

# E-Invoicing in Tax Accounting: A Bibliometric Analysis of Research Trends (2005–2026)

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## ABSTRACT

This study aims to examine the development and intellectual structure of research on e-invoicing in tax accounting through a bibliometric analysis covering the period 2005–2026. Data were collected from the Scopus database using relevant keywords related to electronic invoicing and digital taxation. The dataset was analyzed using VOSviewer to map publication trends, keyword co-occurrence, thematic evolution, and research clusters. The results indicate that e-invoicing has emerged as a central theme closely linked to taxation, digital transformation, and compliance systems, particularly in the context of value-added tax (VAT). The findings also reveal a clear evolution of research focus, from early discussions on transactional and operational aspects toward more recent emphasis on digital reporting requirements, regulatory frameworks, and platform-based taxation. Density analysis shows that while core themes such as taxation and digitalization are well-established, emerging areas including decision-making, sector-specific applications, and advanced technologies remain underexplored. This study contributes to the literature by providing a comprehensive mapping of the field and identifying future research opportunities, particularly in integrating interdisciplinary perspectives and emerging digital technologies to enhance tax system effectiveness.

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## 1. INTRODUCTION

The rapid advancement of digital technologies has significantly transformed accounting and taxation practices across the world. Governments and organizations increasingly adopt digital systems to improve efficiency, transparency, and compliance in financial reporting and tax administration. One notable innovation in this transformation is the implementation of electronic invoicing (e-invoicing), which replaces traditional paper-based invoices with structured digital

documents that can be processed and transmitted electronically. The adoption of e-invoicing is widely associated with improvements in administrative efficiency, reduction of operational costs, and enhanced data accuracy in financial transactions. Moreover, the integration of digital invoicing systems with tax administration platforms enables real-time monitoring and validation of transactions, which supports better governance and regulatory compliance in modern tax systems [1].

E-invoicing has gained considerable attention from governments as a tool to modernize tax administration and reduce tax evasion. Through digital documentation and automated verification processes, tax authorities can obtain transaction data more efficiently and reduce the risks associated with fraudulent or fictitious invoices. In many jurisdictions, e-invoicing systems are directly connected to government platforms, enabling tax authorities to validate invoices before or shortly after issuance. This system improves traceability and provides reliable digital records that facilitate auditing and monitoring activities. Consequently, the adoption of e-invoicing has been considered an effective instrument to strengthen tax compliance while simultaneously improving the transparency of financial transactions in both public and private sectors [2], [3].

In addition to supporting tax compliance, e-invoicing also contributes to operational efficiency and process optimization within organizations. Compared with manual invoicing systems, electronic invoices reduce the need for paper documents, minimize data entry errors, and accelerate invoice processing cycles. These advantages enable companies to streamline financial operations and enhance coordination between accounting, procurement, and taxation functions. The automation embedded in e-invoicing systems also facilitates faster transaction verification and payment processing, which can improve cash flow management and reduce administrative burdens associated with traditional invoicing procedures. As a result, many organizations and governments are increasingly promoting the adoption of e-invoicing as part of broader digital transformation initiatives in financial management and taxation [3], [4].

The growing implementation of e-invoicing has stimulated increasing academic interest in this topic, particularly within the fields of accounting, taxation, and information systems. Researchers have explored various aspects of e-invoicing, including technology adoption, user acceptance, regulatory frameworks, and its

impact on tax compliance and operational efficiency. Previous studies have also examined how digital tax systems such as e-filing and e-invoicing influence governance, transparency, and accountability in public financial management. With the expansion of digital taxation policies worldwide, the number of academic publications addressing electronic invoicing has continued to grow, reflecting the importance of this technology in contemporary tax administration and accounting practices [5], [6].

Despite the increasing number of studies on e-invoicing, the literature remains fragmented across different disciplines and research perspectives. Some studies focus on technological adoption and user behavior, while others examine regulatory implications, tax compliance, or organizational performance. As a result, it becomes challenging to understand the overall development of research trends, major themes, and influential contributions in the field. Bibliometric analysis offers a systematic approach to addressing this issue by mapping the structure and evolution of scientific publications within a particular research domain. Through quantitative analysis of publication data, citation patterns, and keyword networks, bibliometric studies can provide a comprehensive overview of the intellectual landscape of e-invoicing research and identify emerging directions for future investigation.

Although research on e-invoicing has expanded significantly over the past two decades, there is still limited understanding of the overall development of scholarly publications in this field, particularly in relation to tax accounting research. Existing studies tend to focus on specific empirical contexts, technological adoption factors, or regulatory outcomes, rather than examining the broader evolution of academic knowledge. Consequently, researchers and practitioners lack a systematic overview of how research on e-invoicing in tax accounting has progressed, which topics have been most widely investigated, and which research areas remain underexplored. Without such an overview, it is difficult to identify key

research trends, influential publications, and potential gaps that could guide future scholarly work in this domain. Based on the above problem, this study aims to analyze the development and research trends of e-invoicing in tax accounting through a bibliometric approach.

## 2. METHODS

This study employs a bibliometric analysis approach to examine the development and research trends related to e-invoicing in tax accounting between 2005 and 2026. Bibliometric analysis is a quantitative research method used to evaluate scientific publications and identify patterns within academic literature through statistical and mapping techniques. This approach allows researchers to explore the intellectual structure of a research field by analyzing publication output, citation patterns, and collaboration networks among authors, institutions, and countries. Bibliometric methods are widely used to understand the evolution of research topics, identify influential publications, and reveal emerging themes within a particular discipline [7].

Through this method, the present study aims to systematically map the scholarly landscape of e-invoicing research in the context of tax accounting.

The data used in this study were collected from a reputable academic database containing peer-reviewed journal articles, conference papers, and review publications related to e-invoicing. The search process was conducted using relevant keywords such as “e-invoicing,” “electronic invoicing,” “digital invoice,” and “tax accounting.” The publication period was limited to studies published between 2005 and 2026 in order to capture the evolution of research over the past two decades. After the initial search, the collected records were screened to remove duplicates and irrelevant publications that did not focus on taxation, accounting, or digital invoicing systems. The final dataset consisted of selected publications that met the inclusion criteria and were considered relevant to the scope of this study.

## 3. RESULTS AND DISCUSSION

### 3.1 Network Visualization

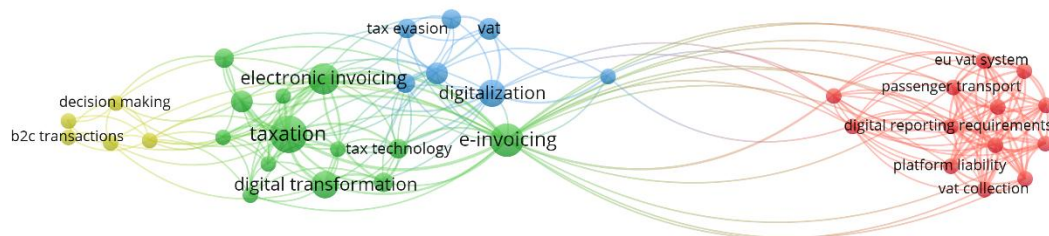


Figure 1. Network Visualization

Source: Data Analysis Result, 2026

Figure 1 reveals that e-invoicing serves as the central and most influential node, indicating its role as the core concept that connects multiple research streams within tax accounting and digital systems. Its strong links with terms such as digitalization, taxation, and electronic invoicing suggest that

the literature is heavily oriented toward understanding e-invoicing as part of broader digital transformation processes in fiscal administration. This central positioning reflects how e-invoicing is not treated as an isolated tool, but rather as a key component of integrated digital tax ecosystems.

The green cluster represents the dominant thematic area focused on taxation and digital transformation. Keywords such as taxation, electronic invoicing, digital transformation, and tax technology indicate that much of the research explores how governments and organizations implement digital systems to improve tax compliance and administrative efficiency. This cluster highlights a strong managerial and policy-oriented perspective, where e-invoicing is examined as an instrument to modernize tax systems and reduce inefficiencies in traditional reporting mechanisms.

The blue cluster centers around digitalization and compliance-related issues, with keywords like digitalization, VAT, and tax evasion. This suggests a significant body of research investigating the role of e-invoicing in enhancing transparency and combating tax fraud, particularly in value-added tax systems. The proximity between VAT and tax evasion indicates that scholars frequently analyze e-invoicing as a tool for reducing fraudulent activities through real-time data reporting and monitoring. This reflects the increasing importance of regulatory technology (RegTech) in strengthening tax enforcement. On the right

side, the red cluster highlights a more regulatory and sector-specific perspective, including terms such as EU VAT system, digital reporting requirements, platform liability, and VAT collection. This cluster suggests that recent research has shifted toward examining specific regulatory frameworks, especially within the European context. The presence of platform liability and passenger transport indicates that e-invoicing is also being studied in relation to platform economies and industry-specific applications, reflecting the growing complexity of digital taxation in cross-border and digital service environments.

The yellow cluster on the left represents a more micro-level and transactional perspective, including terms like B2C transactions and decision making. This indicates that some studies focus on how e-invoicing affects business processes, consumer interactions, and organizational decision-making. Compared to other clusters, this area appears less dense, suggesting it is still an emerging or less-developed research stream.

### 3.2 Overlay Visualization

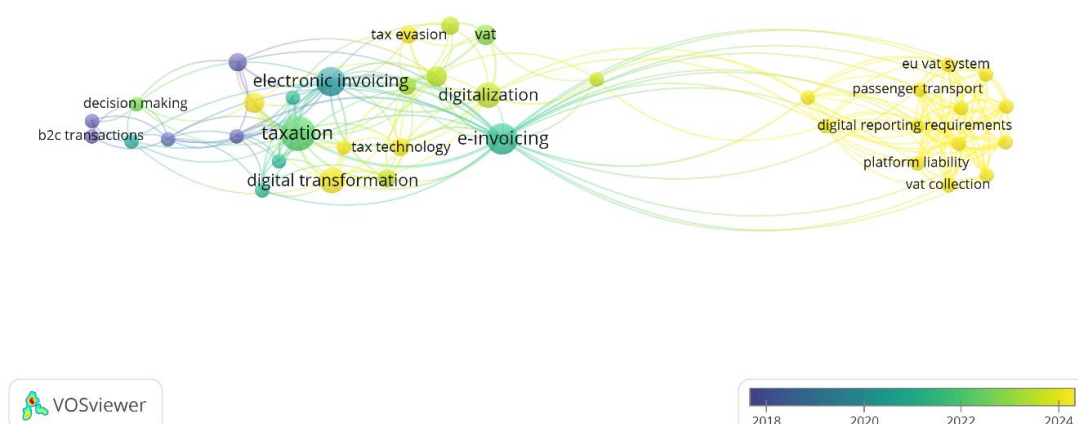


Figure 2. Overlay Visualization

Source: Data Analysis Result, 2026

Figure 2 illustrates the temporal evolution of research themes in e-invoicing within tax accounting from earlier to more recent periods. The color gradient—from dark blue (older studies) to yellow (more recent studies)—shows that early research (around 2018–2019) primarily focused on micro-level aspects such as B2C transactions and decision making. These topics reflect an initial interest in understanding how electronic invoicing affects business processes and transactional behavior at the firm or consumer level, indicating that early studies were more operational and exploratory in nature.

As the field progressed into the middle phase (around 2020–2022), the dominant themes shifted toward digital transformation and taxation systems, as reflected by keywords such as taxation, electronic invoicing, digital transformation, and tax technology. This period marks the consolidation of e-invoicing as part of broader digitalization strategies in public finance. The emergence of terms like digitalization and VAT in this phase suggests that researchers

began to explore systemic implications, including efficiency improvements, integration with tax systems, and the role of e-invoicing in enhancing compliance and transparency.

In the most recent phase (2023–2024), the visualization highlights a clear shift toward advanced regulatory frameworks and digital compliance mechanisms, with keywords such as digital reporting requirements, EU VAT system, platform liability, and VAT collection appearing in yellow. This indicates that current research is increasingly focused on real-time reporting systems, regulatory enforcement, and the challenges posed by digital platforms and cross-border transactions. The prominence of these topics suggests a maturation of the field, where attention has moved beyond adoption and implementation toward governance, policy harmonization, and the complexities of digital taxation in a globalized economy.

### Citation Analysis

Table 1. Top Cited Research

Citations	Authors and year	Title	Source
19	[8]	eInvoice: Secure e-Invoicing based on web services	Electronic Commerce Research, 6(3–4), pp. 337–353
13	[9]	Digital Transformation of Tax Administration and Compliance: A Systematic Literature Review on E-Invoicing and Prefilled Returns	Digital Government: Research and Practice, 5(3), 18
9	[10]	Digitalization and cross-border tax fraud: evidence from e-invoicing in Italy	International Tax and Public Finance, 32(1), pp. 195–237
9	[11]	Motivations, deployment, and assessment of Taiwan's e-invoicing system: An overview	Proceedings of the Annual Hawaii International Conference on System Sciences, pp. 2200–2209
8	[12]	E-invoicing, tax audits and VAT compliance	Journal of Development Economics, 172, 103403
8	[13]	Prospects of VAT Administration Improvement in Digitalized World: Analytical Review	Journal of Tax Reform, 8(1), pp. 6–24
8	[14]	On the development of an electronic invoicing solution to integrate SMEs with tax-collection e-government platform	2017 4th International Conference on eDemocracy and eGovernment (ICEDEG), pp. 94–101

5	[15]	Technology and tax compliance spillovers: Evidence from VAT e-invoicing reform in Peru	Journal of Economic Behavior and Organization, 212, pp. 756–777
4	[16]	E-invoicing and Cost Reduction: A Case Study of Multinational Corporations	Journal of Information Systems Engineering and Management, 9(2), 25005

Source: Scopus, 2026

### 3.3 Density Visualization

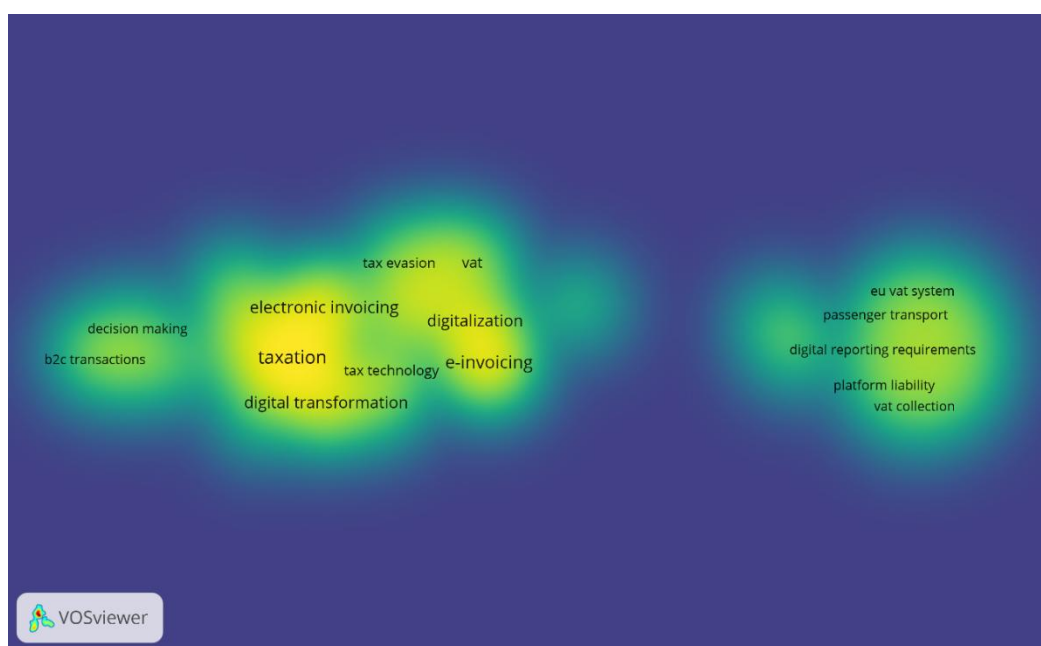


Figure 3. Density Visualization

Source: Data Analysis Result, 2026

Figure 3 highlights the core concentration of research activity in the field of e-invoicing within tax accounting. The brightest (yellow) areas are centered around keywords such as taxation, electronic invoicing, digitalization, e-invoicing, and digital transformation, indicating that these topics form the intellectual backbone of the literature. This suggests that the majority of studies focus on how e-invoicing supports digital tax systems, enhances administrative efficiency, and contributes to broader fiscal digitalization efforts. The presence of related terms like tax technology, VAT, and tax evasion within this dense cluster further reinforces that compliance, transparency, and fraud reduction are key research priorities. In contrast, the less dense (green to blue) areas represent emerging or more specialized research themes, such as B2C transactions, decision making, and sector-specific topics like digital reporting requirements, platform

liability, and EU VAT system. Although these areas are less developed, their distinct positioning indicates growing scholarly attention toward regulatory complexity, platform-based economies, and real-time reporting frameworks. This distribution suggests that while the field is still anchored in foundational taxation and digitalization concepts, it is gradually expanding toward more nuanced, policy-driven, and industry-specific issues, offering significant opportunities for future research exploration.

#### Discussions

The findings of this bibliometric analysis demonstrate that research on e-invoicing in tax accounting has evolved into a well-defined and increasingly strategic domain within the broader discourse of digital taxation. The co-occurrence network confirms that e-invoicing functions as the central node connecting multiple thematic

areas, particularly taxation, digitalization, and electronic invoicing systems. This centrality reflects the role of e-invoicing as a foundational infrastructure in modern tax administration, enabling real-time data exchange between taxpayers and authorities. From an accounting perspective, this transformation signifies a shift from retrospective reporting toward continuous transaction monitoring, which has implications for transparency, auditability, and compliance efficiency.

The clustering results further reveal that the dominant body of literature is concentrated around taxation and digital transformation, indicating that scholars primarily view e-invoicing as a tool for improving tax system performance. This aligns with global policy trends where governments increasingly adopt digital tax technologies to reduce inefficiencies and enhance revenue collection. The strong association between e-invoicing and tax technology suggests that research has moved beyond conceptual discussions and is now focused on practical implementation, system integration, and institutional readiness. This also reflects the growing importance of digital capability within organizations, as firms must adapt their accounting systems to align with regulatory requirements and technological advancements.

Another important insight emerges from the cluster linking VAT systems, tax evasion, and digitalization, which highlights the role of e-invoicing in strengthening compliance and mitigating fraud. The literature consistently positions e-invoicing as an effective mechanism for reducing information asymmetry and enabling tax authorities to detect irregularities more efficiently. This finding supports the argument that digital reporting systems contribute to improved governance and accountability within fiscal systems.

However, it also raises critical questions regarding data privacy, system interoperability, and the readiness of developing economies to implement such technologies effectively, suggesting an avenue for further empirical and comparative research.

The overlay visualization indicates a clear temporal shift in research focus, where earlier studies emphasized transactional and operational aspects, while more recent research has increasingly addressed regulatory frameworks and digital compliance ecosystems. The emergence of themes such as digital reporting requirements, platform liability, and sector-specific taxation (e.g., passenger transport) suggests that the field is entering a more mature phase. In this phase, research is no longer limited to adoption and efficiency but extends to policy harmonization, cross-border taxation challenges, and the governance of digital platforms. This reflects the growing complexity of global tax systems in the digital economy and underscores the need for interdisciplinary approaches that integrate accounting, law, and information systems.

The density visualization highlights a disparity between well-established and emerging research areas. While core themes such as taxation and digital transformation remain highly developed, topics related to behavioral impacts, organizational decision-making, and sector-specific applications are still relatively underexplored. This suggests that future research should move toward micro-level and interdisciplinary investigations, including how e-invoicing influences managerial decision-making, taxpayer behavior, and business model innovation. Additionally, the integration of emerging technologies such as artificial intelligence and blockchain into e-invoicing systems presents a promising research frontier.

#### 4. CONCLUSION

This study concludes that research on e-invoicing in tax accounting has developed into a dynamic and increasingly mature field, driven by the global shift toward digital taxation systems. The bibliometric findings reveal that e-invoicing serves as a central mechanism linking themes of taxation, digital transformation, and compliance, with a strong emphasis on improving efficiency, transparency, and fraud prevention, particularly within VAT systems. Over time, the research focus has evolved from

operational and transactional aspects toward more complex issues involving regulatory frameworks, digital reporting requirements, and platform-based taxation. Despite the significant advancement of core themes, gaps remain in areas such as behavioral implications, organizational decision-making, and the integration of emerging technologies. Therefore, future research should adopt more interdisciplinary and micro-level approaches to better understand the broader impacts of e-invoicing and to support the development of more adaptive and inclusive digital tax ecosystems.

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