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Tax audit and tax compliance: Bibliometric analysis and research trends

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Abstract: In a context marked by the globalization of trade, the rise of the digital economy, and the increase in tax evasion and fraud, tax audit and tax compliance emerge as two fundamental concepts in the tax literature. This study aims to present a bibliometric analysis of the scientific literature that has addressed both tax audit and tax compliance. The methodology adopted is based on an analysis of scientific publications in the "Scopus" database between 2000 and 2025. The collected data are analysed using the VOSviewer software through the application of several bibliometric indicators. The results highlight a rapid and sustained growth in scientific publications over the past four years, with a strong geographical concentration of research in developed countries, a trend toward multidimensional models integrating the behavioural, institutional, and technological aspects of tax compliance and the emergence of new research areas, notably fraud detection mechanisms, digitalization, artificial intelligence, machine learning, cooperative compliance, voluntary compliance and governance. This study aims to serve as a reference for future research in the field of "tax audit and tax compliance" by identifying patterns, trends, and gaps in this area of research.

Keywords: Tax audit; tax compliance; tax evasion; bibliometric analysis; VOSviewer.

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1. Introduction

Against a backdrop marked by worsening budget deficits, the globalization of trade in goods and services, the rise of the digital economy, and the increase in tax evasion and fraud worldwide, the issue of the effectiveness of national tax systems and measures to combat the erosion of tax bases has emerged as a major public governance challenge.

Tax administrations are consequently facing growing challenges related to revenue collection, combating the informal economy and tax evasion and fraud, and strengthening taxpayers' trust in public institutions.

In this context, tax audit and tax compliance emerge as two fundamental concepts in the literature on public finance, institutional economics, and public governance.

A tax audit is defined as one of the forms of oversight entrusted to the tax authorities as a counterpart to the self-assessment system, with the aim of ensuring the proper application of tax rules and combating tax evasion and fraud. It refers to all tax return audit operations conducted by tax authorities to verify whether an individual or organization has correctly assessed and reported their tax liability and fulfilled their other obligations under applicable government accounting and tax regulations (Isa & Pope, 2011; Kirchler et al., 2008; Melliniawati & Mulyono, 2023; Mersha et al., 2022; OCDE, 2006).

In practice, tax audits take various forms (on-site audits, document-based audits, etc.) and employ various strategies that differ from one country to another depending on the specific contextual characteristics of each country. Indeed, the forms and strategies of audit are designed to be appropriate responses to the specific constraints of each tax system.

Tax audits are one of the primary tools used by tax authorities to ensure taxpayer compliance and combat fraudulent behaviour (enforcement function), to improve voluntary tax compliance through education and incentives for taxpayers to comply (educational function), and to collect taxes and duties that have been evaded intentionally or unintentionally (revenue function) (Barreca & Ramachandran, 2004; Lambert, 2018; Mengist & Kumar, 2019).

Tax compliance, for its part, refers to the extent to which taxpayers adhere to the tax obligations established by the legislation enacted for this purpose. These obligations vary from one tax year to another and also from one country to another. According to the (OCDE, 2004), four main categories of obligations can be distinguished to which virtually all taxpayers are subject, regardless of the country concerned:

- Registration in the system;
- Timely filing of returns and information;
- Providing complete and accurate information (including proper bookkeeping);
- Timely payment of taxes due.

The relationship between tax audits and tax compliance is one of the most important areas of research in taxation, specifically the role of this control mechanism in improving tax compliance among taxpayers (Advani et al., 2023; Alm & McKee, 2006; Isa & Pope, 2011; Kasper & Alm, 2022; Kastlunger et al., 2009; Slemrod et al., 2001).

While previous bibliometric studies have examined tax audit and tax compliance as distinct research domains, the intellectual, conceptual, and thematic structure of research specifically connecting these two constructs remains insufficiently explored.

This study aims to present a bibliometric analysis of the scientific literature that has addressed both tax audit and tax compliance. The main objective is to map research dynamics by answering the following questions:

 What is the temporal distribution of studies on “tax audit and tax compliance” over the years?

 Who are the most cited authors in the field of “tax audit and tax compliance,” and what are the main focuses of their studies?

 Which authors collaborate most frequently on the topic of “tax audit and tax compliance”?

 How are different countries involved in collaborative research on “tax audit and tax compliance”?

 What are the most common keywords associated with “tax audit and tax compliance”?

The methodology adopted is based on an analysis of scientific publications indexed in the “Scopus” database, which was selected for its multidisciplinary nature. The publication period covered spans the years 2000 to 2025, with the aim of identifying a sufficient number of publications to conduct a bibliometric analysis.

Bibliographic references and their metadata were collected using a search query combining several terms related to tax audit and tax compliance. The search yielded 511 documents in the Scopus database. After applying the inclusion and exclusion criteria, 335 documents were selected for analysis. The collected data were analysed using VOSviewer, an open-source tool for bibliometric mapping. The analysis employs several bibliometric indicators related to the temporal evolution of publications, the most influential documents, authors, and journals, international collaborations, co-citation networks, and keyword co-occurrence analyses.

The results highlight a rapid and sustained growth in scientific publications linking tax control and tax compliance over the past four years, with a strong geographical concentration of research in developed countries, while issues related to this research topic remain insufficiently explored in developing countries.

Finally, research that was initially dominated by economic deterrence approaches is gradually shifting toward multidimensional models that incorporate the behavioural, institutional, and technological aspects of tax compliance. The co-occurrence of keywords reveals, in particular, the emergence of new research areas focusing primarily on fraud detection mechanisms, digitalization, artificial intelligence, machine learning, cooperative compliance, and governance.

By adhering to these methodological criteria, this study aims to serve as a reference for future research in the field of “tax audit and tax compliance,” by highlighting patterns, trends, and gaps in this research area and by enriching the understanding and debate on this essential aspect in the tax literature in general, especially in the context of the digital transformation of taxpayers and tax administrations.

2. Background

Tax audits are an essential component of the compliance activities carried out by tax authorities as a counterpart to the self-assessment system. They include all procedures designed to verify whether taxpayers have correctly assessed and reported their tax liability and fulfilled their other obligations (OCDE, 2006).

In fact, the role of tax audits is not limited to simply verifying taxpayers' returns, but serves several other purposes. Essentially, in addition to ensuring the accuracy and truthfulness of returns, it involves combating tax fraud and evasion, guaranteeing the financing of public expenditures, and promoting tax fairness.

According to (Karyeija, 2021), tax audits help ensure that taxpayers file accurate returns, guarantee compliance with tax laws, and improve the level of voluntary compliance among taxpayers, which helps minimize the level of tax evasion and fraud and consequently reduce the tax gap (the difference between tax due and tax collected) (Mengist & Kumar, 2019).

tax audits are primarily used by tax authorities to ensure compliance with tax laws and to safeguard the associated tax revenue. Tax audits indirectly encourage voluntary compliance with the law and directly lead to an increase in tax revenue, thereby helping to reduce the tax gap (Barreca & Ramachandran, 2004; Kasper & Rablen, 2023).

Given the importance of tax audits in efforts to combat tax evasion and tax fraud, and their essential role in promoting tax compliance, they are linked in several research studies to the concept of tax compliance.

3. Methods

This study uses a bibliometric analysis to clarify the development and global structure of research related to tax audit and tax compliance. The data collection follows the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) protocol, which includes four main steps: identification, screening, eligibility, and inclusion.

The PRISMA protocol, shown in Table 1, considers factors such as search engine, keywords, subject area, time period, language, and document type.

We use the Scopus database as the main search engine to collect the data required for this bibliometric review. The consideration of using the Scopus database is because it is a multidisciplinary and large-coverage database and also because it has strict journal's selection requirements and consequently the articles indexed in it have reliable quality.

The publication period covered spans the years 2000 to 2025, with the aim of identifying a sufficient number of publications to conduct a bibliometric analysis.

Bibliographic references and their metadata were collected using a search query combining several terms related to tax audit and tax compliance. The search was conducted in the TITLE-ABS-KEY field using combination of relevant keywords. The search identified 497 documents in the Scopus database. After applying the inclusion and exclusion criteria, 335 documents were selected for analysis.

Table 1: PRISMA Protocol

Stage	Description	Results
Identification	keywords: (("tax audit" OR "tax auditing" OR "tax control" OR "tax inspection" OR "tax	511 Articles

	enforcement") AND ("tax compliance" OR "voluntary compliance" OR "taxpayer compliance" OR "tax noncompliance" OR "tax evasion" OR "tax morale" OR "tax fraud"))	
Screening	criteria: 1. Year: 2000- 2025 2. Subject Areas: Economics and finance, social sciences, Business, Management and Accounting 3. English 4. Document type: Article 5. Source type: Journal	Filtered and excluded (N = 166) 1. Year: 55 2.Subject Areas: 58 3. Language: 15 4. Document Type: 45 5. Source Type: 3
Eligibility	Justification based on keywords used, title and abstract	0 articles excluded
Inclusion	Bibliometric validation and analysis process	335 eligible articles

Source: Authors

By focusing on analysis of publications in the fields of Economics and finance, social sciences, Business, Management and Accounting, in line with the objective of reviewing various previous research results on tax audit and tax compliance, this study only includes journal articles and excludes other sources such as books, book chapters, or conference proceedings.English was used as the search language to prevent potential bias in the bibliometric analysis.

The combination of keywords used for the search was: (("tax audit" OR "tax auditing" OR "tax control" OR "tax inspection" OR "tax enforcement") AND ("tax compliance" OR "voluntary compliance" OR "taxpayer compliance" OR "tax noncompliance" OR "tax evasion" OR "tax morale" OR "tax fraud")), resulting in 511 articles.Of the 511 identified documents, a selection process was conducted using several criteria, including year of publication (N=55 excluded), subject area (N=58 excluded), language (N=15 excluded), document type (N=45 excluded), and source type (N=13 excluded). After the screening stage, a total of 335 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.

The collected data is then analyzed using VOSviewer, an open-source tool for bibliometric mapping. The analysis employs several bibliometric indicators related to the temporal evolution of publications, the most influential documents, authors, and journals, international collaborations, co-citation networks, and keyword co-occurrence analyses.

4. Results

Studies between 2000-2025 in the Scopus database were classified by year of publication. Figure 1 shows the analysis of studies by years. The figure highlights rapid and sustained growth in scientific publications linking tax audit and tax compliance over the past four years. This increase shows higher importance on “Tax audit and tax compliance” than in previous years.

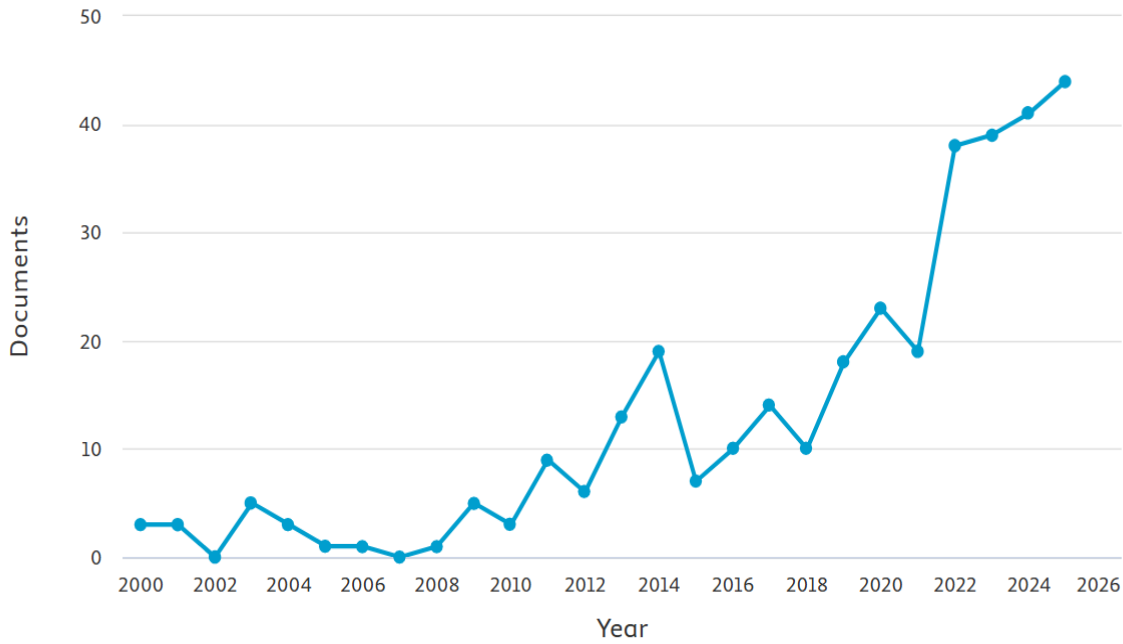

Figure 1: The distribution of studies on "Tax audit and tax compliance" in the Scopus database over the years

Source: Scopus database

Table shows the list of authors who have done the most research on "Tax audit and Tax compliance”. Alm, james is the most productive author on Tax audit and Tax compliance subject with 7 publications, followed by Kasper, matthias with 6 publications.

Table 2: List of the most productive authors on “Tax audit and Tax compliance”

Author	**Number of Documents published**
Alm, james	7
Kasper, matthias	6
Friehe, tim	5
Kirchler, erich	5
Baumann flaurian	4
Arbex, marcelo	4
Fjeldstad, odd-helge	4
Mckee, michael	3
Blaufus, kay	3
Johannesen, niels	3

Source: Scopus database

Table 3 shows the citation numbers of the most cited publications related to "Tax audit and Tax compliance". The most cited work (676 citations) is entitled "Unwilling or unable to cheat? evidence from a tax audit experiment in denmark" by (Kleven et al., 2011).

Table 3: List of the most cited documents on “Tax audit and Tax compliance”

Document	Citations
kleven (2011)	676
hoopes (2012)	357
haw (2004)	354
alstadsaeter (2019)	312
carrilo (2017)	169
lin (2018)	150
fjeldstad (2001)	118
boda (2014)	115
slemrod (2017)	107
fan (2020)	105

Source: Scopus database

Figure 2 shows the network map of the most collaborating authors on ““Tax audit and Tax compliance” The minimum number of documents and citations was assigned one in the VOSviewer software program, which resulted in 51 of 765 authors connected to each other. The authors who collaborated the most formed 10 clusters, each cluster is in different colors. The most collaborating author was Alm, james, in the blue cluster, and he collaborated with other authors on 12 documents in four clusters. The second most collaborating author is Kasper,matthias, with 10 documents.

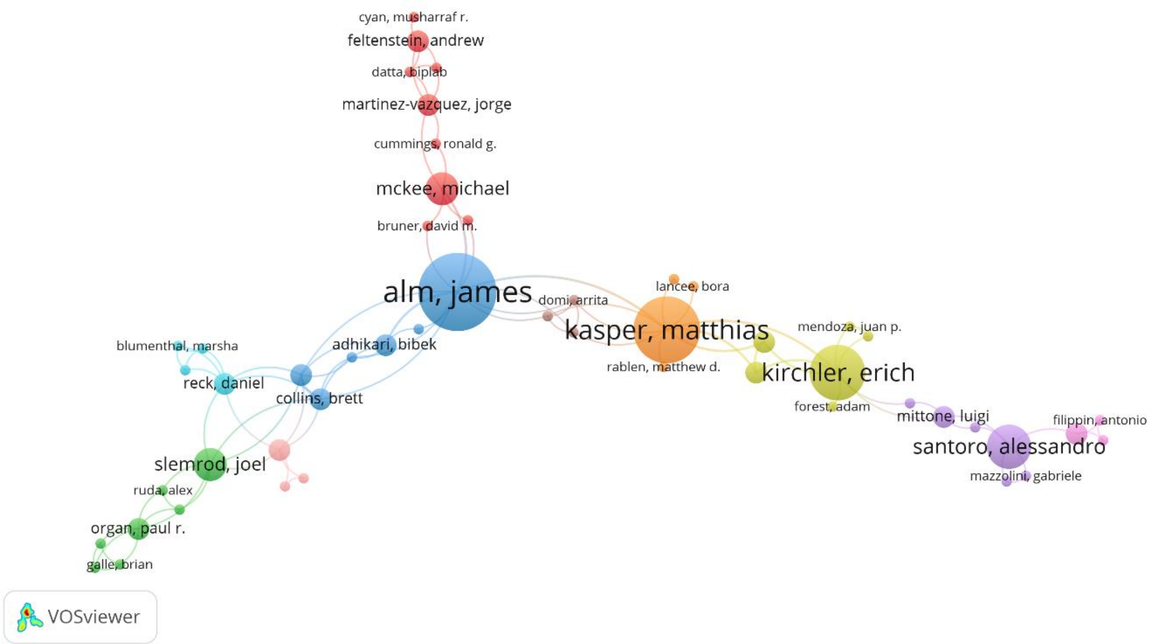

Figure 2: Network map of the most collaborating authors in research on “Tax audit and Tax compliance”

Figure 3 shows the most cooperative countries concerning "Tax audit and tax compliance" studies. It shows the cooperating countries in 13 clusters with different colors. On the "Tax audit and Tax compliance" studies, the most cooperative country was the United States of America, with 21 documents. The second most collaborating country was the United Kingdom (13).

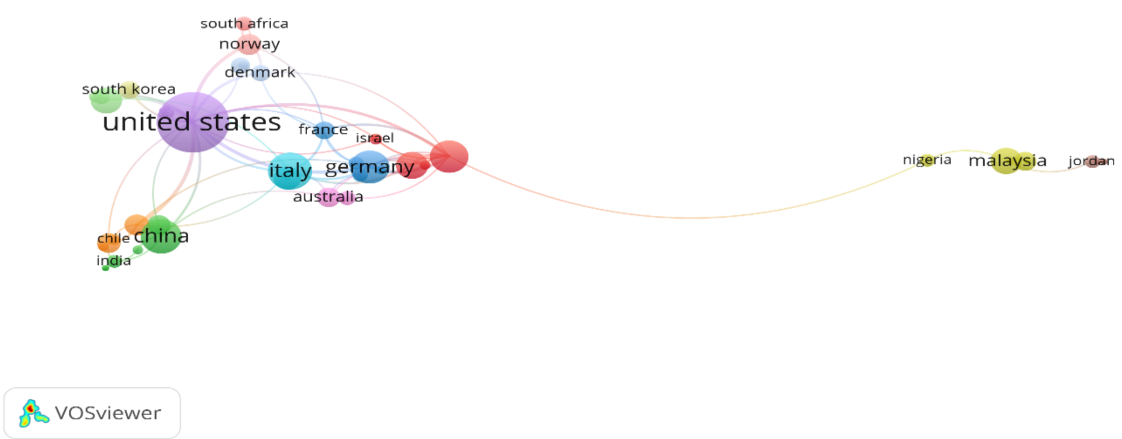

Figure 3: Network map of the most cooperative countries in research on “Tax audit and Tax compliance”

The last step in our bibliometric review was to determine the most frequently used words in the studies on “Tax audit and Tax compliance using the VOSviewer software program. Figure 4 presents 4 clusters that contain keywords. The most used keyword in the Scopus database was “Tax evasion” (115) followed by "Tax compliance" (113) in the red cluster and "Tax enforcement" (60) in the green cluster.

To ensure the mathematical integrity and thematic clarity of the co-occurrence network, a rigorous data-cleansing protocol was executed prior to map generation. Bibliometric datasets extracted from scientific databases often suffer from semantic noise, including grammatical variations, acronyms, and plural forms, which can artificially fragment cohesive research themes. To mitigate this, a customized VOSviewer thesaurus file was constructed and applied. Singular and plural forms (e.g: "tax audit" and "tax audits"), linguistic derivations (e.g., "tax auditing"), and interchangeable acronyms (e.g: "VAT" and "value added tax") were systematically merged under unified, representative target nodes. Furthermore, generic semantic duplicates such as "taxation" and "tax" were consolidated into "tax system" to prevent the distortion of cluster centrality. This standardization process successfully eliminated data duplication, enhanced the density of the core conceptual nodes, and ensured that the subsequent cluster analysis accurately reflects the distinct theoretical schools of thought within the literature.

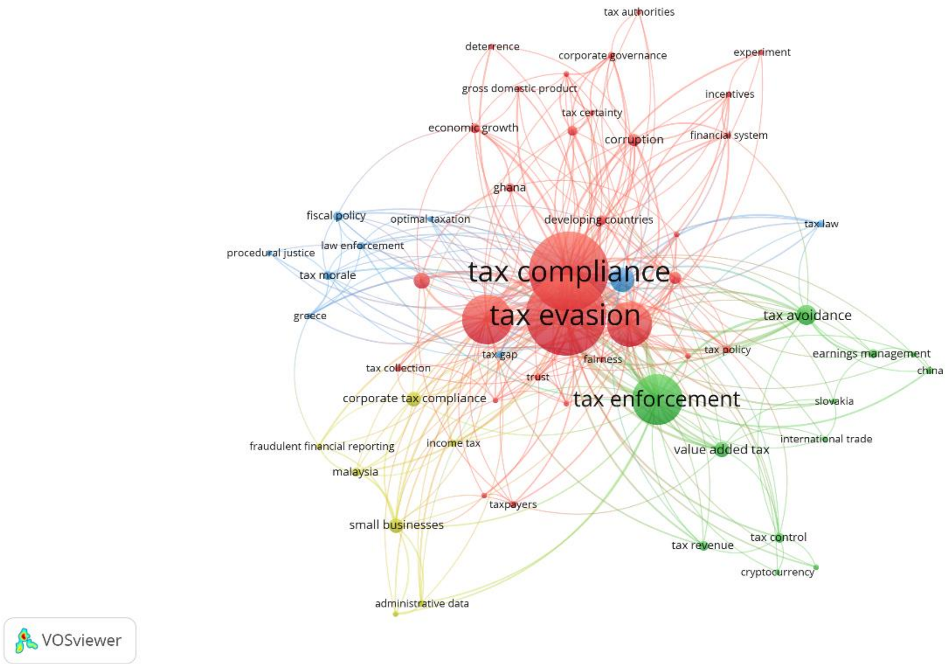

Figure 4: Network map of the keywords in the Studies on “Tax audit and Tax compliance”

Based on the optimized co-occurrence analysis (Resolution = 0.40), the global literature on Tax audit and Tax compliance is structured around four distinct but interconnected thematic clusters. These clusters represent the evolutionary trajectory and the core theoretical schools of thought within the discipline.

The first major thematic cluster anchors the literature within a broader macroeconomic and institutional framework. Key nodes such as developing countries, corruption, and corporate governance are closely linked to gross domestic product and economic growth. This network demonstrates that the structural efficiency of tax audits is not isolated from the governance quality of the state. Researchers in this domain argue that in emerging economies, the revenue-generating capacity of a tax audit program is severely undermined by high corruption levels and weak institutional quality. Furthermore, the central positioning of trust and fairness within this cluster indicates a critical consensus: for tax enforcement to positively impact the macroeconomy, tax authorities must establish tax certainty. This means that audit selection algorithms and legal frameworks must be transparent to cultivate political legitimacy and secure the national tax base without discouraging business investment.

The green cluster represents the regulatory, technical, and corporate core of the literature, dominated by the pivotal node of tax enforcement. This cluster maps the intense strategic game played between corporate taxpayers and the tax administration. It focuses heavily on tax avoidance, earnings management, and the performance of the financial system, with China emerging as a heavily researched empirical landscape. The qualitative literature within this cluster examines how aggressive corporate tax planning utilizes accounting loopholes to manipulate taxable income. In response, research explores the design of risk-based compliance strategies and sophisticated tax control frameworks. Notably, this cluster captures modern financial complexities by integrating value added tax (VAT) distortions in international trade alongside the rising compliance monitoring challenges brought forth by cryptocurrency markets. It highlights the shifting nature of audits from historical physical ledger verifications to digital assets tracking.

The yellow cluster shifts the analytical lens from multinational corporations to the microeconomic level of the economy: small businesses (SMEs). Centered around tax collection, income tax, and fraudulent financial reporting, this cluster investigates operational tax compliance risks. Malaysia serves as a prominent geographic anchor in this network. The primary focus here is the practical, daily operational challenges tax administrations face when collecting taxes from harder-to-monitor entities. Because SMEs often exhibit lower internal accounting controls, they present a higher risk for under-reporting. The literature highlighted in this cluster heavily advocates for the utilization of administrative data and third-party information reporting. By cross-referencing digital transaction data, tax administrations can design automated risk indicators to target field audits more effectively, thereby reducing the compliance burden on honest small businesses while capturing hidden revenue.

Finally, the blue cluster encapsulates the paradigm shift toward behavioural economics. Driven by the nodes of tax morale, social norms, and fiscal policy, this cluster challenges the purely punitive view of auditing, drawing empirical insights from regions like Greece.

The core thesis of this literature is that tax compliance cannot be sustained by the fear of penalties alone. Instead, it introduces procedural justice as a key variable in audit execution. Qualitative insights from this network prove that how a tax audit is conducted matters as much as how much is recovered. When tax auditors treat taxpayers with respect, transparency, and impartiality, the taxpayer's perception of the tax system's legitimacy improves. This reinforcement of institutional trust directly boosts intrinsic tax morale and aligns individual behaviour with positive social norms, fostering voluntary compliance that outlasts the temporary deterrent effect of a single audit.

5. Discussion

For the he selection of documents, only the Scopus database was used. This approach was adopted with the aim of maintaining the coherence and consistency of the methodology used. The decision to use Scopus as the sole database for the bibliometric analysis is based on a combination of methodological reliability, comprehensive coverage, and consistency with previous scholarly practices. Scopus is recognized for its broad interdisciplinary coverage, indexing several peer-reviewed journals across all fields, including Accounting, Finance, Computer Science, and Data Analytics; the core domains of this study. The predominance of English language publications may underrepresent contributions from non-Anglophone research communities. These limitations should be considered when interpreting the findings and provide clear directions for future research, particularly through multi-database and multilingual approaches.

The distribution of studies on "Tax audit and tax compliance" in the Scopus database over the years show an important increase in number of publication espcially over the last few years. This upward trend reflects the growing academic and practical interest in understanding the relationship between tax audits and tax compliance, particularly in response to evolving tax environments, increasing concerns about tax evasion, and the adoption of more sophisticated enforcement mechanisms by tax authorities worldwide.

The analysis further reveals that developed countries, particularly the United States and England, together with China, account for the highest number of publications in this research area. This concentration of scientific output may be attributed to their well-established research infrastructures, greater availability of funding for academic research, and the presence of advanced tax administration systems that generate substantial interest in issues related to tax enforcement and compliance. In addition, these countries have experienced significant reforms in tax governance, including the adoption of technology-driven audit practices and risk-based compliance approaches, which have created fertile ground for empirical investigation.

The keywords co-occurrence analysis indicates that "tax compliance", "tax evasion", and "tax enforcement" are the most frequently occurring keywords within the literature. The prominence of these terms highlights the central focus of existing research on understanding taxpayers' compliance behaviour, identifying the determinants and consequences of tax evasion, and evaluating the effectiveness of enforcement mechanisms designed to enhance compliance.

The frequent association between these core keywords suggests that scholars predominantly approach tax compliance from a traditional economic deterrence perspective, emphasizing the role of tax audits, penalties, and monitoring activities in reducing non-compliance among taxpayers. At the same time, the prevalence of the term tax evasion reflects the continued concern of governments and researchers regarding revenue losses and the structural challenges faced by tax administrations in ensuring tax compliance through targeted examination programs. The strong presence of tax enforcement further reflects the critical importance attributed to regulatory and administrative interventions, including risk-based audit strategies, as core tools for improving tax system performance. However, while the map underscores the historical dominance of this repressive framework, it also reveals a clear thematic shift. Rather than being underexplored, behavioural dimensions such as tax morale, trust in tax authorities, and procedural justice have consolidated into a distinct, autonomous cluster (the blue network), indicating that modern research increasingly views fair and respectful audit processes as essential complements to traditional enforcement.

6. Suggestions for future research and conclusions

While the bibliometric review offers valuable insights into the publication trends, influential authors, collaboration networks, and thematic evolution of research on tax audit and tax compliance, it does not provide an in-depth assessment of the substantive findings and methodological rigor of the studies included in the field. Bibliometric review is particularly effective in mapping the development of a research domain and identifying dominant themes; however, it’s limited regarding its ability to synthesize empirical evidence, evaluate the consistency of research outcomes, and explain the relation and effects of tax audits on tax compliance. Consequently, there is a strong need for a systematic literature review to complement the bibliometric evidence.

A systematic review would let to appraise the quality of existing studies, compare theoretical perspectives and methodological approaches, and consolidate what is known about the effectiveness of different types of audit and audit strategies in promoting compliance.

Consequently, conducting a systematic review about the research on tax audit and tax compliance represents a necessary next step in advancing the field, as it would move beyond describing the landscape of scientific production toward generating a comprehensive and evidence-based understanding of how and under what conditions tax audits influence tax compliance. This deeper synthesis would provide a stronger foundation for future empirical research and offer more robust guidance for policymakers seeking to design effective tax enforcement strategies.

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