Current State of Tax Audit Research In the Last Decade: A Bibliometric Review

Eny Gangga1✉ , Heru Tjaraka²

1 Magister Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Airlangga
2 Departemen Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Airlangga

Abstract

This study analyzes tax audit literature from 2015 to 2025 to understand global research developments. This topic is important because tax audits play a central role in improving compliance, suppressing tax evasion, and strengthening fiscal justice. Using bibliometric methods, this study utilized 297 articles from 130 Scopus-indexed journals, including an overview, trends & contributors, articles & authors, network analysis, thematic maps, and the evolution of themes in tax audit research. The results show a significant publication rate of 16.23% per year, dominated by developed countries, and a shift in research focus from administrative aspects to strategic governance. Key themes identified include *tax enforcement, tax compliance,* and *corporate governance.* The evolution of tax audit research has now shifted its focus from administrative aspects to a multidisciplinary strategic approach. These findings are important for strengthening fiscal policy and increasing the effectiveness of tax audits.

Keywords: *tax audit; bibliometric analysis; scopus database; tax audit effectiveness; biblioshiny.*

✉ Corresponding author: Eny Gangga Wati
Email Address: eny.gangga.wati-2024@feb.unair.ac.id

INTRODUCTION

Taxes are the most important economic resource for every country in the world (OECD, 2020; IMF, 2022). Besides being a source of state revenue, taxes serve as a policy tool to achieve socio-economic goals (Tanzi, 2019; OECD, 2021). However, globally, tax authorities face significant challenges in ensuring taxpayer compliance (Alm and Torgler, 2020; IMF, 2023). Complex issues related to multinational tax avoidance (MNC *tax avoidance*) and tax evasion *have* become a major policy focus, fueling public demands for transparency and stronger law enforcement (OECD, 2019; Cobham and Jansky, 2021). To address compliance gaps and secure potential state revenues, tax authorities employ a variety of effective oversight instruments (OECD, 2022; IMF, 2020). One way to achieve this is through a Tax Audit *(Alm and McKee, 2021; OECD, 2023). Conceptually, a tax audit serves as a control and law enforcement instrument *(Slemrod, 2019; OECD, 2020). Tax audits by the tax authorities enable the identification of non-compliance, reporting corrections, and a deterrent effect *(Kleven et al., 2021; IMF, 2022). Tax audits are expected to foster taxpayer awareness and confidence in voluntary compliance (Kirchler et al., 2021; OECD, 2023). Therefore, the effectiveness of a tax audit is measured not only by increased state revenue but also by the extent to which it fosters a sustainable culture of compliance (OECD, 2019; IMF, 2021). This is relevant in a global context driven by the Automatic Exchange of Information (AEOI) and *Base Erosion and Profit Shifting* (BEPS) standards.

The effectiveness of tax audits has become an important and not isolated issue. Various studies have shown that the effectiveness of tax audits is closely related to the intensity of the audit, which has a significant influence. Tax audits have been found to increase compliance by disclosing unreported income and creating a deterrent effect against future tax evasion (Kasper and Alm, 2022; Advani et al., 2023; Jawad et al., 2025). These findings align with *deterrence theory*, which emphasizes that the risk of detection and sanctions for non-compliance can encourage enforced compliance. However, the effectiveness of tax audits also depends on the intensity and approach used by tax auditors. Several other studies have shown conflicting results, stating that excessive tax audit intensity can reduce voluntary compliance by creating a sense of injustice and pressure on taxpayers (Mendoza et al., 2017; Kasper and Alm, 2022). Audits also have indirect effects through the formation of social norms and the influence of supervision on other taxpayers in the community (Ratto et al., 2012). It has been found that audits can be weakened if the tax system is opaque and corrupt, as perceptions of unfairness reduce trust in tax authorities (Irawan and Utama, 2021). Thus, the effectiveness of tax audits is not solely based on the frequency of their conduct or the firmness of their implementers, but also on the integrity of the tax authorities, perceptions of fairness, and the extent to which taxpayers interpret their social interactions with the tax authorities in the context of a balance between the use of power *and* building trust , as explained in *the Slippery Slope Framework* .

Globally, research on tax audits has grown rapidly over the past decade, encompassing themes such as audit effectiveness, compliance behavior, audit risk, procedural fairness, and the use of technologies like *big data* and *artificial intelligence* in the tax audit process. This interdisciplinary approach demonstrates that tax audits are viewed not only from a legal or administrative perspective, but also from behavioral, experimental economic, and public governance perspectives. However, to date, only bibliometric studies have been found on tax evasion *(*Mansour, 2023), tax compliance *(*El Agy et al., 2025), and general tax issues (Mahmoudkhani, 2021). Consequently, there is no bibliometric study specifically mapping the global landscape of tax audit research, despite the fact that tax audits are a crucial instrument in the tax administration system, playing a role in ensuring compliance, increasing state revenue, and minimizing tax avoidance practices. The absence of bibliometric studies on tax audits indicates a research gap that needs to be filled. This study aims to comprehensively map the literature review related to tax audits using a bibliometric approach. Systematically, this research was conducted to review the literature published in Scopus accredited journals, this research attempts to answer: (1) What are the publication trends and current conditions related to Tax Audits? (2) What are the determinants related to Tax Audits that most frequently appear in research? (3) What is the potential for future research development on the topic of Tax Audits?

Based on this background, this study aims to systematically review various previous research findings on tax audits. This study was conducted to identify patterns, trends, and key determinants influencing the effectiveness of audits in improving taxpayer compliance, while also mapping remaining research *gaps*. The results of this study are expected to provide theoretical contributions by enriching the literature on tax compliance through audit approaches, as well as practical contributions for policymakers in formulating more effective, fair, and behaviorally informed oversight strategies.

METHODOLOGY

This study uses a bibliometric approach to clarify the development, main themes, and global structure of research related to tax audits. Bibliometrics, as explained by Ellegaard & Wallin (2015), is a method for examining scientific publications such as journals and books to understand the development of a scientific field. Meanwhile, Xu & Liu (2023) divide the bibliometric process into four stages: data collection, processing, analysis, and review of research results. The data acquisition stage follows the PRISMA (*Preferred Reporting Items for Systematic Reviews and Meta-Analyses*) protocol, which includes four main steps: identification,

screening, eligibility, and inclusion (Budak & Yerdelen-Damar, 2022; Page et al., 2021). The PRISMA protocol, shown in Table 1, considers factors such as search engine, subject area, document type, language, time period, and keywords (Tautiva et al., 2022). The author uses the Scopus database as the main search engine in this bibliometric study, data collection was carried out on October 8, 2025. The consideration of using the Scopus database is because it has a wide journal coverage and has strict selection standards, so that the articles indexed in it have reliable quality.

Table 1. PRISMA Protocol

Stage	Description	Results
Identification	Searched keywords: "*tax audit*" OR "*tax examination*" OR "*tax inspection*" OR "*tax investigation*", "*tax compliance audit*", "*fiscal audit*" OR "*tax administration audit*"	611 Articles
Filtering	Screening criteria: 1. Year: 2015-2025 2. Subject Areas: Business, Management, and Accounting 3. English 4. Document Type: Article 5. Source Type: Journal	Filtered and excluded (N = 314) 1. Year: 116 2. Subject Areas: 170 3. Language: 5 4. Document Type: 21 5. Source Type: 5
Eligibility	Justification based on keywords used, title, abstract and error checking	0 articles excluded
Inclusion	Bibliometric validation and analysis process	297 eligible articles

By focusing on analysis of publications in the fields of Business, Management, and Accounting, in line with the objective of reviewing various previous research results on tax audits, this study only includes journal articles and excludes other sources such as books, book chapters, or conference proceedings (Tautiva et al. 2022). English was exclusively used as the search language to prevent potential bias in the bibliometric analysis (Gulluscio et al. 2020). The keywords used for the search were "*tax audit*," "*tax examination*," "*tax inspection*," "*tax investigation*," "*tax compliance audit*," "*fiscal audit*," and "*tax administration audit*," resulting in 611 articles. Of the 611 identified documents, a selection process was conducted using several criteria, including year of publication (N=116 excluded), subject area (N=170 excluded), language (N=5 excluded), document type (N=21 excluded), and source type (N=2 excluded). After the screening stage, a total of 297 documents were generated for further analysis at the eligibility and inclusion stage. All articles that passed the screening process were downloaded from the Scopus database in CSV format, which were then error-checked *using* R Studio software to ensure the readability and completeness of each article's metadata and to eliminate missing data on important elements such as title, author, and year of publication. No anomalies were found in the data structure, so 297 articles were deemed eligible, as no reading errors or data inconsistencies were found. The final dataset was then used as the basis for the bibliometric analysis stage. The final stage was the inclusion stage, which included data validation, compilation of publication statistics, and implementation of bibliometric analysis on the 297 selected articles. All stages were carried out independently by the authors to ensure the accuracy, consistency, and validity of the analysis results.

RESULTS AND DISCUSSION
Performance Overview and Assessment

Table 2 (general information about the data) shows that a total of 297 articles were analyzed, sourced from 130 Scopus-indexed scientific journals between 2015 and 2025. The

annual growth rate of publications reached 16.23%, indicating an increasing interest in research on tax audit topics. Each article was 3.34 years old on average, with 10.88 citations per article, for a total of 2,010 references. These articles contained more than 142 keywords, 969 by author. Furthermore, there were 723 authors contributing to the publication, 53 of whom were sole authors. Collaboration between authors averaged 2.76 co-authors per article, and 25.93% achieved international collaboration, indicating a strong cross-border engagement.

Table 2. General Information About the Data

Description	Results
Main information	
Timespan	2015:2025
Sources	130
Documents	297
Annual growth rate %	16.23
Document average age	3.34
Average citations per document	10.88
References	2010
Document contents	
Keywords plus (ID)	142
Author's keywords (DE)	969
Authors	
Authors	723
Authors of single-authored docs	53
Author collaboration	
Single-authored docs	55
Co-authors per document	2.76
International co-authorships %	25.93
Document type	
Article	297

Source: Author's Elaboration

Figure 2 (annual scientific output) illustrates the increasing trend in tax audit publications during the 2015-2025 period, which consistently shows that the topic of tax audits is attracting increasing attention. At the beginning of the period, publications were relatively low, with 12 articles in 2015 and 11 articles in 2016. However, the trend began to increase gradually in 2018 with 17 articles and 20 articles in 2019. The period from 2020 to 2025 marked the period with the highest productivity of published articles, with 27 articles recorded in 2020, 23 articles in 2021, 38 articles in 2022, and 41 articles in 2023. Meanwhile, the last two years showed a sharp increase, namely 46 articles in 2024 and 54 articles in 2025. This pattern reflects the strong momentum of scientific growth, driven by increasing attention to fiscal transparency, the effectiveness of tax oversight, and global efforts to improve taxpayer compliance through more adaptive and data-driven audit mechanisms.
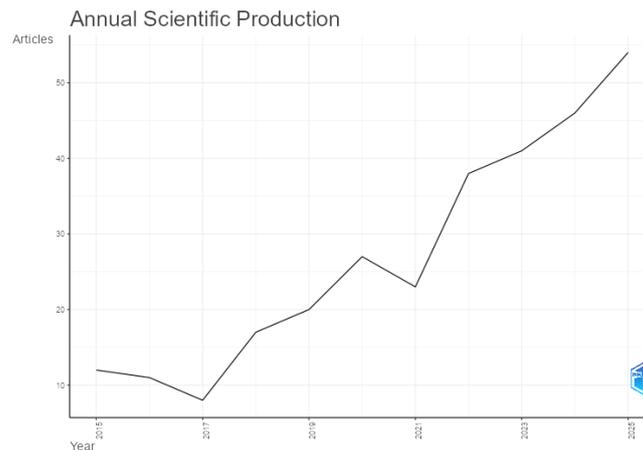
Figure 2. Annual Scientific Production
Source: Author's Elaboration

Figure 3 (countries with the most significant publication contributions) strongly illustrates the topographical distribution of research on tax audits for the 2015-2025 period. The United States (USA) tops the list with 168 publications, followed by China with 163 publications, demonstrating the dominance of the two world economic powers in global tax research. Furthermore, Germany (46), Malaysia (32), and Ukraine (28) are among the top five countries with the highest contributions. Other countries active in this field include the United Kingdom (25), Indonesia (24), Australia (17), Austria (16), and Kazakhstan (16). In terms of citations, the United States is the most influential country with 1,718 citations, followed by China (714), the United Kingdom (265), Germany (222), Australia (203), Austria (160), Italy (118), the Netherlands (90), Spain (83), and Malaysia (81). This publication map confirms that tax audit research has developed into a multidisciplinary global theme, involving collaboration between academics from various regions with different economic contexts and tax systems.
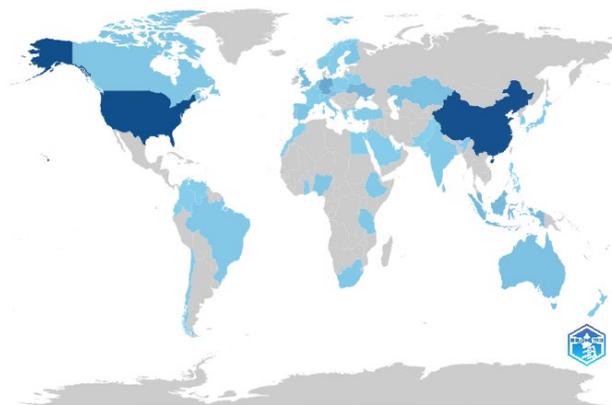

Figure 3. Most Significant Countries
Source: Author's Elaboration

Table 3 (Most productive and influential authors in tax audit research) shows the contribution level of the tax audit landscape during the period 2015-2025 with the 10 most relevant authors. The analysis results show that Jacob M occupies the top position as the most productive author with 6 articles and 109 total citations. Next, Sureth C and Stomberg B each have 4 articles, with total citations of 38 and 54. Followed by Blaufus K and Kasper M, both with 3 articles and relatively high citation levels, respectively, 18 and 57. In addition,

researchers such as Sembiyeva L, Serikova M, Zhao L, Lin K, and Peng L also show significant productivity with 3 articles per author. Among them, Lin K recorded the highest total citations, namely 141 citations. The average h-index of authors in this group ranges from 2-4, with the highest m-index of 1.00 achieved by Zhao L, indicating consistent publication productivity over a short period.

Table 3. Most Relevant Authors

Element	NP	TC	h_index	g_index	m_index	PY_start
Jacob M	6	109	4	6	0.67	2020
Sureth C	4	38	3	4	0.33	2017
Stomberg B	4	54	2	4	0.33	2020
Blaufus K	3	18	3	3	0.75	2022
Kasper M	3	57	3	3	0.75	2022
Sembiyeva L	3	25	3	3	0.38	2018
Serikova M	3	25	3	3	0.38	2018
Zhao L	3	26	3	3	1.00	2023
Lin K	3	141	2	3	0.25	2018
Peng L	3	27	2	3	0.67	2023
Sturm S	3	26	2	3	0.25	2018
Wilson R	3	28	2	3	0.50	2022
Zhang L	3	27	2	3	0.67	2023
Saad N	3	4	1	1	0.14	2019
The late J	2	42	2	2	0.50	2022

Source: Author's Elaboration

Citation and Network Analysis

Table 4 (articles with the highest number of citations) highlights the most significant articles in the field of tax audits during the period 2015-2025. The article with the highest number of citations was written by Kim and Zhang (2016) published in *Contemporary Accounting Research* entitled "*Corporate Political Connections and Tax Aggressiveness*" with 301 citations and an average of 30.10 citations per year. Second place is occupied by Wen et al. (2020) in *the Journal of Corporate Finance* through the article "*Directors with Foreign Experience and Corporate Tax Avoidance*" with 179 citations and 29.83 citations per year. Next, Bozanic et al. (2017) with the article "*IRS Attention*" in *the Journal of Accounting Research* obtained 145 citations, followed by Lin et al. (2018) with the publication "*Do Political Connections Weaken Tax Enforcement Effectiveness?*" which collected 134 citations. The fifth high-impact article was written by Trotman and Trotman (2015) in the journal *Auditing: A Journal of Practice & Theory*, entitled "*Internal Audit's Role in GHG Emissions and Energy Reporting*" with 100 citations and affirming the strategic role of internal audit in transparency and reporting compliance. This list of articles with the highest number of citations shows that tax audit research does not only focus on the technical aspects of audits, but also includes political dimensions, governance, and digital transformation.

Table 4. Articles with the Most Citations

Authors	Paper	TC	TC/Year
Kim and Zhang (2016), Cont Acc Res	Corporate Political Connections and Tax Aggressiveness	301	30.10
Wen et al. (2020), J Corp Fin	Directors with Foreign Experience and Corporate Tax Avoidance	179	29.83

Bozanic et al. (2017), J Acc Res	IRS Attention	145	16.11
Lin et al. (2018), Cont Acc Res	Do Political Connections Weaken Tax Enforcement Effectiveness?	134	16.75
Trotman and Trotman. (2015), Auditing	Internal Audit's Role in GHG Emissions and Energy Reporting: Evidence from Audit Committees, Senior Accountants, and Internal Auditors	100	9.09
Saez and Zucman (2019), Br Pap Econ Act	Progressive Wealth Taxation	93	13.29
Z and Liu (2020), J Econ Behav Organ	Tax Compliance and Investment Incentives: Firm Responses to Accelerated Depreciation in China	81	13.50
Zhou et al (2022), Tech F and Soc Chang	Can Digital Transformation Alleviate Corporate Tax Stickiness: The Mediation Effect of Tax Avoidance	69	17.25
Beuselinck et al (2015), Rev of Acc St	Cross Jurisdictional Income Shifting and Tax Enforcement: Evidence from Public Versus Private Multinationals	58	5.27
Xiao and Shao (2020), J of Acc and Pub Pol	Information System and Corporate Income Tax Enforcement: Evidence from China	52	8.67

Source: Author's Elaboration

Figure 4 (author's keyword analysis) depicts the most frequently appearing words in tax audit publications during the 2015-2025 period. The analysis results show that "*tax enforcement*" is the most dominant keyword with 82 occurrences. Next, the terms "*tax avoidance*" (45) and "*tax compliance*" (42). In addition, the keywords "*tax evasion*" (24) and "*tax audit*" (22) indicate a close relationship between tax authorities' oversight practices and efforts to prevent tax avoidance and evasion. Other frequently appearing themes are "*corporate governance*", "*corporate tax avoidance*", and "*tax administration*", each with 13 occurrences, demonstrating that corporate governance and tax administration effectiveness are important elements studied alongside tax audits. The presence of keywords such as "*tax planning*", "*earnings management*", and "*tax aggressiveness*" reinforces the view that research on tax audits is now moving towards a more holistic understanding.
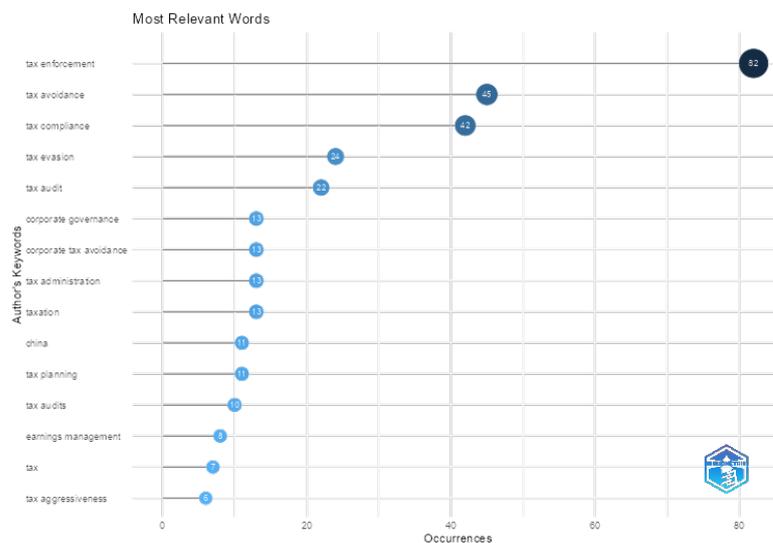

Figure 4. Analysis of Author Keywords Based on Frequency of Appearance
Source: Author's Elaboration

Figure 5 (a map of key term trends by year in the literature) displays the emergence and evolution of key themes driving the development of tax audit studies. Keyword analysis shows that *"tax enforcement"* is the most dominant term with 78 occurrences, followed by keywords related to tax behavior and strategies such as *"tax compliance,"* *"tax avoidance,"* and *"tax evasion."* The core research term, *"tax audit,"* appears 22 times with a midpoint of occurrence around 2020, indicating a growing focus on tax audit mechanisms. Furthermore, terms related to governance and corporate issues such as *"corporate governance,"* *"corporate tax avoidance,"* and operational accounting terms such as *"earnings management"* and *"profit shifting" appear.* The keyword trend pattern indicates that academic interest is shifting from technical issues of tax administration to a more holistic study, a combination of enforcement, taxpayer behavior (*compliance/avoidance*), corporate governance, and international issues such as *profit shifting*.
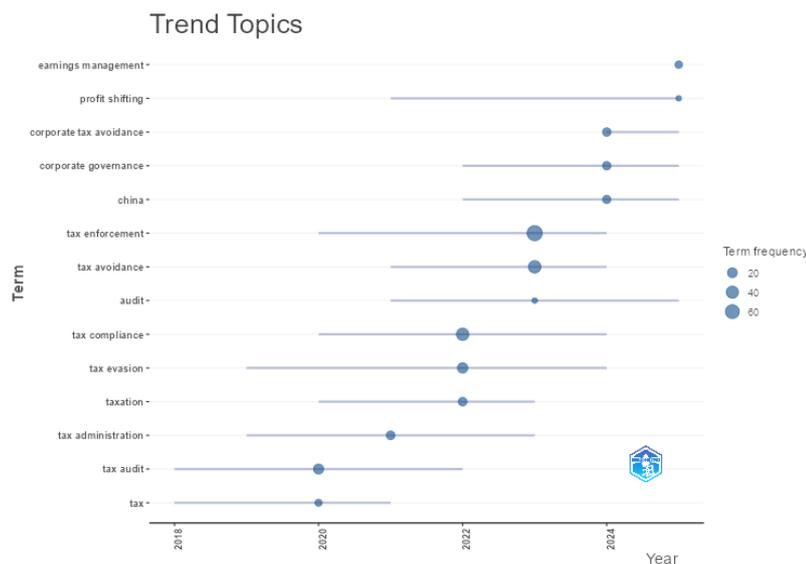

Figure 5. Map of Key Terms Trends by Year in the Scientific Field
Source: Author's Elaboration

Figure 6 (keyword co-occurrence analysis) shows the thematic relationships and conceptual linkages between various topics in global research on tax audits. The network mapping results in five clusters. Cluster 1 represents the theme of *"corporate tax behavior and transparency,"* with key nodes such as *corporate tax avoidance*, *China*, *tax havens*, *country-by-country reporting*, and *digital economy*. This cluster focuses on cross-border tax avoidance practices and corporate tax disclosure. Cluster 2 consists of the terms *tax* and *audit*, which represent the technical foundations in general tax audit research and demonstrate the conceptual area of tax audits as a mechanism for verifying and evaluating tax systems. Cluster 3 is the strongest group with the theme of "*tax enforcement and governance mechanisms,"* featuring influential nodes such as *tax enforcement*, *tax avoidance*, *corporate governance*, *taxation*, *tax policy*, and *earnings management*. Cluster 4 groups terms such as *tax aggressiveness* and *effective tax rate*, reflecting an evaluative approach to the level of aggressiveness of corporate tax policies. Cluster 5, which is the most relevant cluster to the focus of this research, centers on the theme of " *tax compliance and audit mechanisms*." It contains core terms such as *tax compliance*, *tax evasion*, *tax audit*, *tax administration*, and *shadow economy*. Overall, the results of this co-occurrence analysis indicate that global research on tax audits is developing in two major directions: first, as an enforcement and oversight tool, and second, as a compliance mechanism. The strong connection between the themes *of tax enforcement*, *corporate governance*, and *tax audits* demonstrates an increasingly integrative research orientation that combines legal, behavioral, and governance dimensions in understanding the effectiveness of tax audits across jurisdictions.

Figure 6. Co-occurring Keyword Analysis
Source: Author's Elaboration

Figure 7 (factorial analysis) displays a multidimensional representation of the interrelationships between topics in the global tax audit research landscape. This factorial analysis aims to monitor the emergence of new research lines by detecting areas with strong thematic linkages and significant contributions to tax audit studies. Cluster 1 reflects the theme of "*tax compliance and behavioral enforcement,*" which includes keywords such as *tax compliance, tax audit, tax administration, tax evasion, tax control, compliance,* and *shadow economy*. Cluster 2 represents the theme of "*tax governance and institutional integrity,*" with dominant keywords such as *corporate governance, tax avoidance, tax enforcement, taxation, corporate tax avoidance, earnings management,* and *information asymmetry*. Cluster 3, located on the right side of the graph, illustrates the theme of "*strategic tax management and policy framework,*" with key keywords such as *tax policy, corporate strategy, tax system, profit shifting,* and *effective tax rate*. Overall, the results of this factorial analysis indicate that global research on tax audits is evolving in an increasingly interdisciplinary direction.

Figure 7. Factor Analysis
Source: Author's Elaboration

Figure 8 (thematic map) illustrates the conceptual associations and relative positions of various research themes in the field of *tax auditing* and related topics such as *tax compliance,*

tax avoidance, and *tax enforcement*. This map is constructed based on two main dimensions: degree of development *(density)* and degree of relevance *(centrality)*, which together indicate the maturity level and relative importance of a theme within the overall research structure. Through this thematic map, four main categories can be identified: *motor themes*, *basic themes*, *niche themes*, and *emerging or declining themes*. In the upper right quadrant (*motor themes*), themes that are highly developed and have a strong influence emerge. The presence of topics such as *tax policy*, *fairness*, *machine learning*, and *transfer pricing* indicates the evolution of research towards technology integration, fiscal justice, and innovation in the tax audit system. The lower right quadrant (*basic themes*) shows basic themes that have high relevance but a relatively low level of development. Research related to tax audit practices in various jurisdictions (especially developing countries) is still in the conceptualization stage, and its expansion is ongoing. Furthermore, the upper left quadrant (*niche themes*) encompasses highly specific and deeply developed themes that lack broad connections with other topics, such as *tax fraud, tax investigation, general deterrence, specific deterrence,* and *exchange of information.* This suggests research focuses on the technical aspects of oversight and investigation, which play a crucial role in establishing a fair and transparent tax audit system, although they are not always the primary focus in the global literature. The lower left quadrant (*emerging or declining themes*) contains themes that are emerging or beginning to lose scholarly attention. These include themes such as *corporate taxation, tax administration*, *big data*, and *multinational corporations.* Their presence reflects the transition of research topics toward issues more integrated with the digitalization of the tax system and economic globalization. Overall, this thematic map indicates that the field of tax audit research is shifting from an administrative focus to a strategic and analytical approach. This demonstrates that tax audits are not merely a compliance instrument but also part of a fiscal governance strategy that adapts to changes in the global economic environment.
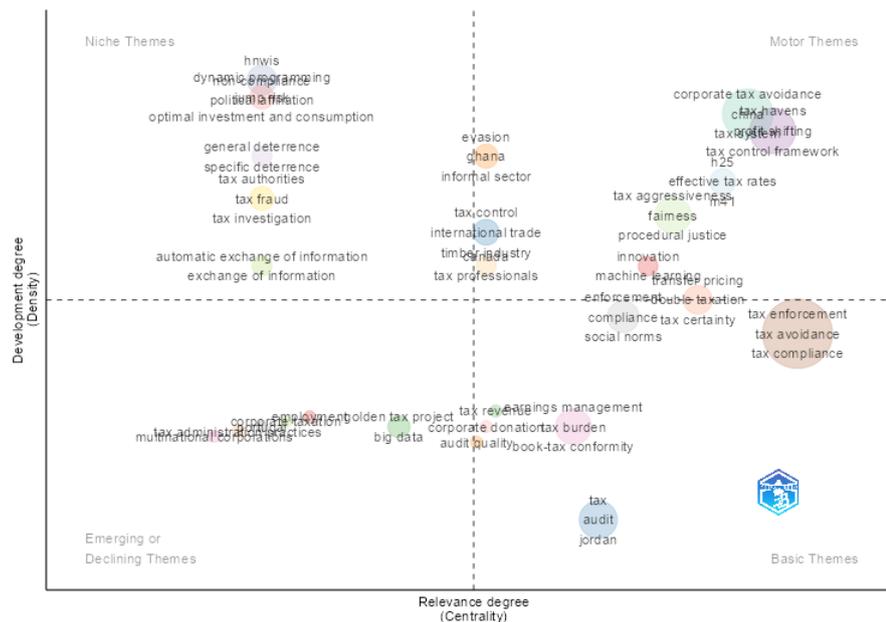

Figure 8. Thematic Map
Source: Author's Elaboration

Theme Evolution Throughout 2015-2025

Figure 9 (thematic evolution map) displays the conceptual evolution and development of relationships between key themes in the field of tax research, particularly on the topic of tax audits and tax enforcement over three time periods, namely 2015-2021, 2022-2024, and 2025. Each connecting line between periods indicates the interconnectedness and continuity of the themes, where the thicker the connecting line, the stronger the conceptual relationship

between the themes. In the 2015-2021 period, initial literature emphasized basic themes such as *tax enforcement*, *tax audit*, *transfer pricing*, *tax havens*, *income shifting*, and *corruption*. Entering the 2022-2024 period, there is an expansion of focus towards more strategic and behavioral topics, such as *tax compliance*, *tax aggressiveness,* and *tax audit*. Furthermore, in the 2025 period, research moves towards more complex and corporate issues, with the emergence of themes such as *corporate tax avoidance*, *profit shifting*, *tax planning*, and *tax administration*. The emergence of new themes such as *employment* and *tax administration* in 2025 signals an expansion of research focus toward public policy and broader economic impacts. Overall, this thematic evolution map demonstrates that tax audit research has evolved from a traditional approach emphasizing administrative compliance to a more strategic and multidimensional approach. This transformation also indicates the crucial role *of tax enforcement* as a bridge between tax compliance *and* corporate tax planning, ultimately strengthening academic efforts to understand the balance between fiscal oversight, transparency, and the sustainability of tax revenues.

Figure 9. Thematic Evolution Map
Source: Author's Elaboration

CONCLUSION

The academic landscape of tax auditing has experienced continued explosive growth and widespread attention, along with the recognition of the critical role of tax audits in maintaining compliance and fiscal stability. Between 2015 and 2025, there was a surge in research interest, demonstrated by 297 articles indexed by Scopus, with an annual growth rate of 16.23%. This literature trend demonstrates that tax audits are not merely an administrative tool but also a strategic tool capable of shaping taxpayer behavior. Geographically, bibliometric findings indicate that tax audit research is still concentrated in developed countries. This creates a significant gap in the literature, particularly regarding how institutional factors, compliance culture, and fiscal governance influence the effectiveness of tax audits in different contexts. Another perspective highlights new opportunities resulting from the advent of the digital era and the adoption of analytical technology to improve the quality of tax audits.

Thematic analysis reveals that the primary focus of research remains on tax compliance, governance, and tax evasion prevention. The most frequently studied determinants in the context of tax audits include fiscal fairness, sanctions, oversight intensity, and the quality of institutional governance. These themes reflect academic attention to how tax audits serve not only as a law enforcement instrument but also as a means of building public trust in the tax system. Future research development is predicted to move toward more strategic and interdisciplinary integration. Issues such as audit digitalization, the use of big data, and the application of artificial intelligence in tax audits are emerging as potential new topics for

development. Furthermore, an interdisciplinary approach that combines behavioral, social, and technological aspects is expected to provide a more comprehensive understanding of the effectiveness of tax audits across various economic contexts. Overall, the results of this study confirm that tax audits remain a relevant and dynamic topic, with ample room for researchers to explore the effectiveness, fairness, and innovation in the global tax system.

The results of this study provide ample opportunities for further research to deepen the analysis of tax audits. Researchers are advised to integrate technology-based approaches and data analytics in assessing the effectiveness of tax audits, particularly amidst the current digital transformation of tax administration. Future studies could also expand the research dimension by linking psychological and social factors such as trust in tax authorities, compliance norms, and perceptions of fiscal fairness. From a policy perspective, tax authorities can consider the results of this study as a basis for balancing audit strategies between supervisory and development aspects. An overly repressive approach has the potential to reduce voluntary compliance, while a strategy based on transparency, education, and trust tends to create sustainable compliance. Comparative research across countries is also expected to identify best practices relevant to the Indonesian tax context.

References:

Advani, A., Elming, W., & Shaw, J. (2023). The dynamic effects of tax audits. *Review of Economics and Statistics*, 105(3), 545–561. https://doi.org/10.1162/rest_a_01101

Alm, J. (2019). What Motivates Tax Compliance? *Journal of Economic Surveys*, 33, 353-388. https://doi.org/10.1111/joes.12272

Bao, X., Zhang, H., Pan, K., & Wei, C. (2020). A bibliometric analysis of research on auditing for sustainable corporate governance. In 2020 2nd International Conference on Economic Management and Model Engineering (ICEMME) (pp. 132–139). IEEE. https://doi.org/10.1109/ICEMME51517.2020.00034

Budak, US, & Yerdelen-Damar, S. (2025). The synthesis for research trends in identity studies in STEM education: A bibliometric analysis of the STEM literature. *Science Education International*, 36(2), 146-159. https://doi.org/10.33828/sei.v36.i2.3

Díaz Tautiva, J.A., Huaman, J., & Ponce Oliva, R.D. (2024). Trends in research on climate change and organizations: A bibliometric analysis (1999-2021). *Management Review Quarterly, 74* (1), 227-261. https://doi.org/10.1007/s11301-022-00298-1

El Agy, M., Bentalha, B., Bouhtati, N., Alla, L., Alj, B., & Aarabe, M. (2025). Determinants of the compliant behavior of the taxpayer: Bibliometric and prospective approach. In B. Alj, L. Alla, & B. Bentalha (Eds.), Modeling and Profiling Taxpayer Behavior and Compliance (pp. 1-32). IGI Global Scientific Publishing.

Ellegaard, O., Wallin, J. A. (2015). The bibliometric analysis of scholarly production: How great is the impact?. *Scientometrics* 105, 1809-1831. https://doi.org/10.1007/s11192-015-1645-z

Irawan, F., Utama, AS (2021). The impact of tax audit and corruption perception on tax evasion. *International Journal of Business and Society*, 22 (3), 1158–1173. https://doi.org/10.33736/ijbs.4290.2021

Gulluscio, C., Puntillo, P., Luciani, V., & Huisingh, D. (2020). Climate change accounting and reporting: a systematic literature review. *Sustainability*, 12 (13), 5455. https://doi.org/10.3390/su12135455

Hassan, M.I.A., Borbély, K, & Tóth, Á. (2024). The development of the European Union auditing research over the past decade: A systematic literature review and future research opportunities. *Journal of Financial Reporting and Accounting*. Vol. ahead-of-print No. ahead-of-print. https://doi.org/10.1108/JFRA-03-2024-0124

IMF. (2020). Revenue mobilization in developing countries. *International Monetary Fund.*

IMF. (2023). Fiscal monitor: Taxing times. *International Monetary Fund.*

Jawad, HA, Naser, AA, Shakir, AG (2024). The role of tax audits in revealing the truth

Current State of Tax Audit Research In the Last Decade: A Bibliometric ….

DOI: 10.37531/amar.v6i1.3698

Income of taxpayers. International Journal of Economics and Finance Studies, 17(01), 83-101.

Kasper, M., & Alm, J. (2022). *Audits, audit effectiveness, and post-audit tax compliance. Journal of Economic Behavior and Organization*, 196, 336–353. https://doi.org/10.1016/j.jebo.2022.01.003

Kirchler, E., Kogler, C., & Muehlbacher, S. (2021). Tax compliance and trust: A psychological perspective. *Journal of Economic Psychology, 82*, 102356. https://doi.org/10.1016/j.joep.2020.102356

Le, H. V. (2025). AI applications trend in tax fraud detection: A content and bibliometric analyzes over the past three decades. In DK Sharma, R. Sharma, & SL Peng (Eds.), *Proceedings of International Conference on Next-Generation Communication and Computing* (Lecture Notes in Networks and Systems, Vol. 1306). Springer, Singapore. https://doi.org/10.1007/978-981-96-3728-7_4

Mahmoudkhani, M. (2021). Investigating the status of scientific products and the co-occurrence of keywords in the field of tax Based on Web of Science Indexed Papers. *Scientometrics Research Journal*, *7* ((Issue 2, Autumn & Winter)), 115-136. https://doi.org/10.22070/rsci.2020.5239.1355

Mansour, A.Z., Ahmi, A., Alkhuzaie, A.S., Alhmood, M.A., Popoola, O.M., & Altarawneh, M. (2023). State of the art in tax evasion research: A bibliometric review. *Review of Education* . https://doi.org/10.1002/rev3.3422

Mendoza, J.P., Wielhouwer, J.L., & Kirchler, E. (2017). The backfiring effect of auditing on tax compliance. *Journal of Economic Psychology, 63*, 292-300. https://doi.org/10.1016/j.joep.2017.07.007

Olendiy , O., Nazarova , K., Nezhyva , M., Mysiuk , V., Mishchenko, V., & Rusyn-Hrynyk, R. (2023). Tax audit to ensure business prosperity: trends and perspectives. *Financial and Credit Activity Problems of Theory and Practice*, 4 (51), 80-90. https://doi.org/10.55643/fcaptp.4.51.2023.4069

OECD. (2014). Addressing the Tax Challenges of the Digital Economy, OECD/G20 Base Erosion and Profit Shifting Project. *OECD Publishing*.

OECD. (2021). *Tax policy reforms 2021: OECD and selected partner economies*. OECD Publishing. https://doi.org/10.1787/0e3d9c8e-en

OECD. (2022). Tax administration 2022: Comparative information on OECD and other advanced and emerging economies. *OECD Publishing.*

OECD. (2023). Building trust in tax systems. *OECD Publishing.*

Page, MJ, McKenzie, JE, Bossuyt, P.M., Boutron, I., Hoffmann, T.C., Mulrow, C.D., et al. (2021). The prism 2020 statement: an updated guideline for reporting systematic reviews. *BMJ, 372, n71.* https://doi.org/10.1136/bmj.n71

Qabajeh, M., Qubbaja, A., Jebreel, M., Zakaria AlQudah, M., & Salim Faiq Alkhatib, F. (2024). Trends and patterns in socio-related auditing research: a bibliometric study. *EDPACS, 69* (10), 30-53. https://doi.org/10.1080/07366981.2024.2371537

Ratto, M., Thomas, R., & Ulph, D. (2012). The indirect effects of auditing taxpayers. *Public Finance Review*, *41* (3), 317-333. https://doi.org/10.1177/1091142112448414

Slemrod, J. (2019). Tax compliance and enforcement. *Journal of Economic Literature, 57* (4), 904-954. https://doi.org/ 10.1257/jel.20181437

Xu, J., Liu, S. (2023). Current status, evolutionary path, and development trends of low-carbon technology innovation: a bibliometric analysis. *Environ Dev Sustain* 26, 24151-24182. https://doi.org/10.1007/s10668-023-03640-z