-established quantitative approach that enables researchers to evaluate the scientific output and intellectual structure of a research field by analyzing patterns in publication volumes, citation relationships, and keyword co-occurrence networks. This methodological framework is particularly suited to the objectives of the present study, as it allows for the systematic mapping of a large and diverse body of literature in an objective and reproducible manner, without the subjectivity inherent in traditional narrative reviews. The methodological design of this study encompasses three primary stages: data collection, data preparation, and bibliometric visualization and analysis.





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Keywords rendered in darker blue-purple tones, including mental accounting, tax reform, italy, and tax system, reflect earlier research areas associated with classical economic and institutional studies of evasion (Martinez-Vazquez & Rider, 2005). In contrast, keywords displayed in lighter green and yellow tones, including artificial intelligence, economic stability, behavioral research, taxpayer behaviour, and indonesia, signal more recently active research themes. This pattern indicates that research connecting taxpayer behavior with digital and technology enabled tax administration has experienced significant growth in the most recent years of the study period (Belahouaoui & Attak, 2024). The overlay visualization confirms that tax compliance research is undergoing a meaningful thematic shift, with technology-oriented and behaviorally grounded perspectives gaining prominence alongside the field's established economic and institutional foundations.

The transitional, mid-spectrum (teal-green) nodes occupying the center of the overlay map, including tax compliance, tax evasion, compliance, and taxation, indicate that the field's core constructs have remained continuously active across the entire study period rather than belonging to a single temporal phase. This persistence suggests that while peripheral themes have shifted markedly toward artificial intelligence and behavioral research, the foundational vocabulary linking compliance, evasion, and taxation continues to be reproduced and reinterpreted by newer studies (Coita et al., 2024), (Surugiu et al., 2023). The simultaneous presence of long standing core themes and rapidly emerging peripheral themes indicates a maturing field that is consolidating its theoretical foundations while actively incorporating new technological and institutional concerns, including artificial intelligence and cross-national regulatory comparison (Ndlovu & Poyana, 2024).



Figure 3. Density Visualization

Source: Data Analysis

Figure 3 presents the density visualization of the keyword co-occurrence network, in which bright yellow regions indicate high co-occurrence concentration and research intensity, while green and blue areas reflect progressively lower research density. The highest density regions are concentrated around tax compliance, tax evasion, and taxation, confirming their status as the dominant organizing constructs of the field and the strong interconnectedness between compliance behavior, evasion, and broader tax system outcomes (Ritsatos, 2014), (Bott et al., 2019).

Moderate density areas surround compliance, tax morale, and behavioral research, representing well-developed but secondary research areas that attract substantial scholarly attention without reaching the concentration levels of the innermost core (Alm et al., 2017) The peripheral regions of the density map, encompassing terms such as tax authority, taxpayer, artificial intelligence, and australia, suggest that while

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these areas are active, they represent frontier zones with significant potential for further scholarly development, particularly regarding technology-enabled and cross-national compliance contexts (Ansarullah et al., 2025).

The relatively isolated, low-density nodes such as economic determinants, mental accounting, prospect theory, legal knowledge, and income tax evasion indicate niche but conceptually important sub-themes that have not yet been fully integrated into the field's dominant research clusters. Their separation from the high-density core suggests that connections between cognitive-behavioral mechanisms and the field's central themes of tax compliance, tax evasion, and taxation remain underexplored relative to more established themes (Burt et al., 2023). This pattern points to a promising avenue for future research, as strengthening the linkage between these peripheral constructs and the field's central themes could generate more integrated theoretical models of how taxpayer behavior is shaped by both cognitive mechanisms and institutional design (Bhattacharjee et al., 2015).

### Citation Analysis

Table 1. Most Cited Article

Citations	Author and Year	Title	Publication
130	(Bott et al., 2019)	You've got mail: A randomized field experiment on tax evasion	Management Science
113	(Hallsworth, 2014)	The use of field experiments to increase tax compliance	Oxford Review of Economic Policy
64	(Walsh, 2012)	Understanding taxpayer behaviour: New opportunities for tax administration	Economic and Social Review
60	(Belahouaoui & Attak, 2024)	Digital taxation, artificial intelligence and Tax Administration 3.0: Improving tax compliance behavior	Accounting Research Journal
53	(Ritsatos, 2014)	Tax evasion and compliance; From the neo classical paradigm to behavioural economics, a review	Journal of Accounting and Organizational Change
50	(Andrei et al., 2014)	An agent-based model of network effects on tax compliance and evasion	Journal of Economic Psychology
41	(Bornman & Ramutumbu, 2019)	A conceptual framework of tax knowledge	Meditari Accountancy Research
35	(Martinez-Vazquez & Rider, 2005)	Multiple modes of tax evasion: Theory and evidence	National Tax Journal
31	(Alm et al., 2017)	Culture, compliance, and confidentiality: Taxpayer behavior in the United States and Italy	Journal of Economic Behavior and Organization

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27	(Bătrâncea et al., 2012)	Tax compliance models: From economic to behavioral approaches	Transylvanian Review of Administrative Sciences
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Source: Scopus, 2026

### Discussion

The findings of this bibliometric analysis offer a comprehensive portrait of the global intellectual landscape surrounding tax compliance and taxpayer behavior. Taken together, the network, overlay, and density visualizations reveal a field that is theoretically anchored in the tension between economic deterrence and behavioral motivation established by foundational field-experimental work (Bott et al., 2019) while simultaneously diversifying into institutional, cognitive, and technology-oriented research streams. The consistent prominence of tax compliance, tax evasion, and taxation across all three visualization modes confirms that the field's core architecture remains centered on the interplay between taxpayer psychology and tax administration design.

A particularly significant finding concerns the growing scholarly attention devoted to artificial intelligence and technology-enabled tax administration as themes connected to taxpayer behavior. The overlay visualization demonstrates that these constructs are among the most recently active in the dataset, signaling a meaningful shift in how scholars conceptualize the operational dimension of compliance enforcement (Belahouaoui & Attak, 2024). This trend suggests that researchers are increasingly moving beyond examining whether deterrence or trust drives compliance toward examining how digital tools, predictive modeling, and behavioral nudges intersect with compliance outcomes, particularly in diverse institutional contexts such as Indonesia (Manrejo & Yulaeli, 2022) and cross-continental regulatory comparisons (Ndlovu & Poyana, 2024).

The density visualization further reinforces these observations by confirming that while the conceptual core of the field remains tightly organized around tax compliance, tax evasion, and taxation, emerging thematic zones including artificial intelligence, australia, and economic stability are gaining scholarly momentum. This reflects the field's increasing engagement with technologically mediated and geographically diverse compliance practices beyond classical Western deterrence models.

The citation analysis adds an important dimension by identifying the specific contributions that have most significantly shaped the field's intellectual trajectory. The dominance of (Bott et al., 2019) and (Hallsworth, 2014) in citation counts reflects continued reliance on randomized field experiments as a methodological gold standard for evaluating compliance interventions. The appearance of (Walsh, 2012) and (Belahouaoui & Attak, 2024) among the top cited works underscores the field's expansion from administrative opportunity frameworks toward digital and artificial-intelligence-enabled tax administration. The cross-disciplinary reach of the field is also evident, with contributions from psychology-oriented modeling (Andrei et al., 2014), accounting (Bornman & Ramutumbu, 2019), and public economics (Martinez-Vazquez & Rider, 2005) appearing together, confirming that tax compliance and taxpayer-behavior research has established a broad and diverse scholarly footprint.

Theoretically, the findings suggest that this research field stands at an important juncture. The convergence of established deterrence and trust based frameworks with cognitive-behavioral and artificial-intelligence perspectives creates significant opportunities for theoretical enrichment. At the same time, this convergence raises important questions about the conceptual boundaries of taxpayer-behavior research, particularly as algorithmic profiling, cross-jurisdictional regulatory comparison, and behavioral nudging increasingly mediate compliance decisions (Ansarullah et al., 2025). Addressing these questions represents a timely agenda for future research, especially regarding the integration of cognitive-behavioral constructs such as mental accounting and prospect theory with mainstream compliance theory.

### D. CONCLUSION

This study concludes that research on tax compliance and taxpayer behavior has developed into an active and increasingly diversified field within global economics, accounting, and public administration studies. Based on the bibliometric analysis of 85 Scopus-indexed publications, the findings show that the literature is strongly centered on the relationship between tax compliance, tax evasion, taxation, tax morale, and trust. The keyword co-occurrence analysis confirms that tax compliance functions as the main intellectual anchor of the field, while related concepts such as tax evasion, taxation, and compliance form the core theoretical foundation of the research landscape.

The results also indicate that the field has expanded beyond its original focus on classical economic deterrence. Recent studies increasingly connect taxpayer behavior with artificial intelligence, cognitive-behavioral mechanisms such as mental accounting and prospect theory, and cross-national institutional comparisons. This shift demonstrates that current scholarship is no longer limited to examining whether enforcement or trust shapes compliance, but increasingly investigates how taxpayer behavior is technologically, cognitively, and institutionally situated across different administrative systems.

The citation analysis further confirms the strong influence of foundational field-experimental works by Bott et al. and Hallsworth on randomized compliance interventions, alongside the growing influence of digital-administration and behaviorally oriented studies. Overall, this study provides a systematic map of the intellectual structure, dominant themes, and emerging directions in research on tax compliance and taxpayer behavior. Future studies should give greater attention to the integration of artificial intelligence, cognitive-behavioral theory, and cross-jurisdictional institutional design to provide a more nuanced understanding of how taxpayer compliance develops across diverse national contexts.

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