

Mapping Knowledge at the Intersection of Tax Systems and Digitalization A Bibliometric Perspective

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Abstract. *The main purpose of this paper is to analyze the connection between taxation and digitalization through a bibliometric analysis conducted using the Bibliometrix software and based on data extracted from the Web of Science database. In a global context in which digitalization is radically transforming tax administrations and the way they interact with taxpayers, the analysis aimed to capture the evolution of scientific output, authors' impact, international visibility, and emerging conceptual directions. The results show that the academic literature has experienced a significant increase in publication volume after 2015, when discussions on the digital economy, the taxation of electronic commerce, and the use of innovative technologies such as blockchain and artificial intelligence became central. At the same time, citation indicators confirm the existence of seminal works that have consolidated traditional paradigms related to tax compliance and tax morale, as well as more recent contributions that extend the field toward sustainability and cryptocurrencies. The geographical analysis highlights a concentration of research in developed countries, suggesting a lack of studies in emerging economies, despite the acute fiscal challenges they face. Thus, the first part of the report provides a detailed overview of the structure of the field and its evolution over recent decades.*

Based on thematic networks and conceptual analyses, the report demonstrates that the literature on taxation and digitalization has a polycentric structure, articulated around three main pillars: tax institutions and taxation policies, governance and administrative performance, and taxpayer behavior and ethics. Tax administration and compliance emerge as motor themes, while digitalization and tax policy are identified as basic themes undergoing expansion. The thematic evolution analysis confirms that while early research was dominated by traditional concepts such as tax administration and income tax, after 2015 the scientific agenda shifted toward digital-related topics and currently includes innovative subjects such as artificial intelligence, cryptocurrencies, and environmental taxes. In conclusion, the report shows that the taxation–digitalization field is undergoing a process of accelerated maturation, maintaining its classical conceptual core while adapting to the technological and institutional transformations of the global economy. This duality between tradition and innovation presents both challenges and opportunities for future research, which must combine theoretical rigor with an interdisciplinary perspective capable of addressing the complexity of the new digital economy.

Keywords: taxation; digitalization; tax administration; tax compliance; tax evasion; bibliometrics; Web of Science; fiscal policy; artificial intelligence; digital economy

JEL Classification: Q01, O33

1. Introduction

The fundamental objective of the bibliometric analysis presented in this report is to examine how scientific literature has addressed the relationship between taxation

systems and digitalization processes. In a global context where taxation represents a core pillar of economic governance and digital transformation reshapes interactions between governments, taxpayers, and financial institutions, mapping the existing body of research on this topic becomes essential. The analysis aims to capture publication dynamics, authors' impact, geographical distribution of research output, and emerging thematic directions, ultimately providing a comprehensive overview of the current state of knowledge while identifying research gaps and future opportunities.

Bibliometrics plays a central role as a systematic research method for evaluating scientific literature, relying on statistical techniques to analyze publication and citation patterns. Compared to narrative reviews, bibliometric analysis offers greater objectivity and reproducibility using quantifiable indicators and structural visualizations. In this study, the analysis was conducted using the Bibliometrix software package developed for the R programming language, a widely recognized tool that integrates descriptive, network-based, and conceptual analyses. Its functionalities enable the identification of influential journals, authors, and articles, as well as the exploration of collaboration networks and thematic structures, supported by the user-friendly Biblioshiny web interface.

2. Materials and methods

An essential element in the design of the research is the choice of the database. In this study, the Web of Science (WoS) database was used, as it is one of the most prestigious and rigorous resources for indexing scientific literature. The selection of WoS is justified by the quality and relevance of the indexed publications, as well as by the international recognition enjoyed by this platform (Mongeon & Paul-Hus, 2016). Unlike other databases, such as Google Scholar, which offer broader but less filtered coverage, WoS ensures a high level of scientific validation and superior consistency of metadata. This characteristic is essential for obtaining rigorous and reproducible bibliometric results.

The adopted search strategy was based on two groups of keywords: the first targeted the expression "taxation system" and related terms such as tax policy, fiscal system, and tax administration, while the second focused on the term "digitalization," together with associated expressions such as digitization, digital transformation, and e-government. The two sets of terms were combined using the Boolean operator AND, which made it possible to restrict the results to publications that simultaneously integrate both dimensions. This method is recommended in the specialized literature, as it increases the relevance of the results and reduces the number of peripheral articles (Zupic & Čater, 2015). In addition, no time period was preset, in order to capture the entire chronological evolution of the topic and to avoid the premature exclusion of relevant contributions.

With regard to the limitations of this approach, it should be noted that the results are inevitably influenced by the selection criteria of the database and by the exact formulation of the search strategies. There is a possibility that certain relevant articles are not included in WoS or are indexed under different keywords, which may lead to a degree of incompleteness in the analysis (Moed, 2017). Moreover, the fact that the terms used refer to complex concepts such as taxation and digitalization implies a certain degree of ambiguity, as literature may approach these concepts from multiple perspectives (economic, legal, technological, and social).

Despite these limitations, the chosen methodological approach offers the advantage of combining the rigor of the Web of Science database with the analytical flexibility of the Bibliometrix software. This combination ensures a balance between data quality and the diversity of visualization and analysis tools. Therefore, the obtained results can be considered relevant for understanding the structure and evolution of literature at the intersection of taxation and digitalization.

In conclusion, the objective of the bibliometric analysis presented is to obtain an integrated perspective on the scientific literature devoted to taxation systems and digitalization processes by using a robust and transparent methodological framework. The choice of the Bibliometrix software and the Web of Science database allows for a multidimensional analysis capable of capturing both descriptive aspects (volume, citations, sources) and conceptual and structural ones (emerging themes, concept networks, thematic evolution). Although there are inherent limitations related to metadata quality and database coverage, the adopted methodology aligns with international standards and ensures a high level of validity and relevance of the results.

Figure 1 presents a synthesis of the main information resulting from the interrogation of the Web of Science database, serving as the starting point for the bibliometric analysis. The analyzed time span extends from 1976 to 2025, highlighting extensive temporal coverage capable of capturing both the early academic discussions on taxation and digitalization and the most recent contributions. In total, 1,731 documents published in 911 scientific sources were identified, reflecting significant diversity in publication outlets as well as in theoretical and empirical approaches.

A notable aspect is the annual growth rate of scientific production, estimated at 7.93%, which suggests an accelerated expansion of academic interest in the analyzed topic. This growth rate confirms that the subject is undergoing dynamic development and represents an emerging field of international research. Regarding the academic community involved, the data indicate the participation of 3,203 authors, of whom 604 published single-authored articles, while the remainder engaged in collaborative research.



Figure 1: Main descriptive characteristics of the database used in the bibliometric analysis

3. Results and discussion

The level of internationalization is reflected by the 15.77% of articles produced through international co-authorship, suggesting the presence of relevant cross-border collaborations while also indicating that the field still holds considerable potential for expansion in terms of global cooperation. The average of 2.2 co-authors per document confirms the current trend in academic research toward teamwork and interdisciplinarity, a key characteristic for fields situated at the intersection of taxation and digitalization.

In terms of content, the database contains 3,989 author-defined keywords, highlighting the thematic richness and diversity of research directions. Additionally, the 54,926 references cited indicate a high density of theoretical and empirical grounding. The average document age of 7.81 years suggests that the literature is relatively

recent, underscoring the relevance and timeliness of the topic. At the same time, an average of 6.527 citations per document reflects a consistent level of visibility and impact, demonstrating the scientific community's interest in this area.

Overall, the data indicate that the analyzed literature is experiencing significant growth, with an upward trend in publications and a notable impact in terms of citations. Moreover, the moderate level of internationalization and the diversity of keywords suggest that the field remains open to new avenues of exploration, and that interdisciplinary and transnational collaboration could serve as a crucial driver for the future consolidation of research.

By addressing key research questions, the presentation continues with the analysis of articles using the information provided by Web of Science and the exposition of the results of the bibliometric analysis, organized into the following categories:

- *Dynamics of scientific production and citation impact.*
- *Publication sources and the evolution of scientific channels*
- *Authors contribution and the trajectory of academic output*
- *Geographical distribution and international visibility of research*
- *Thematic analysis and conceptual evolution of the field*

3.1. Dynamics of scientific production and citation impact

The evolution of scientific production in the field of taxation and digitalization, as illustrated by the annual publication chart, reveals a remarkable transformation in the attention this topic has received from the international academic community. Analyzing the period from 1976 to 2025, two distinct phases emerge: an initial period of slow maturation, followed by a phase of accelerated expansion.

Between the late 190s and the early 2000s, publication activity on this topic was minimal, with annual outputs fluctuating between one and five articles. This limited activity reflects the fact that digitalization had not yet become a prominent feature in tax administrations, and research primarily focused on traditional aspects of fiscal policy without integrating technological dimensions. Nevertheless, these early contributions laid the groundwork for initial conceptualizations of the link between taxation and emerging technologies, even if their visibility remained limited.

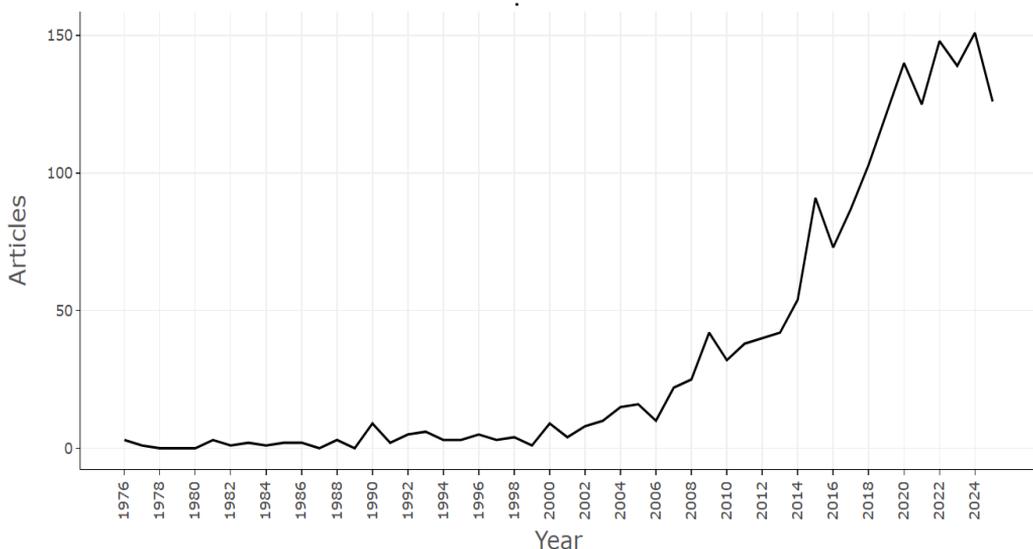


Figure 2: Annual evolution of scientific production in the field of taxation and digitalization (1976–2025)”

After 2005, the field began to consolidate gradually, evidenced by a steady increase in publications. This period marks a growing academic interest driven by the global acceleration of digitalization processes and the modernization of tax administrations through the adoption of IT solutions. The 2008 financial crisis acted as a catalyst, prompting governments and international institutions to explore digital tools for more efficient revenue collection, a trend reflected in the scholarly literature.

A pivotal shift occurs after 2014, when the chart indicates a sharp rise in scientific output. Annual publications consistently exceed 50, reaching over 100, with a peak of approximately 150 articles between 2020 and 2022. This surge can be linked to two major factors: the prioritization of digitalization across economic and social sectors, and the COVID-19 pandemic, which accelerated digital transformation in public administrations, including tax authorities. Research during this period focused on areas such as digital tax reporting, the use of artificial intelligence to combat tax evasion, and big data analytics to support fiscal decision-making.

The growth is both quantitative and qualitative. With the expansion of publications, the field has developed a more defined structure, active researcher networks have emerged, and reference journals for this topic have been established. Prior to 2010, contributions were sporadic and scattered, whereas after 2015, the field exhibits a consolidated research landscape with a well-articulated academic community. This trend aligns with methodological literature indicating that emerging fields often experience a “publication explosion” once a critical threshold of interest is reached (Donthu et al., 2021).

Although a slight fluctuation in publication numbers appears after 2022, likely due to circumstantial factors such as indexing delays or longer editorial cycles, the overall upward trend remains intact. The field is expected to continue expanding in the coming years, driven by increased use of digital technologies in tax systems and growing pressure on states to develop efficient revenue collection mechanisms. Overall, the dynamics captured in the chart reflect a profound shift from a marginal topic to a central area of contemporary economic and administrative research, demonstrating that taxation through the lens of digitalization has evolved from a niche subject to a strategic priority for both research and public policy.

The chart depicting average citations per year highlights the evolution of the academic visibility of literature on the intersection of taxation and digitalization. Unlike the accelerated growth of scientific production observed after 2010, citation dynamics show more volatility, with peaks and periods of relative stability.

From 1976 to 1990, citation numbers were very low, reflecting the marginal status of the field at the time. Early publications received limited attention, considered isolated contributions without long-lasting impact. However, the early 1990s marked a distinctive moment, with a notable peak in 1999, exceeding an average of six citations per document. This increase can be attributed to the publication of high-value methodological or conceptual reference articles that influenced subsequent research directions.

After 2000, citation rates stabilized at moderate levels, ranging between one and two citations per document. This stabilization coincides with the consolidation of the field, as literature diversified and citations were more evenly distributed across publications, reducing the likelihood of isolated peaks. While average citation numbers no longer reach exceptional levels, the consistency of this period indicates that the field has gained legitimacy and integrated into the mainstream of academic research.

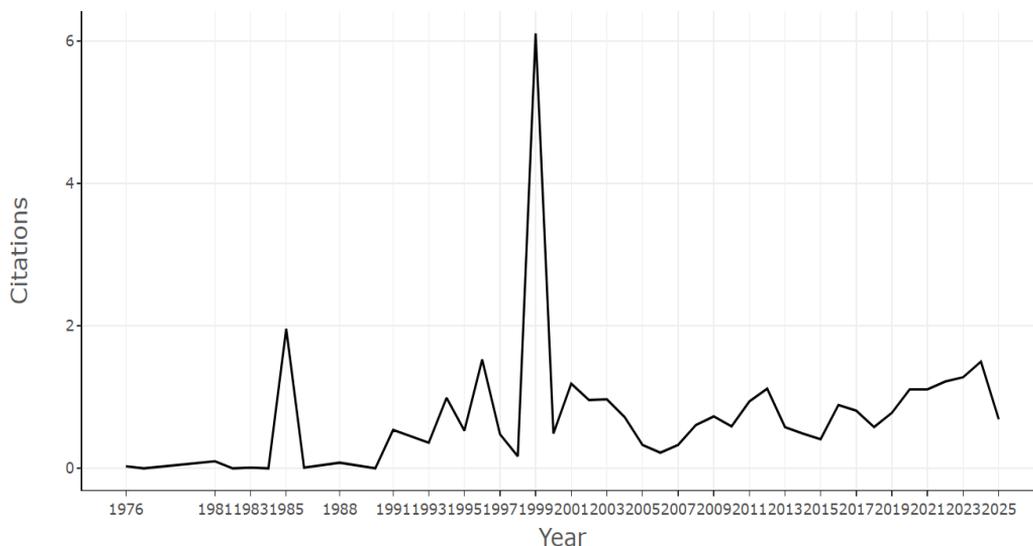


Figure 3: Evolution of the annual average citations in the literature on taxation and digitalization (1976–2025)

In the recent period (2015–2025), a slight upward trend in average citations can be observed, even though the values remain moderate. This development is particularly significant, as it confirms that articles published over the past decade, despite their large number, manage to attract attention and be incorporated into the bibliographies of subsequent works. In the context of the massive growth in publication volume, such consistent visibility suggests that the scholarly literature is both relevant and valuable to the global scientific community.

In summary, the analysis of average citations per year indicates a gradual maturation of the field. While interest and impact were limited in the early decades, the literature now demonstrates stable visibility, with articles capable of influencing academic debates and shaping future research directions. This consistency in citations confirms that studies on the interaction between taxation and digitalization have become a well-established reference point in contemporary economic and administrative scholarship.

3.2. *Publication sources and the evolution of scientific channels*

The Three-Field Plot representation constitutes a fundamental tool for understanding how scientific literature is organized and develops around common reference points. This figure relates three essential elements: highly cited references (CR), active authors in the field (AU), and keywords used by researchers (KW). By its design, the graph allows the visualization of a knowledge transmission chain: from the classical literature that provides the theoretical framework, through the contributions of current authors, to the emerging research topics that define the contemporary academic agenda.

On the left-hand column, the reference works considered foundational for the field are highlighted. Notable are the high citation frequencies of authors such as Joel Slemrod, whose research on tax administration and behavioral taxation economics is regarded as a benchmark, and James Alm, who has made decisive contributions to the literature on tax compliance. Additionally, works by Yitzhaki (1974), Gordon (2009), and Torgler (2007) are consistently cited, confirming their importance in the theoretical construction of the field. References to OECD contributions are also prominent, as

their reports and analyses have provided an empirical and comparative foundation for numerous subsequent studies. This consistent presence demonstrates that the classical literature on taxation continues to serve as the starting point for modern studies addressing digitalization.

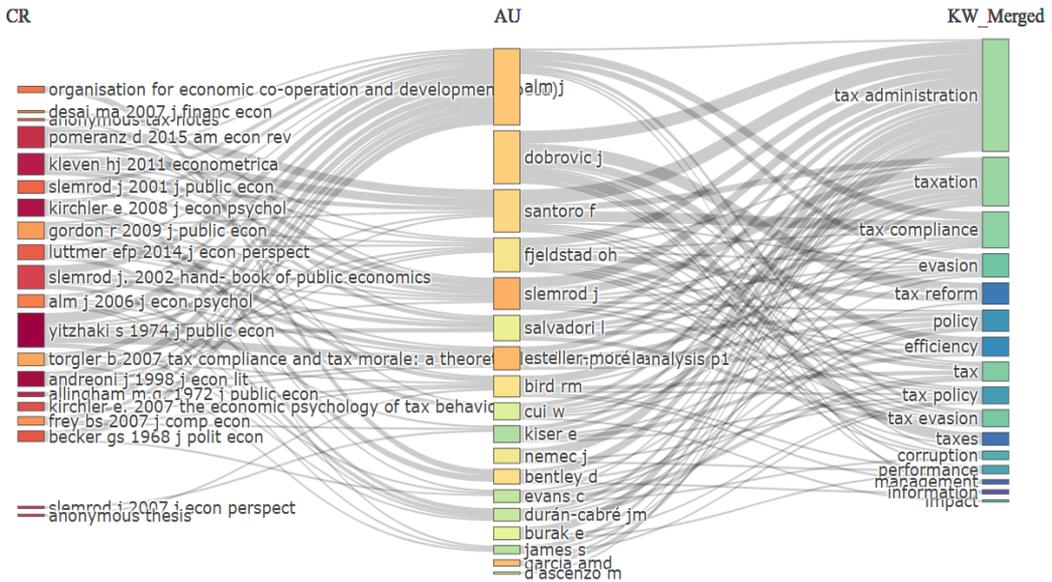


Figure 4: Network of interactions between cited sources, relevant authors, and research topics (Three-Field Plot)

In the central field are contemporary authors actively engaged in recent research, serving as nodes linking tradition and innovation. Names such as Dobrovič, Santoro, Fjeldstad, Salvadori, and Esteller-Moré illustrate the geographic and thematic diversity of contributions, indicating that research develops both within Europe and internationally. These authors build upon and adapt the theoretical foundations provided by the left-hand sources, reorienting them toward current topics integrated with digitalization and e-governance processes.

The right field reflects major thematic directions, identified through the keywords used by authors. Terms such as *tax administration*, *tax compliance*, *taxation*, *tax reform*, *efficiency*, *corruption*, and *policy* highlight a focus on reforming fiscal institutions, increasing administrative efficiency, and analyzing taxpayer behavior. Additionally, keywords like *performance management*, *information*, and *impact* signal a research orientation toward digitalization, performance evaluation, and the use of information technologies for modernizing fiscal systems. Consequently, research extends beyond traditional taxation aspects to assess the impact of digital innovations on compliance and collection efficiency.

The added value of this visualization lies in its ability to map the connection between past, present, and future in the specialized literature. On one side, there is a solid theoretical foundation composed of seminal works and policy reports; in the middle, an active community of researchers assimilates these contributions and applies them in new contexts; finally, emerging themes outline future research directions, emphasizing digitalization, efficiency, and fiscal governance. This interconnectedness confirms that the field is continuously maturing, with research conducted in a structured yet innovation-friendly framework.

Thus, the Three-Field Plot not only maps interactions among sources, authors,

and themes but also demonstrates the existence of an integrated knowledge ecosystem, where academic tradition, contemporary contributions, and future challenges mutually reinforce each other. This perspective is essential for understanding how literature on taxation and digitalization evolves, confirming the relevance and timeliness of the topic in global economic and administrative research.

An overview of the most prominent scientific journals publishing articles on taxation and digitalization indicates a significant concentration of literature within a few reference channels. The publications highlighted in Figure 5 stand out due to the high frequency of contributions and their role as catalysts in shaping and consolidating this interdisciplinary field.

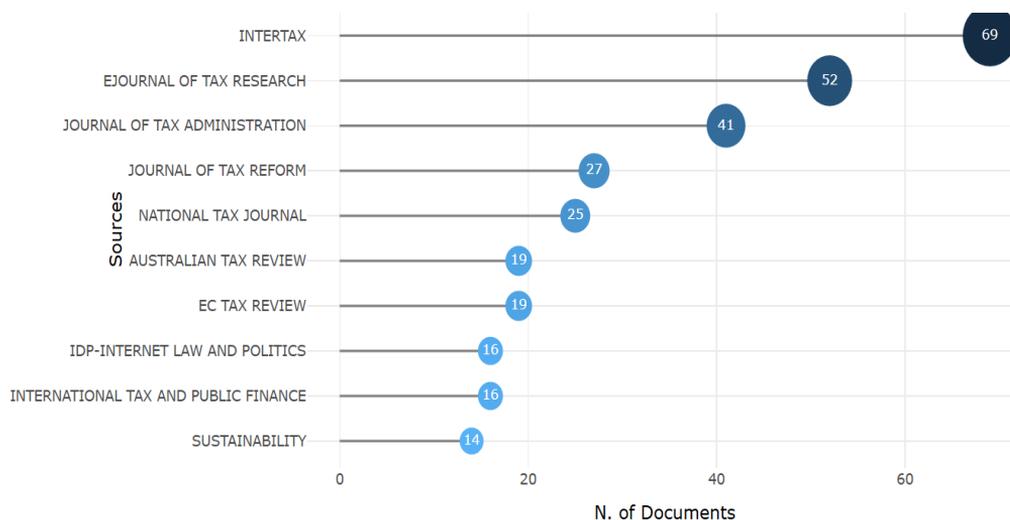


Figure 5: Journals with the highest relevance for the literature on taxation and digitalization

At the forefront is the journal INTERTAX, with 69 documents, which dominates the ranking and confirms its central role in academic debates on international taxation and fiscal policies. Authors publishing in this journal frequently address complex issues related to fiscal coordination among states and the impact of digital transformation on international cooperation.

Another influential dissemination channel is the eJournal of Tax Research, with 52 articles, recognized for its openness to interdisciplinary approaches spanning economics, law, and public administration. Alongside it, the Journal of Tax Administration (41 articles) completes the top-tier publications, focusing on the operational mechanisms of tax administrations and how digitalization transforms their daily activities.

Mid-ranking journals include Journal of Tax Reform (27 articles) and National Tax Journal (25 articles), both with a tradition of publishing studies on the evolution of tax systems and related reforms. Regional journals, such as Australian Tax Review and EC Tax Review (19 articles each), reflect the global nature of the debate, anchoring analyses in both the European Union and Australian contexts.

The presence of broader-scope journals like Sustainability (14 articles) indicates the field's openness to related themes, such as sustainable development, governance, and the green transition. This diversity confirms that digital taxation is no longer treated solely in highly specialized journals but is increasingly integrated into broader interdisciplinary discussions.

Overall, the distribution of articles indicates a dual editorial structure: on one hand, specialized journals that provide the main publication framework and ensure scientific legitimacy; on the other hand, generalist journals that incorporate research on taxation and digitalization into wider debates, impacting public policy and sustainability.

The temporal distribution of articles published in the main journals highlights how the literature on taxation and digitalization has gradually crystallized and concentrated around established publication channels. In the early years analyzed (1976–2005), all sources recorded a low level of output, reflecting the marginal status of the field. After 2010, however, a significant shift occurred: journals increasingly published articles dedicated to the relationship between taxation systems and digitalization, signaling the field's emergence as an internationally recognized research area.

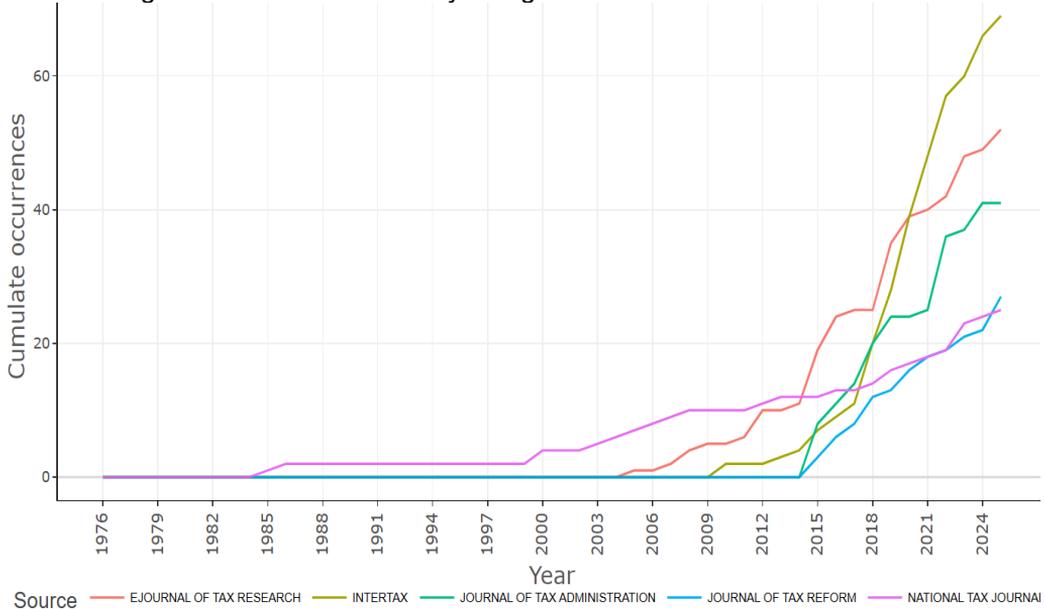


Figure 6: Evolution of article production in leading academic sources (1976–2025)

Since 2015, academic output on taxation and digitalization has grown substantially. INTERTAX leads the field, followed by eJournal of Tax Research and Journal of Tax Administration, while traditional journals remain relevant. The diversification of publication channels indicates the field's maturation and consolidation as an interdisciplinary and internationally recognized research area.

3.3. Authors contribution and the trajectory of academic output

The relevance of authors in specialized literature serves as a key indicator of a field's maturity and the structuring of an active academic community. Figure 7 illustrates the distribution of authors with the highest number of publications in the analyzed database, highlighting the core group of researchers who have significantly contributed to the development of the fiscal policy and digitalization field.

The most prolific author is Joel Slemrod, with 11 publications. His consistent presence establishes him as a pioneer and opinion leader in tax policy and taxpayer compliance, topics closely connected to studies on the digitalization of taxation systems. His work provides both theoretical and empirical foundations addressing administrative efficiency and collection mechanisms.

Next are Ángel Esteller-Moré and Ana María Delgado García, each with 8 publications, who contribute primarily to international taxation, tax evasion, and the

impact of digitalization on tax reforms. Their work offers a European and comparative perspective, complementing the traditional American literature with studies focused on the European Union and other regional contexts.

A notable group including James Alm, Jozef Dobrovič, and Francesco Santoro has 7 publications each, concentrating on taxpayer behavior, fiscal policies, and the interaction between digitalization and compliance. Their inclusion reflects geographic diversity and underscores the international scope of the debate.

The list also includes authors such as David Bentley, Richard M. Bird, Odd-Helge Fjeldstad, and Jozef Nemeč, each with 6 publications. They contribute interdisciplinary approaches connecting taxation to public governance, behavioral economics, and sustainable development. For example, Bird is recognized for his analyses of fiscal systems in emerging economies, while Fjeldstad focuses on tax administration in developing countries.

Overall, the core of relevant authors combines long-established researchers with newer, active contributors on emerging topics. This structure reflects the vitality and dynamism of the field, indicating that the literature benefits from a diverse academic community rather than being dominated by a small group.

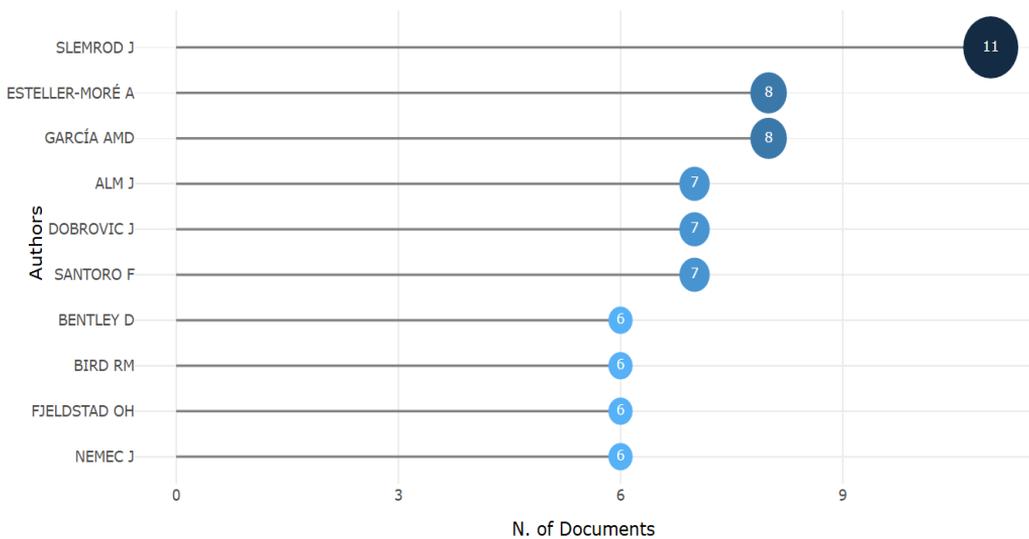


Figure 7: Authors with the highest contributions to the literature on taxation and digitalization

The representation of the evolution of the output of key authors in the field of taxation and digitalization highlights how their contributions have been distributed over time and how the literature has consolidated over the past three decades. Figure 8 emphasizes both the continuity of established authors and the emergence of researchers who have become active in recent years.

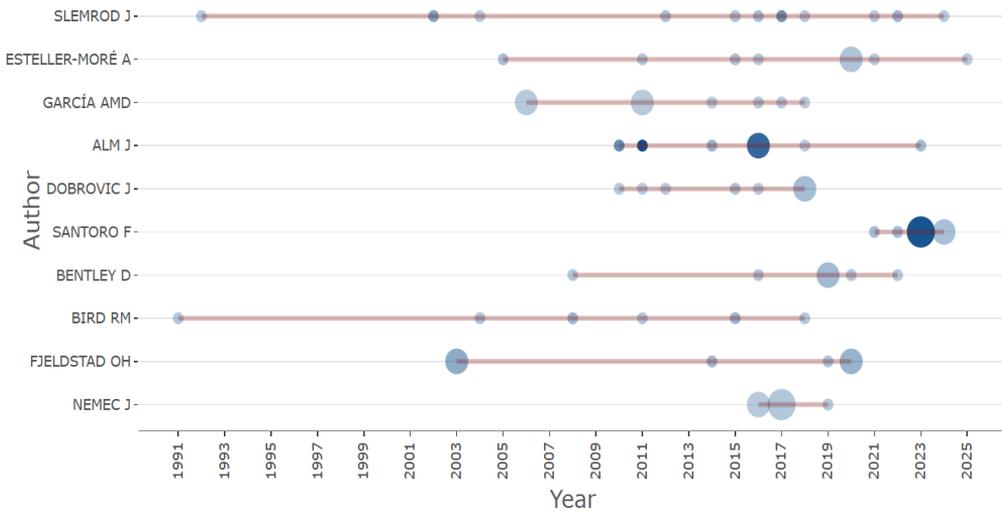


Figure 8: Temporal evolution of the output of key authors in the literature on taxation and digitalization (1991–2025)

The literature on taxation and digitalization demonstrates a clear evolution from early contributions by pioneering authors like Joel Slemrod to a broader, geographically and temporally diverse academic community. Key European authors emerged after 2005, with peak contributions around 2015–2025, while other scholars contribute globally, including insights on emerging economies. The distribution of author activity over time indicates the field's maturation, with research no longer concentrated in a few hands but enriched by multiple converging academic centers, confirming its status as a recognized and evolving area of study.

3.4. Geographical distribution and international visibility of research

The global academic research on taxation and digitalization is concentrated in a few key countries. The U.S. leads in both volume and domestic-focused studies, driven by robust infrastructure and interest in corporate taxation and digital economy regulation. China and Russia are emerging contributors, reflecting national digitalization policies and governance-focused research. The U.K. stands out for strong international collaboration, while several European countries (Spain, Czech Republic, Germany, Netherlands) form a core region for research. Overall, the distribution demonstrates a mix of domestic and transnational efforts shaping the global development of this field.

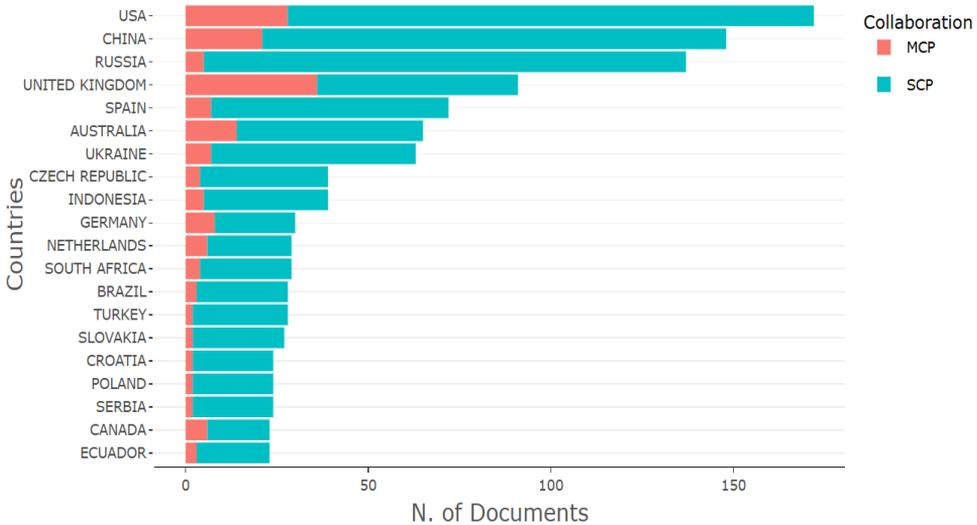


Figure 9: Corresponding countries of authors and the degree of international collaboration in research on taxation and digitalization

Research on taxation and digitalization shows a strong global focus, extending beyond Europe and North America to countries like Australia, Indonesia, Brazil, South Africa, and Canada. In emerging economies, research is driven by practical needs to modernize tax administrations and reduce evasion using digital tools.

The distribution of single-country versus collaborative publications reveals two models: the USA and China prioritize national research, while European countries like the UK, Germany, and the Netherlands emphasize international cooperation. This reflects the maturity of the field and its openness to global academic networks.

Geographically, the literature is concentrated in a few leading centers—USA, China, Russia, and the UK—while global collaboration is growing. The USA maintains dominance due to academic tradition and resources, whereas China and Russia are emerging as significant contributors aligned with domestic fiscal and digital reforms. Overall, the field is expanding globally and diversifying through international cooperation.

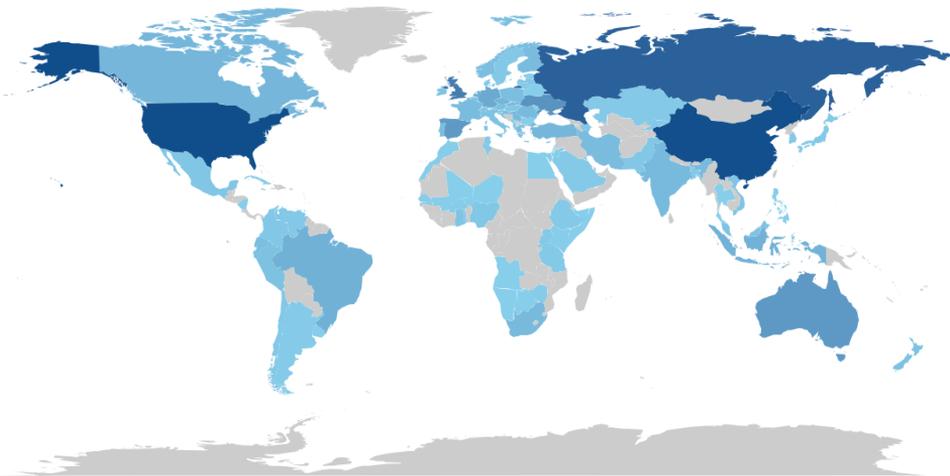


Figure 10: Global distribution of scientific production on taxation and digitalization

Research on taxation and digitalization is highly global, with Europe, North America, and emerging economies contributing significantly. Europe shows multiple active centers (Spain, Germany, Netherlands, Czech Republic, Italy), while Australia, Brazil, Canada, South Africa, and Southeast Asia indicate expanding international coverage. Some regions (Sub-Saharan Africa, Middle East, Central America) have limited research due to infrastructure and resource gaps.

The most cited works in the field serve as benchmarks: Chaloupka et al. (2012) highlight how taxation can integrate public health and fiscal governance, and Alm & Torgler (2011) show the importance of ethical and moral factors in compliance, emphasizing that digital tax systems must be both efficient and perceived as legitimate. Overall, the field is globally relevant, with contributions reflecting diverse perspectives and the need for adaptation to digital-era challenges.

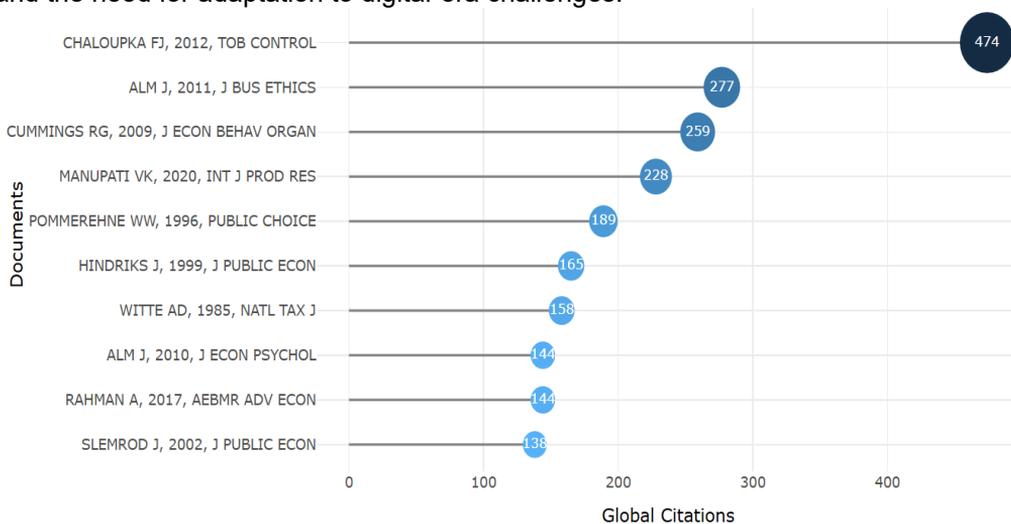


Figure 11: The most cited works at the global level

The literature on taxation and digitalization is anchored by a set of highly cited works that define its conceptual and methodological core. Among these, the study by Cummings, Martinez-Vazquez, McKee, and Torgler (2009), published in the *Journal of Economic Behavior & Organization* with 259 citations, introduced the concept of tax morale, showing that compliance depends not only on sanctions but also on the quality of institutions and perceptions of social justice. This insight is particularly relevant in the digital era, where technology alone cannot replace public trust in institutions. Similarly, the work of Manupati, Schoenherr, Ramkumar, Wagner, Pabba, and Singh (2020), published in the *International Journal of Production Research* with 228 citations, examined the use of blockchain to optimize supply chains under eco-tax policies, demonstrating that distributed technologies can reduce costs and emissions while having direct implications for digital tax administration.

Earlier contributions, such as the study by Pommerehne and Weck-Hannemann (1996) in *Public Choice* with 189 citations, systematically explored tax evasion through institutional factors, revealing that evasion declines when citizens participate directly in budget decisions, highlighting the importance of transparency and civic engagement. Hindriks, Keen, and Muthoo (1999), in the *Journal of Public Economics* with 165 citations, further examined the interaction between corruption, evasion, and abuse of power, underlining the persistent equity–efficiency tradeoff, which remains critical for the design of electronic tax systems. Witte and Woodbury (1985) in the *National Tax Journal*, cited 158 times, analyzed the effects of legislation and tax administration on voluntary compliance, showing that rigid rules can encourage evasion, whereas

balancing regulation with taxpayer services maximizes compliance. Alm, Cherry, Jones, and McKee (2010), in the *Journal of Economic Psychology* with 144 citations, demonstrated through laboratory experiments that providing taxpayers with information positively influences compliance, illustrating how digital platforms can naturally extend this service-based approach.

Applied perspectives are also included, such as Rahman's (2017) study on Indonesian public officials, published in the *AEBMR Advances in Economics Research* and cited 144 times, which emphasized that the behavior of administrative elites is critical for successful tax reforms. Additionally, Slemrod and Kopczuk (2002) in the *Journal of Public Economics*, with 138 citations, addressed the elasticity of the tax base and proposed an optimal taxation model accounting for taxpayer behavioral responses, providing a theoretical foundation for digital tax systems capable of leveraging detailed data to better predict compliance.

Taken together, these ten works form the intellectual backbone of research on taxation and digitalization. They integrate theoretical models, empirical evidence, and technological innovations, addressing both taxpayer behavior and systemic reforms. The high number of citations confirms their decisive role in shaping the international research agenda. Importantly, the literature illustrates that digitalization cannot be studied in isolation but must be understood in conjunction with factors such as taxpayer morality, institutional legitimacy, administrative transparency, and technological innovation. This interconnected perspective makes the field both interdisciplinary and globally relevant, with direct implications for fiscal policy and governance.

3.5. Thematic analysis and conceptual evolution of the field

The WordCloud representation, shown in Figure 12, summarizes the frequency of terms used in the titles, abstracts, and keywords of the analyzed articles. This visual technique has the advantage of intuitively highlighting the central axes of the literature and the connections between concepts, providing an overview of the structure of the field of taxation and digitalization. The most prominent term is "tax administration," which confirms the central importance of tax authorities in the specialized literature. Evidently, digitalization is closely associated with the transformation and modernization of tax institutions, with a focus on improving collection efficiency, reducing tax evasion, and strengthening the relationship between taxpayers and the state.

A second dominant term is "taxation," reflecting that the studies are not limited to the institutional dimension but also include theoretical and normative perspectives on tax systems. This concept marks interest in analyzing the impact of tax reforms, the structure of direct and indirect taxes, and the role of taxation in public policy. Additionally, terms such as "tax compliance" and "tax evasion" occupy a central place, signaling researchers' ongoing concern with taxpayer behavior. The literature highlights the interaction between voluntary compliance, anti-evasion strategies, and the level of trust in tax institutions. In this context, digitalization is seen not only as a technological tool but also as a means to increase transparency and strengthen the legitimacy of tax administrations.

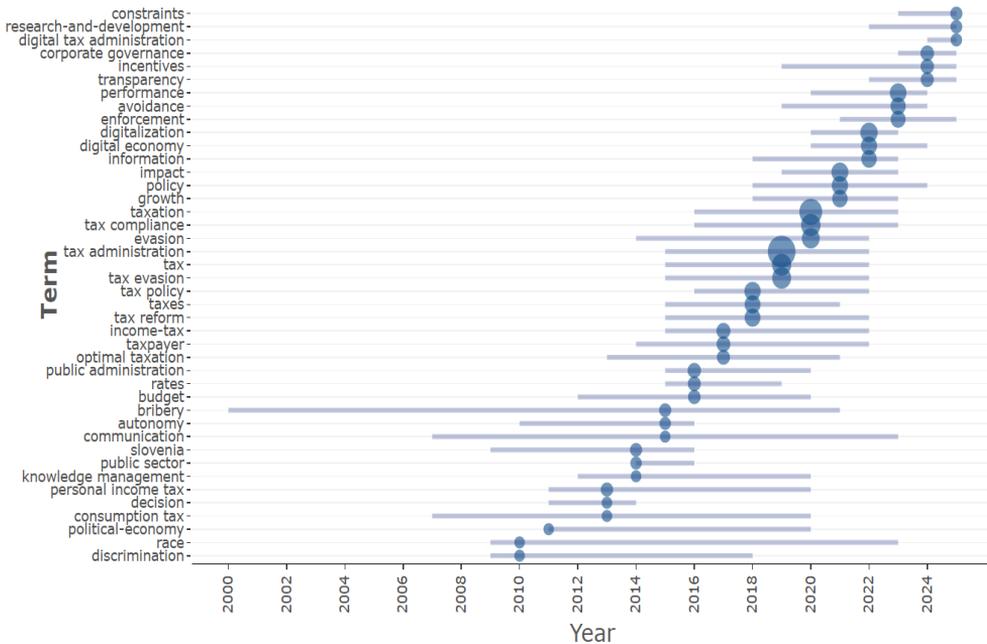


Figure 13: The evolution over time of research themes on taxation and digitalization (Trend Topics)

Between 2000 and 2010, research on taxation focused on traditional topics such as income and consumption taxes, tax rates, public administration, and budgets, emphasizing efficiency and equity within classical public economics. From 2010 onward, studies diversified, incorporating interdisciplinary themes like corruption, transparency, and institutional governance, linking tax compliance to social and behavioral factors. After 2015, the acceleration of digitalization shifted the focus toward concepts such as digitalization, digital economy, transparency, enforcement, and performance, marking taxation as a complex system undergoing technological transformation. Between 2018 and 2025, the literature further integrated taxation with corporate governance, innovation, and sustainability, while continuing to address traditional concerns like tax compliance and evasion, showing an overlap between foundational theories and emerging technologies such as blockchain. Co-occurrence analyses highlight “tax administration” as the central node connecting institutional, behavioral, and technological dimensions, confirming that digitalization is studied in the context of real-world fiscal administration, with attention to the interplay between policy reform, efficiency, and social equity.

The red cluster, centered around terms such as tax system, tax policy, tax reform, VAT, and fiscal policy, reflects concern with the normative and structural aspects of taxation. It includes studies examining how digitalization influences fiscal reforms or, conversely, how digital tools create opportunities for policy change. Examples include debates on digital economy taxation or VAT application in e-commerce. This cluster highlights the inseparable link between technology and legislative reforms, as well as the tensions between fiscal efficiency and social equity goals.

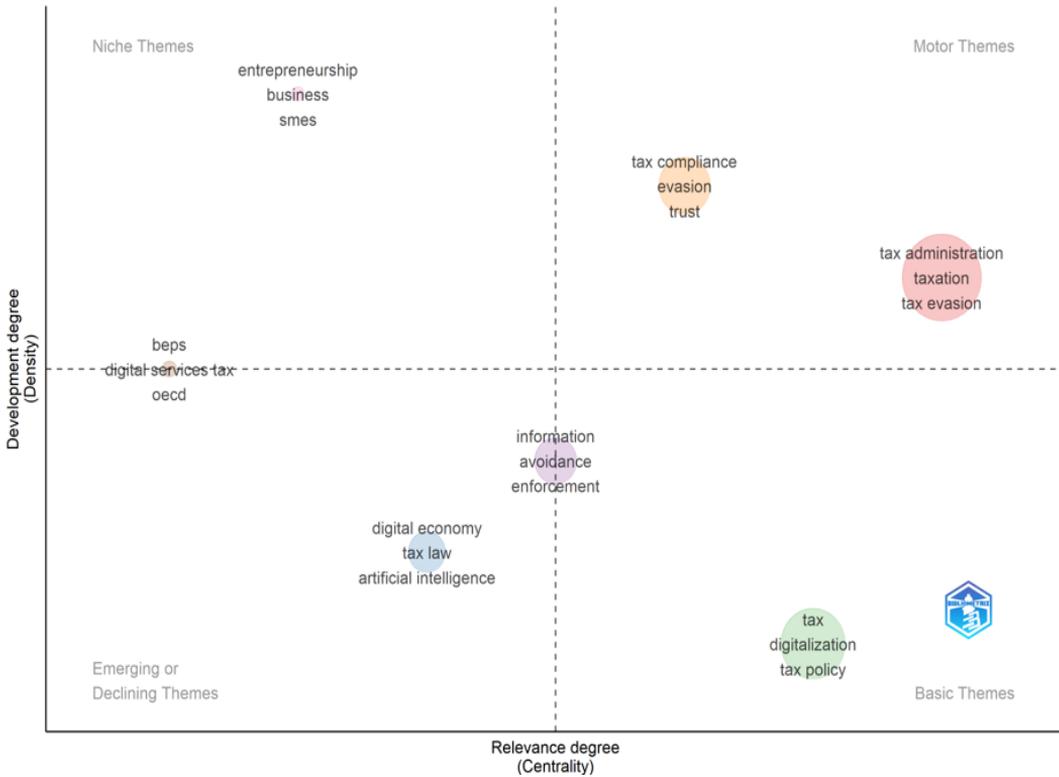


Figure 16: The thematic map of the fiscality–digitalization field: positioning of themes according to centrality and density

Core themes like tax, digitalization, and tax policy are essential but still consolidating within the literature, with digitalization and fiscal policy rapidly growing but less dense than tax administration. Niche topics such as entrepreneurship, SMEs, and OECD/BEPS policies are well-developed in their subfields but remain peripheral in centrality, providing practical applications. Emerging topics like artificial intelligence and the digital economy are gaining prominence and may move toward the core in the future. Historically, literature from 1976–2013 focused on traditional fiscal themes within analog contexts, while the 2014–2018 period saw diversification, with interdisciplinary approaches integrating governance, management, and behavioral perspectives.

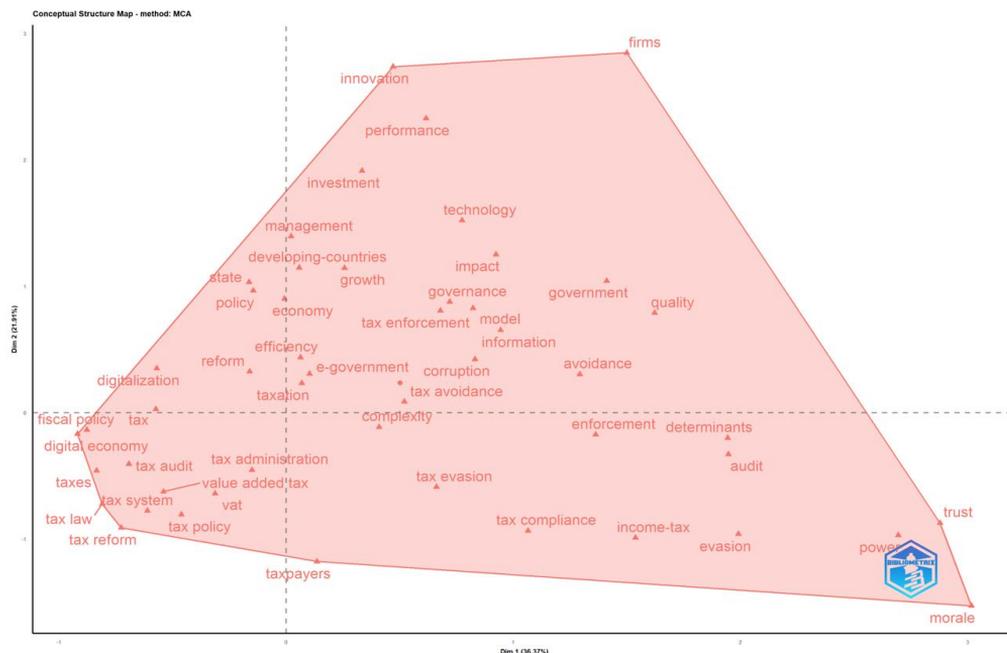


Figure 18: Factorial analysis of the conceptual structure of the literature on taxation and digitalization

A first notable aspect is the distribution of concepts along the two dimensions (Dim 1 and Dim 2), which account for most of the variance in the dataset. The horizontal dimension (Dim 1) separates concepts related to the administrative and institutional structure of taxation (on the left, including terms like *tax system*, *tax reform*, *digital economy*, *fiscal policy*) from those associated with taxpayer behavior and the psychosocial dimension of compliance (on the right, including *trust*, *morale*, *power*). This division confirms the polarity between institutional and behavioral approaches in the specialized literature.

The vertical dimension (Dim 2) differentiates concepts related to development and innovation (upper part, such as *innovation*, *performance*, *firms*, *investment*, *management*) from those linked to tax compliance and evasion (lower part, including *tax compliance*, *evasion*, *income tax*). This opposition reflects the conceptual tension between perspectives oriented toward modernization and those focused on persistent challenges in compliance.

Another important element is the positioning of term clusters. In the lower-left, *tax system*, *taxation*, *fiscal policy*, *tax reform*, *digital economy*, and *digitalization* form a thematic core related to fiscal infrastructure and the impact of digitalization. In the center, terms like *governance*, *efficiency*, *technology*, *corruption*, *e-government*, *model* form a cluster focused on governance and institutional performance. On the right, *trust*, *morale*, and *power* form a distinct cluster, highlighting the ethical and psychological aspects of taxpayer behavior.

Central terms such as *tax avoidance*, *enforcement*, *determinants*, *audit*, and *quality* act as conceptual bridges between institutional and behavioral approaches. For example, *enforcement* links fiscal governance and control technologies with taxpayer behavior, illustrating how law implementation intersects institutions and individuals.

Emerging research dimensions, including *innovation*, *artificial intelligence*, and *performance*, are positioned in the upper part of the graph, somewhat distant from the traditional core, suggesting that literature on fiscal innovation and technological

digitalization is still integrating into the dominant conceptual framework. In contrast, terms related to *trust* and *morale* appear at the opposite end, indicating a well-established but distinct subdomain.

Overall, factorial analysis confirms that the literature on taxation and digitalization has a polycentric structure organized around three pillars: fiscal institutions and tax policies, governance and administrative performance, and taxpayer behavior and ethics. These pillars are interconnected through bridging concepts such as *enforcement* and *audit*, while maintaining separate conceptual identities.

This organization indicates that the field is undergoing interdisciplinary maturation, where traditional administrative approaches intersect with psychological and ethical dimensions, and technological innovation increasingly influences analytical and governance models. Factorial analysis thus provides a visual synthesis of the field's complexity, showing that future research will develop through the convergence of these three major directions.

4. Conclusions

The literature on taxation and digitalization is an expanding interdisciplinary field that combines traditional elements with emerging directions. Secondly, there is a strong geographic asymmetry, with research concentrated in developed countries and insufficient representation of contexts in the Global South. Thirdly, the conceptual structure of the field is complex, organized around three main pillars, while remaining open to integrating innovative themes. Fourthly, digitalization is not just an emerging topic; it is becoming a transversal element that influences all dimensions of fiscal literature, from policies and institutions to taxpayer behavior.

Based on these findings, the report highlights several directions for future research. Expanding empirical studies in developing countries is necessary to better understand the specific challenges of implementing digitalization in resource-constrained contexts. At the same time, integrating disruptive technologies such as artificial intelligence and blockchain requires a research agenda focused on assessing real-world impacts and identifying associated risks. Furthermore, the intersection between taxation and sustainability—reflected in the emergence of topics related to environmental taxes represents an opportunity to connect fiscal research with global priorities in the green transition.

In conclusion, the bibliometric analysis confirms that taxation and digitalization form a dynamic and interdisciplinary field, with a stable core and highly relevant emerging directions. This duality between tradition and innovation represents not only a challenge for researchers but also an opportunity to develop new theoretical frameworks and directly influence public policies. The results provide a solid basis for understanding the structure and evolution of the literature, as well as for guiding future research strategies that respond to the ongoing transformations of the global economy.

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