Tax Evasion and Violations Perspektive Blibiometrics Analysis

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Article Info	ABSTRACT
	Many taxpayers do not carry out their obligations according to existing regulations. This has been proven by many studies conducted by researchers that profit organizations such as the private sector or government take action to avoid taxes in order to maximize profits. This research is a qualitative descriptive study which aims to examine a comprehensive and exploratory study regarding tax evasion and violations as a phenomenon that often occurs by taxpayers in implementing tax provisions. The sample consists of 1000 documents contained in the Crossref database for the 2014-2024 period with the keyword tax avoidance. This research uses the bliobiometrics analysis method with the help of VosViewer to analyze research results based on visualization mapping regarding tax evasion and violations research. Results show that tax avoidance, tax evasion, or violations of tax law are mostly understood as quite important problems in Indonesia. This shows that both scientists and society as a whole are not yet ready to address and consider the socio demographic and ethical issues of organizational environmental tax avoidance and market conditions to deal with such phenomena and events. So the results of this research help gain a better understanding of the issues that arise in tax evasion and violations pointing to the way forward for research in this area.
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INTRODUCTION

The tax issue is a complex problem and will become clearer globally if it is not followed up. Taxation is an important part of managing business finances. Tax is a financial obligation imposed on taxpayers by the government to finance various government expenditures (Alkausar et al., 2021). Because tax is seen as an obligation, taxpayers must make a plan or plans to handle it (Chen et al., 2010)

The more taxes taxpayers pay, the more money the government makes. However, the government and taxpayers, both individual and corporate taxpayers, have different goals (Prasetiyo, 2022). The government wants taxpayers to pay the largest amount of tax because it cannot be denied that the money generated by companies is still greater than the government's income. This is contrary to the taxpayer's perspective because businesses want to reduce the tax burden to generate more profits, which is correlated with prosperity of the owner and survival of the business (Desai & Dharmapala, 2004). In Indonesia, taxpayers who contributed 67.2 percent and taxpayers who reported PT amounted to 18.3

million, thus experiencing a decrease in tax revenue. The amount that taxpayers should have paid amounting to 200 trillion has disappeared from the APBN. According to the Ministry of Finance, as of August 2019, realized tax revenues reached 801.02 trillion, or 50.78 of the 2019 APBN target of 1,577.56 trillion. It grew 0.21% compared to the initial target of 799.46 trillion (Kholis & Kurniawati, 2022). Illegal or unlawful avoidance of taxes is known as tax evasion. Many taxpayers try to save money and gain personal benefits by avoiding paying taxes that should be paid, this violates the law and is detrimental to the state. It is very important for society to realize that taxes are not only the responsibility of all citizens, but also part of their contribution to government development. Cases of tax evasion, also known as "tax evasion", such as those committed by Gaius in 2009, Suwir Laut in 2011 involving PT Asian Agri Group, and Johny Basuki and Dhana Widyatmika in 2012 became the main focus in the media because of records that unclear about taxes in Indonesia (Winarsih, 2018). This case then had an impact on people not fulfilling their tax obligations in accordance with statutory regulations (McGee et al., 2007; Winarsih, 2018).

The tax system in Indonesia has a self-assessment system where taxpayers themselves carry out tax calculations, payments and reports, the Indonesian tax system has strong potential to influence them to commit tax evasion (Kholis & Kurniawati, 2022). Many studies have found that the tax system influences tax evasion and found that non-compliance attitudes influence taxpayer perceptions. These results indicate that the attitude of non-compliance is a manifestation of taxpayer impartiality if the taxpayer believes and assesses tax non-compliance well. (Fatimah & Wardani, 2017; Kholis & Kurniawati, 2022; Mirayani & Rengganis, 2023).

According to (Mardiasmo, 2013), Tax evasion is an attempt to lighten the tax burden by violating the law. Tax evasion is defined as wrong and deviant taxpayer behavior that is contrary to the spirit and responsibility expected of a taxpayer (Jamalallail & Indarti, 2022). As a result, tax evasion causes witnesses to be subject to heavy penalties (Styarini & Nugrahani, 2020). However, according to Zainuddin et al., (2021), Tax evasion is an act of tax evasion or tax evasion carried out in an unlawful manner to reduce or eliminate the amount of the obligation to pay tax from what should be owed. Many experts from the fields of sociology, psychology and anthropology have investigated taxpayer behavior. They try to find factors that encourage taxpayers' tendency to avoid taxes. The Theory of Planned Behavior, proposed by Icek Ajzen in 1985, is one of the theories most frequently used to explain tax avoidance. Since then, many researchers have used this theory to study taxpayer compliance. According to this theory, a person's inner intentions determine their behavior. Awareness of attitude towards a behavior (complements of attitude toward behavior), subjective norms, and control of the understanding of the behavior adopted are some of the things that form this intention. Observed behavioral control is the most effective of the three indicators for identifying factors that drive a person's behavior. These indicators can already influence a person's behavior even without knowing a person's intentions beforehand (Prasetiyo, 2022).

Many citation databases, both paid and open source, can be used to conduct a variety of research on economic or operating exposures. One of the open and easy-to-use citation data databases, Crossref allows you to search scientific literature from a variety of

disciplines and sources, including theses, books, articles, abstracts, court opinions, and websites from publishers, professional societies, online repositories, and websites. other web. When users type terms or keywords related to operational exposure, the Crossref search engine finds around a thousand listings for keywords related to tax evasion. These figures show that a lot of writing or research on operational exposure has been carried out in various scientific fields related to the study of tax evasion. (Yudhi, et al., 2024).

Bibliometrics have become a standard tool in research management and science policy in recent decades. It includes various techniques for studying or measuring text and data. In particular, educational institutions increasingly rely on citation analysis to make decisions about hiring, promotion, tenure, and funding. Bibliometric studies have been used mainly in the scientific field and are principally based on metadata such as author, title, subject and citation. related to scientific publications in a particular field. This analysis method also provides useful metrics about scientific productivity, trends, emphasis on various aspects of research, and researchers' preferences for publications. Bibliometric studies are the application of mathematical and statistical methods to books, articles and other information media (Prasetiyo et al., 2024).

Although the issue of tax avoidance has become more apparent in recent years, the number of publications in this area is still scarce. According to the publication (Nevzorova et al., 2016, 2017) the phenomenon of taxation is very complex and requires further research to solve the taxation problems faced by the tax authorities or the company itself. Apart from that, problems regarding taxation and bias are said to be dynamic problems because tax regulations are always changing. Therefore, this article attempts to present recent publications in this field, through a near bibliometric analysis. In addition, this research also investigates the pattern of published research on tax evasion and violations

Part of this research is bibliometric analysis, such as the number of citations and factors that influence the company's operational exposure. Ten years of data were obtained from the open index crossref data set, which provides a sufficient amount of data to support bibliometric research related to surgical exposure. Consequently, the objectives of this research are to determine: (1) how important knowledge about taxes is for public education; (2) examine and compare the authors' collaboration in research on tax violations and evasion; and (3) compare research trends regarding tax violations, tax evasion and the factors that influence them.

METHODS

This research is a qualitative descriptive research that describes the condition of the object in this research. This research uses bibliometric methods using academic databases indexed in Crossref. The purpose of this research is to study research topics about tax evasion, tax violations and tax avoidance. Researchers use a database that has been developed by academics. The articles downloaded from Crossref consist of a collection of articles from 2014 to 2024. From a selection of articles on the topic of tax avoidance collected from the database, there are a thousand article metadata. Users can use Vosviewer to export metadata to RIS format. With this tool, you can create visualizations, discuss, understand and solve current issues, discover research and complete incomplete

case investigations in the field of tax violations. In addition, this analysis is expected to provide a comprehensive picture and measure of trends in research studies with the main subject and discussion of tax violations. Although bibliometric methods are generally used for data collection and analysis in this research, there are several problems that have not been resolved using these various methods. Therefore, it is hoped that readers can complete it as quickly as possible to achieve the results stated in this article as a mapping analysis of existing topic phenomena.

RESULTS AND DISCUSSION

Mapping using blibiometrics analysis is one of the steps taken to determine the development of research regarding discussions about Tax Evasion and Tax Violations as well as other relevant factors. This mapping displays a visualization of network images that are interconnected with the discussion topic items and title phenomena raised by the authors. Apart from using VosViewer and Publish or Perish analysis, the bibliometric mapping results are in three stages, namely network visualization, overlay visualization and density visualization. Data search results on Crossref using publish or perish with keywords identified as having the same meaning in research discussing Tax Evasion and Tax Violations, which resulted in a thousand reference articles discussing this topic. All of these articles were published from 2014 to 2024, with 271 citations summarized in Vosviewer data.

Figure 1. Network Visualization

Figure 1 shows the keywords or terms that often appear in each circle. The larger circle indicates the intensity of the occurrence. The results of the analysis show that a

thousand metadata articles were entered into seven clusters based on color, for cluster 1 marked red, cluster 2 green, cluster 3 blue, cluster 4 yellow, cluster 5 purple, cluster 6 light blue and cluster 7 orange in color. The phenomena that often appear in each cluster are different, including for the first cluster in red there are ethics, individual taxpayer, money ethics, tax audit, tax evasion action, tax evasion behavior, tax fairness, tax justice, tax knowledge, tax planning, tax sanctions, taxation system. The second green cluster includes accounting, automatic exchange, cross border tax evasion, exchange, foreign account tax court, offshare tax evasion, opportunity, tax amnesty, tax reform, transparency, welfare. For the third blue cluster, there are avoidance, corporate tax evasion, income distribution, income tax evasion, legislation, profit, public revenue, regulation, tax legislation, tax liability, violations. For the fourth yellow cluster, there are aggressive tax planning, cash, corporate income tax, international tax evasion, tax evasion case, tax fraud, tax haven. For the fifth purple cluster, there are import, originality value, shadow economy, tax collection, tax culture, tax evasion intention, tax morale, tax rates. The sixth cluster in light blue includes economic growth, empirical study, fiscal policy, interest, investment, tax policy, underground economy. For the seventh orange class, there are prevention, tax evasion activity and terrorist financing.

This analysis shows that tax avoidance have become a frequent subject of research in recent years. The figure above shows that the most frequent tax violation is tax avoidance with the largest number of circles and this could be a consistent increase in the number of publications investigating tax violations such as tax evasion and tax violations from 2014 to 2024. This field is experiencing rapid growth significant, indicating increasing interest and recognition of the importance of research in tax revenues. Publication trends indicate ongoing efforts to expand knowledge about existing tax violations.

After mapping and clustering research on tax evasion and tax violations as well as research with an interconnected and relevant scope, research trend mapping was carried out based on the year the article was published. Using the overlay visualization results, the current state of research conducted in the last ten years can be examined. Overlay visualizations are created by analyzing metadata imported into VOSViewer. In this visualization, the color of the nodes shows the keywords and the publication year of the articles containing these keywords. The darker the color of the node, the longer the research was carried out and discussed by the researchers.

Figure 2. Overlay Visualization

Figure 2 shows that based on research over the last ten years, research has studied many topics that have long been discussed and studied by researchers, such as tax evasion, tax violations and other interrelated factors. On the other hand, the most recent terms related to tax are discussed with terms such as tax justice, money ethics, tax sanction. In other words, research that uses databases on tax phenomena and events can help researchers to conduct further research on problems, events and new developments related to tax entities that are legalized and required to fulfill their obligations in terms of taxes both for business, individuals, or the rights that each person has to the income or profits obtained. Research on mandatory taxes is often discussed and carried out because it is related to the ever-changing rules and laws as a basis for the imposition and calculation of taxes themselves.

This analysis shows that tax offenses have become a frequent subject of research in recent years. The figure above shows that the most frequent tax violation is tax avoidance with the largest number of circles and this could be a consistent increase in the number of publications investigating tax violations such as tax evasion and tax violations from 2014 to 2024. This field is experiencing rapid growth significant, indicating increasing interest and recognition of the importance of research in tax revenues. Publication trends indicate ongoing efforts to expand knowledge about existing tax violations.

Figure 3. Density Visualization

In Figure 3 it shows a region consisting of many nodes close to each other. yellow nodes, for example, show keywords that have been widely researched, while green nodes show topics that have not been much researched. The yellow color shows the number of researchers who have researched that subject, while the dark color shows the number of researchers who have researched that subject. This shows increasingly research on tax avoidance because this subject is very interesting and can provide new trends and insights for future researchers, so that this area can be used to discuss broad studies related to tax avoidance or tax violations using various methods and approach.

CONCLUSION

A bibliometric review of the theme of tax evasion and violations shows that research in this area has made great progress in recent years. Fiscal policy, technology, and economic dynamics are some of the dominant trends in understanding the components that influence tax evasion and violations. Consistently, researchers have contributed a variety of conceptual and methodological perspectives. This provides a strong foundation for a deeper understanding of the complexities of tax violations. In addition, the findings of this analysis are of value and importance in investigating the transformation of the global tax violation paradigm. This bibliometric review, which combines a wide range of scientific literature, provides a comprehensive picture of developments and difficulties in understanding frequent tax violations. It can aid future research and help build effective fiscal policies. This analysis shows an increase in research as it covers 1000 articles from

2014 to 2024. It can be concluded that many researchers are interested in this tax violation, which seems to be increasing every year. It is hoped that this research will provide new discoveries in subsequent research. For mapping visualization and topic clustering, this research only uses metadata taken from Crossref and VOSViewer. Databases such as Google Scholar, Scopus, and Web of Science can be used for further research as references and clustering with tax themes which are widely discussed in reputable journal databases.

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