

# Beyond Numbers: Unveiling The Landscape of Taxpayer Motivation Through Meta-Analysis

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**Research aims:** This study aims to uncover the motivations behind taxpayer compliance through a meta-analytical approach and identify potential research gaps for future exploration.

**Design/Methodology/Approach:** The research adopts a bibliometric analysis method to examine various global factors influencing tax compliance. Data were sourced from scientific journals published between 2019 and 2020, collected using the Publish or Perish 8 application, and further processed with Mendeley and VOSviewer.

**Research findings:** The findings indicate that tax compliance is shaped by economic, psychological, and social factors, each aligning with the Theory of Planned Behaviour framework

**Theoretical contribution/Originality:** Provides a conceptual basis and data for the development of further academic research in the field of tax compliance.

**Practitioner/Policy implication:** The insights generated from this study are expected to offer strategic value for the Indonesian government in formulating more effective fiscal policies, particularly to increase the tax ratio by deepening the understanding of compliance determinants

**Keywords:** Bibliometric Analysis, Tax Compliance, Theory of Planned Behaviour, VosViewer.

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## Introduction

In a recent report, the Organization for Economic Co-operation and Development (OECD) drew attention to Indonesia's comparatively low tax ratio, noting that the country's tax burden falls below the average level observed in other OECD member countries. According to the OECD (2024), Indonesia's tax-to-GDP ratio stood at 11.5% in 2022, significantly lower than the OECD average of 34.0%. This low ratio highlights the substantial fiscal challenges faced by many developing countries (OECD, 2024). The OECD indicates that Indonesia continues to face significant tax challenges, with a tax-to-GDP ratio that is still below that of many other developing economies (OECD, 2024).

The sustainability of a country's revenue generation critically depends on the effectiveness of its taxation system and the degree of tax compliance demonstrated by its citizens, as effective tax systems and strong compliance are essential for achieving economic development and financial stability (Ajeigbe et al., 2023; Tahar & Bandi, 2024). Understanding the concept of tax compliance is essential for governments seeking to optimize revenue, aiming to fund a range of public programs and services. Research studies have demonstrated that public trust, confidence in the tax authorities, and the government's use of authority and power are significant determinants of tax compliance. When the government attains public support and trust, there is an increase in the likelihood that citizens will pay taxes on a purely voluntary basis. Nevertheless, compliance will likely become more strictly enforced if the government emphasizes coercive

power. These initiatives collectively seek to augment the total amount of taxes collected (Kirchler et al., 2008; Ajeigbe et al., 2023).

Effective tax management is a fundamental element in a nation's economic growth, where the extent of taxpayer compliance has an instrumental influence on the durability and stability of national finances. In recent years, research on tax compliance has emerged as a significant area of focus for economists, tax experts, and accountants. One theoretical framework used to explain tax compliance behavior is the theory of planned behaviour (TPB) (Ajzen, 1991). The TPB emphasizes the role of attitudes, subjective norms, and behavioral control concerning their influence on individual intentions and behavior (Ajzen, 1991; Aga & Singh, 2022). Utilizing this methodological approach enables a more profound comprehension of the variables influencing tax compliance.

The phenomenon of tax compliance is a multifaceted construct encompassing a range of economic, psychological, and social elements. Within the behavioral theory framework, TPB provides a robust theoretical basis for analyzing the psychological factors influencing intentions to comply with tax obligations and actual tax compliance behavior. It is possible to discern and subsequently examine factors such as individual attitudes toward paying taxes, the subjective norms that emanate from the surrounding environment, and the perceived control over tax obligations. A deeper comprehension of the intricate interrelationships between these variables paves the way for more efficient and efficacious strategies to enhance tax compliance across society.

It would be beneficial to employ methods of greater measurability and objectivity to understand tax compliance better. The following article will investigate tax compliance using a bibliometric approach. The approach is notable for its capacity to yield objective and quantitative results, thus reducing the potential for subjective bias and confirming assumptions commonly held by experts (Fauzan & Jahja, 2021). By employing this methodology, researchers can identify patterns and trends in the scientific literature, analyze citation practices, investigate research themes related to tax compliance, and ascertain the most prevalent variables and factors. Additionally, this approach enables the identification of novel variables and factors that may potentially impact tax compliance in Indonesia. Several previous studies have addressed the topic of tax compliance, particularly in connection with TPB. For instance, Bellová and Špírková (2021) investigated the relationship between the TPB and various aspects of tax and economic policy within the Czech Republic. Similarly, Benk et al. (2011) examined tax compliance intentions using the TPB framework, analyzing responses from 369 individual taxpayers in Zonguldak City, Turkey. Domestically, Yasa and Prayudi (2017) explored tax compliance behavior among 98 individual taxpayers in Bali, while Sudiartana and Mendra (2018) focused on tax compliance within the small and medium enterprises sector, examining a sample of 398 registered taxpayers in the Gianyar region.

Bibliometric studies have also contributed to this research area. Nevzorova et al. (2017) analyzed tax evasion literature in Russia and other countries, reviewing 477 articles published between 2013 and 2016. In Indonesia, Dewi et al. (2022) conducted a bibliometric analysis of knowledge management within tax administration, providing insights into this specialized area. Purwanto (2021) focused on tax expenditure research through a bibliometric lens, utilizing tools like the VOSViewer application. Airawaty and Widarjo (2021) also examined trends in e-filing and tax compliance over a decade, employing a bibliometric approach to synthesize findings from various tax-related studies.

These studies highlight the diversity of approaches and frameworks applied to understanding tax compliance and related topics. This bibliometric study aims to gain more comprehensive and structured insights into the factors influencing tax compliance in Indonesia. Furthermore, this research aims to provide the Indonesian government with policy recommendations to enhance the tax ratio and optimize the potential revenue the taxation sector generates. This study also provide insights that inform the development of effective policy solutions, focusing on ensuring positive public response. It is therefore hoped that the results of this study will contribute to the existing academic literature on this topic and the development of practical solutions to enhance the effectiveness of the Indonesian taxation system.

## Literature Review

### Tax Compliance

Tax compliance is defined as the precise and timely fulfillment of a taxpayer's legal obligations under the relevant tax legislation (Abdu & Adem, 2023). It can be considered an indispensable element of the broader field of taxation. This concept of tax compliance entails taxpayers' need to provide complete and accurate disclosure of their tax liabilities in the designated declarations following relevant tax laws and regulations, as well as judicial rulings. Furthermore, taxpayers are required to submit their declarations promptly to the relevant tax authorities to ensure compliance and avoid potential penalties (Alem & Tewabe, 2022). From the outset of the development of tax systems, public authorities have placed a considerable emphasis on managing and enhancing tax compliance. The foundational principles underpinning modern concepts of fair taxation and the rule of law can be traced back to the Magna Carta, a seminal document sealed in England in 1215 (McLachlin, 2015). According to Abdu and Adem (2023), and James and Alley (2002), the primary objective of tax compliance is to ensure the effective and efficient collection of public revenue, thereby supporting the financing of essential public services and development programs.

The question of tax compliance concerns a pivotal issue: What motivates individuals to fulfill their tax obligations? This inquiry delves into "voluntary compliance" and "voluntary non-compliance," which posit that tax compliance is not solely contingent upon adherence to legal requirements but encompasses various factors. Furthermore, it incorporates many additional factors, including those of a psychological and sociological nature. Voluntary compliance can be defined as the taxpayers' willingness to adhere to the pertinent tax legislation on an autonomous basis without the need for enforcement measures. The extent to which taxpayers are inclined to comply voluntarily is contingent upon the influence of many factors. Such factors include the extent of trust in the government, perceptions of the tax system's fairness, and the complexity of the relevant tax legislation (Hasan et al. 2024; Torgler & Murphy, 2004).

In contrast, voluntary non-compliance refers to instances where individuals or entities responsible for remitting taxes fail, either intentionally or inadvertently, to fulfill the requisite tax obligations (Alm, 2019). The motivation behind non-compliance is diverse and can be attributed to several factors. These may include an absence of awareness of the prevailing tax regulations, perceptions of inequities within the tax system, or even a lack of satisfaction with the public services financed by taxes. Public administration bodies seek to enhance tax compliance through various strategies, including implementing educational initiatives, streamlining tax procedures, and rigorous enforcement of tax laws (Paroli, 2023). By elucidating the factors that underpin voluntary compliance and non-compliance, authorities can more effectively devise strategies that foster voluntary fulfillment of taxpayers' tax obligations. Consequently, this should enhance the overall efficiency and efficacy of the taxation apparatus.

### Theory of Planned Behaviour

TPB delineates the factors influencing an individual's behavior (Ajzen, 1991). The fundamental tenet of the TPB is that human beings are rational actors who employ information in a systematic manner (Saputra, 2019). TPB developed by Icek Ajzen in 1985, is widely acknowledged for its significant contribution to social psychology. It has been extensively validated across various domains, with a substantial body of empirical research substantiating its efficacy in predicting behavioral intentions and actual behaviors. A meta-analysis conducted by Armitage and Conner (2010) reviewed 185 independent studies published up to 1997, demonstrating that TPB accounted for 39% of the variance in intentions and 27% in behavior. Subsequent applications in diverse settings, including research conducted in the Czech Republic and other countries, have further confirmed the pivotal role of TPB

in understanding and influencing human behavior through its delineation of the factors shaping individual decision-making processes.

TPB is a conceptual model that predicts an individual's intention to perform a specific action at a designated time and place. The theory posits that individual behavior is shaped by behavioral intentions, which are informed by three key factors: an individual's attitude toward the behavior, subjective norms, and perceived behavioral control (Ajzen, 1991; Lim & Weissmann, 2023). While personal norms, which refer to individual ethics and morality regarding tax payment, are known to impact levels of tax compliance, the findings on the influence of social norms (ethics and morality attributed to other taxpayers) on tax compliance have been less clear (Salé et al. 2021; Wenzel, 2004).

The role of reciprocity considerations in the tax compliance issue is significant, as they may explain the broader dynamics of tax evasion. In addition to individual decisions, taxpayers may respond to perceived inequities with reciprocal behavior, either negative or positive, depending on whether the inequity is disadvantageous or advantageous (Bazart & Bonein, 2014; Sano, 2024). Tax compliance behavior can be approached analogously to investigate analogous behaviors in other domains. For example, research on tax compliance can examine issues related to social norms, economics, ethics, and culture, all of which directly or indirectly influence compliance behavior. It prompts the question of how further research can be conducted to uncover and identify additional factors or new social norms that might impact tax compliance behavior beyond those already studied.

In addition, it is crucial to acknowledge that complying with tax regulations is not merely a matter of individual discretion but also deeply embedded in the broader social context. Collective behavior and perceived norms can influence the attitudes of individuals toward tax compliance within a community. Individuals may be inclined to justify their non-compliance if the prevailing social norms are conducive to tax evasion. Conversely, individuals are more likely to comply if tax compliance is perceived as a collective ethical responsibility. Moreover, the perceived fairness of the tax system and the government's utilization of tax revenues can influence compliance considerably. When taxpayers perceive that taxes are used effectively for public goods and services and that the tax system is fair and just, they are more likely to comply willingly. Conversely, perceptions of corruption or misappropriation of tax revenues may result in elevated rates of tax evasion.

Furthermore, research can investigate the psychological aspects of tax compliance, such as the role of trust in government institutions and the perceived legitimacy of tax authorities. A deeper understanding of these underlying factors can facilitate the development of strategies to enhance tax compliance by providing insights into the motivations behind it. In conclusion, while the TPB provides a fundamental framework for understanding tax compliance behavior, integrating insights from social norms, reciprocity, and a broader range of socio-economic and psychological factors can facilitate a more comprehensive understanding. This multifaceted approach can assist policymakers in the design of more effective interventions to promote tax compliance.

## Methodology

This study will utilize a qualitative research methodology with bibliometric analysis techniques. In the context of this research, bibliographic research is defined as an approach to analysis in which the topic in question is approached from a particular perspective, utilizing articles from scientific literature as the primary source material (Aktoprak & Hursen, 2022; Villas et al., 2008). Bibliographic studies aim to map and ascertain the evolution of research on a specific topic to identify gaps (Aktoprak & Hursen, 2022; Villas et al., 2008). A bibliographical study typically consists of three principal stages: the selection of initial sources, the selection of documents, and the selection of new documents. Aktoprak & Hursen (2022) and Villas et al. (2008) proposed a structured three-stage method to enhance the

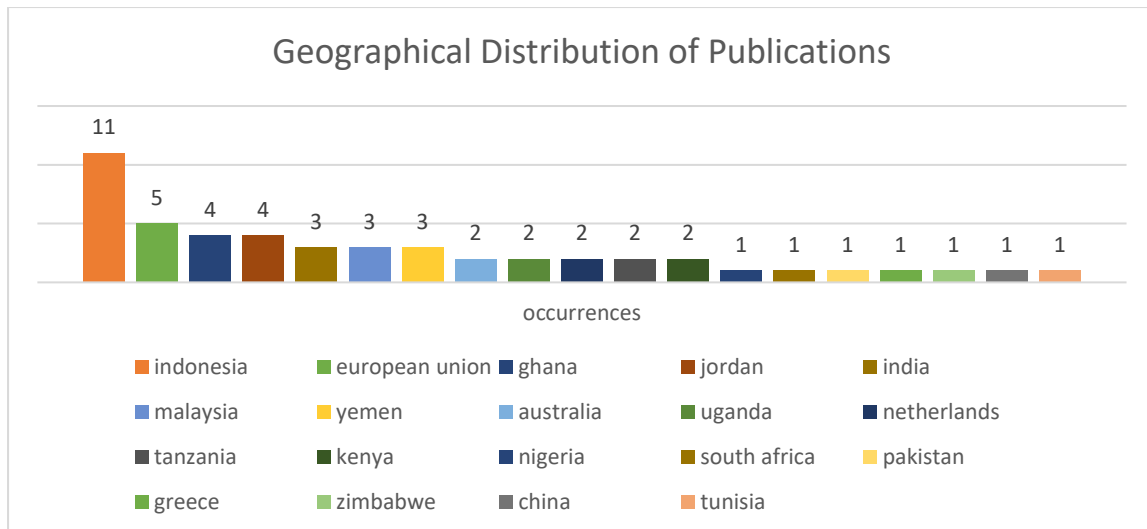
rigor and effectiveness of bibliographic research. The first stage involves identifying and selecting sources based on scientific journal rankings and other relevant criteria. Researchers systematically collect and organize relevant documents in the second stage through keyword searches and author tracking. The third stage employs feedback loops, including additional keyword searches and bibliographic reference analysis, to uncover further relevant literature. This systematic approach maps the evolution of research in a given field and identifies research gaps, thus guiding future investigations and supporting a comprehensive understanding of the theoretical landscape.

To ensure the relevance of the findings and discussions to the current context of the field, the decision was taken to focus exclusively on journals published between 2019 and 2020. Concentrating on the most recently published literature aimed to capture current trends, methodologies, and discussions pertinent to contemporary issues. Moreover, the imposition of this restriction was essential due to the Scopus database's constraints. Many journals in this database require a paid subscription for access, which constituted a substantial obstacle to obtaining an exhaustive data set. Therefore, only those journals that were accessible without charge were included, which necessarily restricted the extent of the data collected.

The Publish or Perish 8 application facilitated the data collection process, which draws upon the Scopus database to collate pertinent academic publications. The retrieval of metadata was accomplished by utilizing search queries formulated with the use of keywords (tax AND compliance), which were applied to the titles of 200 documents related to the field of tax compliance that Scopus generated for the period spanning 2019 to 2020. 138 journals were identified through the application and subsequently exported to Mendeley Desktop in RIS format for further analysis. Additionally, metadata exported in CSV format was utilized to conduct a frequency analysis, which was carried out using Microsoft Excel. The selection of Mendeley was based on its robust capabilities for the organization and management of research papers, which facilitate the efficient handling of the data (Iskandar & Patak, 2019). In Mendeley, each journal entry underwent a comprehensive examination, during which specific keywords related to the research topic were input. The aforementioned process was implemented to ascertain the identification and incorporation of all pertinent articles into the analysis. The curated data was subsequently imported into VOSviewer, a specialized software for bibliometric analysis. VOSviewer enabled the mapping of co-occurrence networks based on keyword associations, allowing the identification of dominant themes, interrelated concepts, and potential gaps in the literature. This methodological process ensures a comprehensive and systematic synthesis of scholarly work in the field, thereby supporting the development of evidence-based policy recommendations.

## Results and Discussions

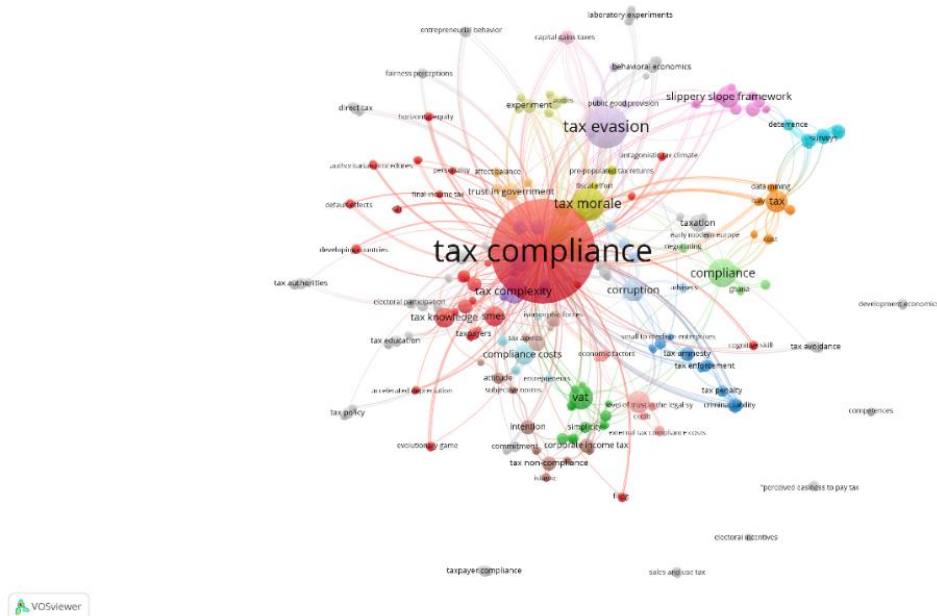
First, examining the extant data set indicates that research on tax compliance and TPB has been conducted in various countries worldwide. An analysis of the keywords reveals that approximately 50 academic journals incorporate the country under investigation as a key term. It illustrates that an attempt has been made to investigate this subject comprehensively. From 50 journals, most research was conducted in Indonesia, with 11 journals, while the remainder was distributed across 39 journals. Utilizing the metadata processed from Microsoft Excel, the bar chart below in Figure 1 demonstrates that considerable research has been conducted in Indonesia on related topics.



**Figure 1** Geographical Distribution of Publications

Source: Data Processed by Authors, 2024

Second, what are the predominant themes in tax compliance and transfer pricing policy? Such patterns can be observed utilizing keyword analysis. A keyword analysis was conducted using VOSviewer to provide insight into the dynamics and structure of the scientific field under investigation. The VOSviewer software offers powerful networking capabilities, enabling users to conduct in-depth co-occurrence analysis of keywords and explore targeted research areas. This functionality is supported by the findings of prior studies, including those by Martínez-López et al. (2018). The subsequent Figure 2 presents a visual representation of the keyword network. The strength of the relationship between two keywords is indicated by a combination of factors, including color, circle size, font size, and the thickness of connecting lines (Sweileh et al., 2017; Wang et al., 2024).

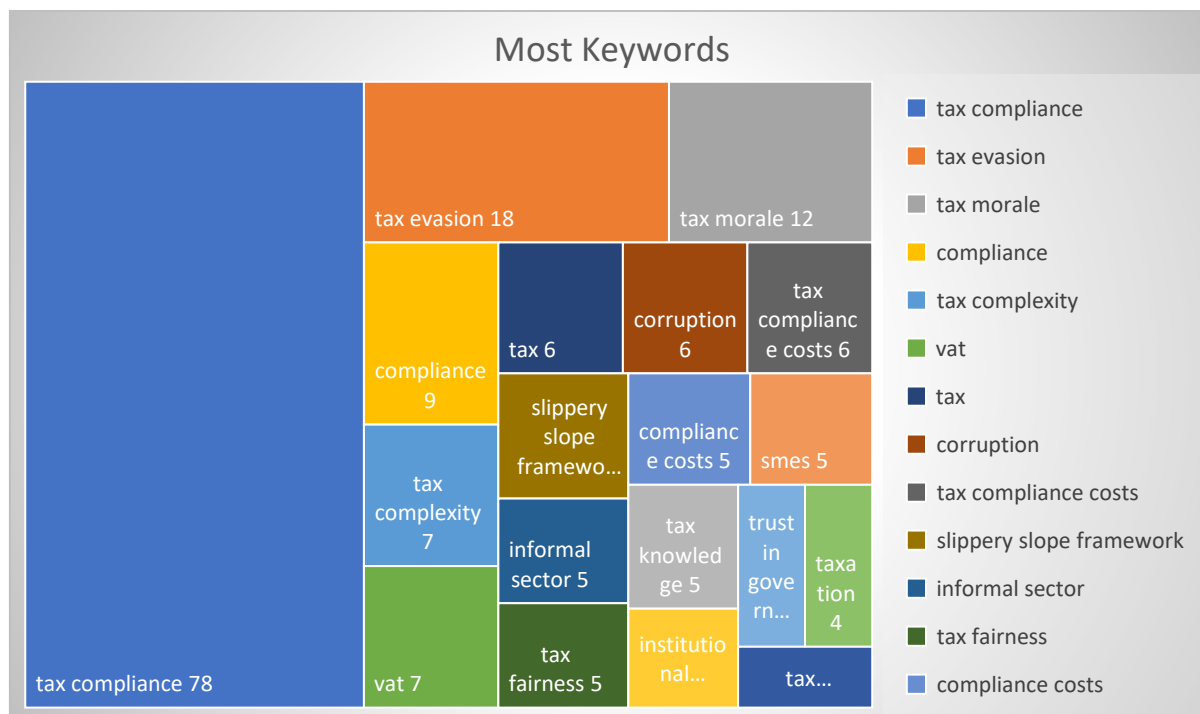


**Figure 2** VOSviewer visualization on all keywords

Source: Data Processed by Authors, 2024



466 keywords related to tax compliance research were obtained from 138 collected journals. The Figure 2 depicts the relationship between the 466 keywords. It can be observed that several keywords appear with high frequency, including tax compliance, tax evasion, tax morale, and tax complexity. To ascertain the frequency with which these keywords occur, the collected metadata was processed using Microsoft Excel, and a Treemap diagram was produced, as shown in the Figure 3 below.



**Figure 3** Most Keywords  
Source: Data Processed by Authors, 2024

As illustrated in the Figure 3, the most prevalent and frequently debated themes about tax compliance are readily apparent. Several terms are closely associated with the concept of tax compliance. These include, but are not limited to, tax knowledge, tax awareness, and value-added tax (VAT). It can be observed that the three keywords, namely tax knowledge, tax awareness, and tax fairness, are encountered with particular frequency within the context of research into tax compliance. The interrelated reasons for this are manifold. *Firstly*, data about tax knowledge, awareness, and fairness can be relatively readily accessed through surveys, questionnaires, and case studies (Hantono, 2021). Such methods permit data collection from disparate demographic groups and regions, thus facilitating a comprehensive understanding of taxpayer behavior and attitudes. *Secondly*, the three themes encompass fundamental aspects of taxpayer behavior and tax compliance. Tax knowledge correlates directly with taxpayers' comprehension and application of tax rules and regulations (Putra & Tjaraka, 2020). Tax awareness pertains to taxpayers' motives and attitudes in fulfilling their fiscal obligations (Sidik et al., 2019). Tax justice encompasses taxpayers' perceptions of the tax system (Farrar et al., 2019). These three themes are highly pertinent and pervasive, affecting nearly all aspects of tax compliance.

Moreover, the general public widely recognizes and comprehends these subjects, including taxpayers (Slemrod et al., 2021). The general public is frequently engaged in discourse and education surrounding the significance of taxation and the principles of equity within the tax system. This context facilitates the identification of pertinent variables and the construction of research instruments that are both relevant and comprehensible to respondents (Toly et al., 2023). The extensive body of research in this field provides a substantial foundation for further investigation, enabling scholars to build upon existing findings and enhance the comprehension of the factors influencing tax compliance.

Furthermore, the existing research offers many tested methods and approaches, providing useful guidance for future research.

Most researchers employ these keywords because they encompass the primary factors that can influence taxpayer behavior. The variables of tax knowledge, awareness, and justice can be empirically measured and analyzed to ascertain their impact on tax compliance (Che Azmi et al., 2016; Hauptman et al., 2024). Furthermore, using these keywords facilitates the identification of pertinent literature and enables researchers to evaluate their findings compared to previous studies (Chigbu et al., 2023). The similarity of keywords facilitates the preparation of a more comprehensive meta-analysis and literature review. In summary, these three keywords are frequently employed in tax compliance research due to their relevance, accessibility to data, and the plethora of supporting literature that facilitates researchers' comprehension and elucidation of the factors that influence tax compliance. The insights gained from research focusing on these three themes can inform the design of more effective tax policies and contribute to improvements in tax compliance levels in various countries.

TPB can be used to explain this phenomenon, even though the term itself is not explicitly included in the theory. Several common keywords are an elaboration and part of TPB, such as corruption (Kochanova et al., 2020) and trust in government (Tambun & Haryati, 2022). The relationship between corruption and trust in government and three key points in the TPB is significant. Specifically, attitude towards behavior, subjective norms, and perceived behavioral control are significantly influenced. Concerning attitudes toward behavior, high levels of corruption often give rise to a negative disposition toward taxation. Taxpayers, perceiving a lack of accountability or even misappropriation of their financial contributions, are inclined to adopt a negative stance on paying taxes (Augustine & Enyi, 2021). In contrast, a high degree of trust in the government fosters a favorable attitude, as taxpayers assume that the tax revenues are utilized effectively and transparently (Kumar, 2019).

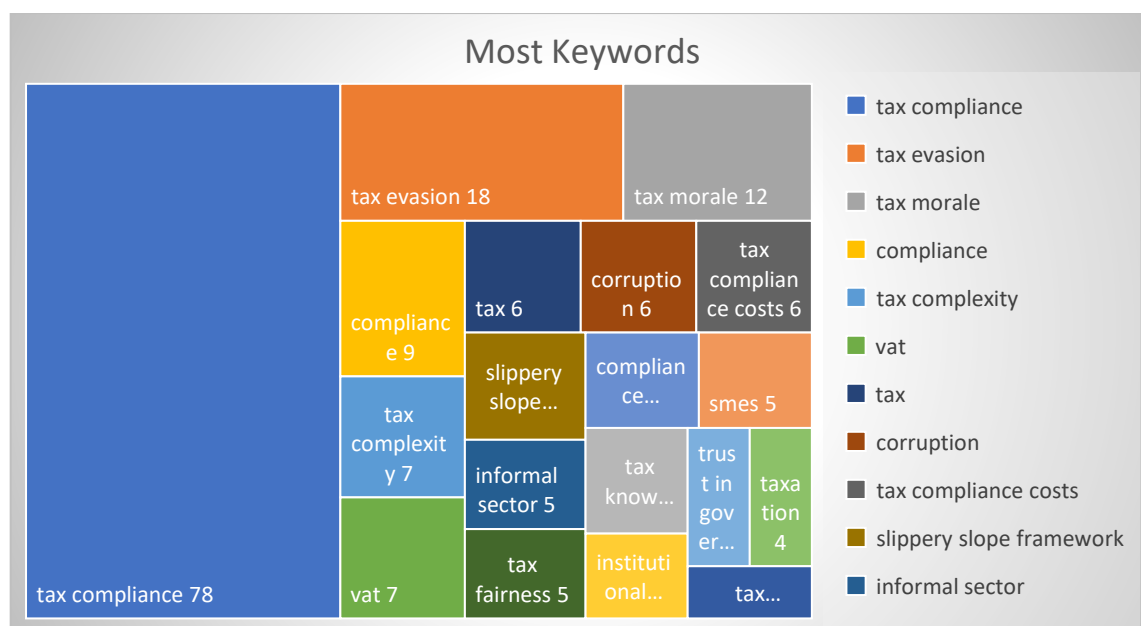
The level of corruption and trust in the government also influences subjective norms. In contexts where corruption is pervasive, social perceptions may shift, leading to a decline in the perceived importance of tax compliance (Widuri & Irawan, 2019). This may result in a general sentiment among individuals that evading taxation is acceptable. However, in contexts with robust trust in the government, social norms are more likely to support tax compliance, reflecting the belief that taxes contribute to public welfare (Cahyonowati et al., 2023). The final element affected by corruption and trust in government is perceived behavioral control. The prevalence of corruption can render the tax administration process more complex and inequitable, thereby limiting the ability of taxpayers to fulfill their tax obligations in a just and transparent manner. In contrast, high public confidence in the government's integrity and accountability facilitates taxpayers' compliance with their tax obligations, as they perceive the system as transparent and dependable (Blake & Kriticos, 2019).

Given these factors' social and economic relevance, the interrelationship between corruption, trust in the government, and tax compliance as it pertains to the TPB framework has been extensively researched. Corruption and trust in government are significant issues that impact numerous facets of life and government performance. Gaining insight into these dynamics enables policymakers to devise effective strategies to enhance tax compliance. The intricate nature of this phenomenon also renders it a fascinating subject for examination from diverse theoretical perspectives, including the TPB. Furthermore, tax compliance influenced by corruption and trust in government directly influences state revenue, which is crucial for development and public services.

Having discussed the most prevalent and widely debated keywords about tax compliance and transfer pricing, we now turn to those relatively less frequently encountered. The diagram in Figure 4 illustrates those keywords that have emerged infrequently from the metadata gathered and analyzed using Microsoft Excel.



The relationship between selected constructs and tax compliance can be effectively examined through the lens of the TPB. As proposed by Ajzen (1991), TPB posits that individual behavior is shaped by three key determinants: attitudes toward the behavior, subjective norms, and perceived behavioral control. The concept of tax co-responsibility and the notion of tax commitment illustrate taxpayers' attitudes regarding their obligations (Indah & Setiawan, 2020). In addition, the factors of tax justice, wealth inequality, and the quality of the tax authorities exert a considerable influence on the perceptions of fairness and the quality of the system, which may, in turn, inform and shape the formation of subjective norms (Alhempri et al., 2020; Alventosa & Olcina, 2020). Extensive regulations, regulatory changes, information dissemination, and the uptake of information technology and wider digitalization all contribute to enhanced behavioral control, as they provide clear structures and facilitate the tools that facilitate compliance (Bellon et al., 2022; Vitalis, 2019). The political regime, the political party affiliation, and the effects of democracy, along with the institutional arrangements in place, affect the political and institutional environment (Hunt et al., 2019) and thus have the capacity to either strengthen or weaken the intention to comply with the payment of taxes. The willingness to engage in untruthfulness (LaMothe & Bobek, 2020) and the attitude toward electronic tax systems illustrate the psychological and technological aspects that influence individual decisions (Sarin & Summers, 2020). The informal economy and administrative sanctions act as external factors that can act as a deterrent or incentive to comply with the relevant regulations through the threat of legal consequences and the risk of non-compliance. Fischer's model provides insight into the interplay between these factors and identifies gender-specific nuances in tax compliance among female firm owners (Alshira'h et al., 2020). These factors mutually reinforce and influence taxpayers' willingness to comply with tax regulations.



**Figure 4** Least Keywords  
Source: Data Processed by Authors, 2024

The aforementioned keywords are seldom employed in the context of tax compliance research. This phenomenon can be attributed to several factors, including data accessibility, the generality of the research themes, the extent of general knowledge, the number of studies conducted, and the fact that many researchers do not utilize these keywords. One of the principal reasons for the infrequent appearance of these keywords in tax compliance research is the limited accessibility of data (Kapiszewski & Karcher, 2020). To illustrate, the data required for analyzing political party affiliation and the informal economy is often challenging, particularly in contexts characterized by opacity in the political system or a significant informal sector. Furthermore, the quality of tax authorities and institutional arrangements necessitates data from government institutions, which may not always be

accessible or open to research (Zannakis et al., 2015). Most research on tax compliance focuses on more general themes directly related to tax behavior, including income levels, tax rates, and tax policy. The keywords "tax co-responsibility," "tax commitment," and "tax justice" are more specific and may be considered too narrow or abstract to be the main focus of research (Linneberg & Korsgaard, 2019), which typically concentrates on factors that can be directly measured and easily understood.

The general knowledge and existing literature on tax compliance may lack the necessary depth and breadth to incorporate these concepts routinely. For instance, TPB is more frequently employed in consumer behavior and healthcare than in the context of tax compliance (Bosnjak et al., 2020). It can be reasonably assumed that the research community has not yet explored or understood the integration of concepts such as attitude towards an electronic tax system or information technology adoption into the TPB framework for tax compliance. The quantity of research conducted in this field may remain relatively limited, with a tendency to concentrate on more direct and quantifiable factors (Reed et al., 2021). The literature on the subject may lack exploration of concepts such as female firm owners and wealth inequality due to data limitations or because researchers may prefer to focus on more easily measured variables, such as income levels and tax rates. Researchers seldom employ these keywords, as the concepts they represent often necessitate a more intricate and time-consuming interdisciplinary approach. The investigation of tax compliance intention and the propensity to engage in tax evasion may necessitate the utilization of sophisticated psychological and sociological methodologies, which may not be accessible to all researchers in economics and taxation. Furthermore, the effects of democracy and political regimes necessitate a political analysis that may exceed the scope of expertise of tax researchers (Bird, 2011). TPB is typically employed to elucidate behaviors more susceptible to social influence and clear behavioral regulations, such as health or consumption. In the context of tax compliance, this concept is less commonly employed due to the influence of a variety of more complex and overlapping factors, including government policies, the tax administration system, and macroeconomic conditions (Prichard et al., 2019). TPB may not fully capture the phenomenon under study. Thus, researchers may prefer other theoretical frameworks more specific to tax studies (Azmi & Daud, 2024; Armitage & Conner, 2010).

Accordingly, future studies would benefit from introducing novel and contemporary themes for examining tax compliance and TPB from an alternative perspective. The least keywords may be utilized as reference materials to facilitate future research. The purpose of this study is not only to examine existing research but also to serve as a conduit for inspiring future researchers to explore alternative themes (Rajeb et al., 2024; Tuck & McKenzie, 2015). As previously stated, this meta-analysis study aims to identify gaps in existing literature, that is, areas within a discipline that have been overlooked or insufficiently studied in the extant literature. The term 'research gap' is frequently employed in academic discourse to denote further research's need to address shortcomings in existing knowledge (Chand, 2023). Identifying research gaps is crucial for future researchers, as it allows them to assess the relevance and distinctiveness of the topic or problem they intend to study. This process is particularly vital when exploring the nexus between tax compliance and TPB.

## Conclusion

The present study demonstrates that research into the factors influencing tax compliance and TPB has been conducted in many countries. Indonesia is the primary focus in 11 of the 50 journals examined. The analysis of keywords in this research area revealed that the principal topics addressed in the literature are tax compliance, tax avoidance, tax morale, and tax complexity. Several factors have been found to significantly impact tax compliance, including an individual's knowledge of tax, general awareness of the tax system, perceptions of its fairness, and experience of implementing a value-added tax (VAT). TPB has been employed as a theoretical framework to elucidate the interrelationship between corruption, trust in government, and tax compliance. The three principal elements of the TPB

– attitudes, subjective norms, and perceived behavioral control – significantly influence individual behavior concerning corruption and trust in government. Furthermore, this research identifies less frequently addressed themes in existing studies, which could provide new avenues for future inquiry. It is hoped that this study will encourage future researchers to investigate alternative topics in tax compliance and TPB. Additionally, it aims to highlight current research gaps within this literature, which can guide future research towards more pertinent and focused avenues of investigation.

It should be noted that this research has certain limitations that must be considered when interpreting the results. Firstly, consideration must be given to the choice of database employed. The primary data source for this research is the Scopus database. Although it is one of the most trusted databases in this field, not all documents are freely accessible. It represents a significant limitation of the research. Secondly, the term "tax compliance" is employed in this study exclusively from the standpoint of document keywords. As a result, the search query does not yield results from other fields, such as author, affiliation, source title, abstract, and document title. It is anticipated that including additional fields will facilitate retrieving more representative results. It is a potential avenue for future research. Thirdly, it is acknowledged that no search query can be considered entirely flawless. Nevertheless, our research has made a significant contribution to bibliometric analysis within the field of tax compliance, which remains relatively under-researched. This research offers valuable insights that serve as a foundation for further knowledge development within this field.

Future research should broaden its scope by incorporating multiple academic databases—such as Dimensions, Web of Science, PubMed, and Google Scholar—to enhance the representativeness and diversity of the literature reviewed. This multipronged approach would mitigate the limitations associated with reliance on a single source and increase the likelihood of capturing interdisciplinary perspectives. Additionally, search strategies should be refined by including multiple metadata fields, such as abstracts, keywords, author affiliations, and source titles, to minimize bias and maximize retrieval accuracy.

To further enhance methodological rigor, subsequent studies should incorporate systematic validation procedures, including inter-researcher reliability checks and expert collaboration. Engaging specialists in taxation, behavioral economics, or bibliometric analysis may yield more nuanced interpretations and robust findings. Employing advanced analytical tools or mixed-method designs could also deepen insights into emerging trends and conceptual frameworks in tax compliance research. By addressing these limitations, future inquiries can significantly advance theoretical and practical knowledge in this field.

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