



Bibliometric Analysis of Social Norms in Tax Compliance

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Abstrak

Selain faktor deterrence, social norm berperan sebagai non-formal institution yang memberikan pedoman perilaku wajib pajak. Interaksi sosial sesama wajib pajak dapat memengaruhi pembuatan keputusan kepatuhan pajak. Penelitian ini bertujuan untuk melakukan analisis bibliometrik kata 'social norms' dalam literatur kepatuhan pajak. Penelitian ini menganalisis artikel dari database Scopus menggunakan aplikasi Publish or Perish (PoP), VOSviewer, MS Excel dan Mendeley. Rentang waktu penerbitan artikel adalah tahun 1987 sampai dengan 3 Maret, 2023. Terdapat 136 artikel terdapat 120 artikel yang memenuhi kriteria. Penelitian ini menunjukkan bahwa publikasi artikel dengan tema ini mula meningkat tahun 2000 dan mencapai puncak publikasi pada tahun 2020. Dengan menggunakan VOSviewer, penelitian mengelompokkan artikel ke dalam 9 cluster. Penelitian mengidentifikasi James Alm sebagai penulis yang paling produktif. Artikel yang ditulis oleh Kirchler dkk (2008) menjadi publikasi yang paling berpengaruh pada tema ini.

Kata Kunci: Norma Sosial, Kepatuhan Pajak, Bibliometrik, Scopus

Abstract

Apart from deterrence factors, social norms are crucial as non-formal institutions that provide guidelines for taxpayer behavior. Social interactions among taxpayers influence tax compliance decision making. This study aims to provide a bibliometric analysis of the term "social norms" in the tax compliance literature. This study analyzed articles published in the Scopus database using Publish or Perish (PoP), VOSviewer, MS Excel and Mendeley to organize and analyze the publications. This study analyzes the publications addressing the theme from 1987 until March 3, 2023. The 120 articles were screened from a more extensive original set of 136. This study found that since 2000, the number of publications has been on the rise and reached its peak in 2020. Using VOSviewer, research in this field is classified into nine clusters or research streams. This study has identified James Alm as the most productive and influential author in this field, and the article by Kirchler et al. (2008) as the most influential publication in this field.

Keywords: Social Norms, Tax Compliance, Bibliometric, Scopus

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INTRODUCTION

The traditional tax compliance approach postulates that individual compliance with tax rules depends on penalties/sanctions, the probability of detection, complexity, the income level, and the tax rate (Devos 2014). This view implies that taxpayers pay taxes because of the fear of punishment, the fear of paying penalties, or fiscal fines, in addition to having to pay the tax bill. The tax authority also believes that taxpayers only report their actual income if the authorities carry out tax audit. Thus, tax compliance is achieved through coercive mechanisms such as fines, tax audits, tax confiscations, or criminal penalties.

Becker (1968) stated that punishment forces individuals to comply, because individuals think about the economic gains when performing negative actions. The economics of crime model, formulated by Becker (1968), triggered Allingham & Sandmo (1972) to analyze taxpayers' decisions regarding tax evasion. Allingham & Sandmo (1972) state that tax compliance can only be obtained by instrumental mechanism, so that the reported income is proportional to the tax fines, and the probability of getting punished by the tax authorities. The economics perspective assumes taxpayers are rational decision-makers who intent to reach maximum utility. The actual amount of income will be the reported amount if the costs incurred due to non-compliance exceed the benefits received, i.e., the unpaid tax on the non-reported income. The expected utility theory implies that most individuals pay lower taxes than they have to (Alm, 1991: 589). Individual utilities increase with a smaller tax payment. Alm (1991: 589), and Maciejovsky et al. (2012) indicate that high tax penalty rates and tax audits increase compliance.

Although audits and fines exist in a country's tax system, empirical research does not fully support these instruments (Alm, 2018; Andreoni et al., 1998; Devos, 2014; Kirchler, 2007). Reviews conducted by Kirchler (2007), Devos (2014), and Alm (2018) have shown that the effect of deterrence factors on tax compliance needs to be more conclusive. Some research has shown a positive impact of deterrence factors on tax compliance; other research shows the opposite impact (Andreoni, Erard, and Feinstein 1998).

The further development of tax compliance research investigates the non-economic, psychological, and social factors. Under a socio-psychological approach, empirical research has identified social norms as the non-economic aspects that can provide essential explanations in tax research (Alm et al., 2019; Bobek et al., 2007; Górecki & Letki, 2020; Wenzel, 2004a, 2004b). This research chooses social norms because social norms become non-formal institutions for taxpayer behavior. Social norms play a role as heuristic facilitators of taxpayer responses to formal institutions (such as the tax system) (M A Górecki and Letki 2021). Onu and Oats (2015) also stated that tax compliance and taxpayer behavior change after they interact with other taxpayers. The communication between taxpayers makes the importance of research in social norms and tax compliance.

Empirical research indicates strong evidence that social norms become an alternative factor to answer why individuals pay taxes (Onu & Oats, 2015b). Social norms are one of the variables that are widely studied to explain tax compliance (Cullis et al., 2012). However, to the best of author's knowledge, there has been no research review in this specific theme. Therefore, this research will carry out a systematic bibliometric analysis to fill this void. Using this method, this research identifies research streams based on the title, keywords and also the abstract of the selected articles.

This research aims to answer these three research questions:

1. What are the trends and implications of the impact of social norms on tax compliance?
2. Who are the most productive and influential authors in this field?
3. Which research article has the most significant influence on social norms in tax compliance?

The most productive author has to be identified as supporting analysis to identify the most influential authors. The following studies identify the most productive writers i.e. [Bilal et al. \(2024\)](#), and [Fauzan, Ibrahim, and Jahja \(2022\)](#). This study contributes to several points. First, this study shares to the development of tax compliance research by providing an understanding of the research map that investigates the social norms of taxation. Since individuals behave based on peer or other references, the social norms could become guidelines for taxpayers' behavior. It might determine whether a particular behavior is commonly acceptable or not. It is possible these social norms affect taxpayers' ways of thinking. Second, by providing a research map, this study contributes to directing future research that will investigate social norms in the context of tax compliance research. This study guides academicians and policymakers to gain knowledge to understand the state of the art in social norms research. Third, this research promotes tax compliance research by considering the psychological aspects. Traditional approaches to tax compliance research have yielded mixed results, and enforcement mechanisms can be costly. However, recent research highlights the significance of the social norms and other psychological factors in understanding tax compliance.

LITERATURE REVIEW

In general, tax compliance research comprises two approaches. The economic or traditional model assumes rationality in individuals who have boundless desires and are entirely selfish. This assumption may need to be more accurate and realistic in describing individual behavior in general. The weakness of the traditional model encourages the use of the behavioral economics approach in tax compliance research ([Alm, 2018](#)). The behavioral economics approach has become a more realistic approach to understanding individual behavior. This latter approach uses psychological science to understand how individuals make decisions. Empirical research with a behavioral economics approach shows deviations in individual behavior from economic or neoclassical assumptions. For example, individual decisions can be influenced by the presentation of information choices (frame dependence). Tax compliance research also suggests that individuals sometimes act in their own best interest. The behavioral economics approach identifies social norms as factors for understanding individual and group behavior ([Alm, 2018](#)). Social norm factors can be used to observe the compliance behavior of individuals, or groups of individuals. Social norms are non-economic or psychological variable extensively investigated in taxpayer behavior ([Kirchler, 2007](#); [Shafer & Wang, 2017](#)). According to [Górecki & Letki \(2020\)](#), law enforcement tools based on the traditional tax compliance model become "constructivist rationality," which uses a top-down approach in the form of compliance instruments based on the law set by the regulator. On the other hand, social norms can be "ecological rationality" derived from values, traditions, and morality that develop in society. In line with this, the approach to tax compliance research has focused on social interactions and dynamics, especially the tax-related norms ([Bobek et al., 2013](#)).

The definition of social norms

Social norms are similar with rules and standards that navigate and constrain social behavior, without the use of laws ([Cialdini & Trost, 1998](#); [Diana Onu & Oats, 2014](#)). [Kirchler et al. \(2008\)](#) states norms as the standards of behavior that exist at individual, social, and state levels. These norms can be considered to be external pressure on an individual, without necessarily changing their beliefs. However, [Wenzel \(2004a\)](#) has a different opinion. According to him, social norms are based on the self-categorization theory, where they become a benchmark for individual behavior when there is conformity between the individual's beliefs and the prevailing beliefs in the group that they are a member of. Therefore, the effectiveness of social norms in changing behavior cannot solely be considered as external pressure.

RESEARCH METHODS

This research collected published articles from the Scopus database using “social norms” and “tax compliance” as search queries. This research only focuses on the Scopus database because Scopus is the largest academic database (Fauzan, Ibrahim, and Jahja 2022). In addition, Scopus is a database that has a greater number of journal publications than Web of Science (Chadegani et al. 2013). The identified data pool was then downloaded in comma-separated values (CSV) format and screened using MS Excel. After screening, the data pool was analyzed using VOSviewer. Additionally, this research also used PoP to determine the database’s metrics, such as the publication period, citation metrics, publications per year, etc.

This study adopted five stages of bibliometric research, developed by Fahimnia et al. (2015). These five stages consisted of the following:

1. Defining search keywords.

This study conducted a literature search in the Scopus database on March 3, 2023. A search using the keyword “tax compliance” yielded 3,838 documents from 1957 to March 3, 2023. This study used the keywords “social norms,” “norms,” and “tax compliance” as the search query. A search for these three keywords showed that research on this issue began in 1987, undertaken by J.S. Carroll.

2. Initial search.

The initial search was carried out using the search “title, abstract, keyword” in the Scopus database on March 3, 2023. The investigation did not restrict the document types. The search also did not limit the kind of language and the year of publication. A preliminary search result in 136 publications. The data were subsequently sorted according to our criteria.

3. Refinement of initial search results.

The study sorted the initial search results based on the following exclusion criteria:

- Duplicated articles.
- Articles published in magazines (not published in scientific journals, so the scientific contribution was doubtful).
- Articles not in English.
- Articles without authors and irrelevant reports.

This study did not restrict the particular Scopus journal rank. After screening the title and abstract, there were 16 documents not fulling the criteria. These 16 documents were then excluded from the analysis. Table 1 describes the screening process resulting in 120 selected documents as the final data to be analyzed.

Table 1. Search screening criteria

Search screening	Number of documents
Preliminary search	136
Not relevant	(14)
Not in English (German)	(1)
Duplicated	(1)
Selected documents	120

Source: Scopus, 2023.

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Table 2. Initial and refinement comparison

<i>Metrics data</i>	<i>Initial</i>	<i>Refinement</i>
Publication years	1987 – 2023	1987 – 2023
Citation years	36	36
Papers	136	120
Citation	4,952	4,728
Cites/year	137.56	131.33
Cites/paper	36.41	39.40
Author/paper	1	1
h-index	34	33
g-index	69	67
hl_norm	34	33
hl_annual	0.94	0.92
hA_index	9	9
Query date	3/3/2023	3/3/2023
Source	Scopus	Scopus

Source: Publish or Perish (PoP), 2023

The initial and refined data were analyzed using PoP software. The results are presented in Table 2 above.

4. Compiling the initial data statistics.

The screening process resulted in 120 documents that met the criteria. This study downloaded the data in RIS (Research Information System) format and imported it into the Mendeley database. The imported data included the title, authors' names, the abstract, keywords, and the journal's specification (publication journal, year of publication, volume, issue, and pages). Data that met the criteria were then analyzed to describe trends in the number of published articles per year, and the journals that published the related articles.

5. Data analysis

This study conducted a bibliometric analysis of the term "social norms" in its tax compliance research using the Scopus database. The initial data collection, using PoP software on March 3, 2023, resulted in 136 papers with 4,952 citations (137.56 citations per year). The refining search resulted in 120 articles (11.8% decrease) with 4,728 citations (4.5% decrease) and 131.33 citations per year (4.5% decrease). The metrics data from before and after the refinement did not show significant changes. Table 3 (above) compares the data metrics from the initial search and after refinement.

RESULTS AND DISCUSSION

The bibliometric analysis showed that, since 1987, social norms have received increasing attention in tax compliance research. This topic peaked in the amount of publications in 2020 (18 publications) (Figure 1). After 2020, this issue still received attention from academics, although less so than in 2020. The study collected data on March 3, 2023, so it could only describe the data for two published articles in 2023. Figure 1 below depicts the number of publications during the research period.

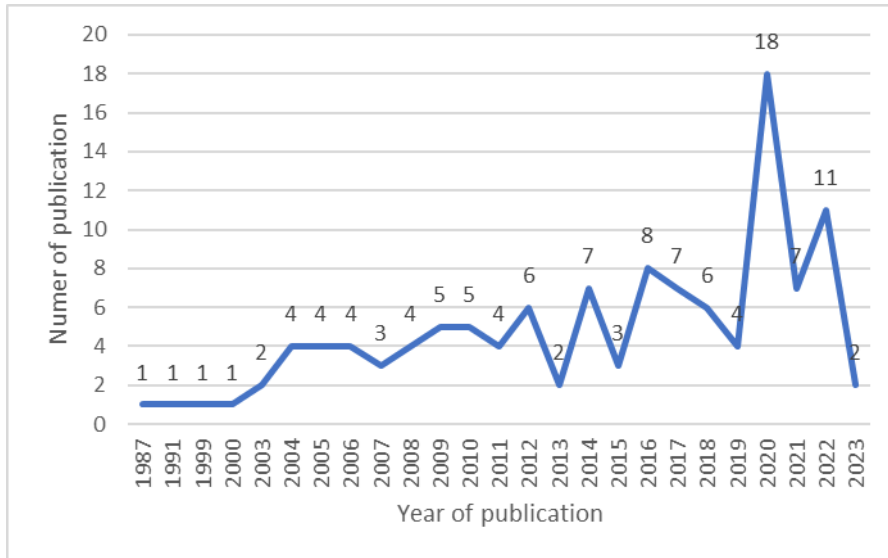
Research into the topic of the social norms of taxation has been published in the following journals: *Journal of Economic Psychology*, *Journal of Economic Behavior and Organization*, *European Journal of Political Economy*, *International Tax and Public Finance*, *Journal of Business Ethics*, *Journal of Public Economics*, *Journal of Socio Economics*, *National Tax Journal*, *Advances in Taxation*, *Kyklos*

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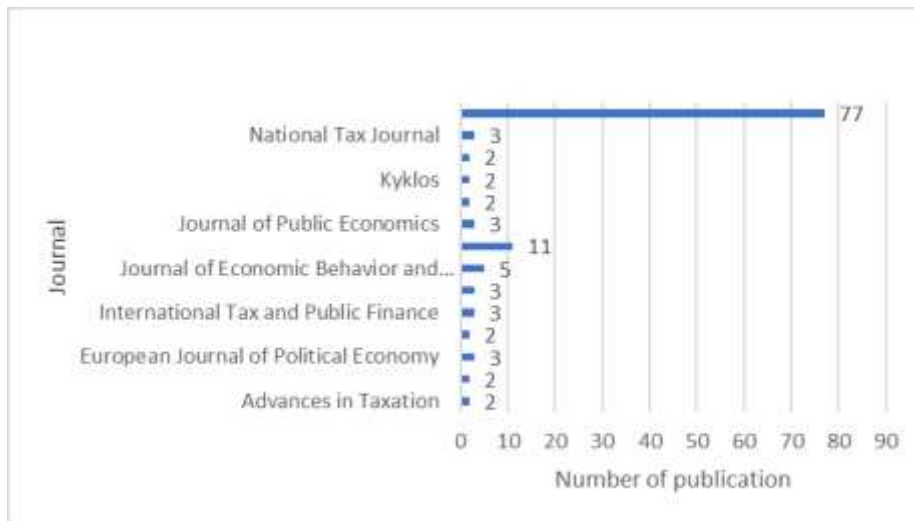
and others. During the research period, most of the publications were in the Journal of Economic Psychology (11) (Figure 2).

Figure 1. Total publications per year



Source: Analyzed Data, 2023.

Figure 2. Number of publications



Source: Analyzed Data, 2023.

Countries or institution analysis

According to the VOSviewer co-authorship analysis, researchers into the social norms in taxation come from 40 different countries. However, only 18 countries met the minimum criterion of having at least two published articles documents (Figure. 3). Developed countries, such as Germany, the United States, Italy, Australia, and the United Kingdom, had the majority of researchers studying the social norms in taxation; the United States had the highest number with 38. On the other hand, developing countries, like Indonesia, have limited numbers of researchers and research publications on this topic (Table 3). Therefore, it is necessary to conduct more research and raise awareness

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about the social norms in taxation in developing countries. These findings indicate that more attention should be given to the topic in the future.

VOSviewer issues a warning that the names of organizations in the Scopus database may not be consistent. For instance, some researchers at a particular university may mention faculties, while others may not. As a result, VOSviewer recognizes them as separate institutions. Due to this inconsistency in the way these institutions are named, the research did not carry out an analysis of the organizations.

Table 3. Top 10 Researchers' Country of Origin

Country of Origin	Number of Publications
United States of America	38
German	16
Italy	12
Australia	11
Austria	10
United Kingdom	16
Switzerland	4
Canada	4
Indonesia	8
Denmark	2

Source: Analyzed Data, 2023

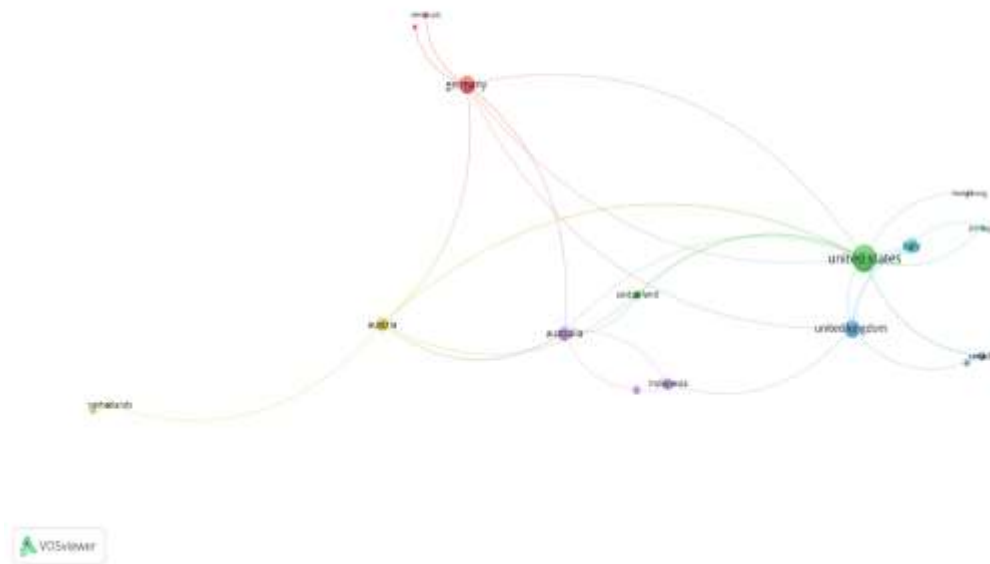


Figure 3. Country Analysis

Source: VOSviewer, 2023

Co-authorship analysis

This analysis employed full counting, and the minimum amount of occurrences was two for each author. Of the 253 authors, 35 of them met the criterion. The analysis revealed that the 35

authors had a weak network in this research. There were only eight authors in this study who had established a network. The authors who had networks in this study were Kirchler E., Alm J., Torgler B., McKee M., Hoelzl E., Kogler C., Muehlbacher S., and Schulze W. D. (Figure 4).

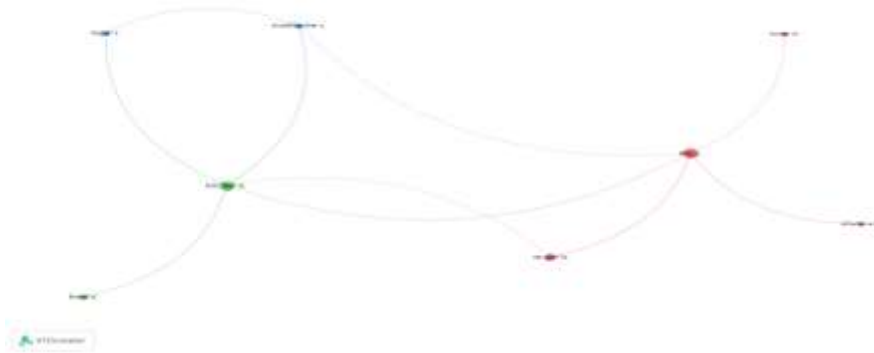


Figure 4. Author Network Visualization

Source: VOSviewer, 2023

The analysis showed that James Alm was the most productive author, with 10 publications and the highest number of citations (959). This result answered the second research question. Tables 4 and 5 (below) display the amount of publications per author.

Table 4. Publications per author

Author	Publications
James Alm	10
Erich Kirchler	9
Benno Torgler	5
Michael Wenzel	5
McKee M	2
Hoelzl E	3
Kogler C	3
Muehlbacher S	3
Schulze W. D.	2

Source: Analyzed Data, 2023

Table 5. Citations per author

Author	Citations
James Alm	959
Erich Kirchler	803
Michael Wenzel	752
Benno Torgler	603
Erik Hoelzl	577
McKee M	71
Kogler C	121
Muehlbacher S	166
Schulze W. D.	206

Source: Analyzed Data, 2023

Co-occurrence analysis

This analysis was conducted by full counting, and the minimum level of occurrences was arranged at two. The co-occurrence analysis identified 341 keywords, with 48 meeting these criteria. This study chose a minimum number of occurrences (two) to gain richness in the investigation. Figure 5 below shows the network visualization of the selected keywords. It has two prominent dots that represent tax compliance and social norms. These two keywords are classified into different clusters, offering a solid network. Tax evasion also has a strong connection with social norms. Other identified dots include taxation, tax morale, tax system, compliance, and norms.

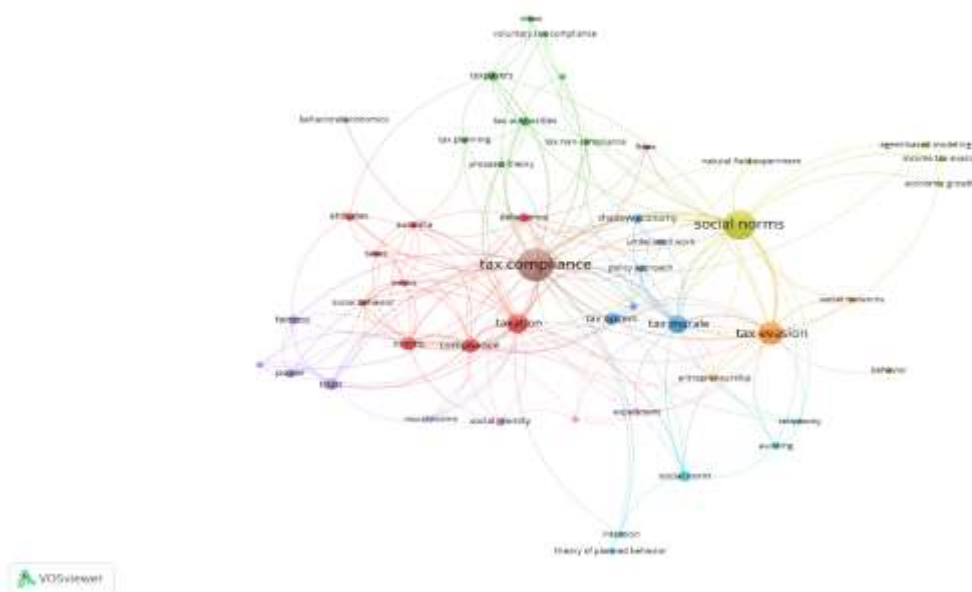


Figure 5. Network Visualization of Keywords

Source: VOSviewer, 2023.

The first research question to be addressed was the current trends of the social norms in tax compliance literatures. In order to understand these trends, we analyzed the research streams or clusters using VOSviewer (Setyaningsih, Indarti, and Jie 2018). By conducting a keyword analysis with VOSviewer, we were able to identify nine clusters or research streams from 341 keywords. Each cluster showed research trends related to the terms “social norms” and “tax compliance”. The trends were represented by the occurrence of certain terms. This study uses MS Excel and Mendeley to map the research streams, based on the identified cluster. In this map, there are three keywords that occur most frequently, i.e., tax compliance (45), social norms (35), and tax evasion (22) (Table 6). The cluster containing these keywords dominates other clusters. This analysis supports the visualization of the keywords in Figure 5. Table 6 below identifies articles in each cluster or research stream. The less frequently a keyword appears indicated the available research had not progressed very far. In contrast, the most frequently occurring keywords in the cluster could be a guide to creating a state-of-the-art specific theme. The nine clusters described in Table 7 indicate that research into the “social norms” theme could diversify into many of the research gaps. This result answered the first research question.

Table 6. The occurring keywords of articles

Cluster	Keywords	Articles
Cluster 1 (9 items)	Attitudes (3) Australia (2) Compliance (9) Deterrence (4) Ethics (2) Norms (8) Social behavior (2) Taxation (15) Taxes (2)	Dwenger & Treber (2022), Dann et al. (2022), Gürdal et al. (2020), Hallsworth et al. (2017), Young et al. (2016), Hauptman et al. (2015), Susiluoto (2014), Ashby et al. (2009), Hofmann et al. (2008), Alm et al., (2006), Wenzel (2005a), Wenzel (2005b), Wenzel (2004b), Wenzel (2004a), Cullis et al. (2012), Rothengatter (2005).
Cluster 2 (8 items)	Enforced tax compliance (2) Prospect theory (2) Smes (2) Tax authorities (3) Tax non-compliance (2) Tax planning (2) Taxpayers (4) Voluntary tax compliance (2)	Nguyen (2022), Hong (2022), Nguyen et al. (2020), Zhang & Zhang (2020), Peeters et al. (2020), Kiconco et al. (2019), Kirchler & Hoelzl (2017), Cullis et al. (2012), Feld & Larsen (2012), Rothengatter (2005).
Cluster 3 (6 items)	Corruption (2) Policy approach (2) Shadow economy (3) Tax morale (13) Tax system (6) Undeclared work (2)	Santoro (2021), Horodnic et al. (2020), Gioacchino & Fichera (2020), Garcia et al. (2020), Battiston et al. (2020), Rosid et al. (2018), Abdixhiku et al. (2018), Kojouharov & Dzhekova (2017), Cyan et al. (2016), Dulleck et al. (2016), Brizi et al. (2015a), Walsh (2012), Alm & McClellan (2012), Feld & Larsen (2012), Lisi & Pugno (2011), Alm & Torgler (2006), Torgler (2004), Riahi-Belkaoui (2004).
Cluster 4 (5 items)	Agent-based modeling (2) Economic growth (2) Income tax evasion (2) Natural field experiment (2) Social norms (35)	Giovanni et al. (2023), Cahyonowati et al. (2023), Cahyonowati et al. (2022), Castro et al. (2022), Gioacchino & Fichera (2022), Doerrenberg & Peichl (2022), Górecki & Letki (2021), Vossler et al. (2021), Metcalf et al. (2020), Bethencourt & Kunze (2020), Sutrisno & Dularif (2020), Alhempri et al. (2020), Bethencourt & Kunze (2019), Biddle et al. (2018), Abraham et al. (2018), Alm et al. (2017), Abraham et al. (2017), Jimenez & Iyer (2016), Andrighetto et al. (2016), Korndörfer et al. (2014), Hokamp (2014), Bobek et al. (2013), Traxler (2010), Alm et al. (2009), Liu et al. (2008), Bobek et al. (2007), Cialdini (2007), Davis et al. (2003), Dwenger & Treber (2022), Nguyen (2022), Gioacchino & Fichera (2020), Gürdal et al. (2020), Garcia et al. (2020),

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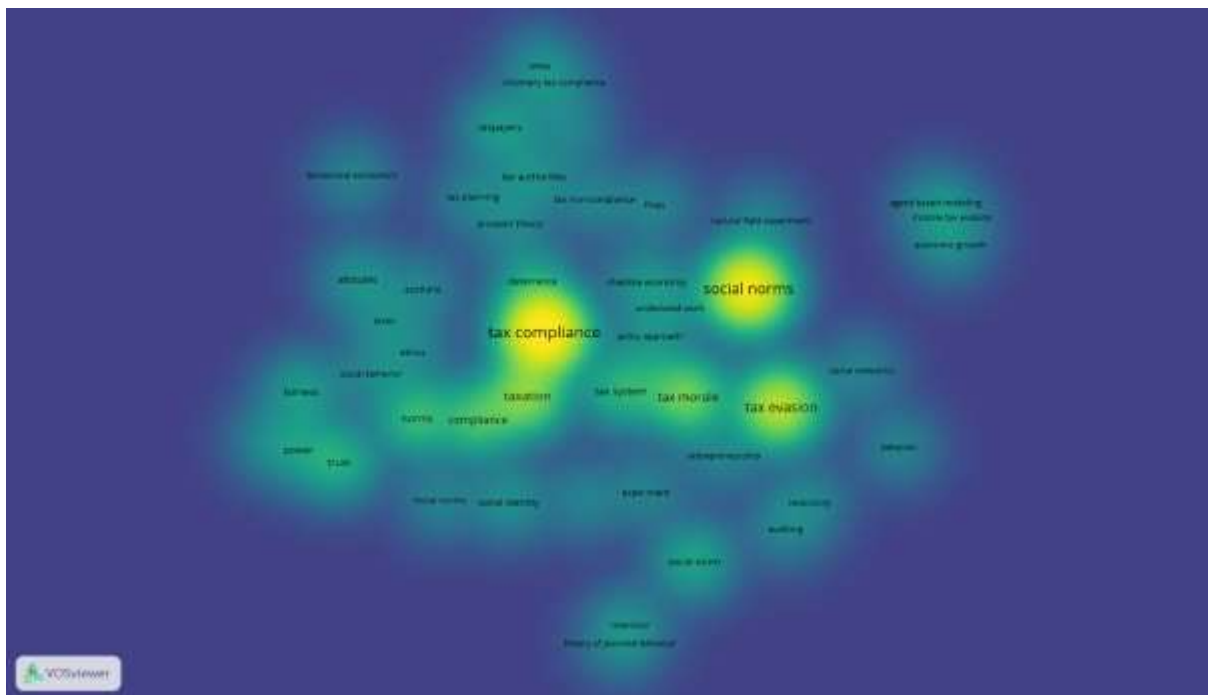
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			Zhang & Zhang (2020), Battiston et al. (2020), Hallsworth et al. (2017), Cyan et al. (2016).
Cluster 5 items)	(5)	Fairness (4) Moral norms (2) Power (3) Slippery-slope framework (2) Trust (6)	Dann et al. (2022), Vossler et al. (2021), Jimenez & Iyer (2016), Hauptman et al. (2015), Hofmann et al. (2008), Kirchler et al. (2008), Riahi-Belkaoui (2004), Cahyonowati et al. (2023), Kogler et al. (2015), Kirchler et al. (2014).
Cluster 6 items)	(5)	Auditing (2) Intention (2) Reciprocity (2) Social norm (5) Theory of planned behavior (2)	Levenko & Staehr (2022), Al-Zaqeba & Al-Rashdan (2020), Barberan et al. (2019), Muralidharan & Sheehan (2016), Ratto et al. (2013), De Giovanni et al. (2023), Doerrenberg & Peichl (2022), Kiconco et al. (2019), Benk et al. (2011), Lisi & Pugno (2011), Lai et al. (2003).
Cluster 7 items)	(4)	Behavior (2) Entrepreneurship (2) Social networks (2) Tax evasion (22)	Lamantia & Pezzino (2021), Pereira & Silva (2020), Nurwanah et al. (2018), Ashby et al. (2009), Kirchler et al. (2006), Giovanni et al. (2023), Castro et al. (2022), Gioacchino & Fichera (2022), Levenko & Staehr (2022), Santoro (2021), Górecki & Letki (2021), Gioacchino & Fichera (2020), Garcia et al. (2020), Sutrisno & Dularif (2020), Battiston et al. (2020), Bethencourt & Kunze (2019), Abraham et al. (2018), Abdixhiku et al. (2018), Kirchler & Hoelzl (2017), Korndörfer et al. (2014), Susiluoto (2014), Ratto et al. (2013), Lisi & Pugno (2011), Traxler (2010), Alm et al. (2006), Alm & Torgler (2006), Rothengatter (2005).
Cluster 8 items)	(3)	Behavioral economics (2) Fines (2) Tax compliance (45)	Cahyonowati et al. (2023), Cahyonowati et al. (2022), Hong (2022), Doerrenberg & Peichl (2022), Metcalf et al. (2020), Al-Zaqeba & Al-Rashdan (2020), Nguyen et al. (2020), Zhang & Zhang (2020), Alhempri et al. (2020), Kiconco et al. (2019), Barberan et al. (2019), Biddle et al. (2018), Abraham et al. (2018), Rosid et al. (2018), Abdixhiku et al. (2018), Alm et al. (2017), Kirchler & Hoelzl (2017), Cyan et al. (2016), Jimenez & Iyer (2016), Dulleck et al. (2016), Young et al. (2016), Andrighetto et al. (2016), Brizi et al. (2015b), Hauptman et al. (2015), Kogler et al. (2015), Susiluoto (2014), Kirchler et al. (2014), Bobek et al. (2013), Benk et al.

			(2011), Ashby, Webley, Haslam (2009), Alm et al. (2009), Hofmann et al. (2008), Bobek et al. (2007), Kirchler et al. (2006), Alm & Torgler (2006), Riahi-Belkaoui (2004), Davis et al. (2003), Paleka et al. (2022), Dularif & Rustiarini (2022), Pinheiro et al. (2021), Cranor et al. (2020), Vâlsan et al. (2020), Alm et al. (2020), Onu & Oats (2016), Auerbach et al. (2010).
Cluster 9 items)	(3	Experiment (2) Self-categorization (2) Social identity (3)	Garcia et al. (2020), Dulleck et al. (2016), Ashby et al. (2009), Ashby, Haslam, Webley (2009), Wenzel (2004a).

Source: Analyzed Data, 2023.

Figure 6. Density network of keywords



Source: Analyzed Data, 2023.

Figure 6 describes the density network of the keywords. The yellow areas represent the density of the keywords. The more expansive the area, the higher the density of the research using the keyword. The pattern in the density network showed that much research had been done using the keywords “tax compliance” and “social norms.” It also indicated a clear yellowish area for the keywords “taxation,” “tax morale,” and “tax evasion.” The paler yellowish spots showed the keywords that received less attention in research; therefore, these keywords could be used as triggers for future research. These keywords call for more research papers.

The density analysis implied that future research should investigate social norms in a broader context, rather than as a tax compliance topic. A bibliometric study showed that research

addressing the issues of compliance, taxation, and the tax system had yet to receive much attention when investigating the role of social norms. Researchers could examine the differences in tax systems between countries, and how unique the part played by the social norms in the taxation system of each country is. Table 7 identifies the authors with 100 or more citations from the Scopus database. This study found that the most cited article was written by Kirchler E., Hoelzl E., and Wahl I. in 2008. This identification could be helpful to start research on this theme, specifically to understand the concept of social norms. This result answered the third research question.

CONCLUSION

This study explores the publications related to the social norms in tax compliance listed in the Scopus database. The researcher used three keywords to find for 120 documents meeting the search criteria. According to the Scopus database, J.S. Carroll published the first paper, titled "Compliance with the law - A decision-making approach to taxpaying" in 1987. Since 2000, the number of publications has been on the rise and reached its peak in 2020. This study identifies more diverse research streams, namely nine clusters based on keyword analysis with VOSviewer, compared to Onu and Oats' four research streams. This research also presents quantitative analysis, such as author productivity and the country of origin, as well as the most influential articles based on the number of citations. Such analysis was not carried out in Onu and Oats' research. According to the second and third research questions, this study has identified James Alm as the most productive and influential author in this field, and the article by [Kirchler et al. \(2008\)](#) as the most influential publication in this field.

The implications of this study are as follows. First, tax compliance is a complex issue that goes beyond audits and fines. Tax authorities need to pay attention the social and psychological factors of taxpayers to encourage compliance, particularly the social norms. For instance, violating these norms can create a social burden and increase the deterrence effect. This can be used to create a tax compliance strategy by causing embarrassment for tax evaders. Another approach that can be taken by the tax authorities is by promoting tax morale as a form of social norm for tax compliance. Tax authorities can also carry out tax compliance campaigns, to show that tax evasion behavior is not in line with the social norms, which consider compliance as approved behavior. Secondly, this research highlights the need for more studies on the social norms in tax compliance, as implied by the research stream in Table 6. The need for further research arises from three factors. Firstly, the number of publications in this field has declined after reaching the peak number of publications in 2020. Secondly, the number of researchers who network on this research is limited, so more collaboration among researchers is needed. Thirdly, the research streams in Table 6 show that there are six clusters (namely clusters 1, 2, 3, 5, 6, and 9) which still have the potential to be researched.

The current study has several limitations that need to be acknowledged. Firstly, this study only examines the keywords that are present in the Scopus database. Although Scopus is one of the most complete databases, it does not cover all publications ([Mansour et al. 2021](#)). The research streams identified in this study only apply to publications in Scopus indexed journals. The next researchers can expand the databases they use to include sources such as Web of Science, Google Scholar and Dimensions. Secondly, this study cannot carry out an analysis of publications based on organizations. The disharmony and inconsistency of institutional writing causes VOSviewer to be unable to carry out organizational analysis. Finally, using formal analytical tools (such as the VOSviewer, Mendeley, MS Excel) may not guarantee the absence of subjective assessment by the author, and could still lead to errors. It is suggested that researchers explore different bibliometric analysis software, such as BibExcel and HitsCite, to compare their findings with those of previous research.

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Table 7. Author with citations

No.	Citations	Authors	Title	Year	Publication
1	501	Kirchler E., Hoelzl E., Wahl I.	Enforced versus voluntary tax compliance: The "slippery slope" framework	2008	Journal of Economic Psychology
2	439	Alm J., Torgler B.	Culture differences and tax morale in the United States and in Europe	2006	Journal of Economic Psychology
3	369	Cialdini R.B.	Descriptive social norms as underappreciated sources of social control	2007	Psychometrika
4	253	Hallsworth M., List J.A., Metcalfe R.D., Vlaev I.	The behavioralist as tax collector: Using natural field experiments to enhance tax compliance	2017	Journal of Public Economics
5	211	Wenzel M.	The social side of sanctions: Personal and social norms as moderators of deterrence	2004b	Law and Human Behavior
6	199	Wenzel M.	An analysis of norm processes in tax compliance	2004a	Journal of Economic Psychology
7	199	Alm J., McClelland G.H., Schulze W.D.	Changing the social norm of tax compliance by voting	1999	Kyklos
8	152	Wenzel M.	Motivation or rationalization? Causal relations between ethics, norms and tax compliance	2005b	Journal of Economic Psychology
9	136	Wenzel M.	Misperceptions of social norms about tax compliance: From theory to intervention	2005a	Journal of Economic Psychology
10	127	Traxler C.	Social norms and conditional cooperative taxpayers	2010	European Journal of Political Economy
11	119	Posner E.A.	Law and social norms: The case of tax compliance	2000	Virginia Law Review
12	109	Bobek D.D., Hageman A.M., Kelliher C.F.	Analyzing the Role of Social Norms in Tax Compliance Behavior	2013	Journal of Business Ethics
13	103	Riahi-Belkaoui A.	Relationship between tax compliance internationally and selected determinants of tax morale	2004	Journal of International Accounting, Auditing and Taxation

Source: Analyzed Data, 2023

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