

# Taxpayer Compliance: Bibliometric Analysis of Social and Economic Factors

Loso Judijanto

IPOSS Jakarta and [losojudijantobumn@gmail.com](mailto:losojudijantobumn@gmail.com)

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## ABSTRACT

This paper performs a bibliometric analysis to delineate the developing research landscape of taxpayer compliance, emphasizing social and economic issues. The analysis identifies significant trends in compliance research, highlighting the increasing impact of societal norms, governmental trust, and economic factors. It also addresses developing subjects, such as the incorporation of technical instruments like artificial intelligence and electronic filing in tax systems. This study highlights the significance of international collaboration in tackling issues associated with tax compliance through the analysis of worldwide research partnerships. Notwithstanding certain limitations, such as the omission of non-English studies, the results enhance comprehension of the intricate interplay among policy, technology, and taxpayer behavior, establishing a basis for subsequent study in the domain.

**Keywords:** *Taxpayer Compliance, Bibliometric Analysis, Social Norms, Economic Factors, E-Filing, Artificial Intelligence, Tax Policy, International Collaboration, Tax Evasion.*

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## 1. INTRODUCTION

In nearly every nation, tax revenue serves as a fundamental component of public finance. Governments depend on tax revenue to finance infrastructure, social services, education, healthcare, and many development projects. Despite the pivotal role of taxation, taxpayer non-compliance persists, diminishing fiscal capacity, eroding institutional trust, and imposing concealed costs on economies. Taxpayer compliance is hence not merely a concern of revenue collection, but also pertains to the broader social compact, governance, and economic stability [1].

Over the decades, academia has examined numerous factors influencing taxpayer compliance, encompassing legal-administrative aspects (including audit intensity, penalties, and enforcement) as well as behavioral and institutional factors (such as perceptions of equity, trust, and moral obligation). Bibliometric studies indicate a substantial increase in publications on tax compliance, which increasingly utilize multidisciplinary perspectives [2]. These changes indicate that taxpayer compliance is influenced not solely by enforcement but is integrated within a multifaceted socio-economic ecology.

Social and economic variables are notably prominent and frequently cited components in the literature. "Social factors" may encompass taxpayer attitudes, tax morale, societal standards, educational attainment, faith in government, and perceptions of equity within the tax system [3]. "Economic factors" include income levels, wealth distribution, financial limitations, economic growth, employment status, and the informal economy [4]. Empirical research indicates that social norms and economic conditions are interconnected in influencing compliance behavior: higher-income taxpayers may react differently to perceptions of fairness, whereas lower-income groups may exhibit greater sensitivity to economic adversity and informality [5].

As tax systems worldwide become increasingly intricate and expansive due to digitalization, globalization of economic activities, and the growth of informal sectors, the significance of social and economic factors influencing compliance intensifies. The emergence of gig economy platforms,

international transactions, and increased economic volatility exacerbate the difficulty of guaranteeing taxpayer compliance in contexts that may undermine conventional enforcement strategies [1]. Furthermore, the social aspect of compliance, including taxpayer views of procedural fairness, trust, and acceptable behavior, assumes greater significance when formal enforcement is rendered less practicable or effective [6]. The bibliometric evidence indicates that research focus is changing correspondingly [1].

Notwithstanding the growing body of literature, the delineation and integration of knowledge regarding the interaction of social and economic aspects in taxpayer compliance are still limited. Bibliometric analysis systematically identifies publication patterns, leading authors, predominant themes or clusters, contributions by country, and research gaps. A bibliometric analysis revealed that from 1960 to 2021, the Scopus database had 715 documents on tax compliance, predominantly authored by researchers from the United States, Australia, Europe, Malaysia, and Indonesia [5]. However, limited research has especially focused on the interplay of social and economic elements and offered a systematic analysis of their concurrent development through bibliometric techniques. This disparity indicates a chance to delineate a more cohesive representation of the academic scene [1].

While taxpayer compliance is acknowledged as essential for fiscal stability and governance, the current literature exhibits a disjointed comprehension of the interplay between social and economic factors affecting compliance behavior, as well as the progression of scholarly focus on these elements throughout time. A comprehensive bibliometric mapping of research on social and economic drivers of compliance is essential to illuminate major themes, collaboration networks, country-level contributions, and thematic gaps. This obstacle restricts both theoretical advancement and policy implementation in tax administration and behavioral design.

This study intends to do a bibliometric analysis of the scientific literature about taxpayer compliance, emphasizing social and economic issues. The objectives are to delineate publication trends over time, identify prominent authors, institutions, and nations, uncover theme clusters focused on social and economic factors of compliance, and emphasize research gaps that may inform future inquiries in this field.

## 2. METHODS

This study utilizes bibliometric analysis to investigate the literature on taxpayer compliance, with particular emphasis on the social and economic determinants that affect compliance behavior. Bibliometric analysis is a potent technique for delineating the intellectual framework of a discipline through the examination of publishing trends, citation patterns, and co-authorship networks [7]. The principal data source for this analysis is the Scopus database, which offers an extensive compilation of peer-reviewed articles across multiple fields [8]. The criteria for document inclusion are predicated on keywords such as "taxpayer compliance," "social factors," "economic factors," "tax morale," and associated terms. The study's time scope extends from 1990 to 2025 to document the progression of studies on taxpayer compliance throughout recent decades.

The analysis utilizes both descriptive and network-based bibliometric methodologies. Descriptive statistics will be employed to ascertain publication trends, encompassing the annual volume of publications, the most prolific authors, and the leading journals contributing to the subject. Citation analysis will be utilized to find highly cited works, which signify substantial contributions to the area [9]. Furthermore, co-citation analysis will be employed to discern theme groupings and research horizons. The analysis will reveal prominent research themes and conceptual clusters

in the literature by analyzing the interconnections among frequently co-cited papers. A keyword co-occurrence analysis will be performed to investigate the shifting emphasis of research issues concerning taxpayer compliance, especially regarding social and economic factors [10].

The data analysis will utilize bibliometric software tools, including VOSviewer and Bibliometrix, to visualize citation networks, co-authorship relationships, and keyword trends [11], [12]. These methods offer a comprehensive framework for comprehending the evolution of the study field and for pinpointing deficiencies in the literature. The analytic results will be interpreted to provide insights into the intellectual framework of taxpayer compliance research, emphasizing new trends, research opportunities, and the incorporation of social and economic aspects in comprehending taxpayer compliance behavior.

### 3. RESULTS AND DISCUSSION

#### 3.1 Network Visualization

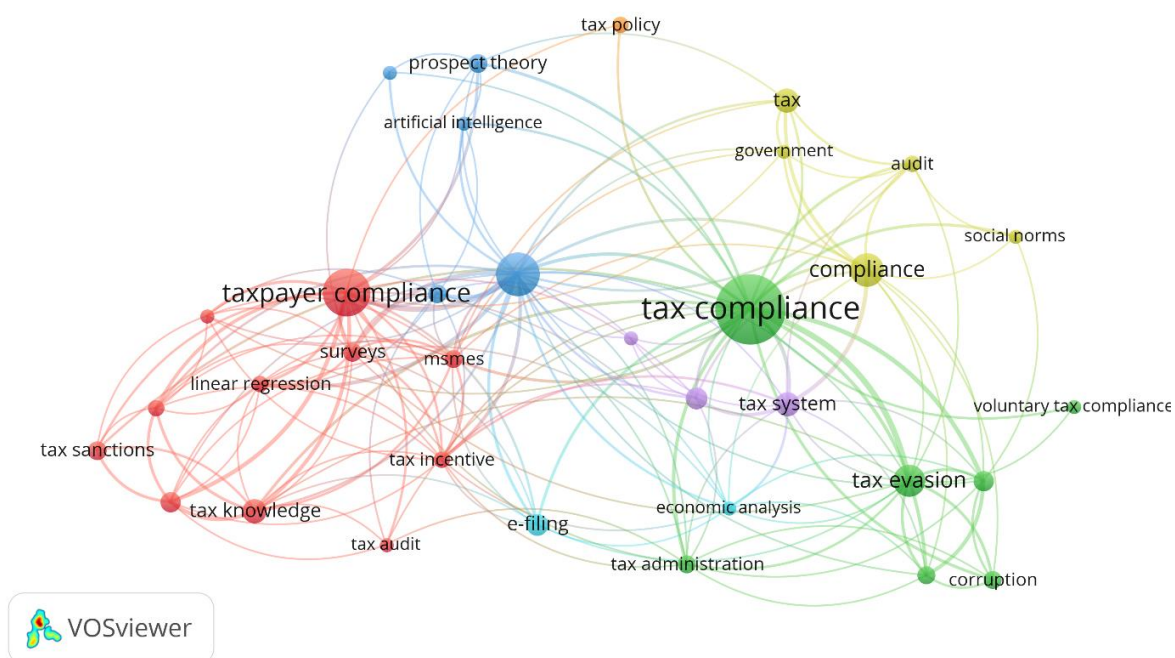


Figure 1. Network Visualization

Source: Data Analysis Result, 2025

The submitted image seems to be a network visualization generated by VOSviewer, depicting the interconnections among many themes pertaining to "taxpayer compliance." The visualization arranges essential concepts and their interrelations, illustrating their associations within the academic literature. The focal point in the graphic is "taxpayer compliance," encircled by other smaller groups of pertinent subjects. These clusters signify important themes in the domain of tax compliance research. The primary cluster concerning taxpayer compliance encompasses elements such as "surveys," "tax knowledge," "linear regression," and "tax incentives." This signifies a robust interest in quantitative methodologies, wherein researchers examine tax compliance via data-driven procedures, including instruments such as surveys and statistical methods like linear regression to evaluate the impact of tax knowledge and incentives on compliance. To the right of the core node, a cluster is evident, mostly focused on "tax evasion" and "tax system", among subjects such as "voluntary tax compliance", "tax audit", and "corruption". This indicates that a considerable segment of tax compliance literature emphasizes the overarching tax environment, especially the correlation

between voluntary compliance and tax evasion. Tax audits are intricately associated with initiatives to avert or identify evasion, whereas the existence of corruption underscores the difficulties presented by unethical practices within tax system administration. This cluster indicates that the management of tax compliance is a significant issue in this area. A notable cluster on the left side revolves around "economic analysis" and "tax administration," indicating an emphasis on the structural and economic dimensions of taxation. This cluster indicates that economic models and institutional frameworks are essential for comprehending compliance. The terms "e-filing" and "tax administration" signify an increasing focus on digital solutions and the modernization of tax collection processes. Researchers are investigating the impact of technology tools, such as e-filing, on taxpayer compliance by enhancing ease and transparency, potentially leading to improved compliance rates. The network encompasses subjects like "prospect theory" and "artificial intelligence," both of which exemplify contemporary and novel methodologies for comprehending taxpayer behavior. Prospect theory, which examines decision-making amid ambiguity, may elucidate why taxpayers opt for compliance or tax evasion based on projected benefits or detriments. Conversely, artificial intelligence signifies the growing interest in employing advanced technology to forecast and enhance compliance behavior. The incorporation of these subjects indicates that the tax compliance domain is progressing towards the integration of behavioral economics and AI-driven methodologies to improve comprehension and compliance tactics. The network's overall layout emphasizes the interconnection of diverse study fields. The dimensions and aggregation of associated terms like "social norms," "government," and "audit" illustrate the various elements influencing taxpayer behavior. The research indicates that compliance is not solely a consequence of enforcement methods, such as audits or punishments, but is also profoundly influenced by societal variables, including the norms and attitudes of taxpayers. This demonstrates a comprehensive grasp of taxpayer compliance, wherein social, economic, and institutional issues collaboratively affect total compliance levels.

### 3.2 Overlay Visualization

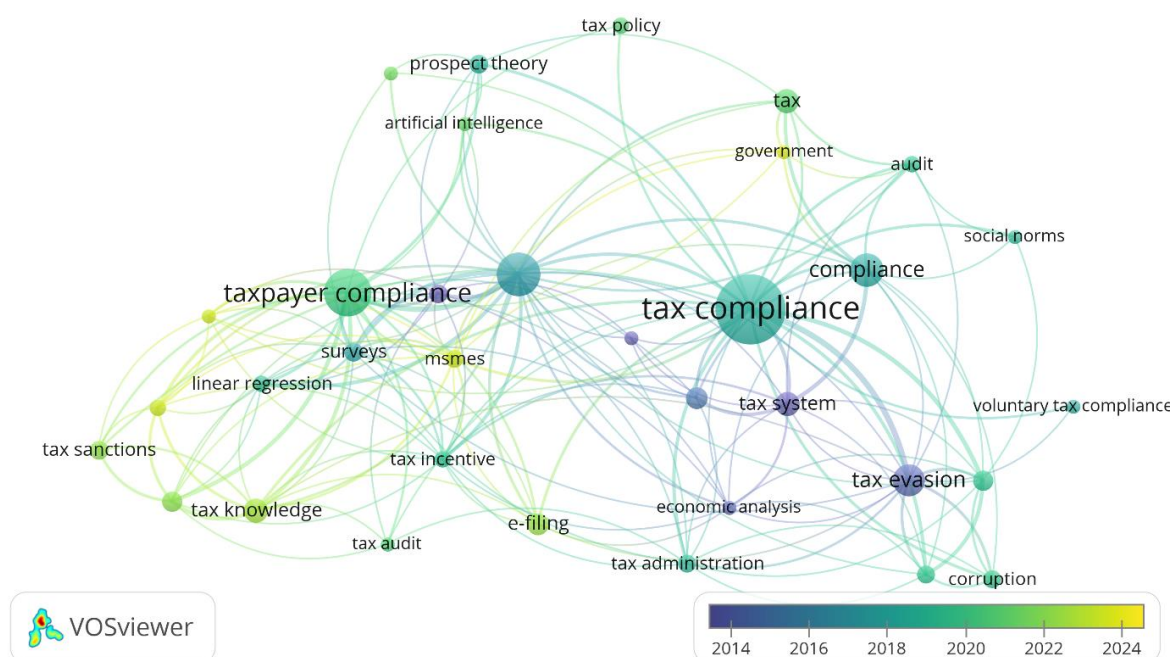


Figure 2. Overlay Visualization

Source: Data Analysis Result, 2025

The revised VOSviewer network visualization incorporates a temporal dimension, illustrating the evolution of critical concerns concerning taxpayer compliance from 2014 to 2024. Color gradients illustrate the historical distribution of research, with earlier studies depicted in yellow and green, and more current studies in blue and purple. This graphic offers insights into term co-occurrence and highlights the growing scholarly focus on several domains within tax compliance.

The principal concept, "taxpayer compliance," is the focal point, accompanied by associated themes such as "surveys," "tax knowledge," "tax sanctions," and "tax incentives," which have garnered considerable scholarly attention since 2014. This indicates that, over time, scholars have progressively concentrated on comprehending the behavioral dimensions of taxpayer compliance, especially regarding education, awareness, and the influence of fines on compliance rates. The presence of "MSMEs" (Micro, Small, and Medium Enterprises) in this cluster signifies an increasing acknowledgment of the difficulties encountered by smaller enterprises in adhering to tax regulations.

A significant component is the progression of themes related to the structural and policy dimensions of tax systems. Recent years have seen an increased emphasis on "tax system," "economic analysis," "tax administration," and "voluntary tax compliance," as indicated by the blue and purple representations. These terms signify a transition towards examining the evolution of taxation systems and administrative processes, especially in relation to digitization (e.g., "e-filing") and economic modeling. The increasing focus on "tax evasion" and "corruption," depicted in darker colors of purple, indicates a heightened awareness of the adverse effects of non-compliance, demonstrating a more sophisticated examination of compliance difficulties amid unethical conduct and governance problems.

This dynamic picture underscores the transition in taxpayer compliance research from previous behavioral models to a more holistic comprehension of the structural, digital, and economic determinants influencing tax systems and compliance. It highlights the increasing significance of elements such as digital instruments, voluntary adherence, and the overarching governance framework, which have received heightened scrutiny in academic literature over the last decade.

### 3.3 Citation Analysis

To achieve a thorough grasp of the determinants affecting taxpayer compliance, it is essential to examine the principal academic contributions in this domain. The subsequent table displays a compilation of significant studies that have influenced the comprehension of taxpayer compliance. These studies encompass various subjects, including the influence of social norms, cultural disparities, voluntary versus mandated compliance, and the effects of trust and equity on tax behavior. Analyzing these works provides insights into the principal theories, methodology, and discoveries that have propelled research in tax compliance.

Table 1. Top Cited Research

Citations	Authors and year	Title
580	Alm, J., Torgler, B.	Culture differences and tax morale in the United States and in Europe
164	Bobek, D.D., Hageman, A.M., Kelliher, C.F.	Analyzing the Role of Social Norms in Tax Compliance Behavior
159	Muehlbacher, S., Kirchler, E., Schwarzenberger, H.	Voluntary versus enforced tax compliance: Empirical evidence for the slippery slope framework

Citations	Authors and year	Title
122	Jimenez, P., Iyer, G.S.	Tax compliance in a social setting: The influence of social norms, trust in government, and perceived fairness on taxpayer compliance
107	Chan, C.W., Troutman, C.S., O'Bryan, D.	An expanded model of taxpayer compliance: Empirical evidence from the United States and Hong Kong
101	Davis, J.S., Hecht, G., Perkins, J.D.	Social behaviors, enforcement, and tax compliance dynamics
100	Torgler, B.	Moral suasion: An alternative tax policy strategy? Evidence from a controlled field experiment in Switzerland
84	Bajada, C., Schneider, F.	The shadow economies of the Asia-Pacific
80	Murphy, K., Bradford, B., Jackson, J.	Motivating Compliance Behavior Among Offenders: Procedural Justice or Deterrence?
74	Prinz, A., Muehlbacher, S., Kirchler, E.	The slippery slope framework on tax compliance: An attempt to formalization

Source: Scopus, 2025

The table above underscores the most often referenced works in taxpayer compliance, accentuating the significance of both behavioral and institutional elements. [13], examine the impact of cultural disparities and tax morale, highlighting how differing cultural perspectives on taxation might affect compliance rates in various regions, especially in the comparison between the United States and Europe. The research by [14], underscores the importance of social norms in influencing taxpayer behavior, indicating that compliance arises not alone from legal enforcement but also from community expectations.

Additional research, including that conducted by [15], examines the equilibrium between voluntary and enforced tax compliance, introducing the Slippery Slope Framework, which elucidates how taxpayers' compliance willingness varies based on their trust in government and perceptions of equity. Research conducted by [16], underscores the role of social trust and perceptions of justice in mediating tax compliance, suggesting that non-compliance may arise not solely from economic incentives but also from a deficiency of trust in the system.

This compilation of papers demonstrates the dynamic and complex character of tax compliance research, encompassing the analysis of individual taxpayer behavior as well as the exploration of wider systemic and cultural factors. This also signifies the growing acknowledgment of the significance of psychological and social variables in fostering compliance, augmenting conventional models that predominantly emphasize economic incentives and enforcement.



### 3.4 Density Visualization



Figure 3. Density Visualization

Source: Data Analysis Result, 2025

The heatmap representation generated by VOSviewer offers a perceptive examination of the density of study topics in taxpayer compliance. The color gradients illustrate the density of academic focus, with warmer tones signifying regions of elevated research activity. The principal word, "taxpayer compliance," is intricately linked to various interconnected subjects, including "tax system," "tax evasion," "compliance," and "audit," underscoring the fundamental significance of these notions in comprehending taxpayer behavior. These domains are highly interrelated, indicating that research often examines how compliance is influenced by both the structural components of the tax system and enforcement mechanisms such as audits.

The heatmap indicates a significant emphasis on contemporary research domains, such as "e-filing" and "artificial intelligence," which, despite their presence in lower-density areas, demonstrate a rising scholarly interest, especially regarding the modernization of tax systems and the enhancement of compliance via technological instruments. "Social norms" and "voluntary tax compliance" emerge as key subjects, indicating an increasing focus on non-enforcement elements such as taxpayer attitudes, trust, and voluntary collaboration with tax authorities. The proliferation of these subjects indicates a transition towards comprehending compliance beyond conventional enforcement paradigms, integrating social and technology advancements into the research domain.

### 3.5 Co-Authorship Network

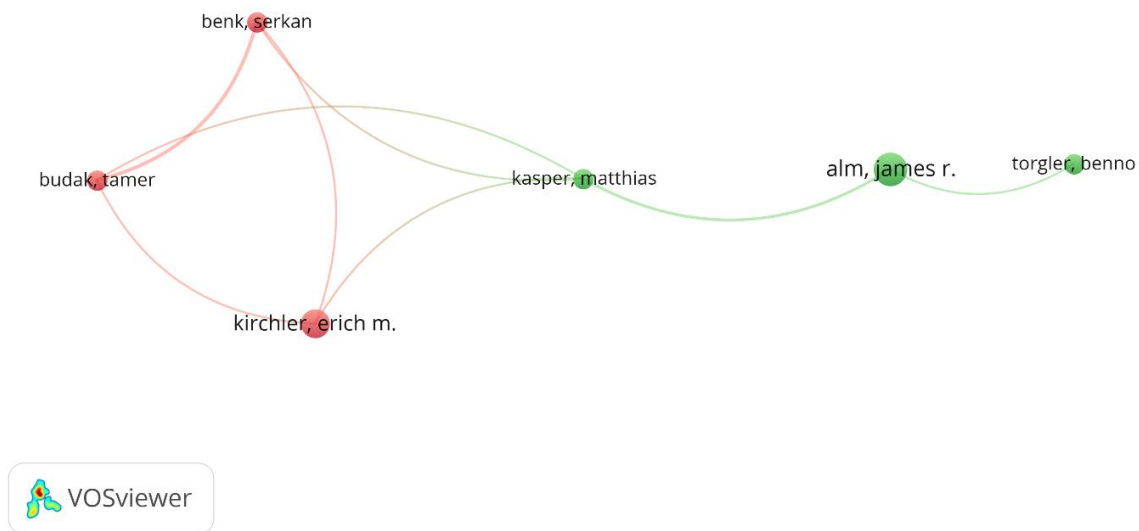


Figure 4. Author Visualization

Source: Data Analysis Result, 2025

The network visualization illustrates the connections among writers in taxpayer compliance research. links among authors are depicted by lines, with more robust links signified by thicker lines. The color gradient from red to green signifies the chronological dimension, with red authors emerging earlier in the research landscape and green authors denoting more recent contributions.

This network reveals that writers like Alm, James R. and Torgler, Benno occupy central positions, signifying their substantial influence and collaborative ties within the discipline. Their research has been essential in elucidating taxpayer compliance, particularly regarding cultural, psychological, and economic influences. Erich M. Kirchler, a pivotal player, is well-connected and emphasizes his contributions to tax compliance research through models such as the Slippery Slope Framework. Conversely, authors such as Budak, Tamer and Benk, Serkan occupy a more marginal position in this image, suggesting that their research may be more specialized or concentrated on particular facets of tax compliance, with few collaborations or citations in the wider academic community. Kasper, Matthias seems to be increasingly pivotal in contemporary research, as denoted by the green hue, reflecting his expanding importance in recent years. These patterns illustrate how collaboration, citation practices, and the dynamic nature of research influence the evolution of tax compliance ideas across time.



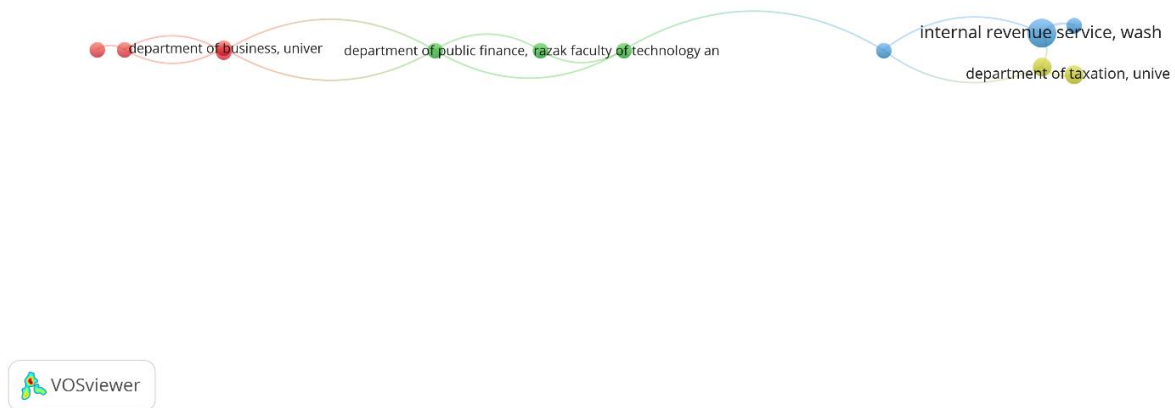


Figure 5. Affiliation Visualization

Source: Data Analysis Result, 2025

The visualization you submitted illustrates the network of affiliations among institutions and organizations in the domain of taxpayer compliance research. Lines represent the relationships between institutions, while the color gradient indicates temporal evolution, with earlier affiliations depicted in red and later ones in blue. This network illustrates the interconnections among many departments, faculties, and organizations via common research issues or collaborations.

The primary nodes in this network, including "Department of Business, University," "Department of Public Finance," and "Internal Revenue Service," signify key institutions that have substantially contributed to tax compliance research. The institutions are interconnected by research collaborations, with the progression from red to green to blue illustrating the evolution of these links over time. For instance, "Department of Taxation, University" and "Internal Revenue Service, Washington" have more recent cooperation (shown in blue), suggesting that these institutions are actively engaged in current research pertaining to taxation and compliance.

This network demonstrates the progressive collaboration among colleges, government entities, and various groups in the examination of tax compliance. The affiliations of the institutions indicate a growing tendency in cross-institutional research, especially as the area evolves and becomes increasingly interdisciplinary. The evolution of these affiliations over time illustrates the expansion of taxpayer compliance research from conventional academic departments to encompass specialized entities, including public finance departments and governmental organizations such as the IRS, which are essential for the implementation and comprehension of tax policy and compliance strategies.

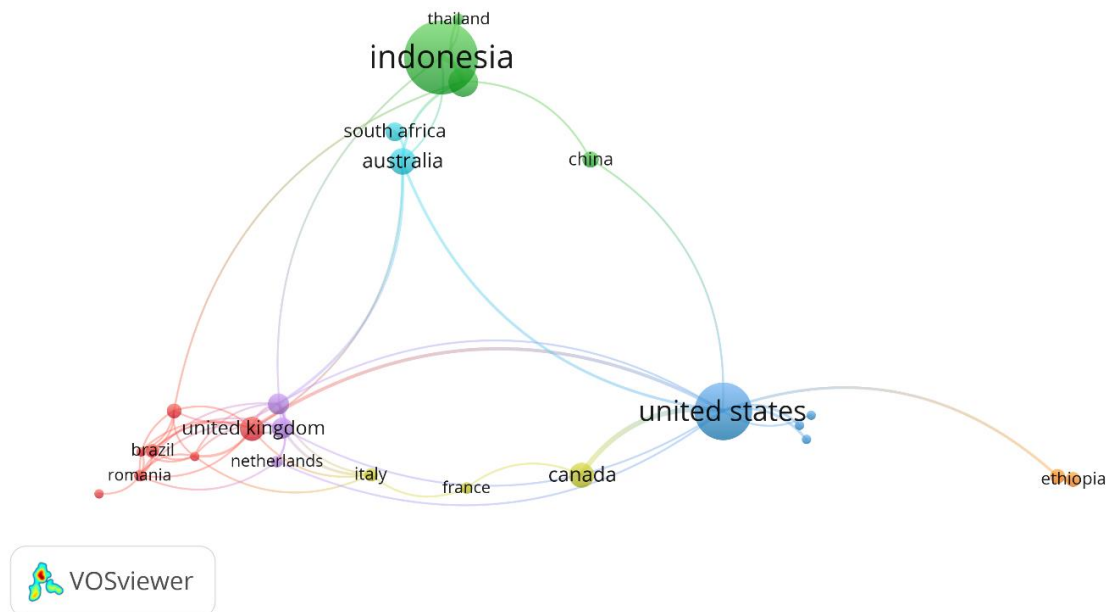


Figure 6. Country Visualization

Source: Data Analysis Result, 2025

The VOSviewer network visualization depicts the worldwide distribution and collaboration of nations engaged in taxpayer compliance research. Each nation is depicted as a node, with the node's size indicating the degree of engagement in the domain. The boundaries between nations represent collaborative research initiatives, with the color gradients offering a chronological perspective, where the transition from red to blue denotes the progression of these relationships over time.

Indonesia serves as a pivotal node in the research network, signifying that a substantial portion of taxpayer compliance research is either emanating from or concentrating on Indonesia. Indonesia is bordered by various nations, including South Africa, Australia, and China, indicating robust intellectual connection in these areas. The green and blue hues around these countries indicate an increased prominence of studies on taxpayer compliance from these nations in recent years.

Countries such as the United Kingdom, Brazil, and Romania are situated on the periphery, suggesting either infrequent collaboration or an emphasis on distinct facets of tax compliance research. The United States is a significant hub, actively engaged in taxpayer compliance research, with numerous collaboration links to nations like Canada and Ethiopia, as denoted by the blue and yellow linkages. This trend indicates a worldwide interest in taxpayer compliance, with a focus on research activities in both developed and developing nations, underscoring a transnational exchange of knowledge and collaboration in this significant field of study.

## Discussions

### Practical Implications

This study offers an extensive bibliometric investigation of taxpayer compliance, emphasizing the influence of social and economic factors. This research has various practical consequences. The findings provide policymakers with insights into the principal trends and main areas of tax compliance research, namely regarding the influence of social norms, economic conditions, and technological improvements on taxpayer behavior. By comprehending these

variables, governments can formulate more efficacious tax policies that promote voluntary compliance, mitigate tax evasion, and enhance public confidence in tax systems. The identification of emerging research areas, such as the integration of artificial intelligence and e-filing technologies, can inform the development of innovative solutions to enhance the efficiency and accessibility of tax administration and compliance processes for taxpayers.

The report emphasizes the necessity for tax authorities and organizations to concentrate on both enforcement strategies and non-coercive approaches to promote compliance. The study underscores the necessity for a sophisticated approach that considers taxpayers' opinions, governmental trust, and economic conditions. This may result in the formulation of specialized educational initiatives, incentive frameworks, and laws designed to improve tax morale and alleviate compliance burdens for individuals and enterprises, particularly in emerging markets or areas characterized by significant informality.

### **Theoretical Contribution**

This work theoretically enhances the literature on taxpayer compliance by offering a bibliometric analysis of essential concepts and their temporal development. It consolidates a wide array of research on the social and economic determinants of compliance, providing a comprehensive perspective on how these elements combine to influence taxpayer behavior. The report presents novel insights on developing trends, including the incorporation of technical tools such as artificial intelligence and e-filing, which have garnered heightened attention over the past decade. This study integrates innovations with conventional tax compliance ideas, so linking behavioral economics, public administration, and technological innovation within the realm of taxation. The study's emphasis on the global research network highlights the transnational aspect of tax compliance research, underscoring the significance of international cooperation in tackling shared difficulties encountered by tax authorities globally.

### **Limitations**

This study provides significant information, however it has limits. The bibliometric study is based on the Scopus database, which may not encompass all pertinent research, especially from non-English language journals or articles not indexed in Scopus. Consequently, certain significant regional or lesser-known research may have been omitted from the analysis. The study largely examines the progression of research subjects across time and does not extensively explore the precise methodology or outcomes of individual investigations. Subsequent research may rectify this by performing a comprehensive qualitative analysis of the principal papers discovered within the bibliometric network. The study identifies emerging trends, including technological advancements in tax compliance, yet it fails to examine the specific challenges or barriers to the adoption of these technologies across various countries, which is essential for comprehending the practical applicability of these innovations. The study's scope is confined to taxpayer compliance and does not investigate the wider implications for tax policy or its effects on overall fiscal systems, which may be addressed in future research.

## **CONCLUSION**

This bibliometric analysis of taxpayer compliance offers a thorough mapping of the academic environment, illuminating the principal themes, trends, and transformations in the research domain throughout time. The study underscores the increasing significance of social and economic elements in influencing taxpayer behavior, accentuating the complex interaction among social norms, governmental trust, economic situations, and tax compliance. It demonstrates that although conventional enforcement tools are essential for assuring compliance, there is a growing

acknowledgment of the significance of non-coercive approaches, such as education, trust-building, and incentives, in promoting voluntary compliance.

The report highlights the rise of technical innovations, including e-filing systems and artificial intelligence, which are becoming essential to contemporary tax administrations. These advancements are not only optimizing administrative procedures but also affecting taxpayer conduct by enhancing compliance simplicity and transparency. The incorporation of these innovations into tax administration could substantially enhance compliance rates, especially in areas characterized by informal economies or elevated tax evasion.

This study emphasizes the international scope of taxpayer compliance research, demonstrating that cross-country collaboration is essential for tackling common issues in tax policy and administration. Although nations such as the United States, the United Kingdom, and Indonesia prevail in the research domain, emerging economies like Brazil and Ethiopia are progressively enhancing the knowledge base in this field. This worldwide collaboration provides an opportunity to share best practices and formulate universally applicable solutions for enhancing tax compliance. Nonetheless, the study has drawbacks, such as its dependence on Scopus data and the omission of non-English language articles, potentially neglecting significant regional insights. The study largely concentrates on identifying trends and themes, without examining the techniques or outcomes of particular investigations. Future research may rectify these deficiencies by performing a comprehensive examination of the techniques and consequences of the studies encompassed in the bibliometric network. Notwithstanding these constraints, this study is a significant foundation for comprehending the dynamic realm of taxpayer compliance research and offers a framework for subsequent investigations aimed at examining the influence of technological and social determinants on tax compliance.

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