

Understanding Tax Policy Research in Indonesia: A Bibliometric Perspective

Gusti Naufal Rizky Perdana ^{1✉} & Elza Fatika Nur Haliza²

¹ Master of Public Administration Program, Faculty of Administrative Sciences, Universitas Brawijaya, Malang, Indonesia

² Public Administration Study Program, Faculty of Social and Political Sciences, Universitas Mulawarman, Samarinda, Indonesia

✉ Address correspondence: Jl. MT. Haryono 163, Malang 65145, Jawa Timur, Indonesia
E-mail: gustinaufalrp@gmail.com

ABSTRACT

This study aims to conduct a bibliometric analysis of tax policy in Indonesia, focusing on identifying research trends, dominant issues, and emerging research themes in this field. Data obtained from the Scopus database using the keywords "tax policy" and "Indonesia" were analyzed using bibliometric methods to depict the structure and research trends, while thematic approaches were employed to identify dominant themes. The results indicate a steady increase in the number of publications on tax policy in Indonesia, particularly in the last five years. Specifically, in 2020 there will be 8 documents, in 2022 there will be 9 documents and in 2023 there will be 18 documents. The analysis also identifies the authors, affiliations, and countries that contribute most to this research, as well as the most common document types and subject areas. The most frequently cited articles in the context of tax policy in Indonesia are also outlined. Furthermore, visualization of concept relationships using VOSviewer software aids in identifying main themes and concept relationships in the literature. Thus, this study provides a comprehensive understanding of tax policy research in Indonesia, serving as a basis for further research and aiding policymakers in understanding key issues related to the tax system in the country.

Keywords: tax policy, bibliometric analysis, Indonesia, scopus database

1. Introduction

Taxation plays a crucial role in achieving a country's growth targets [1]. As the largest source of revenue, taxes consistently increase annually in the national budget [2]. Therefore, tax policy, as part of broader public policy, differs from other government policies due to its immediate societal reactions [3]. Taxes have been a central topic in political economy throughout history, often leading to cascading effects that burden taxpayers [4].

One of the government's main challenges in managing the country's finances is revenue collection through taxes [5]. Tax collection involves not only obligations but also certain rights. Tax revenue is used for national development and strengthening economic resilience by both central and local governments [6]. State revenue must be managed wisely and allocated for the welfare of the people. In Indonesia, one of the main sources of state revenue comes from the tax sector, contributing an average of more than 70% of total state [7]. Additionally, to achieve taxation targets, the government implements various policies, including tax policies aimed at optimizing revenue without disrupting the global investment climate [8].

Several studies have addressed tax policies in Indonesia. Tax policy to encourage investment in Indonesia includes providing tax incentives, improving ease and certainty of doing business, creating jobs and welfare for foreign workers, accelerating infrastructure development, and simplifying business regulations [9]. Changes in income tax policies can cause economic distortions and legal uncertainties if tax rates are lowered through government regulations that can change without the approval of the legislature. Therefore, simple tax regulations are needed, without overlaps, providing legal certainty, and encouraging voluntary compliance to reduce collection costs [10]. In Indonesia, the Directorate General of Taxes continues to strive to increase tax revenue by modernizing the tax system, considering the relatively small number of taxpayers compared to the population and the business world [11]. From previous research, it is evident that there are still many dynamics occurring in tax policies in Indonesia. Therefore, this study will conduct bibliometric analysis on tax policies in Indonesia. Bibliometrics has become an important tool for evaluating and analyzing research outcomes, institutional cooperation, the influence of public research funding on national research and development performance, educational efficiency, and other applications [12]. Bibliometric analysis is a well-known and rigorous method for exploring and analyzing large amounts of scientific data, allowing us to delve into the evolution and highlight emerging areas in a specific discipline [13].

Several studies have been conducted on tax policies using bibliometric analysis. A retrospective analysis of the tax gap management concept shows its ambiguous nature, with the first publication appearing in 1935 and the majority since 2013, low international cooperation, dominance of local research, and confirmation that work in the informal sector affects the country's economic development [14]. Tax research has attracted the attention of many academics, practitioners, and policymakers worldwide, including in Malaysia, but such research trends are rarely tracked; hence, this study uses bibliometric analysis to review trends and literature frequency on taxation in Malaysia based on Scopus data, revealing an increase in the number of publications from 1977 to 2020 peaking in 2016-2017, and showing that Universiti Teknologi MARA is the most influential institution, while Advanced Science Letters is the highest publication source [15]. The results show a significant increase in publications on tax compliance, with most articles published in English-language journals and conferences, and many authors and cited articles originating from the United States, Australia, Europe, Malaysia, and Indonesia; this study identifies frequently discussed themes and potential themes for future research, recommending expanding the use of databases and including more fields in the [16].

From previous studies, the novelty of the research to be conducted is a specific bibliometric analysis of tax policy themes in Indonesia. With the research objectives (1) to describe research trends related to tax policies in Indonesia, and (2) to analyze dominant issues and research themes emerging in tax policy studies in Indonesia.

2. Method

This study employs bibliometric analysis to depict tax policy studies in Indonesia. This method has rapidly evolved and become an essential tool in research, useful for assessing contributions in specific study areas or journals [17]. Bibliometric analysis is widely known for its ability to evaluate characteristics, structures, relationships, patterns, and trends in current and future disciplines [18].

In this research, we utilize VOSviewer software, leveraging co-occurrence features to examine relationships and analyze the interconnections between keywords in the paper set [19]. Additionally, to enhance data representation, we apply document analysis using Nvivo12 Plus to identify keyword patterns and dominant themes through a thematic approach. Word cloud techniques are also employed to visualize the most frequently occurring keywords in the text [20].

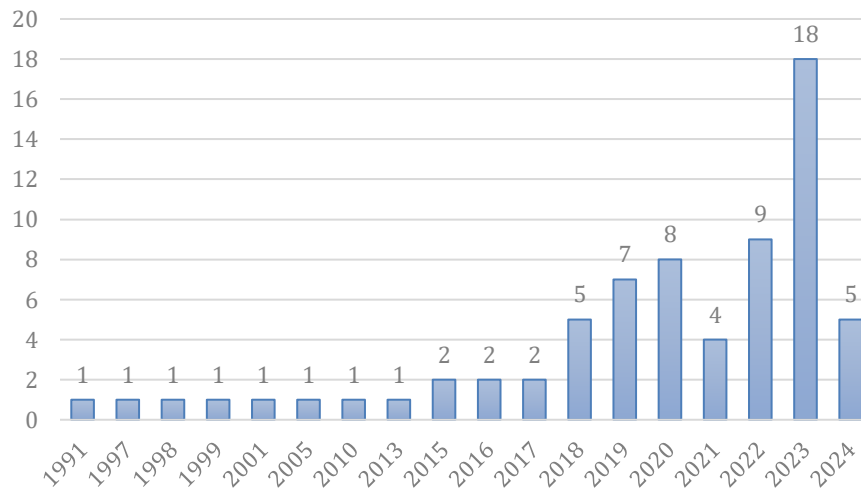
The data used in this study are sourced from the Scopus database, a multidisciplinary database encompassing citations and abstracts from various literature sources such as peer-reviewed journals, trade journals, books, patent records, and conference publications (Joshi, 2016). The Scopus database was chosen for this study due to its comprehensive coverage of high-quality research across various disciplines, ensuring a robust and reliable dataset for the analysis of 'tax policy' and its implications in the context of Indonesia. The search was conducted using the keywords "tax policy" AND "Indonesia" (TITLE-ABS-KEY). These two keywords indicate the research topic and locus of the documents for which the data will be processed. Each document was analyzed based on various criteria such as access type, year of publication, author name, document type, keywords, and country of origin. The analysis results were exported in CSV format for further analysis using VOSviewer and NVivo12 software. From this search, a total of 70 documents were identified.

3. Results and Discussion

Trends in Tax Policy Research in Indonesia

Data extracted from the Scopus database reveal the trends in tax policy research in Indonesia over the past few decades. Initially, research in this area was relatively sparse, with only one publication per year in certain years such as 1991, 1997, 1998, 1999, 2001, 2005, and 2010. However, since 2013, there has been a gradual increase in the number of publications, indicating a growing interest in the topic. In 2015 and 2016, there were two publications each, and this trend continued with two publications in 2017, five in 2018, and seven in 2019. The peak of attention to tax policy in Indonesia was observed in 2020 with eight publications. This upward trend persisted in 2021 with four publications, nine in 2022, and peaked at 18 publications in 2023. Although there was a slight decrease in 2024 with five publications, the figure still reflects significant interest compared to previous years.

Overall, the data from Scopus demonstrates a steady increase in tax policy research in Indonesia, particularly in the last five years, figure 1. This reflects a growing recognition of the importance of tax policy in the realms of economics and public policy in Indonesia.



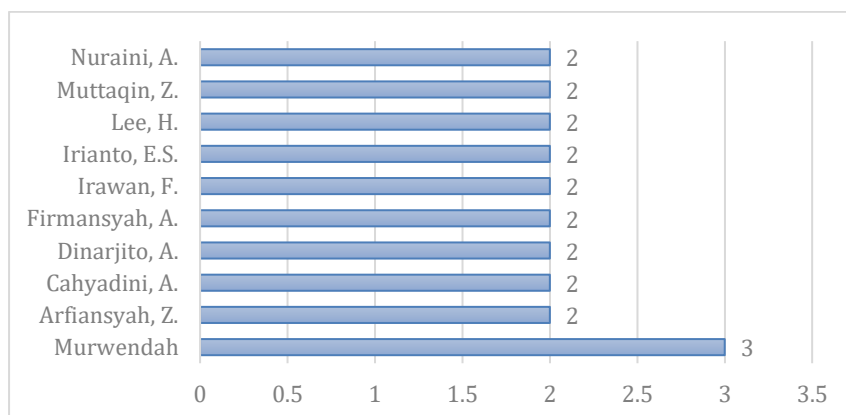
Source: Scopus Database (Year 1991-2024)

Figure 1. Trends in Tax Policy Research in Indonesia

Based on the data of authors contributing to research on tax policy in Indonesia, several names stand out with the highest number of publications. The author with the highest number of publications is Murwendah with three publications. Additionally, there are several other authors, each with two publications, namely Arfiansyah, Z., Cahyadini, A., Dinarjito, A., Firmansyah, A., Irawan, F., Irianto, E.S., Lee, H., Muttaqin, Z., and Nuraini, A.

The presence of several authors with significant contributions indicates a high level of interest and dedication to tax policy research in Indonesia. Murwendah, as the author with the most publications, stands out in this academic community. Meanwhile, other authors such as Arfiansyah, Z., and Cahyadini, A., demonstrate that there are active researchers focusing on this topic, providing important contributions to the development of tax policy in Indonesia.

The consistency of publications from these authors helps enrich the literature on tax policy in Indonesia and indicates the presence of a growing research community in this field. This also reflects the importance of collaboration and ongoing research to understand and develop effective tax policies in Indonesia.



Source: Scopus Database (Year 1991-2024)

Figure 2. Top Authors on the Theme of Tax Policy in Indonesia

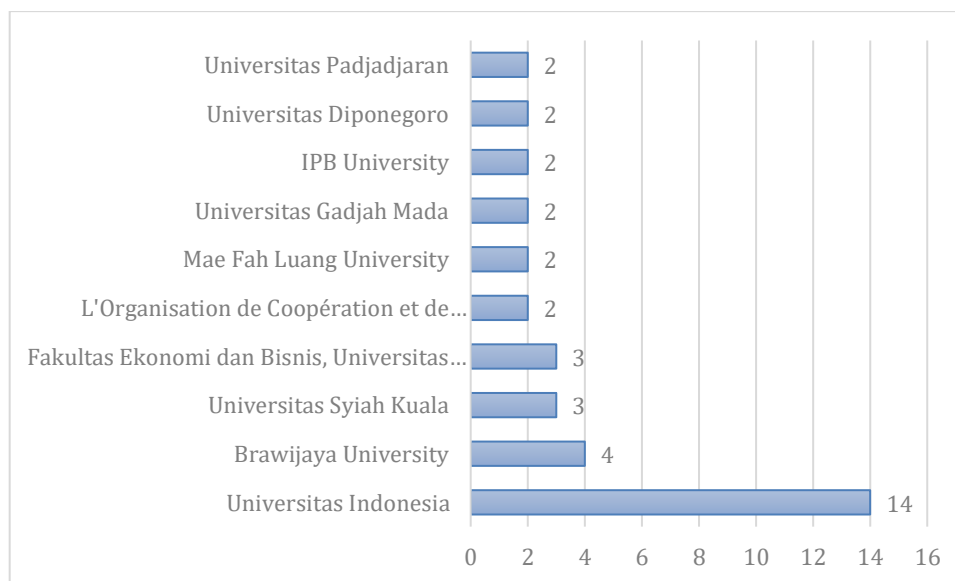
Based on data from the Scopus database, Universitas Indonesia stands out as the affiliation with the highest number of publications on tax policy in Indonesia, with a total of 14

publications. This indicates that Universitas Indonesia has made a significant contribution to tax policy research, highlighting its important role in developing literature in this field. This excellence reflects the academic capacity and strong resources of the institution in supporting relevant and impactful research.

In addition to Universitas Indonesia, Brawijaya University also has a substantial contribution with 4 publications related to tax policy in Indonesia. The involvement of Brawijaya University in this research indicates significant efforts from this institution to engage in academic discussions on tax policy, which is an important component of the Indonesian economy.

Universitas Syiah Kuala and the Faculty of Economics and Business, Universitas Indonesia each have 3 publications. This indicates that the Faculty of Economics and Business at Universitas Indonesia also plays a significant role in advancing tax policy research specifically, in addition to the overall contribution of the university. On the other hand, Universitas Syiah Kuala demonstrates that tax policy research is not only centered in Java Island but also involves institutions from various regions of Indonesia, enriching perspectives and analysis in this literature.

Other institutions that also contribute to tax policy research in Indonesia include the Organisation for Economic Co-operation and Development, Mae Fah Luang University, Universitas Gadjah Mada, IPB University, Universitas Diponegoro, and Universitas Padjadjaran, each with 2 publications. The participation of various institutions indicates diversity in research and international collaboration that strengthens understanding and development of tax policy in Indonesia. The presence of various universities and organizations in tax policy research reflects the importance of cross-institutional and cross-country cooperation in addressing complex issues related to taxation.

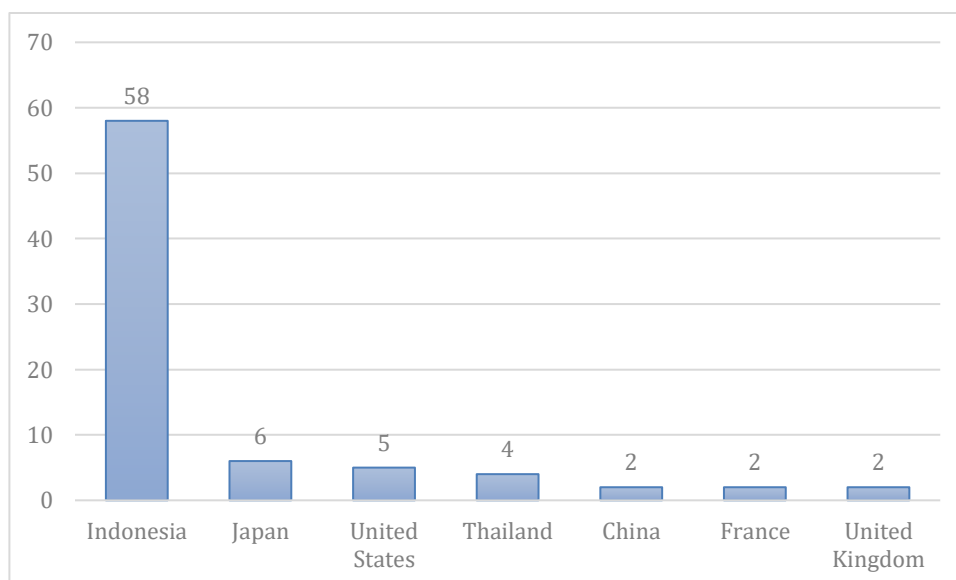


Source: Scopus Database (Year 1991-2024)

Figure 3. Top Affiliations on the Theme of Tax Policy Research in Indonesia

Based on data from the Scopus database, Indonesia dominates the publications related to tax policy in this country with a total of 58 publications. This figure indicates that the majority of research on tax policy in Indonesia is conducted by domestic researchers, who understand the local context and policy dynamics deeply. This dominance reflects the high attention from Indonesian academics and researchers to tax issues relevant to economic development and public policy in the country.

Outside Indonesia, Japan has the next highest number of publications with a total of 6 publications. This indicates significant interest from Japanese academics in understanding and analyzing tax policies in Indonesia, perhaps due to the close economic relationship between the two countries or interest in fiscal policy in the Southeast Asian context. The United States follows with 5 publications, reflecting the interest of researchers and institutions in the country in tax policies in Indonesia. Research from the United States may focus on the impact of tax policies in a global context and how international best practices can be applied in Indonesia. Thailand has 4 publications on this topic, indicating that this neighboring country also has an interest in understanding tax policies in Indonesia, perhaps due to similarities in economic and policy challenges in the Southeast Asian region. China, France, and the United Kingdom each have 2 publications, reflecting smaller but still significant contributions from academics in these countries. The participation of these countries indicates global attention to tax policies in Indonesia and the importance of international studies in understanding fiscal policies in developing countries. Overall, this data indicates that while research on tax policy in Indonesia is dominated by local researchers, there is also significant interest from the international academic community, contributing to a more comprehensive and in-depth understanding of tax policies in Indonesia.



Source: Scopus Database (Year 1991-2024)

Figure 4. Top Countries in Research Themes on Tax Policy in Indonesia

Document Types and Subject Areas in the Theme of Tax Policy in Indonesia

Based on data from the Scopus database, publications related to tax policy in Indonesia encompass various types of documents, indicating diverse approaches in exploring and discussing this issue. Journal articles dominate with a total of 43 publications, reflecting that most research is presented in the form of scholarly articles that undergo rigorous peer-review processes, ensuring the quality and validity of the published findings.

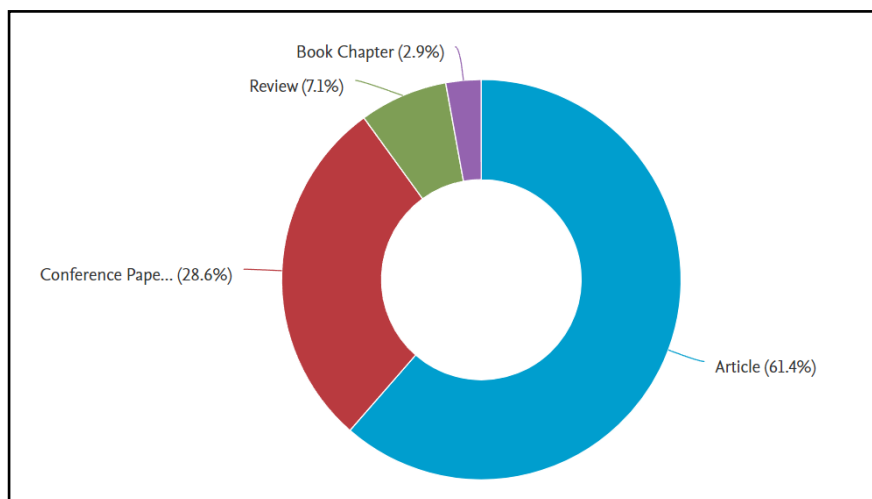
Additionally, there are 20 conference papers, indicating that tax policy is also a topic frequently discussed in various academic and professional forums. These conference papers provide a platform for researchers to present preliminary findings, engage in peer discussions, and receive constructive feedback before publishing in journals.

The number of review articles reaches 5 documents, reflecting efforts to reassess and synthesize existing literature, thereby providing a more comprehensive perspective on trends

and recent developments in tax policy in Indonesia. These review articles are crucial as they help identify research gaps and offer directions for future studies.

Furthermore, there are 2 book chapters indicating that some research on tax policy in Indonesia is also presented in broader contexts, perhaps as part of books on economics, public policy, or regional studies. These book chapters provide deeper analysis and often present a more holistic perspective on this topic.

Overall, the diversity of document types indicates that research on tax policy in Indonesia is not limited to one format but is disseminated through various academic media, enabling broader access and dissemination of information among researchers and practitioners.



Source: Scopus Database (Year 1991-2024)

Figure 5. Document Types of Tax Policy in Indonesia

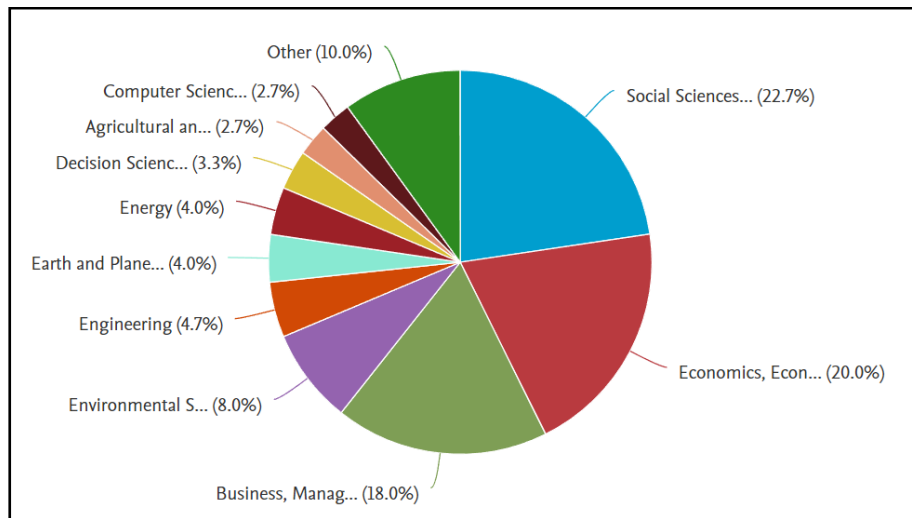
Data from the Scopus database indicates that research related to tax policy in Indonesia is spread across various subject areas. Social Sciences are most represented with 34 publications, followed by Economics, Econometrics, and Finance with 30 publications. Business, Management, and Accounting encompass 27 publications, highlighting a focus on the impact of tax policies on business and accounting.

Environmental Science has 12 publications, indicating an interest in the influence of tax policies on environmental issues. Engineering fields have 7 publications, while Earth and Planetary Science and Energy each have 6 publications, showing attention to the impact of tax policies in these sectors. Decision Science has 5 publications, and Agriculture and Computer Science each have 4 publications, highlighting the effects of tax policies on agriculture and technology. Medicine also has 4 publications, indicating the influence of tax policies on the healthcare sector.

Physics and Astronomy have 3 publications, and Arts and Material Science each have 2 publications. Mathematics also has 2 publications, reflecting quantitative analyses of tax policies. There is one publication each in the fields of Multidisciplinary and Veterinary Medicine, showcasing the broad coverage of tax policy research in Indonesia. Overall, this research spans across numerous disciplines, providing diverse and comprehensive insights into tax policies in Indonesia.

Interestingly, research on tax policy in Indonesia is not only limited to fields like Social Sciences, Economics, and Business, but also appears in areas that seem less related, such as Engineering, Environmental Science, and Computer Science. This phenomenon requires further investigation to understand whether tax policy is truly relevant to these fields or if this is just a way to increase publication numbers. It is important to ensure that these studies

genuinely contribute to the understanding of tax policy and are not merely a form of academic misconduct.



Source: Scopus Database (Year 1991-2024)

Figure 6. Subject Areas of Tax Policy Research in Indonesia

Top-Cited Articles in Tax Policy Research Theme in Indonesia

Based on data from Scopus, several articles on tax policy in Indonesia have received significant attention from the academic community, as evidenced by their citation counts. The top-cited article is "The environment and welfare implications of trade and tax policy" by Lee & Roland-Holst (2001) published in the *Journal of Development Economics* in 1997, with a total of 45 citations. This article explores the impact of trade and tax policies on the environment and welfare [21].

The second highest-cited article is "Factors Influencing SME Tax Compliance: Evidence from Indonesia" by Inasius (2019) published in the *International Journal of Public Administration* in 2019, with 44 citations. This research highlights the factors influencing tax compliance among small and medium-sized enterprises (SMEs) in Indonesia [22].

The third article is "Survey of recent developments" by Pardede (1999) published in the *Bulletin of Indonesian Economic Studies* in 1999, with 41 citations. This article presents a survey of recent developments in Indonesia in the context of economic and tax policies [23].

Additionally, the article "Cigarette price level and variation in five Southeast Asian countries" by Liber et al., (2015) published in *Tobacco Control* in 2015, has 18 citations. This article discusses cigarette price variation in five Southeast Asian countries, including Indonesia, and its tax policy implications [24].

The article "Local government levy optimization" Usman et al., (2020) published in the *Proceedings of the International Conference on Industrial Engineering and Operations Management* in 2020, has 15 citations. This research focuses on optimizing local government tax collection [25].

Overall, these articles demonstrate strong interest in various aspects of tax policy in Indonesia, including environmental impacts, SME tax compliance, economic development, cigarette pricing, and local government tax optimization.

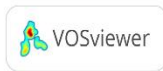
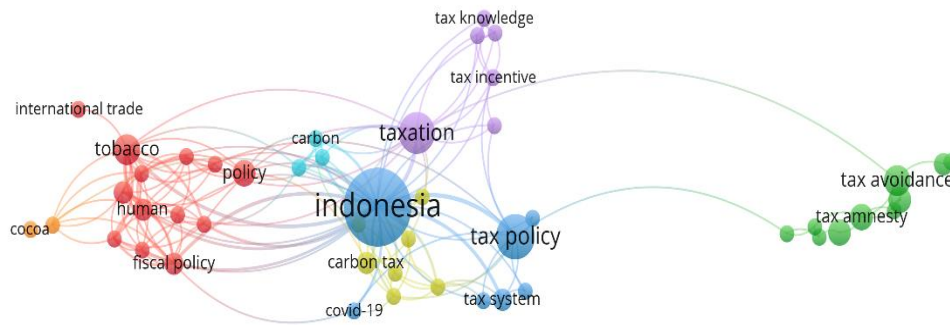
Table 1. Most Cited Documents on Tax Policy in Indonesia

Number	Title	Author	Sources	Year	Citation
1	The environment and welfare implications of trade and tax policy	Lee, H., Roland-Hoist, D.	Journal of Development Economics , 52(1), pp. 65–82	1997	45
2	Factors Influencing SME Tax Compliance: Evidence from Indonesia	Inasius, F.	International Journal of Public Administration , 42(5), pp. 367–379	2019	44
3	Survey of recent developments	Pardede, R.	Bulletin of Indonesian Economic Studies , 35(2), pp. 3–40	1999	41
4	Cigarette price level and variation in five Southeast Asian countries	Liber, A.C., Ross, H., Ratanachena, S., Dorotheo, E.U., Foong, K.	Tobacco Control, 24(E2), pp. e137–e141	2015	18
5	Local government levy optimization	Usman, M.Y., Wibowo, A.D., Laksana, W.U., ... Yusriadi, Y., Sahid, A.	Proceedings of the International Conference on Industrial Engineering and Operations Management, (August)	2020	15

Source: Scopus Database

Visualization of the Relationship between Tax Policy Concepts in Indonesia

To understand the conceptual relationships in tax policy research in Indonesia, we conducted visualization using VOSviewer software with co-occurrence analysis. This analysis focused on keywords appearing in 70 documents from the Scopus database. This approach allowed us to identify and map relationships between various concepts frequently discussed in tax policy research in Indonesia. This visualization helps uncover main themes and dominant trends in the literature, as well as show how these concepts are interrelated and evolving over time.



Source: Scopus Database

Figure 7. Cluster Analysis of Tax Policy Research in Indonesia

Tabel 2. Cluster and items of concept

Cluster	Concept Name	Number of Items (Color)
Cluster 1	Alcohol, article, commerce, fiscal policy, international trade, policy, public health, public policy, smoking, tax, tobacco, tobacco products	13 items (Red)
Cluster 2	Corporate tax policy, covid-19 pandemic, effective tax rate, independent commissic, smes, tax aggressiveness, tax amnesty, tax avoidance, tax compliance, tax incentives	10 items (Green)
Cluster 3	Covid-19, export, finanxe, Indonesia, tax plicy, tax reform, tax system	7 items (Blue)
Cluster 4	Agriculture, carbon tax, climate change, economic impact, local government, numerical model, pollution policy	7 items (Yellow)
Cluster 5	Sentiment analysis, tax incentive, tax knowledge, taxation, taxpayer awareness, taxpayer compliance	6 items (Purple)
Cluster 6	Carbon, carbon taxes, tax polioxies	3 items (Light Blue)
Cluster 7	Cocoa, price	2 items (orange)

Source: Scopus Database

In the analysis using VOSviewer, we identified seven clusters reflecting the main concepts that emerge in tax policy research in Indonesia. First, Cluster 1, marked in red, consists of 13 items covering topics such as alcohol, international trade, public health, and cigarettes. These concepts are directly related to the implementation of tax policies related to specific products and their impact on public health. For example, a study by Ahsan et al., (2023) found that although tobacco tax policies in Indonesia receive the most attention due to tariff increases and structural reforms, political factors and opposition from major industry players and politicians, especially during election years, significantly hinder the implementation of health taxes on sweetened beverages and alcohol, highlighting the need for strong public health advocacy and support from key opinion leaders and the Ministry of Finance [26].

Second, Cluster 2, marked in green, consists of 10 items related to corporate tax policies, including effective tax rates, tax policies related to the COVID-19 pandemic, and corporate tax compliance rates. This cluster highlights important aspects of tax regulations for companies and their fiscal policy impacts. Research by Utami & Ilyas (2021) emphasizes the importance of flexibility, solidarity, and transparency in tax policies to respond to the economic impact of COVID-19 in Indonesia, considering the GDP decline and the role of taxes as the primary source of state funding [27].

Third, Cluster 3, marked in blue, includes 7 items covering topics such as the economic impact of the COVID-19 pandemic, export-related tax policies, and tax reforms in Indonesia. This cluster underscores the importance of fiscal policy in addressing the economic challenges facing the country, especially in the context of the global pandemic. Research by Ispriyarso & Wibawa (2023) indicates that the COVID-19 pandemic has affected nearly all sectors in Indonesia, and the government responded with tax incentive policies that, while successful in driving economic recovery, also led to a decline in state tax revenues [28].

Fourth, Cluster 4, marked in yellow, consists of 7 items covering topics such as agriculture, carbon taxes, and climate change impacts. This cluster highlights the role of taxes in managing natural resources and efforts to reduce the negative impacts of climate change. Tax policies are a key component of long-term development, focusing on addressing externalities such as carbon emissions and global warming to support Sustainable Development Goals (SDGs) [29].

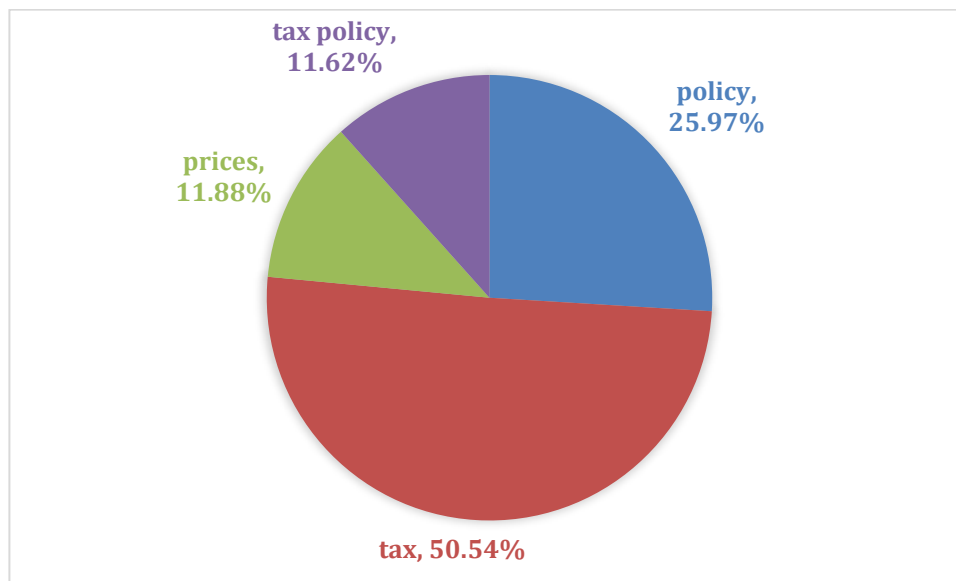
Fifth, Cluster 5, marked in purple, includes 6 items related to sentiment analysis, taxpayer awareness, and taxpayer compliance. This cluster emphasizes the importance of taxpayer understanding and awareness in improving tax compliance. Tax knowledge, tax administration modernization, and taxpayer awareness have a significant positive impact on taxpayer compliance in Indonesia [30].

Sixth, Cluster 6, marked in light blue, includes 3 items related to carbon taxes. This cluster highlights the role of taxes in reducing carbon emissions and efforts to address climate change. Carbon tax policies can significantly reduce greenhouse gas emissions from Indonesia's oil and gas industry, but they also have negative impacts on the profitability and investment of these industries [31].

Lastly, Cluster 7, marked in orange, consists of 2 items covering topics such as cocoa and prices. This cluster may reflect research on taxes related to the cocoa industry and factors influencing the commodity's prices. Export tax policies significantly reduce the export competitiveness of cocoa beans, but do not affect the integration of the domestic and international cocoa markets [32]. Overall, this cluster analysis provides an overview of the diversity of topics studied in the context of tax policy in Indonesia, as well as the relationships between these concepts.

Word cloud and Dominant Themes in Tax Policy in Indonesia

In an effort to gain a deeper understanding and explore the dominant themes emerging in tax policy research in Indonesia, we utilized NVivo12 software. This tool enabled us to conduct in-depth analysis of documents collected from the Scopus database. By utilizing the autocode feature and word cloud, we were able to identify the most frequently occurring words and uncover the primary themes commonly discussed by researchers in this field. This approach provides visual insight into the distribution and frequency of keywords, aiding in identifying emerging research trends and main focuses in the literature on tax policy in Indonesia.



Source: Processed from Scopus Database using NVivo 12 Plus

Figure 9. Dominant Themes of Tax Policy in Indonesia using Theme Analysis by NVivo 12 Plus

4. Conclusion

This study reveals that research related to tax policy in Indonesia has experienced significant growth in recent decades, especially in the last five years. This increase reflects a growing interest in the importance of tax policy in the context of economics and public policy in Indonesia. Bibliometric analysis shows that the University of Indonesia is the most active institution in related publications, and that research on tax policy in Indonesia spans various subjects, including social sciences, economics, and the environment. Visualization of concept relationships using VOSviewer identifies seven main clusters covering various aspects of tax policy, ranging from public health to climate change impacts, indicating the diversity and depth of research in this field.

This research has several limitations. First, the data used only comes from the Scopus database, so research not indexed in Scopus is not included in this analysis. Second, this bibliometric analysis only covers research published in English, overlooking significant contributions from research published in Indonesian in local journals. It is important to also consider articles on tax policy in Indonesian-language journals, as these often overlooked sources may provide richer empirical data on the types of research being studied. This consideration opens new avenues for exploration and broadens our perspective to include diverse sources of information. Third, the analysis methods using VOSviewer and NVivo12 Plus have limitations in interpreting the context and nuances of the keywords and abstracts analyzed. Therefore, the results of this research need to be supplemented with more in-depth qualitative analysis to provide a more comprehensive understanding of the development of tax policy research in Indonesia.

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