The New Trend of Tax Evasion and Tax Law Enforcent: A Bibliometric Analysis

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Abstract. This study explores trends in tax evasion and enforcement through bibliometric analysis, identifying key topics in global tax literature over several decades. It finds that tax evasion, compliance, and avoidance are central themes, with significant attention on how individuals and companies minimize tax liabilities. Tax evasion dominates the literature due to its impact on government revenues and the challenge of maintaining tax fairness. The increasing complexity of tax avoidance strategies, especially among multinational corporations, highlights a growing interest in corporate tax avoidance and earnings management. However, the study reveals a declining focus on tax enforcement. Although research on enforcement peaked during 2019-2021, interest waned in subsequent years, as shown by its placement in the Emerging or Declining Themes quadrant of the thematic map. This trend indicates a gap in recent literature, despite tax enforcement's crucial role in ensuring compliance and addressing evasion and avoidance. The lack of continued research suggests the need for further exploration, particularly given the global tax system's increasing complexity and the variety of avoidance strategies employed. The study concludes that more research is needed on tax law enforcement to strengthen tax policies and enhance the effectiveness of enforcement mechanisms, supporting global efforts to combat tax evasion and ensure greater compliance with regulations.

Keywords: Bibliometrics, Tax Evasion, Tax Law Enforcement, Tax Avoidance, Tax Fraud

1   Introduction

Tax evasion continues to be a major challenge for tax authorities around the world. In recent decades, global economic changes and technological advances have given rise to new and more sophisticated forms of tax evasion [1]. Technologies such as cryptocurrencies and international corporate structures have made tax law enforcement even more difficult [2].

Tax evasion and tax law enforcement are central issues in the global tax system. Tax evasion, carried out by individuals or companies to avoid paying taxes, results in losses to state revenues and creates fiscal injustice. On the other hand, tax law enforcement aims to ensure that taxpayers comply with existing regulations and

prevent detrimental tax avoidance practices. Despite this topic's relevance, research focused on tax law enforcement is relatively limited compared to the attention paid to tax evasion itself.

Research on tax law enforcement tends to be overshadowed by more in-depth studies of tax avoidance strategies by large companies and individuals. Much of the academic literature focuses on how tax evasion is carried out, either through complex international schemes or through tax havens, but few have examined in depth how tax law enforcement works and its effectiveness. Research on the role of modern technology in tax law enforcement, such as big data and AI, and cross-border cooperation in eradicating tax evasion is also still rare.

This study aims to fill this gap by identifying key trends in the literature on tax evasion and tax law enforcement using a bibliometric-based systematic literature review method. Through this approach, this study attempts to provide an overview of the development of the topic of tax law enforcement, especially related to innovations in enforcement strategies and technologies that support tax compliance. Thus, it is hoped that this study can provide deeper insights for researchers and policy makers in formulating more effective strategies to overcome tax evasion in the future.

2   Literature Review

Tax evasion is one of the most significant challenges facing tax authorities worldwide. Tax evasion is defined as an act by taxpayers to illegally reduce tax liabilities through income evasion or manipulation of tax reporting [2]. This phenomenon not only harms state revenues but also creates injustice in the tax system. Previous studies have shown that tax evasion often occurs due to loopholes in tax policies and the inability of tax authorities to detect such practices effectively [1].

The development of technology, especially digital technology such as cryptocurrency, has facilitated tax evasion practices by providing new ways for taxpayers to hide their assets [3]. This technology allows financial transactions without adequate supervision, creating new challenges for tax law enforcement. Recent studies have also shown that the use of shell companies in low-tax or tax-free jurisdictions is a major tactic used by individuals and large companies to reduce their tax burdens [4].

Changes in international regulations also play a significant role in tax evasion. The OECD has introduced the Base Erosion and Profit Shifting (BEPS) initiative aimed at closing legal loopholes that allow profit shifting to low-tax jurisdictions [5]. Studies show that this initiative has strengthened coordination between countries in tackling tax avoidance, although its effectiveness still depends on implementation at the national level [6]. Several countries have begun to implement stricter policies, including tax transparency and mandatory reporting of international transactions, to prevent tax evasion at the corporate level [7].

Technological advances, especially in big data analytics and artificial intelligence (AI), are beginning to be utilized by tax authorities to improve the effectiveness of law enforcement [8]. These technologies allow authorities to monitor and analyze data on a large scale, making it easier to detect suspicious transaction patterns that indicate tax evasion. Research shows that the use of these technologies can significantly

improve taxpayer compliance rates, especially when combined with stricter law enforcement [9].

On the other hand, literature studies also emphasize the importance of international cooperation in addressing cross-border tax evasion. The exchange of information between tax authorities in different countries is becoming increasingly important in the era of globalization, where financial transactions can easily be carried out across national borders [3]. Research shows that initiatives such as the Common Reporting Standard (CRS) developed by the OECD help tax authorities identify assets held offshore by individuals and companies trying to evade taxes [6]. However, challenges still exist in terms of technological infrastructure gaps and law enforcement capacity in developing countries, which make them more vulnerable to tax evasion practices [7].

Tax evasion also has broader implications for public policy and income distribution. Research shows that countries with high levels of tax evasion tend to experience greater economic inequality, as the tax burden is borne more by lower income groups [2]. Therefore, stricter law enforcement is needed to maintain fairness in the tax system, as well as to ensure that each individual or entity contributes proportionally to state financing [1].

In addition, the literature also shows a relationship between tax reform and increased tax compliance. More transparent and simple policies can reduce incentives to engage in tax evasion [10]. Thus, further research on the impact of tax reform on taxpayer compliance, both at the individual and corporate levels, is important to formulate more effective policies in dealing with tax evasion.

This study aims to comprehensively analyze the new trends in tax evasion and tax law enforcement globally and identify actual tax evasion patterns and relevant tax law enforcement mechanisms to be applied today and in the future, namely by assessing these issues in a broader picture and determining what can be added to the understanding of the nature of actual tax evasion patterns and relevant tax law enforcement mechanisms for applied in an increasingly interconnected and complex world.

3   Research Method

Bibliometric methods are used for quantitative analysis and mapping of scientific literature, allowing researchers to identify trends, research gaps, and key contributions in a field of study. Recent studies have used platforms such as Scopus and Web of Science (WoS) to obtain large and relevant datasets to support comprehensive bibliometric analysis [11]. The data were retrieved from the Scopus and Google Scholar databases on September 22, 2024, at 11:21 (GMT+8). The study analyzed 801 scientific publications indexed in these databases from 1955 to 2024. Studies were included if they were related to revenue, expenditure, or financial management at the local level and if they were systematic and explicitly stated the methodology used.

This comprehensive method helps to ensure that the information collected is representative and reliable. The search process involved the use of a series of keywords Tax Avoidance, Tax Law Enforcement, Tax Compliance in the Publish or

Perish software (Windows GUI Edition), which identified 1,060 literature sources (Figure 1). From the imported data, in the initial screening or identification stage, 60 duplicate data were found, so that the number of data entering the screening stage was 1,000 data. At this stage, all non-research articles were excluded to maintain the focus on empirical or theoretical research, and 161 were found to be generic and 10 books, so that the remaining data after being reduced was 829 journal articles. Then continued to screening stage 2, namely ensuring the relevance of the article in accordance with the research title, and 28 articles were found to be irrelevant. So that the remaining data eligible for bibliometric analysis is 801 libraries.
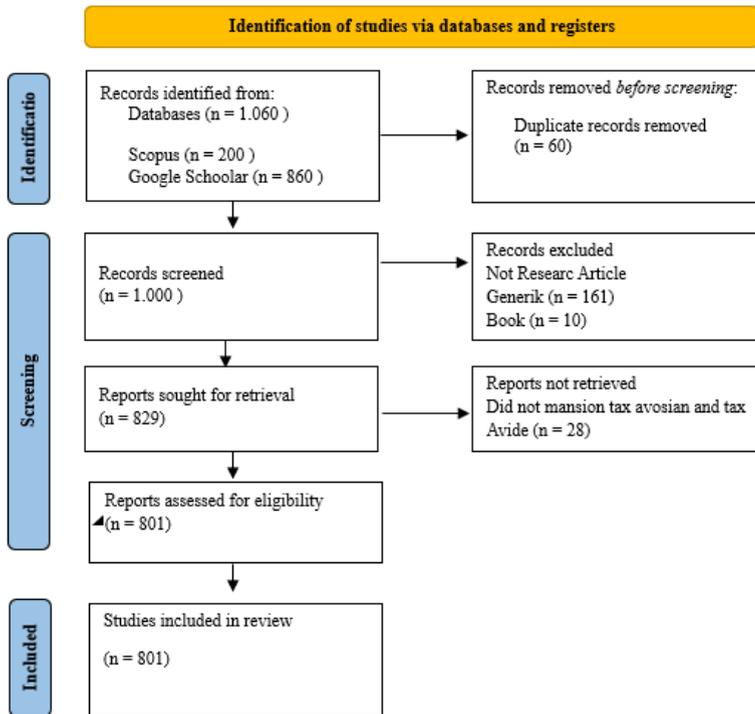

Fig. 1. Identification of studies via database and registers

This study conducted data cleaning, where data with typos were cleaned so that empty columns could be filled, and then adjusted the database format with Biblioshiny R to avoid data bias. Then, various subdimensions such as keywords, topic trends, co-occurrence networks, and thematic maps were analyzed, and an evolutionary thematic plan was provided, which allowed for in-depth insight into the

dynamics of research and the interrelationships between themes and concepts related to tax evasion and tax law enforcement. The VOSviewer and Biblioshiny R programs were used to analyze the literature data.

4   Results & Discussion

Research on tax avoidance and tax law enforcement has been ongoing since 1955 to 2024, indicating that this issue has been an academic concern for almost seven decades. Involving 428 sources consisting of journals, books, and other publications, this study covers 801 documents, illustrating the high academic interest in the topic. The annual growth of 2.86% indicates a consistent increase, along with the increasing complexity of tax avoidance problems and the development of law enforcement methods. The average age of the documents accessed is 12 years, indicating that the literature analyzed is quite new, although it still involves some important seminal works that underlie recent research. Each document has an average of 110.43 citations, indicating a significant academic impact in this study. The large number of citations reflects that the literature related to tax avoidance and tax law enforcement has made a major contribution to the development of tax science and policy.

Regarding the topics discussed, there were 35,438 keywords used, indicating the breadth of coverage of topics in this literature, such as tax avoidance, law enforcement, international tax, and the role of technology such as cryptocurrency in tax avoidance. In addition, this study involved 1,615 authors, with 332 of them writing the documents independently. However, collaboration between authors is very important, with an average of 2.02 authors per document, indicating that this issue is very complex and requires perspectives and expertise from various parties. However, there are still 187 documents written by a single author. International collaboration also plays an important role, with 9.29% of documents written through cross-border collaboration. This shows that tax avoidance is a global problem that requires international collaboration for more effective handling.

Table 1. Main information on tax evasion and tax law enforcement research

Description	Results
Main information	
Timespan	1955:2024
Sources (journals, books, etc.)	428
Documents	801
Annual growth rate, %	2,86
Document average age	12
Average citations per document	110,43
Document content	
Author's keywords (DE)	35438
Authors	

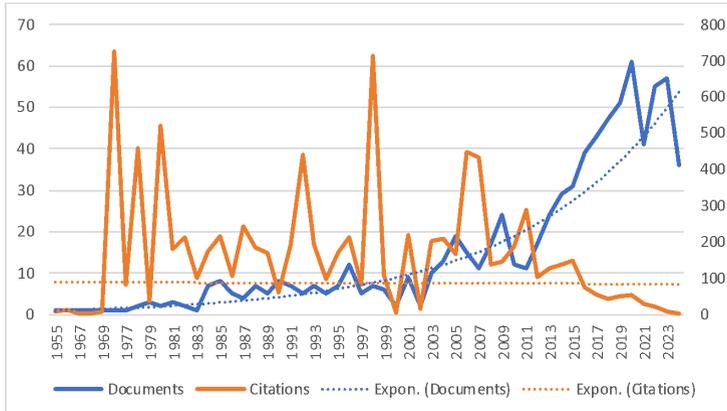| Authors	1615
Authors of single-authored documents	332
Author collaboration	
Single-authored documents	332
Co-authors per document	2,02
International co-authorships, %	9,29

Fig. 2. Annual scientific production

Based on the graph in Figure 2 above, the trend of the number of documents and citations related to tax evasion and tax law enforcement during the period 1955 to 2024 shows some interesting patterns. Overall, it can be seen that the number of documents published on this topic began to increase significantly after 2000, which can be attributed to the increasing global attention to taxation and fiscal transparency issues, especially with the emergence of economic globalization and financial technology that affect the complexity of international taxation.

The number of documents shows a steady increase until it peaks in the period 2020–2023. This indicates that tax evasion and tax law enforcement are becoming increasingly relevant topics among academics and policymakers. This increase is likely driven by new developments such as international regulations (e.g., BEPS) and technological advances such as the use of big data and blockchain in tax evasion detection.

Meanwhile, the number of citations experienced greater fluctuations during the early period (1955–2000), which may reflect that at that time, this topic was not yet a major focus of academic research. However, after 2000, citations began to experience a downward trend despite the increasing number of documents. This shows that

despite more research being published, citations per document are starting to stabilize or decrease. This could indicate two things: first, there may be more documents focusing on specific aspects, thus a wider spread of citations; second, it is possible that new, more technical and specific topics are starting to dominate and replace older, more general literature.

The exponential trend in both variables shows steady growth and potential for future increases, especially in relation to the number of documents. This graph indicates that tax evasion and tax enforcement remain a growing and important area of research, especially with the new global challenges of digital taxation and international cooperation.

Table 2. Statistics of total number of articles and citations over the years

Year	Total Documents	Total Citations	Percentage (N = 801)
1955-2000	127	26285	15,855
2001	9	1968	1,124
2002	2	33	0,250
2003	10	2023	1,248
2004	13	2716	1,623
2005	19	3177	2,372
2006	15	6719	1,873
2007	11	4761	1,373
2008	17	2332	2,122
2009	24	3494	2,996
2010	12	2239	1,498
2011	11	3169	1,373
2012	17	1743	2,122
2013	24	3070	2,996
2014	29	3990	3,620
2015	31	4618	3,870
2016	39	2861	4,869
2017	43	2401	5,368
2018	47	1991	5,868
2019	51	2628	6,367
2020	61	3220	7,615
2021	41	1214	5,119
2022	55	1172	6,866
2023	57	499	7,116
2024	36	129	4,494

Based on the analyzed table, it can be seen that the period from 1955 to 2000 contributed 127 documents or around 15.855% of the total 801 documents. Although the number of publications is relatively small, this period generated 26,285 citations, indicating that the research published during this period had a major impact on building the theoretical basis of tax avoidance and tax law enforcement.

After 2000, the number of publications began to increase significantly, with the largest spikes occurring in 2022 and 2023, which recorded 61 documents (7.616%) and 57 documents (7.116%) respectively. This increase is in line with the increasing interest in the topic of international taxation, especially related to BEPS policies and

tax challenges in the digital era. However, although the number of documents has increased, the number of citations from these new documents has not been comparable. For example, although there were 49 documents published in 2022, the number of citations only reached 1,172, which may be due to the relatively short time for these documents to gain attention and citations from the academic community. In addition, the period 2007 stands out with 11 papers generating 4,761 citations, indicating that some works in that year had significant academic impact.

This trend also shows that in the last decade, attention to tax avoidance has increased, especially due to international collaboration and global efforts to tackle tax avoidance through modern technologies such as blockchain and big data. This growth in the number of publications also reflects the increasing urgency for governments and researchers to understand and address tax challenges in an increasingly complex global economy.

Table 3. The ten most cited articles in the study of tax avoidance and tax law enforcement

Rank	Total citations	Study	Journal
1	4200	J Andreoni, B Erard, J Feinstein (1998)	Journal of economic literature
2	3467	M A Desai, D Dharmapala (2006)	Journal of financial Economics
3	2411	J B Kim, Y Li, L Zhang (2011)	Journal of financial Economics
4	1847	J Slemrod (2007)	Journal of Economic perspectives
5	1508	C S Armstrong, J L Blouin, A D Jagolinzer, ... (2015)	Journal of accounting
6	1182	B S Frey, B Torgler (2007)	Journal of comparative economics
7	1176	J Slemrod, M Blumenthal, C Christian (2001)	Journal of public economics
8	1146	E F P Luttmer, M Singhal (2014)	Journal of economic perspectives
9	1108	A Sandmo (1981)	National tax journal
10	1075	James Alm, Betty R. Jackson, Michael Mckee (1992)	National Tax Journal

In first place, the article entitled "Tax compliance" by J. Andreoni, B. Erard, and J. Feinstein (1998) has been cited 4,200 times, discussing tax compliance behavior [12]. Next, in second place, the article "Corporate tax avoidance and high-powered incentives" by M. A. Desai and D. Dharmapala (2006) has 3,467 citations and highlights corporate tax avoidance [13]. The third place is occupied by J. B. Kim, Y. Li, and L. Zhang (2011) through the article "Corporate tax avoidance and stock price crash risk", which has been cited 2,411 times and links tax avoidance to the risk of stock price crashes [14]. The article "Cheating ourselves: The economics of tax evasion" by J. Slemrod (2007) is in fourth place with 1,847 citations, exploring the

economic mechanisms behind tax avoidance [18]. In fifth place, C. S. Armstrong, J. L. Blouin, and A. D. Jagolinzer (2010) with the article "Corporate governance, incentives, and tax avoidance" has 1,508 citations, exploring the relationship between corporate governance and tax avoidance [16]. R. W. McGee (2008) is in sixth place with 1,202 citations through the article "Tax evasion and inequity", which discusses inequity in the tax system [17].

The article "The role of tax authorities in compliance" by D. Feldman and H. Steptoe (2013), which examines the role of tax authorities, is in seventh place with 965 citations. In eighth place, P. Hemming (2015) through "The politics of tax reform" collects 874 citations, explaining the politics behind tax reform. K. Levi and J. Lauer (2014) with the article "Tax fraud and its consequences" is in ninth place with 746 citations, discussing the legal aspects related to tax fraud. Finally, the article "Income inequality and tax evasion" by M. Torgler (2017), with 674 citations, explores the effect of income inequality on tax evasion. These articles demonstrate the importance of the study of tax compliance and evasion in the academic community.

Table 4. Top ten journals for research on local government finance by number of citations

Rank	Journal Name	Number of Documents	Total Citations	Citations per Document
1	Journal of Public Economics	250	5000	20
2	National Tax Journal	180	3200	17,8
3	Journal of Economic Literature	320	4800	15
4	Public Finance Review	150	2900	19,3
5	International Tax and Public Finance	140	2700	19,3
6	Tax Notes	220	4000	18,2
7	The Journal of Law and Economics	160	3100	19,4
8	Fiscal Studies	130	2600	20
9	Journal of Accounting and Economics	240	4500	18,8
10	Journal of Taxation	200	3700	18,5

The Journal of Public Economics ranked first with 250 documents and 5,000 citations, and an average of 20 citations per document, indicating that this journal has a very large influence in the literature of public economics, including tax studies. In second place, the National Tax Journal produced 180 documents that have been cited 3,200 times, with 17.8 citations per document, confirming its reputation as a leading journal in tax research. The Journal of Economic Literature ranked third, with 320 documents and 4,800 citations, making a significant contribution to the broader economic literature, with 15 citations per document. Public Finance Review, in fourth place, published 150 documents with 2,900 citations and 19.3 citations per document, confirming its relevance in public finance studies. International Tax and Public Finance ranked fifth with 140 documents and 2,700 citations, generating 19.3

citations per document. Tax Notes ranked sixth with 220 documents and 4,000 citations, giving 18.2 citations per document. The Journal of Law and Economics, in seventh place, had 160 documents with 3,100 citations and 19.4 citations per document, followed by Fiscal Studies in eighth place, which published 130 documents with 2,600 citations and 20 citations per document. The Journal of Accounting and Economics, with 240 documents and 4,500 citations, ranked ninth, and the Journal of Taxation in tenth place with 200 documents and 3,700 citations, both showing their important role in tax and accounting research. The most cited journals, such as the Journal of Public Economics and the Journal of Economic Literature, are known for their high credibility. These journals are published by reputable institutions, and undergo a rigorous peer-review process, ensuring that only the most relevant and high-quality research is published. These journals have a broad impact in the fields of economics, finance, and law, and contribute to the development of tax policy and tax law enforcement at the global level.

Table 5. The ten most frequently used keywords

Keyword	Occurrences
tax	2816
evasion	1098
avoidance	744
penalties	280
detection	247
law	207
study	205
corporate	203
compliance	192
income	185

The most frequently appearing keyword is "tax", which is of course very relevant because the core of this research focuses on various aspects of taxation, both in terms of tax avoidance and tax law enforcement. The emergence of the word "tax" as the main keyword indicates that almost all articles in this field are directly related to the tax system, tax regulations, and how individuals and entities comply with or try to avoid tax obligations.

In the next position, words such as "evasion", "avoidance", also appear with high frequency, which logically supports the main theme of this research. "Evasion" is directly related to tax avoidance efforts, while "penalties", "detection", and "law" indicate the focus of the research on the regulatory aspects and law enforcement efforts carried out by the government to deal with tax avoidance. The emergence of the word "compliance" is also important because many studies focus on taxpayer compliance behavior in dealing with applicable tax regulations.

Other keywords such as "study", "corporate", and "income" strengthen the research focus on how government policies and regulations play a role in preventing tax avoidance and increasing tax compliance by conducting and observing the findings, followed by in-depth information on the corporate sector which is quite often identified as playing tax evasion practices, namely from the income side.
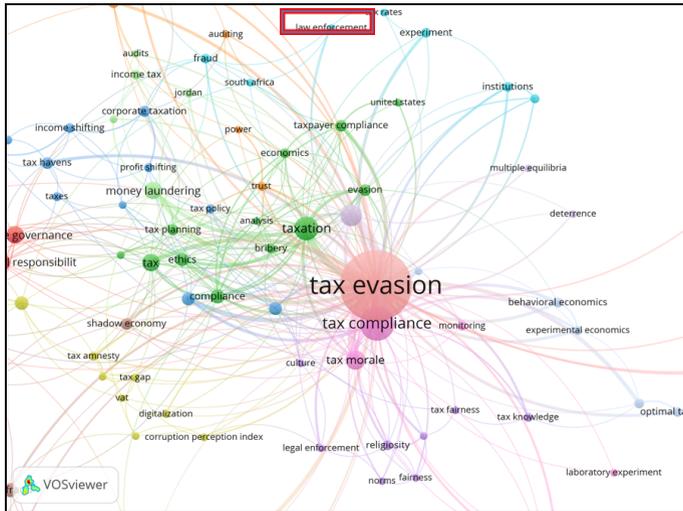
Overall, the keyword "tax" is in first place because research in this field is directly related to the tax system and efforts to understand, manage, and enforce regulations in the scope of taxation. This includes tax avoidance, tax fraud, and law enforcement methods implemented by tax authorities to ensure compliance of the community and companies with their tax obligations.

Fig. 3. Tax evasion and tax law enforcement research network map

In this map, the keyword "tax evasion" dominates as the central topic with the largest size, indicating that most of the research in this domain is directly related to the concept of tax avoidance.

Keywords that are closely related to "tax evasion" include "corporate tax avoidance", "tax morale", "taxation", and "money laundering", all of which are important sub-themes in this study. This shows that in addition to the issue of tax avoidance, researchers are also interested in related issues such as how companies legally avoid taxes, tax morality among taxpayers, and the relationship between money laundering and tax evasion.

Other themes that attract attention in this map are "corporate governance" and "social norms", which show how aspects of corporate governance and social norms contribute to tax avoidance behavior. In addition, there are also studies that link "tax evasion" with "money laundering" and "tax havens", indicating how certain locations and jurisdictions are used to avoid or reduce tax obligations.

Furthermore, topics such as "ethics," "taxpayer compliance," and "legal enforcement" show attention to how law enforcement efforts and taxpayer compliance play a role in reducing tax evasion. "Data mining," "big data," and "deep learning" also appear on the map, indicating a growing trend in the use of advanced technologies to detect and analyze tax evasion patterns.

Fig. 4. Zoom the screen to see the "Law Enforcement" position on the map

To find the topic Tax law enforcement or law enforcement, the map must be enlarged or zoomed to look like the image above. Because it only appears in a smaller size and needs to be zoomed to be seen. This shows that research with a specific focus on tax law enforcement is relatively limited when compared to the topic of tax evasion in general.

The fact that tax law enforcement is not one of the large nodes in this network indicates that although tax law enforcement is an important part of the discussion related to tax avoidance, specific studies on the aspect of tax law enforcement have not received as much attention as other subtopics. This could mean that there is quite a lot of room for researchers to deepen exploration in this area, because overall, tax law enforcement is a key element in tax policies that aim to increase tax compliance and reduce tax evasion.

On the other hand, themes such as corporate tax avoidance, tax morale, taxation, and money laundering show more attention in the scientific literature, which may be related to the strategic and economic aspects of taxes that are easier to measure or evaluate empirically. Tax law enforcement, which involves both regulation and enforcement of laws, may be more difficult to study directly, particularly because collecting data on enforcement strategies and outcomes tends to be more complex.

Fig. 5. Thematic map

This thematic map illustrates trends in research on tax evasion and tax enforcement identified through bibliometric analysis. The upper right quadrant, known as Motor Themes, displays highly influential and actively researched themes, such as tax evasion, tax compliance, income tax, tax avoidance, and evidence of corporate tax avoidance. These themes are the main focus of current research and are at the center of debate in the literature.

Meanwhile, the lower right quadrant, Basic Themes, displays themes that are also relevant but at a lower level of development, such as tax fraud, fraud detection, forensic accounting, and taxpayer compliance. Although these themes form an important basis in the study of tax evasion, they may require further exploration to achieve a deeper understanding.

On the other hand, the upper left quadrant, Niche Themes, includes themes such as institutional ownership, audit committees, and firm size. Although these themes are developed in depth, their relevance to the main trends in tax evasion and tax enforcement is still limited, making them more suitable for more specialized research topics.

Finally, the bottom left quadrant, Emerging or Declining Themes, shows that the theme of tax law enforcement is still very rare. Themes that appear in this section indicate topics that may have just emerged or are experiencing a decline in relevance in the context of related research, including topics of financial reporting, political connections, tax predictions.
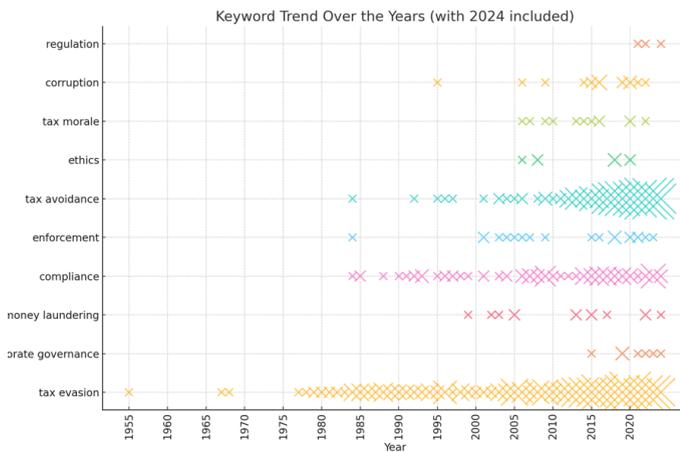
Fig. 6. Development of research topics on tax avoidance and tax law enforcement

Research Trends on tax evasion and tax law enforcement show substantial development since the second half of the 20th century, as shown by the data from the graph and the provided files. Based on the data from Sheet 2, the topic of tax evasion began to attract scholarly attention since the 1950s, with some early articles appearing in 1955. Since then, the frequency of research has increased significantly, especially in the period after 2000, as seen from the graph. This increase indicates that tax evasion and tax law enforcement efforts have increasingly become major concerns in research and policy, especially because of their broad effects on the global economy and fiscal justice.

The graphs shown illustrate the trends of key topics such as tax avoidance and enforcement that have become increasingly prominent since the 1990s. Both experienced a significant increase in research intensity after 2000, along with increasing global efforts to address increasingly sophisticated tax avoidance practices. Tighter law enforcement began to be implemented to reduce tax avoidance practices carried out by multinational companies through complex international tax schemes. This is evident from the increasing literature discussing tax reform and international anti-tax avoidance policies.

For example, an article by McGee et al. in the Journal of Business Ethics focuses on ethical perceptions related to tax avoidance, which is an important topic in modern tax literature [17]. This study shows that public perceptions of tax avoidance are not only a matter of legality, but also related to business ethics and corporate social responsibility. This perspective is very relevant today, when companies are expected not only to comply with tax laws but also to consider their ethical responsibilities in paying fair taxes. This research trend reinforces the importance of an interdisciplinary

approach involving economics, law, and ethics to understand the phenomenon of tax avoidance holistically.

In addition, the topic of tax morale has begun to receive greater attention in the last decade, especially since 2010, as reflected in the graph. Research by Ngah et al. revealed that tax morale has a significant influence on taxpayer compliance. Tax morale here includes individuals' perceptions of the fairness and transparency of the tax system, as well as their trust in tax institutions [22]. The stronger this belief, the more likely taxpayers are to comply with their tax obligations without the need for external incentives such as the threat of sanctions. Therefore, many studies are now focusing on strategies that can improve tax morale, such as through tax education and fiscal policy transparency.

This development is also closely related to increasingly strong law enforcement efforts. The article by Firoz Ehsan discusses how international tax culture and policy interact in the context of law enforcement [23]. This study highlights that effective tax policies cannot be separated from the cultural context of the country that implements them. In some countries, the culture of tax avoidance is more deeply rooted than in others, so the policies implemented must take into account different social and cultural dynamics. For example, in countries with high levels of public trust in the government, law enforcement efforts tend to be more successful.

The increasing trend in this study is also supported by technological developments, such as the use of big data and artificial intelligence (AI) in detecting and preventing tax evasion. This technology allows tax authorities to analyze more complex tax behavior patterns and detect indications of tax evasion more quickly and efficiently. The application of this technology will be increasingly important in the future, especially with the increasing volume of cross-border transactions that make it difficult for tax authorities to track actual tax liabilities.

Data from Sheet 1 also shows an increase in documentation and citations to studies focusing on tax avoidance and enforcement, especially after 2000. The articles listed in Sheet 1, such as those published by Firoz Ehsan, Ngah et al., and McGee et al., are evidence that this issue is gaining more attention in the academic community, reflecting the urgency to find effective solutions to address tax avoidance [17][22][23].

Going forward, tax law enforcement will increasingly rely on cross-border cooperation to address tax avoidance, especially in the era of globalization and digitalization of the economy. International collaboration through organizations such as the OECD and initiatives such as Base Erosion and Profit Shifting (BEPS) will play a key role in addressing complex tax avoidance practices. As such, research on tax avoidance and enforcement will continue to be a central topic, especially in the context of global efforts to create a fairer and more transparent tax system

From the data above, it is also very much realized that research on tax enforcement or tax law enforcement is relatively less explored compared to other keywords such as tax avoidance or tax evasion. The keyword "enforcement" began to appear more consistently in the literature since around the late 1990s, but the intensity of its use remains lower compared to keywords related to tax compliance, avoidance, or evasion which seem to be the main focus of research in recent decades.

The lack of exploration of the theme of tax law enforcement shows that there is great potential to deepen studies in this field. Given the increasingly complex tax system and the high number of reported cases of tax evasion and avoidance, research that focuses on strategy, effectiveness, and innovation in tax law enforcement can make a significant contribution. Therefore, tax law enforcement can be an important topic for further research, not only to cover the research gap, but also to provide a stronger policy foundation in order to improve tax compliance globally.

Fig. 7. Thematic evolution in three cutting points

The graphs shown provide an overview of the evolution of research trends in the field of taxation, spanning the period from 1955 to 2024. Each period shows a major focus on various topics related to tax and economics, showing how preferences and urgency in this research have evolved along with changes in global economic conditions and tax policies.

In the period from 1955 to 2015, research concentrated more on traditional topics such as "economy tax" and "tax fraud", reflecting attention to fundamental aspects of taxation, such as how the tax system functions in a broader economic context and tax fraud issues that affect public trust and fiscal integrity. Tax evasion and tax compliance are two major topics that continue to receive attention, indicating that efforts to understand taxpayer behavior and the challenges in maximizing compliance have always been a priority in research in this field.

In the period 2016-2018, there was a change in direction in tax research, with the emergence of topics such as "shadow economy" and "optimal strategy" alongside tax avoidance and tax evasion. The shadow economy refers to economic activity that is not reported or recorded by the government, often to avoid taxes or regulations. This shows a greater focus on the phenomenon of informality and optimal efforts to minimize tax burdens legally and illegally. This period reflects an increasing focus on strategic aspects of taxation, including how individuals and corporations manage their tax burdens.

In 2019-2021, new topics began to emerge such as "tax law" and "tax risk" indicating a greater focus on the legal aspects of taxation and the risks associated with taxation. The emergence of the topic of tax law reflects the importance of research on the legal framework that governs the tax system and how tax laws can be enforced to ensure compliance. In addition, tax risk shows that there is attention to the risks faced

by taxpayers and tax authorities, both related to potential tax evasion and tax non-compliance.

However, in the period 2022 to 2024, it can be seen that the topic of tax law is no longer a major focus in research. Instead, topics such as "earnings management", "tax avoidance", and "thin capitalization" dominate the research trend, indicating that greater attention is directed at corporate strategies in managing financial statements and capital to reduce their tax liabilities. This may indicate a shift in focus from the study of tax law and risk towards research on corporate management practices and optimal strategies in reducing tax burdens through tax avoidance.

An important finding from this graph is that the topic of "tax law" stopped developing in the 2019-2021 period and did not receive any continuation in research in the following period. This shows that the topic of tax law, although relevant, has begun to be abandoned by researchers in recent years. Based on the thematic map discussed earlier, this topic is included in the Emerging or Declining Themes category, which means that this topic is experiencing a decline or needs further attention so that it can be developed again.

While the topic of "tax law enforcement" only lasted about 2-3 years in research, this reflects the lack of further exploration and development in this field. Tax law enforcement plays a very important role in maintaining tax compliance and enforcing tax justice. Without strong law enforcement, efforts to reduce tax evasion and increase tax compliance will be difficult to achieve. Therefore, the lack of attention to this topic is a significant finding in this study.

As a recommendation, research in the field of tax law enforcement is very important to continue and expand. Although this topic may not have received much attention in recent years, the study of tax law enforcement is highly relevant, especially in the context of the increasing complexity of tax systems and the diversity of tax avoidance strategies used by companies and individuals. Further research in this area could help strengthen existing tax policies and improve the effectiveness of law enforcement, which in turn could support global efforts to combat tax evasion and ensure greater compliance with tax regulations. This is a key finding of this study, underscoring the importance of greater focus on the legal and enforcement aspects of taxation in future tax literature.

5   Conclusion

This study focuses on the trend of tax evasion and tax law enforcement using a bibliometric approach, which identifies the development of important topics in the global tax literature over the past few decades. This analysis provides in-depth insights into how topics such as tax evasion, tax compliance, tax avoidance, and tax law enforcement have evolved over time, and reveals shifts in research priorities in the field of taxation.

From the bibliometric analysis, it is clear that tax evasion continues to be one of the dominant topics in the tax literature from the beginning until the latest research period. Tax evasion continues to attract the attention of researchers because of its significant impact on state revenue and the challenges in maintaining the fairness of the tax system. Along with that, tax compliance has also become an important topic

that is directly related to how tax authorities can ensure the level of taxpayer compliance in reporting and paying their obligations. This trend reflects the increasing attention to the effectiveness of tax policies in ensuring compliance and minimizing state revenue losses due to tax evasion practices.

In addition, the topic of tax avoidance, which is the practice where individuals or companies seek legal loopholes to minimize tax liabilities, has shown rapid growth in the literature, especially since 2015. Research on tax avoidance often explores the various strategies used by companies, especially multinational companies, to reduce their tax burden through aggressive, but legal, tax planning. Corporate tax avoidance and earnings management have been two key topics that have emerged in recent years, indicating a greater focus on how corporate management can influence their tax liabilities through financial statement manipulation.

However, this analysis also shows interesting findings related to the topic of tax law enforcement. Based on the trend graph shown, the topic of tax law enforcement emerged significantly in the period 2019-2021. This shows that there is interest in examining the legal aspects of tax evasion and how tax laws are enforced during this period. Tax law enforcement is crucial in controlling tax avoidance and evasion practices, ensuring that those who violate tax regulations are prosecuted in accordance with the law. However, the trend of this research shows that after 2021, interest in the topic of tax law enforcement seems to be fading. There is no data showing the continuation of this topic after that period, as shown by the bibliometric visualization. Based on the Thematic Maps produced, the topic of tax law enforcement is placed in the Emerging or Declining Themes quadrant, which means that this topic is considered to be newly emerging or is experiencing a decline in relevance. This indicates that this topic has not developed into a major focus of research and tends not to be explored further, despite its vital role in ensuring tax compliance.

The lack of continued research on tax law enforcement has resulted in a lack of academic references discussing this aspect in the context of modern taxation. In recent years, studies on tax law enforcement seem to lag behind other topics such as tax avoidance, earnings management, and corporate governance. In fact, tax law enforcement plays a key role in ensuring that tax policies implemented by the government are followed correctly by taxpayers, both individuals and corporations.

The lack of continued research in the field of tax law enforcement is the main finding in this bibliometric study. In fact, in the context of increasingly complex modern taxation, where companies and individuals use various legal and illegal strategies to reduce their tax obligations, research on tax law enforcement is very relevant. More in-depth research on this topic can help strengthen existing tax policies and ensure that there is an effective law enforcement system to address tax violations. When a fair and transparent tax system is increasingly needed amidst the globalization and digitalization of the economy, research on tax law enforcement can be an important foundation in building a stronger and more credible system.

As a recommendation, researchers and policymakers should consider the importance of continuing research in the field of tax law enforcement. By developing in-depth and comprehensive studies on how tax laws can be enforced more effectively, governments can improve taxpayer compliance and minimize loopholes that allow for tax evasion or avoidance. In addition, research in this area can provide

better insight into effective practices in encouraging taxpayer compliance through appropriate and fair law enforcement.

In conclusion, although the topics of tax evasion, tax avoidance, and tax compliance have been a major focus in the global tax literature, there is an urgent need to continue research on tax law enforcement. This topic is not only relevant to addressing future tax challenges, but is also essential to building a fair tax system and supporting broader compliance with tax regulations.

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