

# Capturing The Evolution of Research Trends in Tax Corruption: A Bibliometric Approach

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**Abstract.** This study aims to understand the evolution of publications about tax corruption and its impact on tax payments in society. In preparing this research, bibliometric analysis techniques were used to explore all publications indexed in the Scopus database on tax and corruption from 1883 to 2023. The required data was then analyzed using Excel and R. Meanwhile, visual analysis was done on keywords and quotations. Documents simultaneously using VOSviewer. The author found 950 publications that matched the specified function, subject, and criteria. This research shows an annual growth rate of 9.22%, with the most publications on taxes and corruption in 2022. The United States is the country that contributes the most publications with affiliation to The World Bank USA. Fjeldstad, OH, became the most prolific writer on taxes and corruption. The bibliometric analysis carried out was limited to Scopus data. Other national and international databases should have been taken into account in this study. This research presents a brief overview of the literature that is accessible to researchers working in economics and provides recommendations for future research.

Keywords: tax, corruption, bibliometrics, evolution, public opinion

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## Introduction

A country can continue to develop and progress due to supporting factors, one of which is stable economic development, which tends to increase (Ellahi, 2020). Apart from that, the government is said to successfully carry out its duties, as evidenced by the fact that national development is being carried out evenly (Harring, 2014).

One sector that contributes large revenues to the country's economy to realize national development is tax (Darmawan & Angelina, 2021). Taxes are contributions that must be paid by the community to the state as regulated in law to support general welfare, and paying taxes is an obligation the community must carry out (Zelekha, 2017).

The obligation to pay taxes by the public has been stipulated in Law Number 28 of 2007, explaining that tax is a mandatory contribution to the state that is owed by an individual or entity that is coercive based on law, without receiving direct compensation, and is used for state needs for the greatest prosperity of the people (Gökşen et al., 2008).

Every year, tax payments experience increases and decreases. Several internal and external factors cause the decreases that occur.

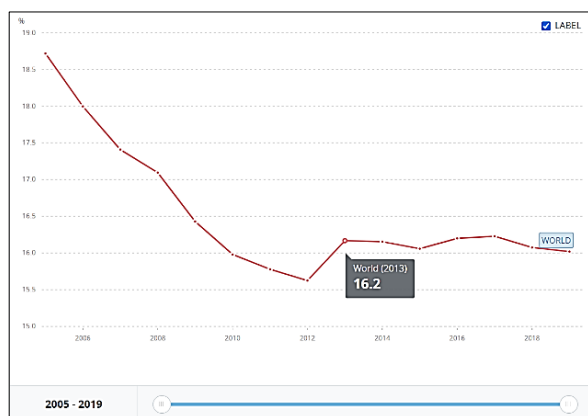


Fig.1. World Tax Payment Ratio  
Source: World Bank

As shown in the data above (figure 1), total tax payments by all countries worldwide have increased and decreased from year to year. A significant decline occurred in 2012, where tax revenue was only 15.6% in that year. However, this concern did not last long. In 2013, total world tax payments increased by 0.6% to 16.2%.

The decrease in tax payments can be caused by internal and external factors in society (Beesley,

2015). Internal factors that cause negligence in paying taxes include the need for more awareness of taxpayers among the public, people who feel heavy about the amount of tax that must be paid, and payment locations that are far from their place of residence or domicile (Rose-Ackerman, 2004). Meanwhile, the external factor of negligence in paying taxes comes from internal tax officials (Cherep et al., 2020).

The internal influences of tax officials that cause people to be lazy or negligent in paying taxes include unsatisfactory service by tax officials, tax officials who do not apply the 4S principles of smiling, greeting, saluting, and being polite, and acts of corruption by tax officials themselves (Banerjee et al., 2022).

The occurrence of tax corruption by tax officials themselves is a trigger factor for people not being taxpayers. This hurts the country's tax payment ratio. This is because public trust in tax officials decreases and decreases the state's tax payment ratio (Turley, 2017).

Several national and even international tax corruption cases have been revealed recently, worth billions to trillions (Winter & Vozza, 2022). Individuals in power carry out this act of corruption in this field and can also be carried out through fraud. This tax corruption case impacts the economy of countries, especially developing countries because it hinders national development. Apart from that, it also impacted the world economy because quite large amounts of money were lost (Winter & Vozza, 2022). With this case, it has become a focus for the government and the international community to avoid tax corruption by specific individuals.

Apart from having an impact on national development, tax corruption also has an impact on public doubts about the transparency of tax funds (Irawan & Utama, 2021), decreasing public tax compliance (Picur & Riahi-Belkaoui, 2006), and reduce public trust in the state tax service.

Because people are negligent in paying taxes arising from these factors, this research can provide a bridge to find solutions to problems caused by acts of corruption by individual tax officials. Using a bibliometric approach, this research presents the evolution of the primary sources of the influence of tax corruption on people's tax payments.

Bibliometric analysis is one method for producing the latest Library and Information Science research and publications (M. S. Apriantoro, Faradilla, et al., 2024). This bibliometric method makes it easier to measure the addition of literature on a particular

subject. This is useful for examining data on the number of publications and helps identify authors in a structured manner (Bozhenko et al., 2022).

This research is essential to study to emphasize areas of research that could be more optimal. Many previous bibliometric studies have discussed taxes, but none have discussed tax corruption.

Referring to existing bibliometric research, many researchers have discussed corruption and taxes, but others have yet to discuss the theme of tax corruption (M. S. Apriantoro, Herviana, & Yayuli, 2023; M. S. Apriantoro, Kaloka, El Ashfahany, et al., 2023; M. S. Apriantoro, Rosadi, et al., 2024; M. S. Apriantoro & Diniyah, 2024). Therefore, it is essential to evaluate the research to identify sub-research that requires more research emphasis, especially on tax corruption. With this in mind, this research aimed to determine the evolution of publications about tax corruption (Jakobi, 2018).

This study contributes to the existing literature by filling the research gap in bibliometric analysis concerning tax corruption. By identifying the trends and evolution of publications in this area, the research highlights the need for more focused studies on the impact of tax corruption on national development and public tax compliance.

## Research Method

The method that supports this research is bibliometric analysis (M. Apriantoro, Suryaningsih, & Muthoifin, 2023; M. S. Apriantoro, Herviana, Yayuli, et al., 2023). Data is obtained by searching for literature, which is then analyzed. By using this method, research can produce a more comprehensive study.

The procedures carried out by researchers in previous researchers also used bibliometric analysis to obtain data about research on various topics, such as corruption and taxes (Das et al., 2023).

This research was assisted by literature reviews taken from the Scopus website, where the website provides data that is broad in scope and easy to access compared to other databases or websites. When searching for data, use the keyword "tax corruption," which is searched based on articles, abstracts, and keywords. From a data search on March 13, 2023, at 20.19 WIB, 1,362 documents were found covering the years 1983-2023. The data obtained is then downloaded in CSV form, including all bibliometric information, including title, abstract, author,

keywords, references, and citation data, which will be helpful in the analysis. Additionally, we used MS Excel to prepare pivot tables and graphs from data obtained from Scopus.

In the first stage, researchers will carry out a literature review of the selected theme to recognize that relevant research is carried out on bibliometric topics. Also, this literature review determines the appropriate keywords to describe the research.

Second stage: At this stage, the researcher used the boolean operator TITLE-ABS-KEY (tax AND corruption) to search Scopus, which produced 1,368 documents. Further filtration is carried out with boolean operators (LIMIT-TO (DOCTYPE, "ar")) AND (LIMIT-TO (SRCTYPE, "j")) AND (LIMIT-TO (LANGUAGE, "English")) to limit only articles to the document type, only journal in source type and only English in language, resulting in a final document of 950.

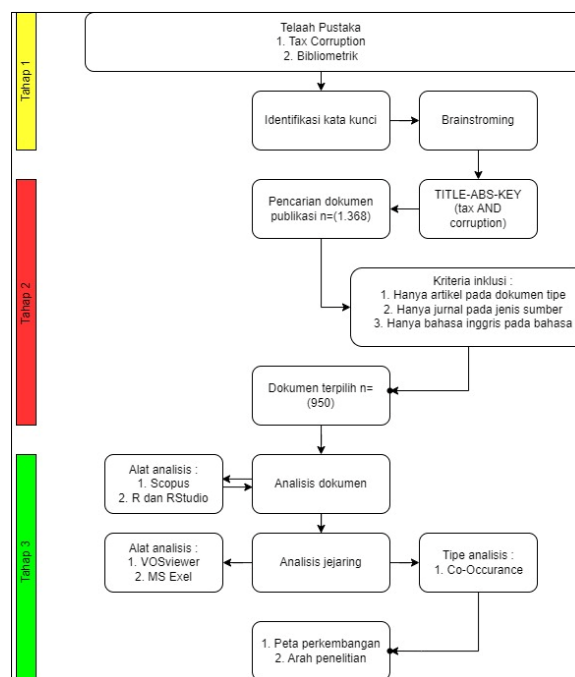


Fig.2. Research Procedure Bibliometric Analysis Tax Corruption Research

This research still needs to be improved, and researchers realize that there are various obstacles in conducting research. One of the obstacles is that in collecting the data used as a reference, there were only 1,362 documents. Thus, researchers hope that this research can help researchers in the future.

## Result and Discussion

In this study, the journal used as a reference was taken from Scopus with a period from 1983 to 2023. When searching, narrow it down by looking for journals, books, and document sections with an annual growth rate of 9.22%. Searching for reference journals is made easy with keywords and author keywords. Where the entire data is as in the following table:

Table 1  
Journal Collection Data Information

Main Information About Data	
Timespan	1983:2023
Sources (Journals, Books, etc)	563
Documents	950
Annual Growth Rate %	9.22
Document Average Age	7.67
Average citations per doc	19.99
References	40580
DOCUMENT CONTENTS	
Keywords Plus (ID)	1160
Author's Keywords (DE)	2155
AUTHORS	
Authors	1830
Authors of single-authored docs	282
AUTHORS COLLABORATION	
Single-authored docs	312
Co-Authors per Doc	2.2
International co-authorships %	22.11
DOCUMENT TYPES	
articles	950

Table 1 describes journal publications over 40 years consisting of 950 documents, written by 1830 authors, 282 document authors with one author, 22.11% co-authors, and 40580 references with an average citation per document of 19.99% citations.

### Publication Trends

The scale of publications related to tax and corruption related to the world and several leading countries has been shown in Figure 3. The increasing scale of the publication trend shows the seriousness of

the problem and the importance of efforts by the government and related associations to be stricter on tax administration. The United States is the leading supporter of trend publications on the topic of tax and corruption, where the United States has published more than 3,500 articles (figure 3). The peak of this trend's publication scale will occur in 2022 when there are 118 publications (figure 4), and until now, the United States is still leading the publication scale in the world.

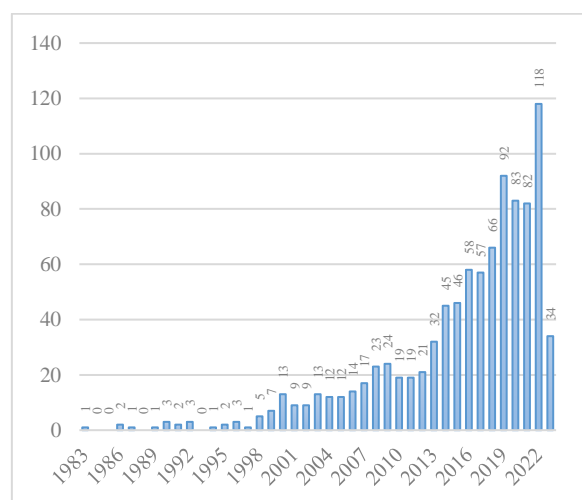


Fig.3. Trends in Research Publications Related to Taxes and Corruption for 1983-2023. The data was adopted from Scopus, extracted in March 2023

The data shows that every year, there has been a significant increase, although, in some years, there has been a decline. In 2019, publications increased even though the world was affected by the COVID-19 outbreak. This is quite an issue where the world is experiencing a crisis, but research on corruption is increasing, where research arises due to a trend. Publication occurs rapidly in developed countries. This is supported by the quality of infrastructure and IT capabilities that support research.

Journal publications related to tax and corruption involve hundreds of authors, where the author is present in various countries and continents, as in the following picture.

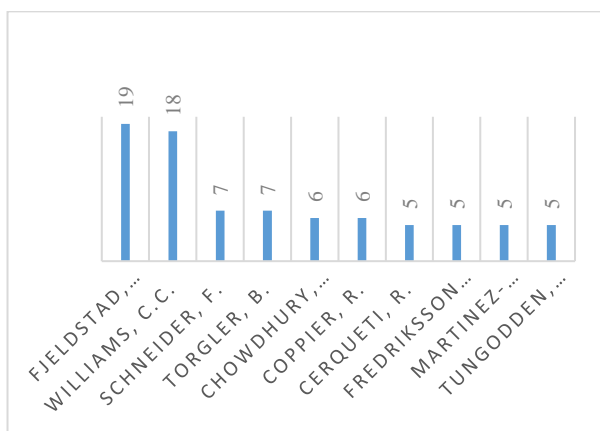


Fig.4. Author of publications related to tax and corruption

As in the picture, the author who most often publishes in journals related to tax and corruption is Fjeldstad, OH, with 19 publications. The following is Williams, CC, with 18 publications and many more authors from various countries. Having these various authors will help future tax and corruption researchers in researching different topics.

Besides the year and author, journal publications also include their affiliation. These affiliates consist of various universities and companies in the world.

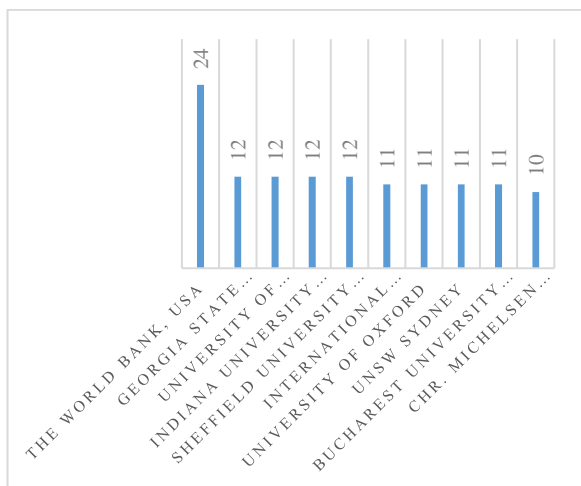


Fig.5. Affiliated with 10 Publications Related to Taxes and Corruption

These affiliates range from The World Bank, USA, which has published 24, Georgia State University with 12 publications, the University of Maryland with 12 publications, and many more. There are also from superior institutions, namely the University of Oxford, with 11 publications.

Sources are an important thing that supports research; with sources, the research will be more recorded. These sources were obtained from reliable objects, data, and literature, as in the following image.



Fig.6. Publication Sources Related to Taxes and Corruption.

The sources used in publications related to tax and corruption are taken from various sources. Such as international tax and public finance (10), economic modeling (10), applied economics (10), world development (12), and various other sources. These sources help the author when completing and completing his research.

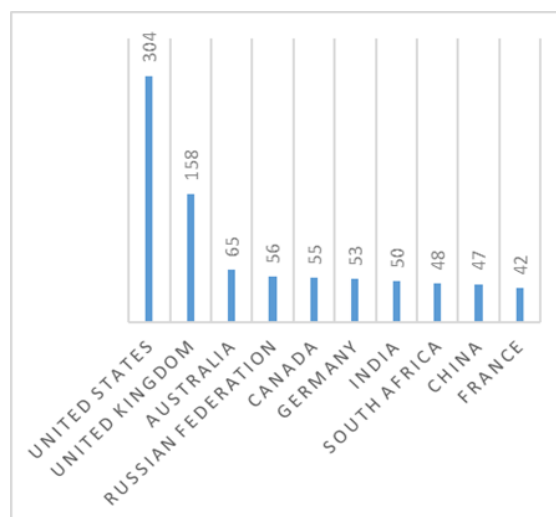


Fig.7. Ten Countries With the Most Publications on Tax and Corruption Themes

The publication revolution worldwide is unequal, while the United States still leads research results, while other countries such as China and France need to catch up. This country's lagging publication level is due to inadequate infrastructure and IT skills. Infrastructure development is also still the primary goal of several developing countries.

Publications published in the United States are not only published by researchers in that country. There were 26 publications from other countries that published their research in the United States, while there were 88 single-author publications. In the UK, there are 21 publications for multiple researchers who publish their research, while for single researchers, there are 43 publications. There were 15 publications from China with multiple authors and 17 publications for single authors.

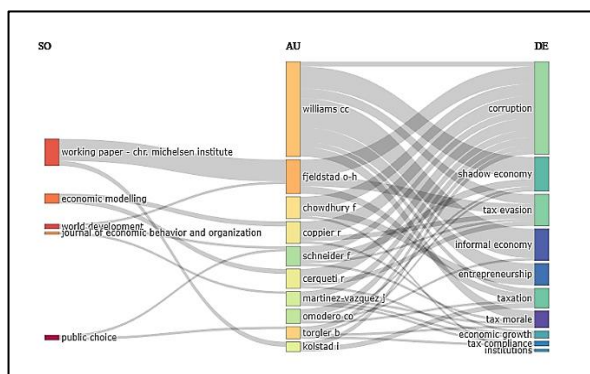


Fig.8.Publication Trends Related to Taxes and Corruption Based on Source

Figure 7 includes the three elements observed: the journal publication's name, the author's name, and the theme/topic used. These three elements are then connected by gray plot lines tied to each other. Based on the journal's name, each journal shows which authors contribute most frequently to its publications, especially those that raise the theme of tax and corruption.

The size of the plot shows how many publications are concerned with that theme. Based on the picture above, there are ten journals. Working Paper-Chr is the journal that publishes the most research on the theme of tax and corruption. The Michelsen Institute is shown in dark red and is connected to several authors, such as Fjeldstad Oh and Kolstad I.

The size of the bar chart shows how many research publications each author has published. Among the ten authors who wrote the most articles on the theme of tax and corruption are Williams CC, Fjeldstas Oh, Chowdhury F, Coppier R, Schneider F, Cerqueti R,

Martinez-Vazquez J, Omodero Co, Torgler B, and Kolstad I.

In the third element, each topic is continuous research with authors who have written extensively on ICT literacy topics. The analysis results show ten words of corruption in the top position. This shows that the word is closely related to research related to taxes and corruption.

Corresponding Authors Country

Table 2  
10 Countries of The Corresponding Authors

Country	Articles	SCP	MCP	Freq	MCP Ratio
USA	114	88	26	0.12	0.228
United Kingdom	64	43	21	0.067	0.328
China	32	17	15	0.034	0.469
Australia	22	15	7	0.023	0.318
Canada	21	15	6	0.022	0.286
Nigeria	21	18	3	0.022	0.143
South Africa	21	20	1	0.022	0.048
Italy	20	15	5	0.021	0.25
France	18	15	3	0.019	0.167

Based on the data in Table 2, the USA has the highest MCP of 26 but has a relatively low frequency, namely 0.12. The United Kingdom has an MCP of 21 and a frequency very far from the standard limit (0.5), namely 0.067. Meanwhile, the third country, China, has an MCP of 15 and a frequency of 0.034. Looking at the three countries, all three have very low frequencies, while the standard frequency is 0.5.

Most Global Cited Document

Table 3  
The 10 Countries with The Most Cited Document Globally

Paper	Total Citations	TC per Year	Normalized TC
Wei SJ, 2000, Rev Econ Stat	1156	48.17	5.49
Friedman E, (2000). J Public Econ	682	28.42	3.24
Fisman R, 2007, J Dev Econ	647	38.06	10.21
Bräutigam Da, 2004, Econ Dev Cult Change	522	26.10	6.14



Fan Jph, 2012, J Financ Quant Anal	426	35.50	11.82
Cai H, (2011). J Law Econ	328	25.23	11.29
Black B, (2000). Stanford Law Rev	318	13.25	1.51
Torgler B, 2009, J Econ Psychol	295	19.67	6.51
Damania R, (2003). J Environ Econ Manage	276	13,14	4.51
Gastanaga VM, 1998, World Dev	273	10.50	4.38

Based on Table 3, the paper with the most extensive total citations (TC) worth 1156 is Wei SJ, 2000, Rev Econ Stat. Apart from total citations, there are also total citations per year (TC per year). The largest TC per year is filled by papers Wei SJ, 2000, Rev Econ Stat, Fisman R, 2007, J Dev Econ, and Fan Jph, 2012, J Financ Quant Anal. Based on Table 3, TC and TC per year have different numbers. This could be due to the different citations used per year. So it can be concluded that TC has no effect on TC per year, as is the case in the paper SJ, 2000, Rev Econ Stat, which has a TC of 1156 while the TC per year is only 48.17. Each paper has a different year of publication. In table 3, the year of publication starts from 1998-2012. Having the year of publication does not affect the TC value because the year of publication only indicates what year the paper was published. The paper Wei SJ, 2000, Rev Econ Stat, which was published in 2000 but had the largest TC compared to Cai H, 2011, J Law Econ, published in 2011, but its TC is below the 2000 paper.

### Network Analysis

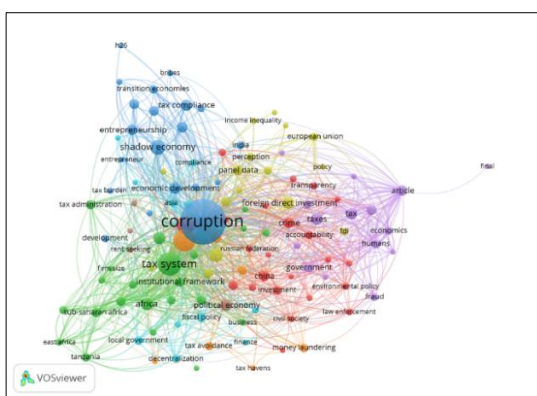


Fig 9. Occorace Network Analysis

In research on tax and corruption, an accurate analysis has been carried out with results as in Figure 5. The results of the accuracy analysis from research

on the topic of tax and corruption obtained 118 keyword items and were close together using a minimum cluster size of 27. The results of this approach were that 3 clusters with 53 items/clusters were formed.

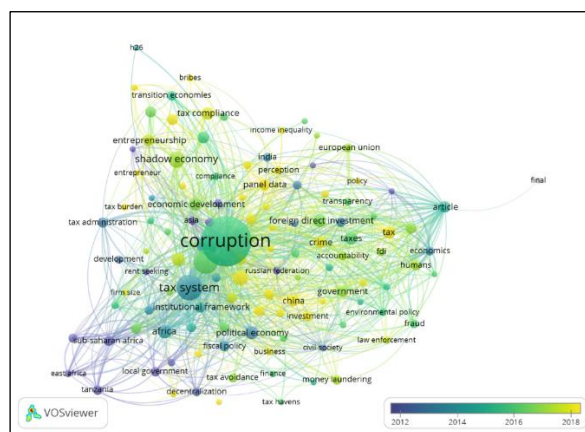


Fig.10. Occorace Overlay Analysis

The image above shows keyword network analysis based on overlay. The keywords used in the most recent year are tax administration, investment, and tax compliance. Meanwhile, the keywords corruption, articles, fiscal policy, and development have been used for a relatively long time since 2012.

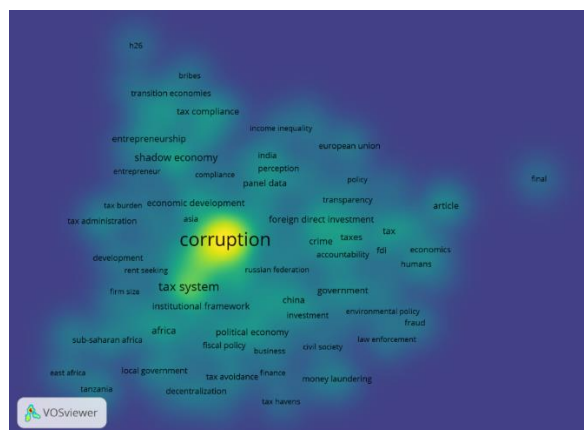


Fig.11. Occurrence Density Analysis

In this figure, corruption is a keyword with high-density analysis. Apart from corruption, there is also the tax system, the word most frequently used as a keyword by the author. Tax havens, law enforcement, tax administration, and money laundering are keywords that still need to be researched. This is one way for the author to explore further about these keywords.

Table 4  
Accuracy Analysis Related to Tax and Corruption Topics

Keywords	Occurrences	Clusters
Tax evasion	102	1
Tax revenue	18	
Tax system	113	
Tax administrations	19	
Political economy	30	
Economic growth	38	
Fiscal policy	18	
Government	20	
Foreign investment	29	
Corruption	427	
Entrepreneurship	23	2
Institutions	29	
Tax compliance	26	
Tax morale	21	
Transition economies	15	
Tax administrations	18	
Tax revenue	15	
Transparency	11	
Sustainable development	8	
Accountability	8	
Economic growth	30	3
Informal economy	21	
Informal sector	13	
Shadow economy	44	
Taxes	12	
Economic freedom	7	
Income inequality	7	
Institutional theory	8	
Trade	6	
Democracy	7	

The keyword tax evasion has a relatively high number compared to other keywords, namely 102. This may indicate a severe problem in terms of evasion of tax payments, where individuals or companies avoid the obligation to pay taxes in non-legal ways. Corruption is also included in the keywords, with a higher number than other keywords, amounting to 427. This high number shows that corruption is the dominant issue in the given theme. A large number of studies show that there are serious problems related to corruption in the tax and government environment. Corruption cases can damage the tax system's integrity, reduce state tax revenues, and hinder economic development.

Overall, analysis of the relationship between keywords and events in the data focuses on issues such as tax avoidance, the tax system, tax administration, fiscal policy, the role of government, foreign investment, and corruption. The data also highlights the link between political and economic factors in the tax context. This shows the importance of maintaining integrity, transparency, and effectiveness in the tax

system and overcoming the problem of corruption to ensure fair and efficient tax revenues and support sustainable economic growth.

The keyword entrepreneurship has quite a large number in cluster 2, namely 23. The large number of entrepreneurial incidents shows that the issue of entrepreneurship is of concern in the given context. This shows considerable interest in entrepreneurial activities and their essential role in economic growth. The keyword institutions have a relatively large number of occurrences (29). This shows that the community's attention given to the role of institutions is quite significant. Solid and effective institutions have an essential impact on facilitating entrepreneurial development, strengthening tax compliance, and promoting sustainable development. The keyword tax compliance has a relatively large number of occurrences (26). The number of tax compliance incidents shows the importance of compliance in tax contexts such as payments. This incident indicates a research focus on the context of tax compliance, such as strategies to increase compliance, tax avoidance, and law enforcement related to taxation.

Overall, analysis of the relationship between keywords and events in the data shows that the data is highlighted with its primary attention to aspects such as entrepreneurship, institutions, tax compliance, tax morals, transition economy, tax revenues, transparency, sustainable development, and accountability. This reflects the complexity and interrelationships between these factors in taxation, governance, and sustainable development. In building an effective and sustainable tax system, it is essential to thoroughly pay attention to these aspects and promote good governance, high compliance, and integrity in taxation.

The keyword economic growth has a relatively large number of occurrences (30). Many incidents show that economic development increases a country's economic capacity. This number of incidents shows a research focus on the context of economic growth, such as state income, community economic activities, excise revenue, and import exports. Meanwhile, there are many shadow economy keywords (44). This number of incidents shows that the shadow economy influences the country's economic growth. This relatively large number shows that the shadow economy has received intense attention in several contexts, such as the economic turnover of households and companies.

Overall, analysis of the relationship between keywords and events in the data shows that the data is exciting to aspects such as economic growth, informal



economy, shadow economy, economic freedom, and economic inequality. This reflects the relationship between these factors in the context of a country's economic growth, which is caused by a country's economic activities, both carried out by households and companies.

From this explanation, the occurrence in each cluster represents the central theme in the tax system and corruption research. The theme in the first cluster is dominated by tax revenue. Tax institutions still dominate the theme in the second cluster. Moreover, the theme in the third cluster is dominated by economic growth.

## Conclusion

From the research conducted, we have outlined publications related to tax and corruption over the last forty years. The annual growth rate was 9.22%, with peak publication in 2022, despite the transition from online to offline operations. Of the 950 documents written by 1830 authors on tax and corruption, Fjeldstad, OH, is the most relevant author with 19 publications. The World Bank, USA, is the most relevant affiliation, contributing 24 publications. The most significant number of journal publications on this topic came from the United States, with 26 multi-country papers (MPCs) and 88 single-country papers (SPCs), totaling 304 publications. The document with the most citations is Wei SJ, 2000, *Rev Econ Stat*, with 1156 citations. The research on tax and corruption is categorized into three clusters: tax revenue, tax institutions, and economic growth.

The study relies on bibliometric analysis, which may not capture all qualitative aspects of the research. It is limited to publications indexed in specific databases, potentially overlooking relevant studies not included. The analysis focuses on the frequency of publications and citations, which may not reflect the actual impact or quality of the research. Future research should include qualitative analysis to complement the bibliometric approach and expand the scope to include publications from diverse databases and non-indexed sources. Additionally, in-depth case studies on countries with high tax corruption should be conducted to understand the underlying factors and develop targeted interventions.

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