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Mapping the research landscape of tax enforcement in Southeast Asia: a bibliometric study

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ABSTRACT

Purpose: The study aims to map the evolution, publication patterns, and research direction concerning tax audit, tax investigation, and tax collection in the Southeast Asian region over the period of 2012–2024 .

Methodology/approach: The research employs a bibliometric analysis approach. The data was retrieved from the Scopus database, selected for its wide coverage and high index quality. The dataset consists of 306 documents published between 2012 and 2024, sourced from 184 publication outlets (journals, books, and proceedings).

Findings: There has been strong growth in literature with an annual growth rate of 25.08%, peaking in publication output in 2024. Dominant research themes identified through keyword analysis include "tax compliance," "tax evasion," "administrative digitalization," and "tax enforcement". Indonesia and Malaysia contribute the largest share of publications. Indonesia specifically holds the highest aggregate citation count (580 citations).

Research Limitation: The study is limited to the Scopus database, meaning relevant publications indexed outside of Scopus may not be included. There are publication entries categorized as "NA" (not identified), which potentially reduces the accuracy of the journal distribution analysis. Citation analysis may not fully reflect content quality as it is influenced by external factors such as journal accessibility and collaboration networks.

Keywords: Tax Audit; Tax Collection; Tax Enforcement; Tax Investigation.



INTRODUCTION

Taxes serve as the primary source of state revenue, playing a vital role in sustaining national development and maintaining fiscal stability ([Ajeigbe et al., 2023](#); [Narjono, 2025](#)). In the Southeast Asian region, the contribution of taxes to state revenue varies significantly from one country to another. However, nearly all countries in this region face a common challenge: suboptimal levels of taxpayer compliance ([Pyle, 1991](#)). To address this issue, tax authorities across various countries continue to strengthen supervision and law enforcement systems through three key instruments: tax audit, tax investigation, and tax collection.

Advancements in digital technology and economic globalization have driven major reforms within tax administration systems. Governments in Southeast Asian countries, including Indonesia, are striving to enhance fiscal transparency and accountability through the implementation of risk-based audit systems, the digitalization of reporting, and the strengthening of law enforcement capacity ([Nur et al., 2025](#); [Umbet et al., 2025](#)). These efforts aim not only to increase state revenue but also to strengthen voluntary compliance and restrict opportunities for both tax evasion and tax avoidance practices ([Slemrod, 2019](#); [Kirchler et al., 2008](#)).

In an academic context, issues regarding tax audit, investigation, and collection have emerged as critical topics attracting the attention of researchers, policymakers, and international financial institutions ([Peprah et al., 2025](#); [Canton, 2021](#)). Numerous studies have focused on the effectiveness of audit policies, the relationship between tax sanctions and taxpayer compliance, and the role of information technology in strengthening the tax collection process. Nevertheless, research that comprehensively maps the development and direction of studies regarding these three aspects within the Southeast Asian region remains significantly limited. This is despite the fact that the region possesses high economic dynamism and diverse tax systems, making it a compelling subject for comparative study ([Saptono & Mahmud, 2021](#)).

However, a fundamental problem exists in the current literature: fragmentation. Research on tax enforcement in Southeast Asia is heavily siloed. The majority of studies focus predominantly on taxpayer behavior (psychological aspects of compliance) or isolate specific instruments such as the effectiveness of audits without viewing them as an interconnected enforcement ecosystem. Furthermore, existing literature reviews or bibliometric studies often focus on "tax compliance" broadly or are limited to Western contexts. There is a distinct lack of comprehensive mapping regarding how the intellectual structure of technical enforcement mechanisms (audit, investigation, and collection) has evolved specifically within the context of Southeast Asia's developing economies. This is despite the fact that the region possesses high economic dynamism and diverse tax systems, making it a compelling subject for comparative study.

This fragmentation creates a significant research gap. Without a comprehensive map of how these three enforcement mechanisms are studied, policymakers and scholars lack a holistic understanding of whether current research aligns with the practical needs of modern tax administration, such as the shift towards risk-based audits and digital forensics.

Consequently, this study was initiated to bridge this gap. The primary objective is to map the research landscape of tax audit, investigation, and collection in Southeast Asia from 2012 to 2024. The novelty of this research lies in its specific focus on the administrative enforcement triad rather than general tax compliance, and its exclusive geographical focus on Southeast

Asia a region characterized by unique institutional challenges. By employing a bibliometric analysis approach utilizing the Scopus database, this research answers the question: "What is the intellectual structure and strategic direction of tax enforcement research in Southeast Asia?" By doing so, researchers can map scientific publication patterns, collaborations between authors and institutions, and keywords frequently utilized in related research.

Academically, this research is expected to contribute to enriching the literature on taxation, particularly within the context of law enforcement and tax supervision at the regional level. Practically, the findings of this study are expected to serve as a reference for policymakers, tax authorities, and academics in understanding research directions, potential cross-border collaborations, and opportunities for developing evidence-based policies in the field of taxation.

Tax law enforcement is understood as a series of administrative and legal processes carried out by tax authorities to ensure compliance ([Slemrod, 2019](#)). This theoretical framework focuses on the effectiveness of enforcement actions, which include audits, investigations, and collection. Tax audits serve as an early detection tool for non-compliance and play a preventive role ([Khaldi, 2025](#); [Rahmani, 2025](#)). Tax investigations are conducted when strong indications of tax crimes are found and aim to provide a deterrent effect to offenders. Meanwhile, tax collection is an effort to recover revenue through administrative or legal mechanisms when taxpayers do not fulfill their obligations voluntarily ([Pratiwi et al., 2024](#); [Ningsih et al., 2025](#)).

This theoretical approach indicates that these three instruments do not stand alone. The strength of the audit determines the effectiveness of the investigation, and the success of collection often depends on the quality of the audit and the results of the previous investigation. International literature shows that countries with strong audit systems and efficient collection processes tend to have lower tax gaps ([Slemrod, 2019](#)). This serves as an important foundation in mapping research regarding tax enforcement in the Southeast Asian region, which possesses a diversity of institutional structures and levels of administrative digitalization.

Bibliometric analysis is a quantitative method to assess and map the development of a field of science based on scientific publications ([Aria & Cuccurullo, 2017](#); [Donthu et al., 2021](#)). This approach is used to identify research trends, dominant authors, institutional and country collaborations, core journals, as well as the development of research themes through keyword and co-occurrence analysis ([Lis, 2019](#); [Zupic & Čater, 2015](#)). By utilizing tools such as VOSviewer or Bibliometrix, this research can reveal the intellectual structure of a field of study and project the direction of future research development. In the context of taxation research, bibliometrics serves not to test relationships between variables, but rather to reveal how the concepts of tax audits, investigations, and collections evolve within international literature. Scientific mapping allows researchers to observe research gaps, emerging topics, and cross-border collaboration patterns, which are highly relevant in the development of tax policy and the improvement of tax governance in the Southeast Asian region ([Guo et al., 2020](#); [Pasaribu et al., 2022](#); [Putra & Tjaraka, 2020](#)).

Conceptual Framework for Bibliometric Inquiry Instead of statistical hypothesis testing, this research adopts a conceptual framework designed to diagnose the intellectual structure of tax enforcement literature. This framework is developed based on theory, global trends, and regional contexts to solve the research problem of "knowledge fragmentation" identified earlier.

To comprehensively map the landscape, this study employs a multi-dimensional analysis framework:

1. **Evolutionary Dimension:** Analyzing the growth of publications to determine if academic interest aligns with the timeline of major tax reforms and administrative digitalization in Southeast Asia (2012–2024).
2. **Geographical Dimension:** Examining the distribution of research capacity to identify if scientific production is dominated by specific countries (e.g., Indonesia, Malaysia) or if it reflects a balanced regional collaboration.
3. **Thematic Dimension:** Utilizing keyword analysis to detect shifts in research focus. This involves mapping whether the discourse is moving from traditional compliance issues towards contemporary themes such as big data, risk-based audits, and e-audit systems.

METHOD

This study utilizes a bibliometric approach to analyze research trends and developments regarding tax audits, investigations, and collections in the Southeast Asian region over the last 10 years, specifically 2012–2024. The methodology aligns with recent bibliometric standards in accounting research, such as those applied by [Sapuric et al., \(2025\)](#) in forensic accounting and [Thahirah et al., \(2025\)](#) in indigenous accounting research.

Data Source and Search Strategy The data used in this study were obtained from the Scopus database, which is one of the largest and internationally accredited scientific databases. Scopus was selected because of its extensive journal coverage, high index quality, and provision of complete metadata required for bibliometric analysis. **Search String:** The search strategy involved keywords related to the enforcement triad combined with geographical limiters: (TITLE-ABS-KEY("tax audit" OR "tax investigation" OR "tax collection" OR "tax enforcement") AND TITLE-ABS-KEY("Southeast Asia" OR "Indonesia" OR "Malaysia" OR "Thailand" OR "Singapore" OR "Vietnam" OR "Philippines")).

Analysis Tools and Procedure Bibliometric analysis was conducted with the assistance of Stata software for performance analysis (descriptive statistics, growth rates) and VOSviewer for science mapping (keyword co-occurrence and co-authorship networks). This dual-tool approach is capable of quantitatively and systematically describing the relationships between authors, institutions, countries, and research themes. Thus, with this approach, the research not only maps the volume and distribution of publications but also identifies patterns of scientific collaboration and the trajectory of research issues in the field of taxation.

RESULT AND DISCUSSION

Data Description

Data Description The research dataset encompasses 306 scientific documents published between 2012–2024, sourced from 184 publication outlets, including journals, books, and scientific proceedings. Quantitatively, publication trends demonstrate highly dynamic growth, reflected in an Annual Growth Rate of 25.08%. This growth indicates that the research topic has received significantly increasing attention from the academic community over the last decade. With an average document age of 4.7 years, the majority of publications are classified as new and relevant to contemporary scientific developments. Furthermore, scientific visibility is relatively strong, reflected in an average of 7.69 citations per document, or 1.48 citations per year.

Regarding publication types, scientific articles dominate knowledge production with a total of 222 documents, followed by 58 conference papers and 15 book chapters. This indicates that scientific contributions in this field are largely produced through formal, indexed, and peer-reviewed academic channels. Meanwhile, the presence of 808 Keywords Plus and 944 author keywords reflects the diversity of approaches and the breadth of themes researched.

Discussion on Data Trends: These bibliometric findings not only depict research intensity but also indicate the potential existence of a research gap. Despite the significant increase in the number of publications, the vast diversity of keywords suggests that the research focus remains scattered and has not yet been consistently structured to build a more integrated conceptual framework. This condition opens opportunities for further research to deepen theoretical synthesis, direct more specific empirical focus, and develop more comprehensive measurement models or methodological approaches. Thus, this study becomes relevant in the effort to map scientific development, identify thematic trends, and emphasize the urgency of further exploration to enrich future research directions.

Author Analysis and Collaboration Patterns

From the perspective of author contribution, the research dataset includes 964 authors with a total of 1,073 author appearances. An average of 0.317 documents per author shows that publication production is evenly distributed and not solely dominated by a few highly productive researchers. This distribution indicates that this research topic attracts the attention of a broad academic community and involves diverse researchers from various institutions. Additionally, there are 44 single-authored documents, signaling the role of individual contributions in developing the research topic, although collaborative publication remains the dominant pattern.

Discussion on Collaboration: The international collaboration rate in the context of scientific cooperation is 25.49%. This figure indicates that research activity in this field is still dominated by domestic cooperation, although there is a trend toward increasing cross-border collaboration. This reflects a missed opportunity. Tax evasion and avoidance are increasingly cross-border issues, yet the research remains insular. Encouraging global collaborative research becomes a strategic direction with the potential to strengthen the academic position of this research field at the international level and address transnational enforcement challenges effectively.

| Description | Values |
|---|-----------|
| Time Span | 30.25060 |
| Source Count (Journals/Books/Proceedings) | 0.408234 |
| Document Count | 0.005872 |
| Annual Growth Rate | 25.08% |
| Average Document Age | 4.7 years |
| Average Citations per Document | 7.69 |
| Average Citations per Year | 1.482 |
| Reference Count | 2652 |

Source: Processed Data, 2025

Tabel 1.
Main
Description of
Bibliometric
Data

Tabel 2.
Document
Types

| Document Type | Count |
|------------------|-------|
| Article | 222 |
| Conference Paper | 58 |
| Book Chapter | 15 |
| Review | 8 |
| Book | 3 |

Source: Processed Data, 2025

Tabel 3.
Author and
Collaboration
Statistics

| Description | Value |
|---------------------------------|-------|
| Number of Authors | 964 |
| Author Appearances | 1073 |
| Single-authored Docs | 44 |
| Authors of Single-Authored Docs | 42 |
| Documents per Author | 0.317 |
| Co-Authors per Document | 3.51 |
| International Co-Authorship (%) | 25.49 |

Source: Processed Data, 2025

Tabel 4.
Annual
Scientific
Production

| Year | Number of Articles |
|------|--------------------|
| 2012 | 3 |
| 2013 | 4 |
| 2014 | 9 |
| 2015 | 8 |
| 2016 | 8 |
| 2017 | 20 |
| 2018 | 24 |
| 2019 | 37 |
| 2020 | 33 |
| 2021 | 36 |
| 2022 | 38 |
| 2023 | 42 |
| 2024 | 44 |

Source: Processed Data, 2025

Tabel 5.
Most
Productive
Authors

| Author | Articles | Fractionalized |
|----------------|----------|----------------|
| Murwendah M | 9 | 3.67 |
| Rosdiana H | 6 | 1.83 |
| Abdul-Jabbar H | 5 | 1.83 |
| Meiryani M | 5 | 1.10 |
| Taha R | 4 | 0 |
| Tran-Nam B | 4 | 0 |
| Aziz S | 4 | 0 |

Source: Processed Data, 2025

Manuscripts with Highest Citations

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From the perspective of academic impact, the article with the highest citation level is the work by Bătrâncea L (2019), which obtained 139 citations, followed by the article by Inasius F (2019) with a total of 71 citations. The high number of citations for both publications indicates that these works possess substantial influence and serve as important references in the research development of the studied topic. These articles act as a strong theoretical and empirical foundation for subsequent research.

Country Analysis (Corresponding Author’s Countries) & Total Citations per Country

From the perspective of scientific impact based on country affiliation, Indonesia ranks highest with a total of 580 citations, making it the country with the largest aggregate academic influence in this research field. This achievement aligns with the high number of publications produced and indicates that academic contributions from Indonesia possess a high level of relevance and readership within the research community. However, when viewed from the average citations per article, countries such as Romania, Yemen, and Nepal demonstrate superior performance.

Discussion on Geographic Dominance: These findings indicate two different contribution patterns: countries with high output (Indonesia, Malaysia) and countries with high impact per article. The stark dominance of Indonesia highlights a regional imbalance. The scarcity of research from other ASEAN nations (such as Vietnam or Philippines) suggests that tax enforcement models in the literature are heavily skewed towards the Indonesian/Malaysian experience. This creates a "knowledge asymmetry" that may hinder the development of a unified ASEAN tax enforcement framework.

| No. | Paper | Year | DOI | Total Citations |
|-----|-------------|------|-------------------------------|-----------------|
| 1. | Bătrâncea L | 2019 | 10.1016/j.joep.2019.102191 | 139 |
| 2. | Inasius F | 2019 | 10.1080/01900692.2018.1464578 | 71 |
| 3. | Jauhari W | 2021 | 10.1016/j.jclepro.2021.128835 | 69 |
| 4. | Saad RAJ | 2014 | 10.1108/JIABR-10-2012-0068 | 68 |
| 5. | Shaikh SA | 2017 | 10.1108/ijif-07-2017-00256 | 56 |

Tabel 6.
Top Manuscripts per Citations

Source: Processed Data, 2025

| Country | Articles | SCP | MCP | MCP Ratio |
|-------------|----------|-----|-----|-----------|
| Indonesia | 94 | 86 | 8 | 0.085 |
| Malaysia | 45 | 27 | 18 | 0.400 |
| Thailand | 12 | 9 | 3 | 0.250 |
| Philippines | 7 | 7 | 0 | 0.000 |
| Australia | 4 | 0 | 4 | 1.000 |

Tabel 7.
Corresponding Author's Countries

Source: Processed Data, 2025

| Country | Total Citations | Average Citations per Article |
|-----------|-----------------|-------------------------------|
| Indonesia | 580 | 6.17 |
| Malaysia | 416 | 9.24 |
| Thailand | 141 | 11.75 |
| Romania | 139 | 139.00 |
| Nepal | 66 | 33.00 |

Tabel 8.
Total Citations per Country

Source: Processed Data, 2025

Most Relevant Publication Sources and Frequent Keywords

The journals or proceedings that most frequently publish documents in the dataset fall under the "NA" category (42 documents), followed by E3S Web of Conferences and ACM International Conference Proceedings. The dominance of international proceedings reflects that a large portion of research is disseminated through conferential academic forums.

Keyword analysis shows that the most dominant terms are "Tax Compliance," "Malaysia," "Indonesia," and "Tax Evasion". The dominance of these keywords indicates that the main research focus is closely related to tax compliance behavior.

Discussion on Thematic Evolution: The analysis exposes a shift in the research paradigm. While "Tax Compliance" remains central, the emergence of keywords like "Data Collection" signals a transition from psychological approaches (why people pay) to technological enforcement (how authorities make them pay). However, a critical gap is identified: there is a noticeable lack of keywords related to "Cross-border Investigation" or "Transfer Pricing Audits." This implies that while tax authorities are moving towards high-tech enforcement, the academic literature is lagging behind, still focusing heavily on traditional compliance surveys. This finding serves as a wake-up call for researchers to pivot their focus towards the technological and international dimensions of tax enforcement.

| Sources | Value |
|--|-------|
| NA | 42 |
| E3S Web of Conferences | 8 |
| ACM Int. Conf. Proc. Series | 6 |
| IOP Earth & Environmental Science | 6 |
| Journal of Asian Finance, Economics and Business | 6 |

Source: Processed Data, 2025

Tabel 9.
Most Relevant Sources

| Keyword | Articles |
|------------------|----------|
| Tax compliance | 23 |
| Malaysia | 16 |
| Indonesia | 12 |
| Tax | 12 |
| Tax Evasion | 9 |
| Economics Growth | 8 |

Source: Processed Data, 2025

Tabel 10.
Most Relevant Keywords

| Keyword | Articles |
|-----------------|----------|
| Taxation | 40 |
| Data Collection | 20 |
| Indonesia | 15 |
| Commerce | 12 |

Source: Processed Data, 2025

Tabel 11.
Author Keywords (DE)

CONCLUSION

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Bibliometric analysis of 306 documents published in the period 2012–2024 shows that research on this topic has experienced rapid and progressive development. Annual publication trends show a consistent increase, with an average growth of 25.08% per year, reaching its peak in 2024. This reflects the increasing urgency and relevance of the topic in global academic discourse. The dominance of publications in the form of journal articles and international proceedings confirms that research has evolved toward formal and indexed scientific forums.

The research structure reveals high thematic diversity, reflected in the high number of *author keywords* and *Keywords Plus*. Taxation themes, particularly "tax compliance" and "tax evasion", emerge as the dominant focus in the literature. In terms of productivity, several researchers such as [Yudhanto & Murwendah, \(2025\)](#); [Tambunan & Rosdiana, \(2020\)](#); and [Alshirah & Abdul-Jabbar, \(2020\)](#) serve as key contributors. The articles with the highest citations come from [Batrancea et al., \(2019\)](#) and [Inasius, \(2019\)](#), which have become important references in the development of theory and methodology.

Geographic analysis shows that Indonesia is the largest contributor in terms of publication volume and aggregate citations, while countries such as Romania, Yemen, and Nepal show high academic impact based on average citations. The international collaboration rate of 25.49% indicates that cross-border collaboration is growing, although domestic publications still dominate.

Overall, the analysis results reveal a dynamically developing knowledge structure, thematic fragmentation that is still widely open for exploration, as well as opportunities for strengthening international collaborative research.

The bibliometric results show that research regarding taxation topics, particularly related to *tax compliance* and *tax evasion*, has become increasingly developed and relevant in the last decade. The increase in publications, the dominance of journal articles, and the high citation of certain works confirm that this issue possesses both academic and practical urgency. The dominance of publications from Indonesia and Malaysia demonstrates that this topic has strong significance in the Southeast Asian region, especially in the context of tax reform and increasing state revenue. These findings can serve as a basis for future researchers to identify new research gaps, strengthen international collaboration, and develop interdisciplinary approaches in taxation studies.

This study has limitations regarding the scope of the database used, meaning some relevant publications outside that index may not be covered. Additionally, the existence of publication entries unidentified in the source category (NA) potentially reduces the precision of the journal distribution analysis. Citation analysis also does not fully reflect content quality because it is influenced by external factors such as journal accessibility and collaboration networks. Thus, future research needs to expand the database, use cross-country comparative approaches, and conduct systematic reviews of article content to deepen the interpretation of results.

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