The Mapping of Tax Compliance Research in Indonesia

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Abstract

Purpose – This study aims to review the development of tax research, especially tax compliance in Indonesia for 22 years.

Design/methodology/approach – The review is based on 129 tax compliance articles published in Indonesian accredited scientific journals Science and Technology Index (Sinta) 1 and 2 and/or A and B in 2001 – 2022. Tax compliance articles were selected with the keywords "tax compliance," "tax non-compliance," "tax compliance taxpayer," and "taxpayer compliance." Article mapping includes journal names, publication years, research methods, research variables, research data sources, and research tax subjects.

Findings – This study found that the development of taxpayer compliance research tends to increase from year to year and most of all in 2019. Most of the publications of taxpayer compliance articles are in the journal Accounting Analysis Journal. Most of the taxpayer compliance articles use quantitative methods and primary data sources. Research with quantitative methods more often use variables of taxpayer compliance, quality of tax services, and tax sanctions. The most researched tax subject is the individual taxpayer.

Originality/value – This study provides evidence of the development of tax compliance research in Indonesia in the field of accounting which has been published in national scientific journals accredited SINTA 1 and 2 and/or A and B for over two decades. It maps all tax compliance articles published in the SINTA 1 and 2 and/or A and B indexing portals without any restrictions related to the publication year. SINTA 1 and 2 and/or A and B were used in the review because the Science and Technology Index (SINTA) is a popular national portal as a reference in scientific research and has been accredited by ARJUNA (National Journal Accreditation). This current research furthers prior studies by using additional keywords for the article search. This study used three Indonesian keywords "*kepatuhan pajak*," "*ketidakpatuhan pajak*," "*kepatuhan wajib pajak*," and on English keyword "*taxpayer compliance*" in the search.

Research limitations/implications – The findings can be used as material for evaluating researchers' performance in the field of tax accounting, especially on tax compliance. Findings also provide information regarding the tax compliance research trend in Indonesia and serves as a useful reference for further research, especially for research on related topic. In this research, the sensitivity of the keywords is the research limitation.

Keywords: tax, compliance, taxpayers, taxation, Indonesia

Article Type Literature Review

Introduction

Tax compliance is the second most researched topic in seven accredited national journals during the period of 1997 – 2016 (Herawati & Bandi, 2017) and in the National Symposium on Accounting (SNA) for 20 years (Herawati & Bandi, 2019b). Tax compliance signifies the practices of reporting income and paying taxes to government. Indonesia implemented tax amnesty from July 2016 until March 2017. It successfully increased tax collected amount during those years. The large amount of revenue collected in penalties indicates that the extent of tax compliance had been low. After the implementation of a tax amnesty, trust in government was positively related to agreement with/support of voluntary tax compliance; however, perceptions of government's power were only marginally significant. Neither trust in government nor perceptions of government's power influenced taxpayers' perceptions of enforced tax compliance (Inasius, F et al, 2020). The motivation of this research is to review the development of tax compliance research in Indonesia during 2001 – 2022 by mapping published research in Indonesian accredited scientific journals Science and Technology Index (SINTA) 1 and 2 and/or A and B.

Research mapping has been carried out by many previous researchers. Previous studies use literature review method by mapping published articles in national accredited scientific journals and reputable international journals. Therefore, this paper used literature review method in this research. Previous studies have reviewed and mapped articles in national accredited scientific journals, such as Suprianto & Setiawan (2017), Suryaputra *et al.* (2017), Herawati & Bandi (2017), Assan & Damayanti (2017), Dewi *et al.* (2018), Hutami & Maharani (2018), Ditta & Setiawan (2019), Herawati et al. (2019), Herawati & Bandi (2019a), Ningsih & Setiawan (2019), Mustofa (2019), Rizky & Setiawan (2019), Wigati & Setiawan (2019), Hadiyaroyyan & Urumsah (2019), Latifah et al. (2019), Amalia (2020), Purwa et al. (2020), Penatari et al. (2020), Syarifuddin & Abdullah (2020), Rusydiana (2020), Yudhiyati (2020), Alkausar et al. (2020), Aprilia et al. (2021), Diana (2021), Krisdayanti et al. (2021), Send & Wibowo (2021), Sukmawati & Pujiningsih (2022), Alexandra et al. (2022), Rusdi & Suprianto (2022).

Prior studies reviewed and mapped articles published in reputable international journals, such as Merchant & Stede (2006), Hesford et al. (2007), Dykxhoorn & Sinning (2010), Coyne et al. (2010), Rusli (2015), Benson et al. (2015), Trinugroho (2017), Triwicananingrum et al. (2019), Muslim & Setiawan (2020). A number of studies mapped thesis, such as Rizki (2020) and Waworuntu et al. (2020). Whereas, several studies mapped articles presented in the national scientific forum, National Symposium on Accounting (SNA), such as Aryani et al. (2014), Hutagalung & Utomo (2017), Ryzky & Rini (2018), Pratama & Utomo (2018), Ryzky (2018), Herawati & Bandi (2019b), and Wulandari et al. (2022).

Prior studies focused their review and mapping on various topics. A large number of studies examine accounting topics (such as Merchant & Stede, 2006; Coyne et al., 2010; Hutagalung & Utomo, 2017; Pratama & Utomo, 2018; Rizki, 2020; Waworuntu et al., 2020; Dykxhoorn & Sinning, 2010; Benson et al., 2015). Whereas, a number of other studies focus on sharia accounting topics (such as Syarifuddin & Abdullah, 2020; Ryzky & Rini, 2018; Ryzky, 2018), government accounting topics (such as Send & Wibowo, 2021; Rusdi & Suprianto, 2022), MSME accounting topics (such as Hutami & Maharani, 2018; Latifah et al., 2019), management accounting topics (such as Aryani et al., 2014; Hesford et al., 2007), behavioral accounting topics (such as Wulandari et al., 2022), and public sector accounting topics (such as Rizky & Setiawan, 2019).

Besides general accounting topics, prior studies also review tax topics (such as Rusli 2015; Herawati & Bandi, 2017; Herawati & Bandi, 2019b; Krisdayanti et al., 2021; Amalia (2020). Some studies focused on the more specific sub-topics of taxation, namely, tax avoidance (such as Herawati et al., 2019; Hadiyaroyyan & Urumsah, 2019; Muslim & Setiawan, 2020) and tax compliance (such as Assan & Damayanti, 2017 and Diana, 2021).

One of studies focusing on the review and mapping of tax compliance research is Diana's (2021) study. Diana (2021) searched articles in the DOAJ and SINTA indexing portals for the period of 2017-2020 using keywords "kepatuhan wajib pajak" dan "*taxpayer compliance*".

To contribute to tax literature, this study maps all tax compliance articles published in the SINTA 1 and 2 and/or A and B indexing portals without any restrictions related to the publication year. Articles in national scientific journals accredited by SINTA 1 and 2 and/or A and B were used in the review because the Science and Technology Index (SINTA) is a popular national portal as a reference in scientific research and has been accredited by ARJUNA (National Journal Accreditation). Accredited national journals at SINTA are classified into six categories including S1, S2, S3, S4, S5, and S6 with the highest rank of SINTA 1 with a score of 85-100 (accredited journal A) and SINTA 2 with a score of 70-85 (accredited journal B). This current research furthers prior studies by using additional keywords for the article search. This study used three Indonesian keywords "*kepatuhan pajak*," "*ketidakpatuhan pajak*," "*kepatuhan wajib pajak*," and on English keyword "*taxpayer compliance*" in the search.

This research has several contributions to the literature. First, it provides evidence of the development of tax compliance research in Indonesia in the field of accounting which has been published in national scientific journals accredited SINTA 1 and 2 and/or A and B for over two decades. In addition, it can also be used as material for evaluating researchers' performance in the field of tax accounting, especially on tax compliance. Second, it extends prior studies, especially related to tax compliance research in Indonesia by reviewing and mapping tax compliance research for 22 years. Third, it provides information regarding the tax compliance research trend in Indonesia and serves as a useful reference for further research, especially for research on related topic.

Methods

The population of this study was articles on the topic of tax compliance that were published in national accredited scientific journals (SINTA 1 and 2 and/or A and B). The research sample was selected based on the following criteria. First, articles were selected using keywords in the search column on scientific journal websites, namely "*kepatuhan pajak*," "*ketidakpatuhan pajak*," "*kepatuhan wajib pajak*," and "*taxpayer compliance*" in the search with 12th October 2022 as the deadline for articles submission. Second, the articles have complete and clear information. Third, articles could be accessed online. Furthermore, the selected articles were classified based on the name of the researchers, research title, name of the scientific journals (Muslim & Setiawan, 2020), year of publication (Muslim & Setiawan, 2020), research method (Herawati & Bandi, 2017), research variables (Mustofa, 2019), data sources, and research subjects (Amalia, 2020).

The research review and mapping was done by classifying articles into quantitative, qualitative, and mixed methods (Herawati & Bandi, 2017). The mapping of the data sources was done by classifying into primary data and secondary data. Tax subject mapping was classified into two, namely, individuals and corporates (Amalia, 2020).

Results & Discussion

Research Sample Selection Results

A total of 229 tax compliance articles were collected from national scientific journal websites accredited by SINTA 1 and 2 and/or A and B with the submission deadline of 12th October 2022. Several articles did not match the sample criteria and were excluded from the review, namely 5 similar articles, 2 incomplete articles, and 93 articles outside the research topic. At the end, 129 tax compliance articles were used in the review and mapping. The final sample selection for this study is presented in Table 1.

Figure 1 shows that the publication distribution of the 129 articles from 2001 to 2022. The year 2001 had the least publication of tax compliance articles, namely 1 article (1%). Year 2019 had the highest number of tax compliance publication, namely 23 articles (18%). For several years there was no publication on tax compliance, namely from 2002 to 2007 in SINTA 1 and 2 and/or A and B accredited national scientific journals.

Table 1. Selection of Research Samples - Articles of Tax Compliance

No.	Research Sample Selection Criteria	N
1	Articles on websites of national scientific journals accredited by SINTA 1 and 2 and/or A and B as of 12 October 2022	229
2	Same article	(5)
3	Incomplete article	(2)
4	Articles that are not in accordance with the research topic	(93)
	Number of final articles used	129
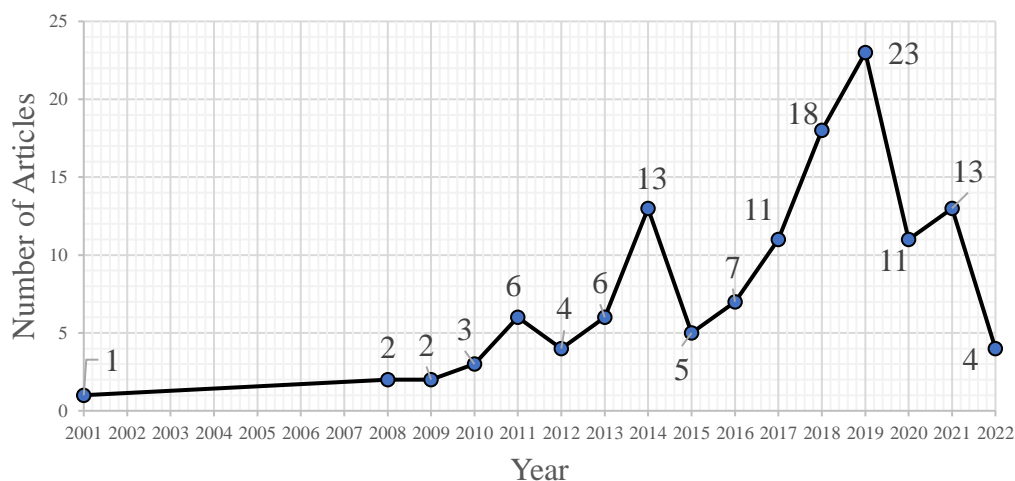
*deadline for data collection 12 October 2022

Figure 1. Distribution of Tax Compliance Publication 2001 – 2022

Mapping Scientific Journal Names and Research Publication Years

The mapping of scientific journal names and publication year was consistent with (Muslim & Setiawan, 2020), namely, by classifying articles based on the name of the scientific journal and the year of publication. This analysis can provide information regarding the distribution of taxpayer compliance articles from year to year and which journals dominate the publication. In addition, this analysis is also used to see the journals consistency in publishing tax compliance articles.

Table 2. Mapping of Tax Compliance Publication based on the Journal Names

No.	Journal Name	Publication Year (No of Articles)		Total Articles	Percentage (%)
		2001-2011	2012-2022*		
1	*Accounting Analysis Journal*	0	13	13	10
2	Jurnal Akuntansi Multiparadigma	0	11	11	8.5
3	*The Indonesian Accounting Review*	2	8	10	7.75
4	Assets: Jurnal Akuntansi dan Pendidikan	0	6	6	4.65
5	Jurnal Akuntansi dan Investasi	2	3	5	3.88
6	Jurnal Kajian Akuntansi	0	5	5	3.88
7	Jurnal Keuangan dan Perbankan	0	5	5	3.88
8	Akrual: Jurnal Akuntansi	0	4	4	3.10
9	Ekuitas: Jurnal Ekonomi dan Keuangan	0	4	4	3.10
10	Jurnal Akuntansi dan Keuangan	1	3	4	3.10
11	Riset Akuntansi dan Keuangan Indonesia	1	3	4	3.10
12	Atestasi: Jurnal Ilmiah Akuntansi	0	3	3	2.33

No.	Journal Name	Publication Year (No of Articles)		Total Articles	Percentage (%)
		2001-2011	2012-2022*		
13	*Indonesian Treasury Review*: Jurnal Perbendaharaan, Keuangan Negara, dan Kebijakan Publik	0	3	3	2.33
14	*Journal of Accounting and Strategic Finance*	0	3	3	2.33
15	Jurnal Akuntansi dan Auditing Indonesia	1	2	3	2.33
16	Jurnal Ilmiah Akuntansi dan Bisnis	1	2	3	2.33
17	Kajian Ekonomi dan Keuangan	0	3	3	2.33
18	Media Ekonomi dan Manajemen	0	3	3	2.33
19	Jejak: Jurnal Ekonomi dan Kebijakan	0	2	2	1.55
20	Jurnal Akuntansi dan Bisnis	0	2	2	1.55
21	Jurnal Aplikasi Manajemen	0	2	2	1.55
22	Jurnal Dinamika Akuntansi	0	2	2	1.55
23	Jurnal Ekonomi dan Bisnis	0	2	2	1.55
24	Media Riset Akuntansi, Auditing & Informasi	1	1	2	1.55
25	*The Indonesian Journal of Accounting Research*	0	2	2	1.55
26	*Binus Business Review*	0	1	1	0.78
27	Bisnis & Birokrasi: Jurnal Ilmu Administrasi dan Organisasi	0	1	1	0.78
28	Ekuilibrium: Jurnal Ilmiah Bidang Ilmu Ekonomi	0	1	1	0.78
29	Equilibrium: Jurnal Ekonomi Syariah	0	1	1	0.78
30	Etikonomi	0	1	1	0.78
31	*International Journal of Social Science and Business*	0	1	1	0.78
32	Jema: Jurnal Ilmiah Bidang Akuntansi dan Manajemen	0	1	1	0.78
33	*Journal of Economics, Business, & Accountancy Ventura*	0	1	1	0.78
34	*Journal The Winners: Economics, Business, Management, and Information System Journal*	0	1	1	0.78
35	Jurnal Dinamika Akuntansi dan Bisnis	0	1	1	0.78
36	Jurnal Dinamika Manajemen	1	0	1	0.78
37	Jurnal Ekonomi Bisnis dan Kewirausahaan	0	1	1	0.78
38	Jurnal Ekonomi dan Pembangunan	1	0	1	0.78
39	Jurnal Ekonomi dan Studi Pembangunan	0	1	1	0.78
40	Jurnal Ekonomi Kuantitatif Terapan	0	1	1	0.78
41	Jurnal Ilmiah Akuntansi	0	1	1	0.78
42	Jurnal Manajemen Indonesia	0	1	1	0.78
43	Jurnal Manajemen Teori dan Terapan	1	0	1	0.78
44	Jurnal Reviu Akuntansi dan Keuangan	0	1	1	0.78
45	Jurnal Riset Akuntansi Kontemporer	0	1	1	0.78
46	Jurnal Siasat Bisnis	1	0	1	0.78
47	Jurnal Tata Kelola & Akuntabilitas Keuangan Negara	0	1	1	0.78
48	Soca: Jurnal Sosial Ekonomi Pertanian	1	0	1	0.78
	Total	14	115	129	100

*deadline for data collection was 12th October 2022

Table 2 shows that *Accounting Analysis Journal* was the national scientific journal that publish most of tax compliance articles, namely as many as 13 articles (10%). The next most popular journals

are the Jurnal Akuntansi Multiparadigma with 11 articles (8.5%), The Indonesian Accounting Review with 10 articles (7.75%), Jurnal Akuntansi dan Pendidikan with 6 articles (4.65%), and Jurnal Akuntansi dan Investasi, Jurnal Kajian Akuntansi, and Jurnal Keuangan dan Perbankan with 5 articles (3.88%) for each journal.

Table 2 also shows that The Indonesian Accounting Review has consistently published tax compliance articles over the past 22 years, 2 articles were published in the period 2001 – 2011 and 8 articles in the period of 2012-2022. In addition, there is also the Jurnal Akuntansi dan Investasi which publishes 2 articles in the period 2001 – 2011 and 3 articles in the period 2012 – 2022. Jurnal Akuntansi dan Keuangan publishes 1 article in the period 2001 – 2011 and 3 articles in the period 2012 – 2022. Other journals that also consistently publishes articles on this topic, namely Riset Akuntansi dan Keuangan Indonesia, Jurnal Akuntansi dan Auditing Indonesia, Jurnal Ilmiah Akuntansi dan Bisnis, and Media Riset Akuntansi, Auditing & Informasi.

Table 3. Mapping of the Publication Year of Tax Compliance Articles

Year	Number of Articles	Percentage (%)
2001	1	1
2008	2	2
2009	2	2
2010	3	2
2011	6	5
2012	4	3
2013	6	5
2014	13	10
2015	5	4
2016	7	5
2017	11	9
2018	18	14
2019	23	18
2020	11	9
2021	13	10
2022*	4	3
Total	129	100

*deadline for data collection 12 October 2022

Table 3 shows the highest publication of tax compliance articles was in 2014 – 2021. The topic of tax compliance was most in demand in 2019, with 23 articles (18%). Then in 2018 there were 18 articles (14%), in 2014 and 2021 there were 13 articles each (10%), in 2017 and 2020 were 11 articles (9%) each from various accredited national scientific journals SINTA 1 and 2 and/or A and B. In addition, 2001 was the year that published this topic the least, with only 1 article. An interesting finding related to the publication year of tax compliance articles is that in 2002-2007 there were no articles published in national scientific journals accredited SINTA 1 and 2 and/or A and B.

The Mapping Method

The mapping method of this research consistent with Herawati & Bandi (2017). Tax compliance articles were classified into three categories of research methods, namely quantitative, qualitative, and mixed methods (Herawati & Bandi, 2017). This analysis aims to determine the development of research methods that are most in demand in tax compliance research.

Table 4 shows that quantitative methods dominate tax compliance research, namely, a total of 112 articles (87% of the total taxpayer compliance articles) during 2001 – 2022. In second place, there

was qualitative methods with 13 articles (10%). Finally, there are 4 articles (3%) used mixed methods during the 22 years publication. This finding is in line with Diana (2021) and the findings of Herawati & Bandi (2017) that reported the highest use of quantitative methods in their tax research mapping in Indonesia.

Table 4. Mapping of Tax Compliance Article Research Methods

Year	Research Methods (Number of Articles)			Total Articles
	Qualitative	Quantitative	Mixture	
2001	1	0	0	1
2008	0	2	0	2
2009	0	2	0	2
2010	0	2	1	3
2011	0	6	0	6
2012	0	2	2	4
2013	0	6	0	6
2014	0	13	0	13
2015	0	5	0	5
2016	3	4	0	7
2017	1	10	0	11
2018	1	17	0	18
2019	4	19	0	23
2020	0	10	1	11
2021	2	11	0	13
2022*	1	3	0	4
TOTAL	13	112	4	129
(%)	(10%)	(87%)	(3%)	(100%)

*deadline for data collection was 12th October 2022

The quantitative method was first used in 2008 (Witono, 2008), the qualitative method in 2001 (Budileksmana, 2001) and the mixed method in 2010 (Yadnyana, 2010). The qualitative method was the method used in the first tax compliance publication in national scientific journal accredited SINTA 1 and 2 and/or A and B, in 2001.

Research Variables Mapping

The mapping of research variables was only carried out for tax compliance articles using the quantitative method, consistent with (Mustofa, 2019). There were 112 tax compliance articles using quantitative approach (see Table 4). There was no limitation used in the research variables mapping in this study.

Table 5. Mapping of Tax Compliance Research Variables

No.	Research Variable	Number of Articles		Total Articles	Percentage (%)
		2001-2011	2012-2022*		
1	Tax access	0	1	1	0%
2	Oversight activities of the tax authorities	0	1	1	0%
3	Tax expense	0	1	1	0%
4	Company form	0	1	1	0%
5	Compliance Fee	0	1	1	0%

No.	Research Variable	Number of Articles		Total Articles	Percentage (%)
		2001-2011	2012-2022*		
6	Organizational culture	0	1	1	0%
7	Institutional image	0	1	1	0%
8	Regional balance fund	1	1	2	0%
9	Tax penalties	0	1	1	0%
10	The effectiveness of the tax system	0	7	7	2%
11	Business factor	0	1	1	0%
12	Industrial factor	0	1	1	0%
13	Environmental factor	1	3	4	1%
14	Sociological factors	0	1	1	0%
15	*Good corporate governance*	0	2	2	0%
16	Tax incentives	0	2	2	0%
17	Corruption issue	0	1	1	0%
18	Gender of the taxpayer	0	1	1	0%
19	Tax procedural fairness	1	8	9	2%
20	Local wisdom	0	2	2	0%
21	E-filing policy	0	4	4	1%
22	Government policy on tax funds	0	1	1	0%
23	Sunset policy	0	1	1	0%
24	Tax policy	1	0	1	0%
25	Powers on the tax authorities	0	4	4	1%
26	Taxpayer accounting ability	0	1	1	0%
27	Tax convenience	0	3	3	1%
28	Certainty of law enforcement	0	1	1	0%
29	Taxpayer compliance	11	99	110	25%
30	Trust in the tax authorities	0	13	13	3%
31	Taxpayer satisfaction	0	1	1	0%
32	Taxpayer awareness	0	20	20	5%
33	Public welfare	0	1	1	0%
34	Tax non-compliance	2	4	6	1%
35	Taxpayer commitment	0	3	3	1%
36	Financial condition	2	6	8	2%
37	Behavior control	1	5	6	1%
38	Compliant taxpayer criteria	1	0	1	0%
39	Quality of tax services	4	30	34	8%
40	Tax literacy	0	1	1	0%
41	*Presumptive taxation model*	0	1	1	0%
42	Modernization of the tax administration system	2	8	10	2%
43	Tax morals	2	5	7	2%
44	Behavioral intention	1	5	6	1%
45	Subjective norm	1	9	10	2%
46	Market orientation	0	1	1	0%
47	Taxpayer patriotism	0	1	1	0%
48	Understanding of taxation	0	9	9	2%

No.	Research Variable	Number of Articles		Total Articles	Percentage (%)
		2001-2011	2012-2022*		
49	Tax audits	1	3	4	1%
50	Tax collection	0	1	1	0%
51	Tax revenue	1	4	5	1%
52	Examination experience	0	1	1	0%
53	Tax amnesty	0	10	10	2%
54	Tax knowledge	4	18	22	5%
55	Tax award	0	1	1	0%
56	Tax evasion	0	1	1	0%
57	Tax calculation	0	1	1	0%
58	The role of the tax volunteer	0	1	1	0%
59	Government regulations	0	1	1	0%
60	Tax regulations	1	0	1	0%
61	Tax planning	0	2	2	0%
62	Perception of self-efficacy	0	1	1	0%
63	Perception of usefulness	0	1	1	0%
64	Perceptions of government spending	0	1	1	0%
65	Motivational posture	0	2	2	0%
66	Risk preference	0	3	3	1%
67	Privileges tax	0	1	1	0%
68	Audit probability	0	1	1	0%
69	Religiosity	0	7	7	2%
70	Tax sanctions	2	27	29	7%
71	*Self-Assessment System*	0	2	2	0%
72	Taxpayer attitude	2	15	17	4%
73	Tax socialization	0	9	9	2%
74	Tax rates	1	5	6	1%
75	Compliance pressure	0	1	1	0%
76	Tax transparency	0	2	2	0%
77	Ransom	0	1	1	0%
78	Taxpayer age	0	1	1	0%
79	*Whistleblowing system*	0	1	1	0%
	Total	43	400	443	100%

*deadline for data collection 12 October 2022

Table 5 presents the variables used in tax compliance articles. There were 79 variables used in tax compliance articles in SINTA 1 and 2 and/or A and B accredited national scientific journals during 2001 – 2022. Based on the 79 existing variables, the top 5 variables were the most researched for 22 years. In the first place, the most researched variable was tax compliance with 110 articles (25%). Other variables that were also widely used were the tax services quality with 34 articles (8%), tax sanctions with 29 articles (7%), tax knowledge with 22 articles (5%), and taxpayer awareness with 20 articles (5%). Based on the analysis above, there were 79 variables found, the research variable that dominates for 22 years was tax compliance (110 articles, 25%). This finding is in line with Diana (2021).

Research Data Sources Mapping

The research data source mapping was done by classifying tax compliance articles based on two data sources, namely, primary data and secondary data. Table 6 shows that most research on tax compliance used primary data (101 articles, 78%) during 2001 – 2022. There were 16 articles (12%) used secondary data and 12 other articles (9 %) used mixed data sources, namely, using primary and secondary data simultaneously. Research that uses mixed data sources usually uses secondary data as supporting data for primary data.

Table 6 shows that primary data was the top research data source used in research on the topic of tax compliance during 2001 – 2022. Primary data sources in research on this topic were obtained from survey questionnaires, observations, interviews, documentation, and experiments.

Table 6. Mapping of Taxpayer Compliance Article Data Sources

Year	Research Data Sources (Number of Articles)			Total Articles
	Data Primary	Secondary Data	Mixture	
2001	0	0	1	1
2008	1	1	0	2
2009	1	1	0	2
2010	3	0	0	3
2011	5	0	1	6
2012	3	1	0	4
2013	5	0	1	6
2014	11	2	0	13
2015	3	2	0	5
2016	4	1	2	7
2017	10	0	1	11
2018	15	2	1	18
2019	17	3	3	23
2020	9	1	1	11
2021	12	0	1	13
2022*	2	2	0	4
TOTAL	101	16	12	129
(%)	78%	12%	9%	100%

*deadline for data collection 12 October 2022

The Mapping of Research Subjects

The mapping of research subjects was consistent with Amalia's (2020) classification. This analysis maps tax compliance articles based on the subject into individual and corporate tax subjects. This analysis aims to see the trend of tax compliance research in regard to the subject studied.

Table 7 shows that there were 74 articles (57%) involving individual tax subjects. In addition, there were 46 articles (36%) involving corporate tax subjects and 9 articles (7%) involving both individual and corporate tax subjects simultaneously. These findings indicate that there are tax subjects that are rarely discussed in research on tax compliance during 2001 – 2022, such as undivided inheritance and government treasurers.

Table 7. The Tax Subjects Mapping in Tax Compliance Research

Year	Research Tax Subjects (Number of Articles)			Total Articles
	Private Person	Body	General	
2001	0	0	1	1
2008	0	1	1	2
2009	1	0	1	2
2010	2	1	0	3
2011	3	3	0	6
2012	2	2	0	4
2013	3	3	0	6
2014	7	6	0	13
2015	4	1	0	5
2016	1	4	2	7
2017	9	2	0	11
2018	13	3	2	18
2019	14	7	2	23
2020	7	4	0	11
2021	7	6	0	13
2022*	1	3	0	4
TOTAL	74	46	9	129
(%)	(57%)	(36%)	(7%)	(100%)

*deadline for data collection 12 October 2022

Conclusion

This study aims to review the development of tax compliance research in national accredited scientific journals SINTA 1 and 2 and/or A and B during the period 2001 – 2022. The research sample used in this study was 129 tax compliance articles.

This study found that the dominating year of publication was 2019 (18%). The Accounting Analysis Journal was the scientific journal that published the highest number of tax compliance articles (10%). The Indonesian Accounting Review is the journal that consistently publishes tax compliance articles through the years. The most widely used research method is the quantitative method (87%). There are 79 variables used in the taxpayer compliance articles. The most used research variable is taxpayer compliance (25%). Data sources for tax compliance research are dominated by primary data (78%). Most of the primary data sources in research on this topic were obtained through surveys. The most used research subject is individual taxpayers (57%).

Some of the implications of this research include the following. First, the findings show that there are a large number of tax compliance articles were published in the Accounting Analysis Journal. As such, future researchers may consider this journal as the promising outlet for publishing articles on the same topic. Second, the limited use of qualitative methods in tax compliance research can be used as an opportunity for further research to obtain more varied and in-depth research results. Third, research variables that have been showed as relatively overlooked – such as tax planning, tax evasion, self-assessment systems, risk preferences, and tax audits – can be used as the focus in future research on tax compliance. Future researchers can also use new variables that are different from existing research. Fourth, most research on tax compliance uses primary data sources, especially through conducting survey questionnaires to respondents with the possible limitation of social desirability response bias. Thus, further researchers can use other data sources such as observation and interviews so that researchers to be able to offer the more realistic and richer data since, for example,

researchers can directly observe respondents' reactions when providing information during interviews. Fifth, the dearth of research focusing on corporations in compliance research becomes the opportunity for future researchers to further examine the tax subject.

In this research, the sensitivity of the keywords is a research limitation. This is shown by the existence of articles related to tax compliance that are not shown as relevant articles during searches such as Ratnafuri & Herawati (2012). This happens because the keywords used are not found in the article. Therefore, future research is expected to be able to add a few keywords related to the topic under study so that more articles can be collected, and the results obtained are more precise and comprehensive. The limitations of this study also existed during the data collection process. Some journal websites were not accessible due to errors and membership requirement and relevant articles were not available in full paper forms. These limit the number of relevant articles that can be processed for the review and mapping. Further research can expand the articles search through other websites/portals to improve the research results by the ability to comprehensively describe the development of tax compliance research in the country.

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