

Original Paper


<https://doi.org/10.15826/jtr.2023.9.3.149>



Analytical Review of Tax Compliance Studies in the SMEs Sector: A Bibliometric Approach

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ABSTRACT

Small and medium-sized enterprises (SMEs) play a crucial role in fostering economic growth; however, they often face challenges in meeting their tax obligations due to limited resources and understanding. This bibliometric study explores the relationship between taxes and SMEs, exploring aspects such as compliance, the impact of tax burdens, and the effectiveness of incentives. The analysis of 783 Scopus documents reveals a growing interest in research, with consistent annual publications and significant citation rates. Among the fields, Business, Management, and Accounting lead in publications, closely followed by Economics, Econometrics, and Finance, also Social Sciences. Geographically, the United States, United Kingdom, Australia, South Africa, and Malaysia stand out as major contributors, underscoring the global nature of this engagement. Thematic analysis uncovers emerging and declining themes, including the cost of tax compliance, supply chain management, and country-specific SME issues. Niche themes focus on Russia's business environment, tax avoidance, and access to finance in India. Basic themes cover SME growth, the impact of taxation, and responses to the challenges posed by the COVID-19 pandemic. Motor themes emphasize innovation in SMEs, Malaysia's capital structure, and challenges related to tax compliance, also tax evasion. The research underscores the intricate relationship between taxes and SMEs, underscoring their global significance and the necessity for targeted policies. Despite limitations such as database representation, temporal constraints, and language bias, this study advocates for ongoing research and policy strategies. These should aim to support fair and sustainable tax obligations for SMEs, ensuring their continued growth and valuable contribution to the economy.

KEYWORDS

bibliometric, publications, SME tax, tax compliance, public policy


JEL H20, M10, Z18

УДК 336.22

Аналитический обзор исследований соблюдения налогового законодательства малым и средним бизнесом: библиометрический подход

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АННОТАЦИЯ

Малые и средние предприятия (МСП) играют решающую роль в стимулировании экономического роста. Однако они часто сталкиваются с проблемами при выполнении своих налоговых обязательств из-за ограниченности ресурсов и понимания. Это библиометрическое исследование рассматривает взаимосвязь

между налогами и МСП, изучая такие аспекты, как соблюдение требований, влияние налогового бремени и эффективность налоговых стимулов. Анализ 783 документов Scopus показывает растущий интерес к исследованиям с постоянными ежегодными публикациями и значительным уровнем цитирования. Среди областей лидируют по количеству публикаций: Бизнес, Менеджмент и Бухгалтерский учет, Экономика, Эконометрика и Финансы, а также Социальные науки. США, Великобритания, Австралия, Южная Африка и Малайзия выделяются как основные поставщики публикаций, что подчеркивает глобальный характер этого взаимодействия. Тематический анализ выявляет возникающие и исчезающие темы, включая стоимость соблюдения налогового законодательства, управление цепочками поставок и проблемы МСП, специфичные для конкретной страны. Нишевые темы сосредоточены на деловой среде в России, уклонении от уплаты налогов и доступе к финансам в Индии. Основные темы охватывают рост малого и среднего бизнеса, влияние налогообложения и мер реагирования на проблемы, вызванные пандемией COVID-19. В Малайзии актуальны темы инноваций в МСП, структуры капитала и проблемы, связанные с соблюдением налогового законодательства, а также с уклонением от уплаты налогов. Исследование подчеркивает сложную взаимосвязь между налогами и МСП, подчеркивая их глобальное значение и необходимость целенаправленной налоговой политики. Несмотря на такие ограничения, как представление баз данных, временные ограничения и языковая предвзятость, данная работа актуализирует продолжение налоговых исследований. Они должны быть направлены на поддержку справедливых и устойчивых налоговых обязательств для МСП, обеспечивая постоянный рост данного сектора и повышение его вклада в экономику.

КЛЮЧЕВЫЕ СЛОВА

библиометрия, публикации, налоги для МСП, соблюдение налогового законодательства, налоговая политика

1. Introduction

Amidst global economic shocks and rapid tax policy changes, Small and Medium Enterprises (SMEs) are struggling to survive and thrive. Contributing up to 40% to GDP in some countries, including Indonesia, SMEs are not only the engine of the economy, but also the epitome of social resilience [1].

However, this force faces crucial challenges such as understanding and fulfilling tax obligations. Although SMEs open up great opportunities for poverty reduction and social equity [2], many of them are hampered by limited resources and heavy tax burdens [3].

Furthermore, in a dynamic environment with frequently changing tax policies, identifying SMEs' barriers in fulfilling their tax obligations is becoming increasingly important [4–6]. The absence of adequate knowledge about taxes and the payment process makes it difficult for SMEs to understand their tax responsibilities [7; 8].

To address this issue, our research utilizes a bibliometric approach. Bibliometric analysis allows us to systematically explore the existing literature, identify trends and patterns in previous research, and offer valuable insights and recommendations related to SME tax compliance. This method is not just about collecting data, but about understanding the evolving narrative in the academic literature. In the current unstable economic situation, filled with pandemic challenges and market fluctuations, this research becomes especially relevant.

We aim to explore the deeper relationship between taxes and SMEs, including SME tax compliance, the impact of tax burden on SMEs' survival, and the effectiveness of tax incentives provided to them [9].

The purpose of the study is to examine the relationship between taxes and SMEs by examining aspects such as compliance, the impact of tax burden and the effectiveness of tax incentives.

In addition, this research can help identify policies and actions that the government and relevant agencies can take to encourage better tax compliance among SMEs. By understanding this background, scrutinizing the literature on taxes and SMEs through bibliometric analysis can understand trends of new insights and valuable recommendations to support the growth and sustainability of SMEs, while being mindful of fair and sustainable tax obligations.

2. Method

This research conducted a bibliometric analysis with the procedure in Figure 1.

For data processing and analysis, we employed the spreadsheet application alongside Bibliometrix. Bibliometrix was instrumental in facilitating thematic mapping and trend analysis, allowing us to systematically categorize the data based on recurrent themes and track the research focus’s evolution over time. This tool was pivotal in analyzing patterns and revealing the underlying narrative in academic literature regarding tax compliance in SMEs.

A search for research documents was conducted in the Scopus database for tax and SMEs with the string tax AND (“small business” OR “SMEs”), resulting in 1,254 documents. We filtered the search results by document type and English language to ensure a broad, international

perspective, considering English’s prevalence in academic research.

Additionally, we conducted a meticulous manual filtering process, focusing on titles, abstracts, and keywords, to exclude non-relevant papers and ensure a dataset of the highest relevance and quality for our bibliometric analysis. A total of 783 relevant documents were generated from 1940 to mid-2023. In the process of statistical and thematic analysis, we encountered challenges like incomplete datasets and the complexity of sifting through closely related yet distinct research topics.

To overcome these challenges, we employed cross-referencing techniques and consulted secondary sources to ensure a comprehensive and accurate understanding of each document’s relevance to our study’s focus.

Our analysis was strategically categorized into four distinct areas: Publication and citation analysis provided insights into the research’s influence and reach. Subject Area analysis helped us understand the interdisciplinary nature of tax compliance in SMEs. Analysis of Countries highlighted geographical trends in research, reflecting different regulatory environments.

Finally, Keywords and Cluster Topics allowed us to identify central themes and emerging trends in this field, offering insight into the future trajectory of academic inquiry.

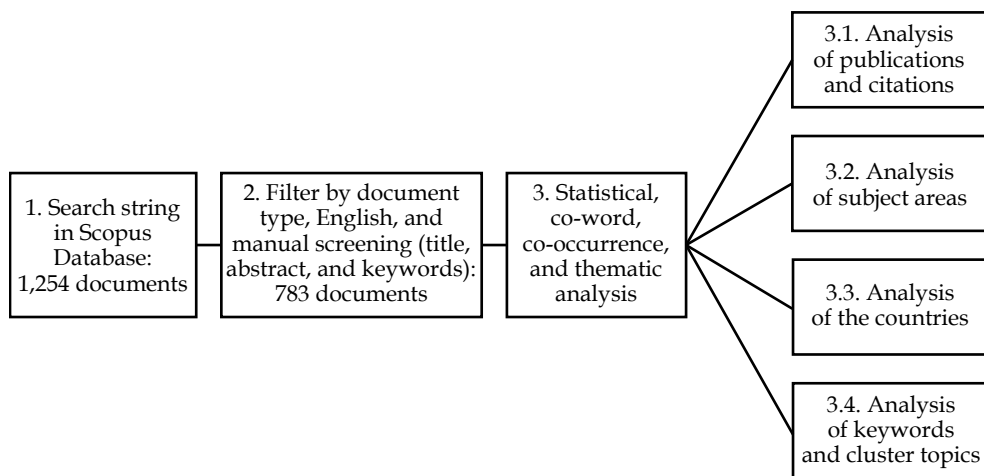


Figure 1. The Procedure of Document Collection and Analysis

The publications and citations analysis measures the number of publications and citations related to the tax and SME research field. This analysis provides an overview of how active research is conducted in the field and the extent to which these publications influence research and scientific development [10]. Subject area analysis identifies and analyses the most dominant subjects or research areas in a particular field [11].

This analysis helps map research topics, reveal research trends, and understand scientific developments in taxes and SMEs. Countries analysis identifies and analyses research contributions from different countries concerning taxes and SMEs. This analysis helps understand the geographical distribution of research, influence, and comparison of research contributions between different countries [1].

Subject area analysis involves the use of subject categories defined in this database. Each publication listed in the scientific database is labelled with a specific subject category, such as social sciences, life sciences, science, arts, humanities, and more. Thematic analysis is in the form of thematic map visualization generated by bibliometrix application with Latent Dirichlet Allocation (LDA) method. This method helps identify the main topics or themes in various documents, such as scientific articles or publications [12].

Thematic maps also organize documents based on topics and visualize them in graphical form, providing valuable insights in understanding the development of research topics and related topic categories in taxes and SMEs [10].

The thematic map provides a diagrammatic visualization consisting of two measures and four quadrants: development degree (density) and relevance degree (centrality) for measurements and basic themes, motor themes, niche themes, and emerging or declining themes for topic quadrants [13; 14].

Development degree measures how mature or developed a research topic is based on the number of related publications. The higher the development degree, the more publications related to the topic,

signalling an established and significant research area. Relevance degree measures how relevant or central a research topic is to other topics in the literature corpus. Relevance degree can be measured using a distance or relationship metric between the topic and other topics. The higher the relevance degree, the more closely related the topic is to other topics, indicating its importance in the research network [15].

Basic themes reflect established and widely recognized research topics in a particular field. Basic themes include topics that have been researched for a long time, and many publications are related to them.

Motor themes are research topics that have a strong influence and are central to driving or initiating research developments in a field. Motor themes often influence or inspire other topics and have high centrality and density in the research network.

Niche themes reflect research topics focused on more specific or narrow research areas. However, niche themes have high density in the context of specific topics and can provide deep insights into specialized areas. Emerging themes are research topics that have recently emerged and gained increasing research interest over a period.

In contrast, declining themes are research topics that have lost research interest over time [16]. The categories and the four squares were then synthesized to gain knowledge, insights, trends and patterns from tax and SME research.

3. Results

3.1. Analysis of Publications and Citations

The number of publications and citations is an important indicator in seeing the impact and influence of research on taxes and SMEs [1]. The data collected comes from various years, starting from 1940 to mid-2023. Each year, the number of documents and research citations was analyzed to identify trends and patterns related to tax and SME research.

The trend in the number of publications in Figure 2 shows the tax and SME research pattern over the period studied.

In recent decades, this research has experienced a significant increase. The number of publications has stabilized in recent years, with relatively minor fluctuations. The number of publications peaked at 74 publications in 2021. After that, there was a slight decline in the following years, but the number of publications remained relatively high, averaging around 50 publications per year.

The citation trend of tax and SME research citations over the period saw significant fluctuations in the number of citations from year to year. In the early 2000s, citations increased dramatically, peaking in 2010 with 876 citations. After that, there was a sharp decline in the following years, but the number of citations remained relatively high, with an average of around 350 citations per year.

In 2020, there was a significant increase, with 488 citations. The articles with the most citations discuss technological approaches, SME barriers, and SME capital structure [17-19]. This data shows that tax and SME research remains relevant and receives attention from researchers and academics.

In an article [20] cited more than 153 times, explaining that small business activity and Schumpeterian entrepreneurship are distinct phenomena driven by different forces and associated with different outcomes. By knowing the differences, and understanding the character of the business in depth, the government will produce better policies. The are cor-

relations between regulations and entrepreneurship is comparable to the impact of taxation. Individuals who are self-employed or run small businesses can evade tax more effortlessly than large businesses. Small businesses under a particular size are usually free from a lot of exhausting laws, which may discourage creative entrepreneurship.

The issue discussed in the most research on the second site [21] is the impact of tax payments on company profits. The tax payment process is preceded by the process of citizen registration with the tax office. Compliance with registering for taxpayer status is influenced by the distance between the business location and the tax office. Registration as a taxpayer is one of the three steps to formalize a company's business, the others being a permit to open a business and a government trade license. The impact of business formalization varies between companies. For large companies, it will increase the customer base and ultimately increase profits. For very small companies, it will decrease profits. The companies predict that their profits will also decrease due to formalizing their business, even though there are many benefits that will be obtained. The impact of this research is to advise the government to provide better information to encourage companies to formalize their businesses. Another suggestion is that policies need to be made that offer the benefits of formalization, especially for informal companies that have higher capabilities.

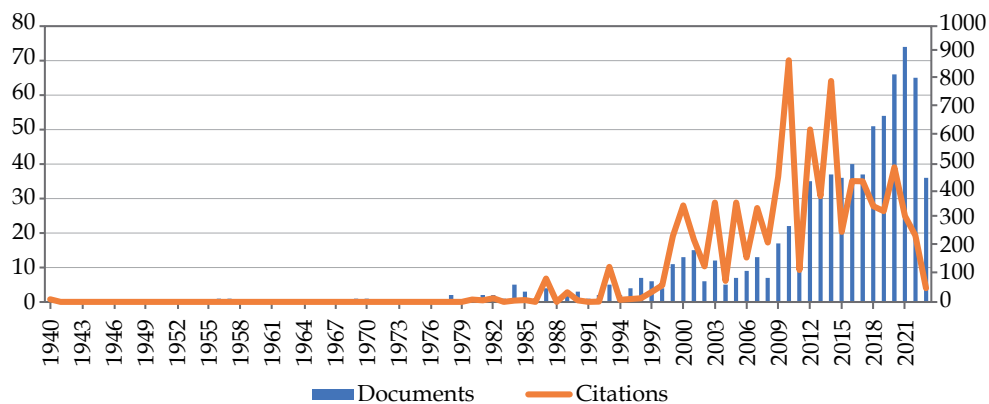


Figure 2. Number of documents and citations per year of tax and SME research topics

The third study [22] addresses the effectiveness of R&D instruments for small and medium-sized enterprises (SMEs), comparing the impact of direct subsidies and tax incentives. While the findings indicate that both instruments strengthen the R&D orientation of firms and innovation output, the addition of tax incentives to direct grants does not significantly enhance outcomes. The study suggests that limitations associated with tax incentives in SMEs, such as delayed benefits and vulnerability to competitive imitation, may diminish their effectiveness. The research recommends a nuanced approach, highlighting that direct subsidies are more suitable for addressing market failures in SMEs, while a combination of both instruments may be beneficial depending on the nature of the R&D projects undertaken. Despite providing valuable insights, the study acknowledges limitations, such as the lack of detailed information on funded projects and suggests future research with larger datasets to further validate and refine the results.

3.2. Analysis of Subject Area

Publications on the topic of taxation and SMEs come from various fields. Figure 3 shows that the field that contri-

butes the most research related to taxes and SMEs is Business, Management, and Accounting, with a total of 391 publications. This area is followed by Economics, Econometrics, and Finance with 381 publications and Social Sciences with 268 publications. These results illustrate the high interest of researchers in studying the impact of taxes on SMEs.

In addition, the data also shows that disciplines directly related to SMEs, such as engineering, health, and humanities, also have significant contributions to this research. This data indicates an understanding of the importance of considering various aspects of SMEs in the tax context of researchers in studying the impact of taxes on SMEs.

3.3. Analysis of the Countries

Research on taxes and SMEs has been a focus in many countries around the world. The data in Table 1 show the top 20 countries with the most total research documents related to taxes and SMEs, namely the United States, United Kingdom, Australia, South Africa, Malaysia, Russia, China, Germany, Czech Republic, Canada, South Korea, Indonesia, Vietnam, Spain, Italy, New Zealand, Sweden, Nigeria, Ghana, and India.

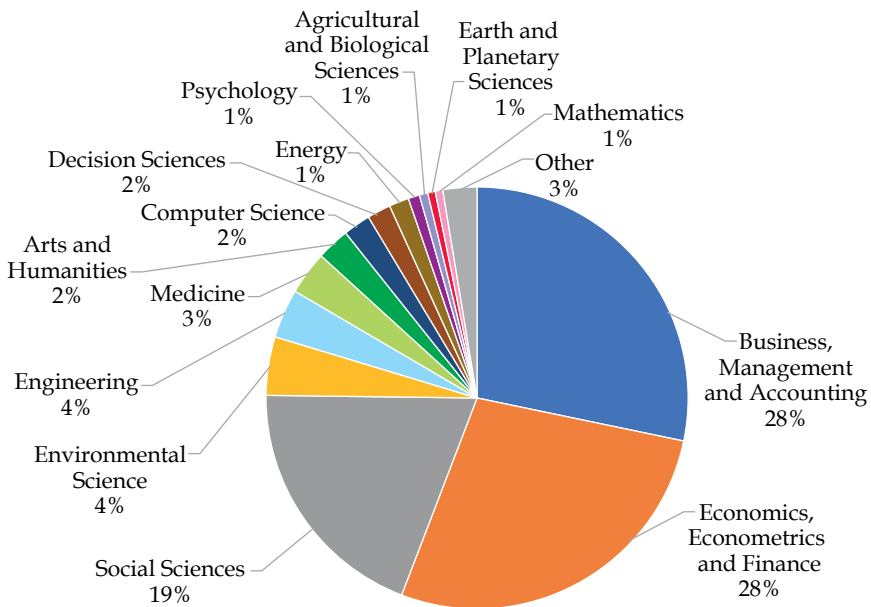


Figure 3. Tax and SME research topic subject areas

The United States is the most active country in research publications on taxes and SMEs, with a total of 179 publications. Other countries with significant contributions to this research are the United Kingdom with 64 publications, Australia with 49 publications, South Africa with 42 publications, and Malaysia with 38 publications. Many developing countries such as Indonesia and Vietnam also do research related to taxes and SMEs, although with fewer publications than developed countries.

The publication data shows that countries around the world have diverse interests and contributions in tax and SME research. The United States is the leader in terms of the number of publications,

followed by countries such as the United Kingdom, Australia, South Africa, and Malaysia. These findings provide insight into the global distribution of research related to tax and SMEs and reinforce the importance of cooperation and knowledge exchange between these countries for advancing the tax and SME sectors globally.

3.4. Analysis of Keywords and Cluster Topics

From the results of thematic themes obtained from the bibliometrix application, four themes' categories appear in the bibliometric analysis: emerging or declining themes, niche themes, basic themes, and motor themes in Figure 4.

Table 1

Number of documents per country on tax and SME research topics

Num.	Country	Doc.	Num.	Country	Doc.
1	United States	179	11	South Korea	18
2	United Kingdom	64	12	Indonesia	17
3	Australia	49	13	Vietnam	17
4	South Africa	42	14	Spain	15
5	Malaysia	38	15	Italy	14
6	Russian Federation	35	16	New Zealand	14
7	China	32	17	Sweden	13
8	Germany	22	18	Nigeria	12
9	Czech Republic	20	19	Ghana	11
10	Canada	18	20	India	11

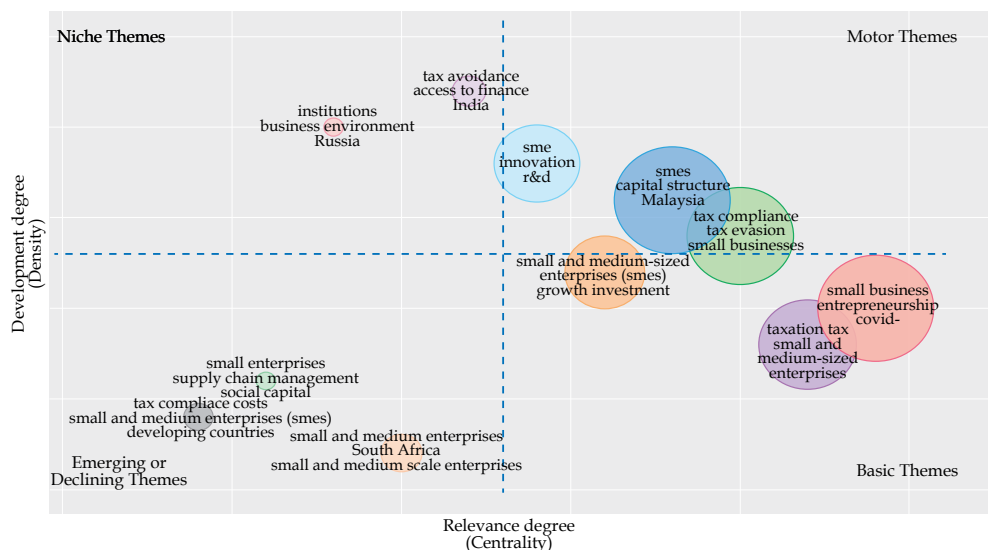


Figure 4. Tax and SME thematic theme

Emerging or declining themes show topics that are on the rise or decline in the field of tax and SMEs research. One of the topics in this category is tax compliance costs, small and medium enterprises, and developing countries [23].

This topic shows increased attention to the tax compliance costs incurred by SMEs in developing countries. Tax compliance costs include the time, money, and human resources required to comply with applicable tax regulations [24; 25].

This issue is important because SMEs often have limited resources, and the burden of tax costs can impact their financial performance and competitiveness [17; 26; 27]. Research on this theme might focus on analyzing the impact of tax compliance costs on SME growth, how governments can design more efficient policies to mitigate this burden, and efforts to increase SMEs' awareness and understanding of their tax obligations. Developing countries have challenges in dealing with this issue due to complex tax regulations, low levels of tax awareness, and a lack of resources to support better tax compliance [28].

The next topic was small enterprises, supply chain management, and social capital. This theme shows the increasing research interest in the role of small enterprises in supply chain management and social capital [29]. Supply chain management is important in optimizing supply chains to improve efficiency and competitiveness. In the context of SMEs, supply chain management often involves specific challenges such as scale constraints, limited access to resources, and lack of distribution networks [30].

In addition, this theme also highlights social capital as a key factor in SME success [31]. Social capital includes the relationships and networks held by SMEs that can assist them in obtaining information, resources, and support from business partners, the government, and the community.

Research on this theme may involve identifying best practices in supply chain management for SMEs, analyzing the role of social capital in enhancing SME competitiveness and growth, and strategies

for developing stronger networks and collaboration between SMEs and other stakeholders in the supply chain.

The final topic in the emerging or declining themes category was small and medium enterprises, South Africa, and small and medium scale enterprises. This theme shows increasing attention to the role and issues of small and medium-sized enterprises in South Africa and countries of similar scale. SMEs play an important role in these countries' economic growth and job creation [32]. However, they also face unique challenges, such as limited access to capital, inadequate infrastructure, and a complex business environment [33; 34].

Research on this topic may focus on analyzing the business and regulatory climate in South Africa and similar countries, the role of SMEs in local and national economic development, and the efforts of governments and stakeholders to support the growth and sustainability of SMEs. This includes policy initiatives, financial support, and training programs that can help SMEs thrive and contribute more to the economies of these countries [35].

An in-depth analysis of these rising themes can provide valuable insights for policymakers, business practitioners, and researchers to understand the role and challenges of SMEs in global and local contexts. In addition, research on these themes can serve as a foundation for developing better solutions and initiatives to support the growth and sustainability of SMEs in the future.

Niche themes reflect specialized research topics with a more limited focus. The first topic in this category is institutions, business environment, and Russia. This theme indicates a specific research focus on the role of institutions and the business environment in Russia [36]. Institutions include regulations, policies and legal structures that influence how a country conducts business. In Russia, the business environment can be complex, with challenges such as cumbersome bureaucracy and varying political stability [37].

Research on this theme will likely analyze the role of institutions in hindering or encouraging investment and

business growth in Russia. This could include analyzing government policies, the role of the legal system, and the challenges companies face in operating in the country. In addition, research could also explore efforts and initiatives to improve the business environment in Russia to support the development of the business sector, including SMEs [38].

The next topic is tax avoidance, access to finance, and India. This theme highlights two important issues related to SMEs in India: tax avoidance and access to finance [39]. Tax avoidance refers to efforts to legally reduce tax liabilities, while access to finance covers the issue of SMEs' access to financial resources needed for investment and business expansion [40].

Research on this theme is likely to explore the tax avoidance strategies and practices commonly used by SMEs in India and their impact on the country's tax revenue. In addition, research could identify the barriers that SMEs face in gaining access to finance from formal financial institutions and analyze the efforts and initiatives that have been taken to improve access to finance for SMEs.

A deeper analysis of these niche themes can provide valuable insights for the Indian government and other stakeholders in addressing the issue of tax evasion and improving access to finance for SMEs. In addition, a better understanding of the role of institutions and the business environment in Russia can help formulate more effective policies to improve the business climate in the country. Thus, research on these niche themes has the potential to make a positive impact in supporting the growth and sustainability of SMEs in India and Russia or countries with similar characteristics [36; 41].

The basic themes category covers fundamental and common SME and tax research topics. The initial topic is small and medium enterprises, growth, and investment. This theme covers fundamental topics related to growth and investment in SMEs [42]. Growth is a key objective for many SMEs, and research on this theme will likely focus on the factors that influence their growth [43].

These factors can include internal aspects such as innovation, resource management, and marketing strategies, as well as external aspects such as economic conditions, market competition, and government regulations [44; 45]. Investment is also important in the development of SMEs [46]. Research on this theme could address the challenges and opportunities in obtaining capital for investment, such as access to finance, support from financial institutions, or using venture capital.

The next topic in this theme is taxation, tax, and small and medium enterprises. This theme focused on the role of taxation in SMEs. Tax regulations can affect the financial health and business performance of SMEs [21; 47–49]. Research on this theme might identify the impact of taxes on SMEs' profitability and efficiency and the strategies SMEs use to manage their tax burden. In addition, this theme may also explore the role of the tax system in promoting or hindering the growth of SMEs and how tax policy can be geared to support the sustainable development of the SME sector.

The last topic is small business, entrepreneurship, and COVID-19. This theme examines the role of entrepreneurship in meeting the challenges of COVID-19 on small businesses and how the pandemic has posed severe challenges to SMEs around the world. Research on this theme might examine the adaptation of SMEs to the changing business environment brought about by the pandemic, such as business model adjustments, the use of digital technology, or the utilization of online marketplaces [50–52]. In addition, this theme also covers the role of entrepreneurship in dealing with the economic and social crisis caused by the pandemic [53]. Research on this theme can explore how entrepreneurship and innovation can solve the challenges SMEs face during crises.

A deeper analysis of these underlying themes will provide a better understanding of the challenges and opportunities faced by SMEs and help formulate more appropriate policies and strategies to support the growth and sustainability of the SME sector. In addition, research on these themes can also provide a broader view of

the role and contribution of SMEs in the overall economy [36].

Motor themes are the main topics that drive research attention in the field of small and medium enterprises. The first topic in this category is small and medium enterprises, innovation, research, and development (R&D). This theme highlights the role of R&D in the context of SMEs. Innovation is key to improving the competitiveness and growth of SMEs [45].

Research on this theme is likely to explore the types of innovation undertaken by SMEs, such as product, process, or marketing [54; 55]. In addition, this theme also addresses the challenges and barriers SMEs face in conducting research and development activities, such as limited access to resources and lack of ability to adopt new technologies [56]. This research can provide insights into efforts and initiatives taken to improve SMEs' innovation capacity, such as partnerships with research institutions or innovation support programs from the government.

The next topic is small and medium enterprises, capital structure, Malaysia. This theme focuses on the capital structure of SMEs in Malaysia. Capital structure includes the composition of funding from various sources, including loans, equity, and internal sources of funds [57]. Research on this theme may analyze SMEs' preferences and decisions in choosing sources of funds and the factors that influence their capital structure [58]. In addition, this theme will also address the impact of capital structure on SME performance and growth. For example, whether there is a link between different capital structures and SMEs' profitability or financial risk [59]. This research can provide insights for SME owners and financial institutions in managing capital structure more efficiently and sustainably.

The third topic in this category is tax compliance, tax evasion, and small business. This theme covers tax compliance and tax evasion issues in small businesses. Tax compliance is mandatory for SMEs, but challenges such as the complexity of tax regulations and limited resources are often barriers to good compliance [24; 60].

On the other hand, some SMEs may also engage in unauthorized tax avoidance. Research on this theme might analyze the factors that influence SMEs' tax compliance, the government's efforts to improve their tax compliance, and the consequences of tax evasion on the country's tax revenue [61]. This research can help formulate more effective strategies and policies to improve SMEs' tax compliance and reduce tax evasion practices that cost the country.

An in-depth analysis of these motor themes can provide valuable insights for SME owners, governments, and other stakeholders in addressing the challenges and opportunities in supporting the growth and sustainability of the SME sector. In addition, research on these themes can contribute to developing better policies and initiatives to support a more vibrant and competitive SME ecosystem [62].

From the analysis, it can be concluded that some themes are rising in research attention related to small and medium enterprises, such as tax compliance costs, supply chain management, and business growth. On the other hand, some themes are a specific research focus, such as tax avoidance and access to finance issues in certain countries. All these themes reflect the importance of research in understanding the role and challenges of small and medium-sized enterprises in various contexts, including the business environment, taxation, and entrepreneurship.

4. Conclusion

This study shows that research on taxes and Small and Medium-Sized Enterprises has become a significant topic in various disciplines. There is an increasing research interest, especially related to the cost of tax compliance, the impact of taxes on Small and Medium-Sized Enterprises growth, and the role of tax incentives in the Small and Medium-Sized Enterprises environment.

The bibliometric analysis shows that business, management, and accounting are the most active in related publications, followed by economics, econometrics, and finance. The citation rate of research on

taxes and Small and Medium-Sized Enterprises demonstrates this topic's continued attention and relevance in the academic and practical spheres. In addition, this research has highlighted the contribution of different countries to the understanding of taxes and Small and Medium-Sized Enterprises, with the United States, United Kingdom, and Australia being the countries with the highest contribution of publications on this topic.

From the thematic theme results obtained, there are rising trends in research, such as the cost of tax compliance, the role of Small and Medium-Sized Enterprises in supply chain management and social capital, and a focus on the role and challenges of Small and Medium-Sized Enterprises in countries such as South Africa.

In addition, niche themes highlighted a particular focus on institutions and business environment in Russia, tax avoidance and access to finance issues in India, and motor themes such as innovation and research and development in Small and Medium-Sized Enterprises in Malaysia.

As such, the bibliometric analysis of research on taxes and Small and Medium-Sized Enterprises provides important insights for policy, business practitioners,

and researchers to understand better tax policy's challenges, opportunities, and impact on Small and Medium-Sized Enterprises sustainability and growth. The research also highlights the importance of global cooperation and supportive policy frameworks for Small and Medium-Sized Enterprises to grow sustainably in a fair and sustainable tax environment.

While providing important insights on taxes and Small and Medium-Sized Enterprises with a bibliometric approach, this study has some limitations. These limitations include data limitations of the databases used, limitation of the time span of the study, which may omit recent dynamics, focus on English-language publications, which limits global representation, limitations of the bibliometric analysis methodology, and lack of ability to provide an in-depth understanding of the practical implications or tangible impact of tax-related policies on Small and Medium-Sized Enterprises. There are also limitations in providing specific policy recommendations and limitations in capturing recent changes in taxation and Small and Medium-Sized Enterprises dynamics, limiting data interpretation and the overall quality of the study.

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For citation

Thaha A.R., Antoro A.F.S., Muhtarom. Analytical Review of Tax Compliance Studies in the SMEs Sector: A Bibliometric Approach. *Journal of Tax Reform.* 2023;9(3):398–412. <https://doi.org/10.15826/jtr.2023.9.3.149>

Article info

Received *November 22, 2023*; Revised *December 1, 2023*; Accepted *December 4, 2023*

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Для цитирования

Thaha A.R., Antoro A.F.S., Muhtarom. Analytical Review of Tax Compliance Studies in the SMEs Sector: A Bibliometric Approach. *Journal of Tax Reform.* 2023;9(3):398–412. <https://doi.org/10.15826/jtr.2023.9.3.149>

Информация о статье

Дата поступления 22 ноября 2023 г.; дата поступления после рецензирования 1 декабря 2023 г.; дата принятия к печати 4 декабря 2023 г.