


# Mapping the Intellectual Structure of Taxation and Public Finance Research: A Bibliometric Analysis (2000–2025)

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Article Info	ABSTRACT
<p><i>Article history:</i></p> <p>Received Nov, 2025 Revised Nov, 2025 Accepted Nov, 2025</p> <hr/> <p><i>Keywords:</i></p> <p>Bibliometric Analysis; Fiscal Policy; Innovation; Intellectual Structure; Public Finance; Sustainability; Taxation</p>	<p>This study delineates the conceptual framework of taxes and public finance research from 2000 to 2025 using a bibliometric analysis utilizing Scopus data. The research employs co-citation, co-authorship, and keyword co-occurrence analytics using Bibliometrix and VOSviewer to identify prevailing themes, prominent researchers, and worldwide collaboration patterns influencing the area. The results indicate that taxes research is increasingly converging with intellectual property, innovation, and sustainability, signifying a fundamental transition from conventional fiscal theory to interdisciplinary integration. The United States, United Kingdom, and Germany are prominent contributors, but developing economies exhibit increasing involvement. The research provides theoretical and practical insights for formulating innovation-driven and internationally coordinated fiscal strategies.</p> <p><i>This is an open access article under the <a href="#">CC BY-SA</a> license.</i></p> <div></div>
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## 1. INTRODUCTION

Taxation and public finance have always been fundamental to governmental operations and the promotion of social welfare. Historically, tax systems were established to generate money, affect economic behavior, mitigate inequity, and foster development [1]. In the 21st century, globalization, technological advancement, and economic interdependence among countries have transformed the conceptualization and administration of taxation [2]. Governments currently confront intricate difficulties, including digital economy taxation, international profit shifting, and climate-related fiscal policies, that surpass national borders [3]. The study of taxation and public finance has developed i

nto an interdisciplinary domain that connects economics, accounting, law, and political science. Charting its intellectual journey o ffers a thorough comprehension of the evolution of knowledge, theory, and empirical emphasis across time.

The initial two decades of the 2000s had an increase in academic focus on fiscal s ustainability and equity in the aftermath of various global catastrophes. The 2008 global financial crisis initiated discussions over tax equity, austerity measures, and the management of public debt [4]. Sub sequently, digitalization and the emergence of multinational firms stimulated scholarly dis cussion regarding the sufficiency of global tax structures and the ramifications of the OECD’s Base Erosion and Profit Shifting (BEPS) initiative [5]; [6]. The COVID-19 pan

demic (2020–2022) intensified the significance of taxation in crisis management, as fiscal stimulus initiatives and the rise of public debt transformed state-market dynamics. These historical inflection moments have stimulated a growing body of research on topics such as fiscal resilience, redistribution, and digital taxation. Thus, the literature on taxation and public finance represents a complex and dynamic system that reflects alterations in the global policy landscape [7].

In addition to substantive diversification, the methodological and theoretical paradigms in fiscal research have also broadened. Conventional welfare-economics models, emphasizing optimal taxation and efficiency, have been augmented with insights from behavioral economics, institutional theory, and political economy [8]. Behavioral public finance incorporates psychological insights regarding taxpayer compliance and moral motivation [9], whereas institutional approaches emphasize the influence of governance quality, corruption, and administrative capacity on fiscal outcomes [10], [11]). Moreover, digitalization and environmental issues have led to the emergence of new study areas, like green taxes and carbon pricing [12]. Notwithstanding this conceptual growth, comprehension of the interconnections and intellectual evolution of various strands within the broader discipline remains limited—highlighting the necessity for thorough mapping by bibliometric methods.

In academic meta-analysis, bibliometric and scientometric methods are essential for delineating the intellectual structure of study domains. These methodologies—utilizing extensive publishing and citation data—enable researchers to discern prominent authors, significant works, theme clusters, and knowledge networks [13], [14]. Utilizing bibliometric analysis in taxation and public finance is particularly pertinent at present, as fiscal governance from 2000 to 2025 has been influenced by significant transformations, including the global advocacy for tax transparency, the introduction of digital service taxes, and the integration of fiscal policies within

sustainability frameworks [15]. The literature is deficient in a thorough, data-driven analysis of the evolution of scholarly focus, transitioning from macro-fiscal stabilization in the early 2000s to global tax justice, environmental fiscal reform, and inclusive development in the 2020s. Bibliometric visualization provides an empirical framework to delineate the intellectual foundations and knowledge dynamics influencing the area.

In addition to its academic significance, comprehending the intellectual framework of taxation and public finance has considerable practical consequences. Policymakers can utilize this mapping to discern the predominant fiscal concerns in academic discussions—such as digital taxation or tax equity—and to highlight areas that are insufficiently examined, such as informal-sector taxation or gender-responsive fiscal policy (United Nations, 2021). Academic institutions and funding organizations can acknowledge prominent contributors and nascent cooperation, thereby promoting focused capacity development in developing areas. Bibliometric insights provide early-career scholars with an understanding of intellectual lineages and methodological trends that guide future study. This study combines quantitative bibliometric mapping with qualitative analysis to chronicle the historical development of the subject and establish a foundation for future research agendas that address global fiscal governance concerns [16], [17].

Notwithstanding the increasing volume of research on taxation and public finance, a disjointed comprehension of their intellectual framework persists. Current literature studies predominantly concentrate on certain subdomains—such as tax compliance [18], [19], fiscal decentralization [20], or environmental taxation [21]—failing to integrate these domains into a comprehensive framework. As a result, the relationships among research issues, prominent researchers, and institutional partnerships remain unclear. Furthermore, the swift proliferation of publications from 2000 to 2025, along with technological upheavals and changing financial goals, has made the sector

progressively intricate. A comprehensive bibliometric analysis that systematically delineates conceptual, chronological, and geographic trends is essential; otherwise, scholars and practitioners will lack a cohesive understanding of the discipline's evolution and future trajectory.

This study aims to delineate and examine the intellectual framework of taxes and public finance research from 2000 to 2025 through a thorough bibliometric methodology. The objectives encompass quantifying publication and citation trends to delineate the progression of research productivity and influence, identifying the most significant authors, institutions, and journals that shape the field, and uncovering thematic clusters and conceptual connections through co-citation and co-occurrence analyses. The study investigates temporal changes in research emphasis, transitioning from traditional fiscal theories to modern areas such as digital taxes, behavioral finance, and sustainable public finance, while also analyzing worldwide collaboration networks to identify upcoming research frontiers. By achieving these objectives, the study creates a data-driven intellectual framework that depicts the dynamic progression of concepts, paradigms, and academic collaborations within the field. The insights obtained are anticipated to enhance theoretical development, bolster interdisciplinary collaboration, and facilitate evidence-based fiscal planning amid the swiftly evolving global environment of digital taxes and sustainable finance.

## 2. METHOD

This study employs a quantitative bibliometric methodology to thoroughly delineate and examine the intellectual framework of taxes and public finance studies published from 2000 to 2025. Bibliometric analysis offers an objective and replicable approach for assessing the expansion, impact, and thematic development of a research domain through publishing and citation metrics [13], [14]. The methodological procedure consists of four successive stages: (1) data collection and ref

inement, (2) performance analysis, (3) science mapping, and (4) visualization and interpretation. The methodology integrates quantitative citation measures with network studies to pinpoint significant authors, institutions, journals, and topic groupings. This mixed-quantitative framework allows the study to uncover both productivity trends and the intellectual connections that support the advancement of fiscal scholarship across fields including economics, accounting, and public policy.

Data were obtained from the Scopus database, which provides extensive bibliographic coverage and strong citation indexing for international journals and conference proceedings pertinent to taxation and public finance. The search approach utilized Boolean combinations of keywords, including "taxation," "public finance," "fiscal policy," "tax compliance," and "government revenue," limited to the timeframe from January 2000 to June 2025. Only peer-reviewed journal papers and reviews published in English were included to guarantee quality and comparability. Duplicates, errors, and non-scholarly records (e.g., editorials, notes) were omitted. The final dataset was exported in BibTeX and CSV formats, with metadata including authors, titles, abstracts, keywords, sources, affiliations, and references. Initial descriptive statistics—such as yearly publication trends, citation frequencies, and authorship patterns—were produced to assess the production and impact dynamics of the field over time.

Subsequent investigation utilized the Bibliometrix (R package) and VOSviewer tools to undertake performance and network assessments. Co-citation analysis identified the most prominent authors and seminal works that constitute the intellectual foundation of the discipline, whereas co-word analysis revealed thematic clusters and conceptual connections. Collaboration networks involving authors, institutions, and nations were illustrated to elucidate information transmission trends and international alliances. Temporal overlay visualization was utilized to analyze the progression of research themes over three

distinct sub-periods: 2000–2008 (foundational phase), 2009–2016 (expansion and digitalization), and 2017–2025 (sustainability and innovation). Ultimately, qualitative analysis was conducted to contextualize bibliometric results within global financial trends and theoretical frameworks in public finance. This comprehensive methodological framework

guarantees that both the structural and dynamic aspects of taxes and public finance research are meticulously analyzed and understood.

### 3. RESULT AND DISCUSSIONS

#### 3.1 Network Visualization

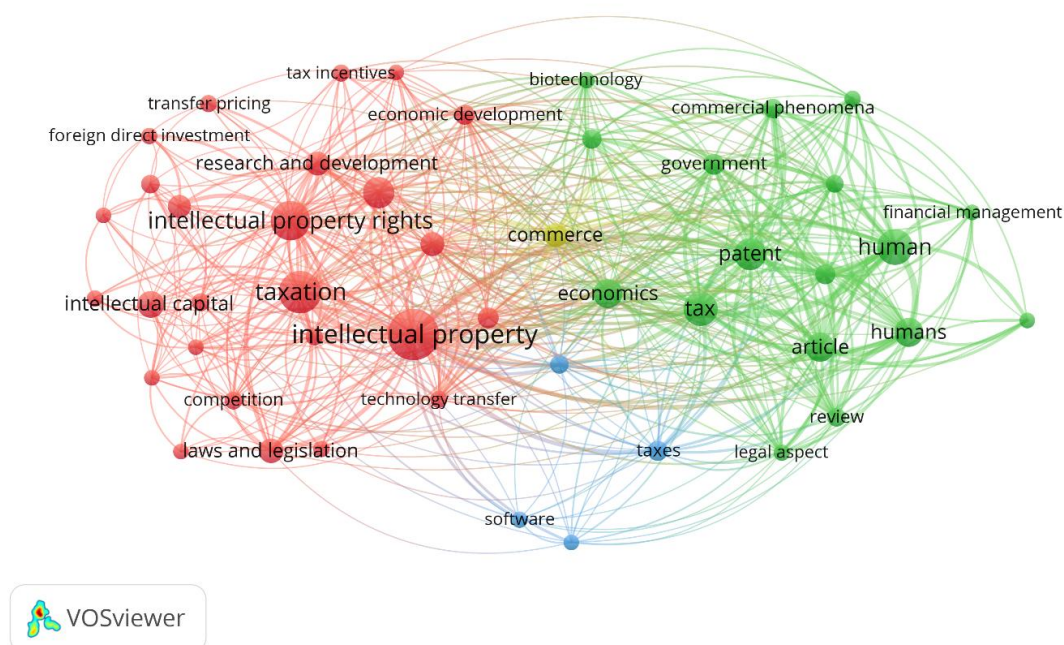


Figure 1. Network Visualization  
Source: Data Analysis Result, 2025

The VOSviewer visualization depicts the keyword co-occurrence network of global research on taxation and public finance between 2000 and 2025. Each node represents a keyword, and the linkages indicate co-occurrence frequency, signifying conceptual relationships among topics. Node size corresponds to the frequency of keyword appearance, while colors denote distinct thematic clusters that emerged through bibliometric clustering. The network reveals three major clusters—red, green, and blue—which collectively illustrate the intellectual diversity of the field, integrating taxation, intellectual property, economics, and fiscal governance.

The red cluster, concentrated around keywords such as “intellectual property,” “intellectual property rights,” “taxation,” “intellectual capital,” and “

laws and legislation,” represents the intersection between taxation, innovation policy, and legal frameworks. This cluster emphasizes how taxation influences intellectual property management, innovation incentives, and technology transfer. Topics such as tax incentives and transfer pricing reflect corporate strategies in aligning fiscal policies with research and development (R&D) investment [2]. The prominence of “intellectual property” indicates an intellectual shift toward understanding tax regimes as instruments of innovation governance, particularly relevant to discussions on knowledge-based economies and fiscal competition among nations. The green cluster centers on keywords like “patent,” “tax,” “government,” “economics,” “financial management,” and “commerce.” This

group represents the core economic and fiscal governance dimension of public finance scholarship. The presence of terms such as “government,” “economic development,” and “commerce” suggests a strong policy and macroeconomic orientation, connecting taxation with economic growth and fiscal management. This cluster also integrates “human” and “financial management”, which indicates the increasing recognition of behavioral and administrative aspects in public finance. In this sense, the green network reflects the mainstream fiscal research tradition—studies that focus on taxation’s role in resource allocation, economic stability, and sustainable development.

The blue cluster, which includes “software,” “taxes,” “legal aspect,” and “technology transfer,” represents the technological and digital transformation frontier of taxation research. Although smaller in scale, this cluster captures the growing attention toward digital taxation, tax technology systems, and the legal infrastructure underpinning the digital economy. The linkages between software and legal aspect signify the ongoing evolution of tax administration through automation, fintech applications, and data governance reforms. This reflects the shift from traditional tax administration to digital fiscal ecosystems, where technology facilitates transparency, compliance, and real-time data sharing across jurisdictions.

Interconnections among the three clusters indicate significant cross-disciplinary integration within the field.

The strong ties between intellectual property (red) and economics/patent (green) demonstrate that taxation has become an integral element of innovation economics. Similarly, the bridge between software (blue) and taxation (red) highlights the growing role of digitalization in fiscal policy enforcement. These intersections underscore that modern taxation and public finance research increasingly operate at the confluence of law, technology, and economics, reflecting the intellectual shift from purely fiscal analysis to broader governance and innovation systems.

Overall, the visualization portrays taxation and public finance as a multidimensional and evolving research domain, where intellectual property, fiscal policy, and digital governance converge. The presence of overlapping nodes and dense linkages indicates a mature, interconnected knowledge structure that continues to expand through interdisciplinary collaboration. The prominence of “intellectual property rights,” “taxation,” and “patent” as central nodes suggests that the contemporary discourse extends beyond traditional revenue systems toward understanding taxation as a driver of innovation, technology diffusion, and sustainable economic development. This finding reinforces the field’s transformation into a global intellectual ecosystem, bridging economic efficiency, legal regulation, and technological modernization.

### 3.2 Overlay Visualization

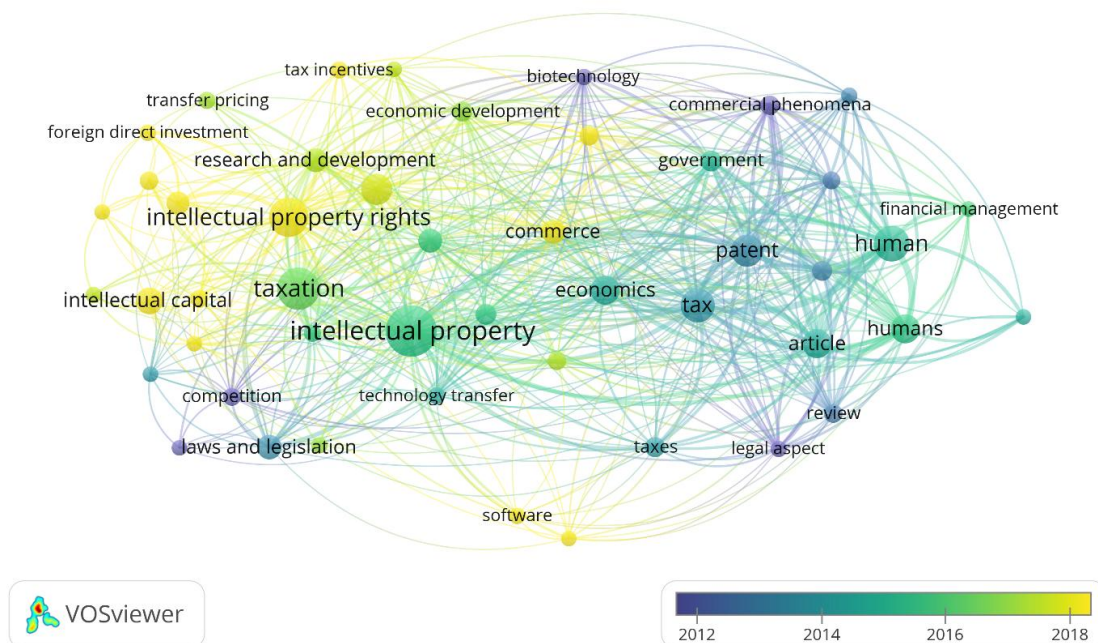


Figure 2. Overlay Visualization  
Source: Data Analysis Result, 2025

The overlay visualization produced by VOSviewer depicts the historical progression of research issues in taxation and public finance from 2012 to 2018. The color gradient—from blue (previous years) to yellow (more recent years)—illustrates the average publication year linked to each keyword. Preliminary investigations (blue and green nodes) focused on fundamental subjects such “laws and legislation,” “competition,” “legal aspects,” and “patents,” indicating a conventional emphasis on legal frameworks, tax regulation, and institutional economics. These initial works delineate the theoretical and policy underpinnings of the discipline, highlighting the interplay between taxation, property rights, market regulation, and macroeconomic frameworks. The aggregation of these phrases in the blue region signifies the preeminence of legal-economic paradigms in the early 2010s, a period during which the academic discourse was predominantly influenced by fiscal refo

rms and governance issues following the global financial crisis.

As the hue turns to green and light green (about 2014–2016), the research emphasis transitions to economics, business, and taxation as primary issues. Terms such as “economics,” “government,” “taxation,” and “intellectual property” are gaining prominence, indicating a shift in fiscal research towards innovation, intellectual capital, and economic growth. In this phase, researchers investigated the relationship between taxation and innovation-oriented economies, along with the impact of intellectual property frameworks on research and development incentives and technology transfer [5]. This transition coincides with the rise of globalization-related issues, such as “transfer pricing” and “foreign direct investment,” as global tax competitiveness and multinational profit shifting become prominent policy concerns. The intermediary layer of the network signifies the amalgamation of taxation with innovation economics and global



governance, indicating a phase of conceptual diversification and multidisciplinary convergence.

By 2017–2018 (yellow nodes), the research frontier shifts significantly towards subjects such as “tax incentives,” “research and development,” “economic development,” “biotechnology,” and “software.” The recent subjects underscore the growing convergence of fiscal research with technological innovation and digital transformation. The vibrant yellow regions denote a scholarly focus on the capacity of taxation policies to foster innovation ecosystems and knowledge economies, especially via R&D tax credits and the management of intellectual property rights. The evident link between “software” and “technology transfer” highlights the escalating impact of digitalization on public finance, as governments increasingly depend on digital tax systems and fintech-driven fiscal management. The overlay map illustrates a distinct temporal progression—from legal and institutional studies to economic

globalization, culminating in innovation and digital fiscal policy—highlighting the field’s dynamic evolution and its adaptability to technological and policy changes.

3.3 Citation Analysis

This study examined citation data from the Scopus database for the years 2000 to 2025 to discover the intellectual underpinnings and significant contributions in taxes and public finance scholarship. Table 1 displays the 10 most referenced works that have influenced the development of fiscal, economic, and governance studies within the broader discipline. These extensively referenced works illustrate the theoretical and empirical diversity of the field, encompassing taxation equity, financial literacy, intellectual property, environmental fiscal policy, and innovation economics. The citation frequency of each article demonstrates its academic influence and ongoing significance in shaping discussions on fiscal equity, intellectual capital, and sustainable economic governance.

Table 1. Top Cited Research

Citations	Authors and year	Title
736	[22]	Financial literacy: A systematic review and bibliometric analysis
277	[23]	Taxing the rich: A history of fiscal fairness in the United States and Europe
265	[24]	A study of heavy metal pollution in China: Current status, pollution-control policies and countermeasures
195	[25]	Interrelationships between intellectual capital and performance: Empirical examination
164	[26]	The Portable MBA in Entrepreneurship
152	[27]	Drug repurposing: a systematic review on root causes, barriers and facilitators
147	[28]	The Darwin economy: Liberty, competition, and the common good
145	[29]	Ownership of intellectual property and corporate taxation
131	[30]	Universal health coverage and intersectoral action for health: key messages from Disease Control Priorities, 3rd edition
128	[31]	Does Foreign Environmental Policy Influence Domestic Innovation? Evidence from the Wind Industry

Source: Scopus, 2025

The data indicates that the most referenced publication—[32]—focuses on financial literacy, highlighting an expanding interdisciplinary connection among taxation, behavioral economics, and personal financial competence. [23]

examine the historical context of fiscal equity, highlighting enduring normative discussions over wealth redistribution and progressive taxation, which persist in modern fiscal dialogue. Simultaneously, research by [29] and [25] underscores the

nexus of taxation, innovation, and intellectual property, illustrating the influence of fiscal frameworks on corporate conduct and knowledge-driven expansion. Environmental fiscal issues, as discussed by [24] and [31], indicate the incorporation of sustainability and ecological responsibility into public finance. These extensively referenced papers collectively illustrate that the intellectual framework of taxes and public finance transcends conventional fiscal theory, encompassing financial behavior, innovation management, sustainability policy, and equity-based

governance. The significance of multidisciplinary endeavors illustrates the field's continuous evolution into a comprehensive framework that ties taxation with wider societal goals, including wealth equity, innovation ecosystems, environmental sustainability, and human welfare. This multifaceted viewpoint supports the advancement of global fiscal research and establishes a basis for new dialogues on digital taxation, inclusive finance, and sustainable fiscal governance.

### 3.4 Density Visualization

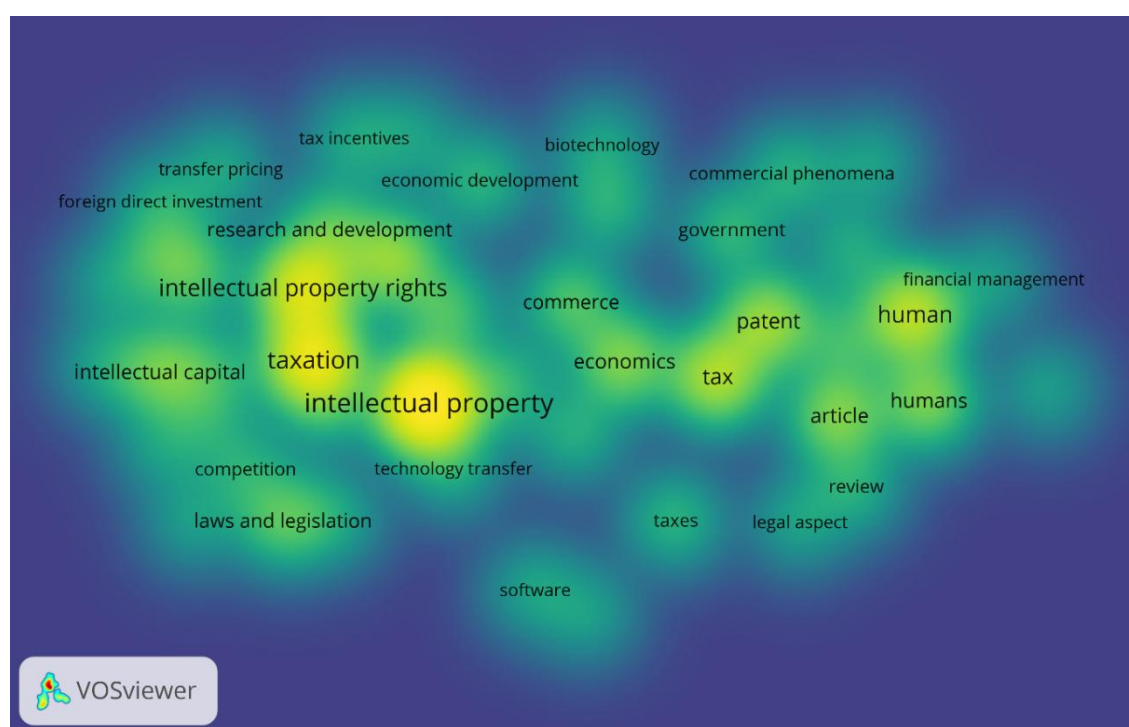


Figure 3. Density Visualization  
Source: Data Analysis Result, 2025

The VOSviewer density visualization map illustrates the concentration and intensity of research effort in taxation and public finance from 2000 to 2025. Regions highlighted in bright yellow denote high-frequency keywords and robust thematic interconnections, signifying the principal intellectual focal points of the discipline. The most concentrated areas are to "intellectual property," "taxation," and "intellectual property rights," indicating that research in taxation

is intricately linked to the examination of innovation, legal safeguards, and fiscal motivations. The adjacent warm sectors—namely "research and development," "economic development," "intellectual capital," and "transfer pricing"—demonstrate secondary but significantly dynamic study domains that connect taxation to business strategy, technology dissemination, and international fiscal governance. These focal points indicate a worldwide academic focus on the impact of tax policy



on knowledge generation, innovation investment, and the administration of intellectual assets in contemporary economies [2]; Zucman, 2020). The cooler green and blue zones, characterized by phrases such as “software,” “competition,” “laws and legislation,” “review,” and “legal aspect,” signify nascent or peripheral themes in the literature. Despite their infrequency, these sectors represent significant niche fields, including digital tax systems, fiscal law reforms, and the regulatory aspects of public finance in the digital age. The occurrence of “patent,” “human,” and “financial management” in

the transitional zones signifies a growing integration of taxation, human capital, and financial behavior research. The density map illustrates taxes and public finance research as a developed yet progressing domain. It is mature due to its robust basic themes concerning intellectual property and fiscal incentives, while simultaneously developing to encompass digital governance, environmental accountability, and human-centered fiscal management (Gupta et al., 2021; IMF, 2024).

### 3.5 Co-Authorship Network

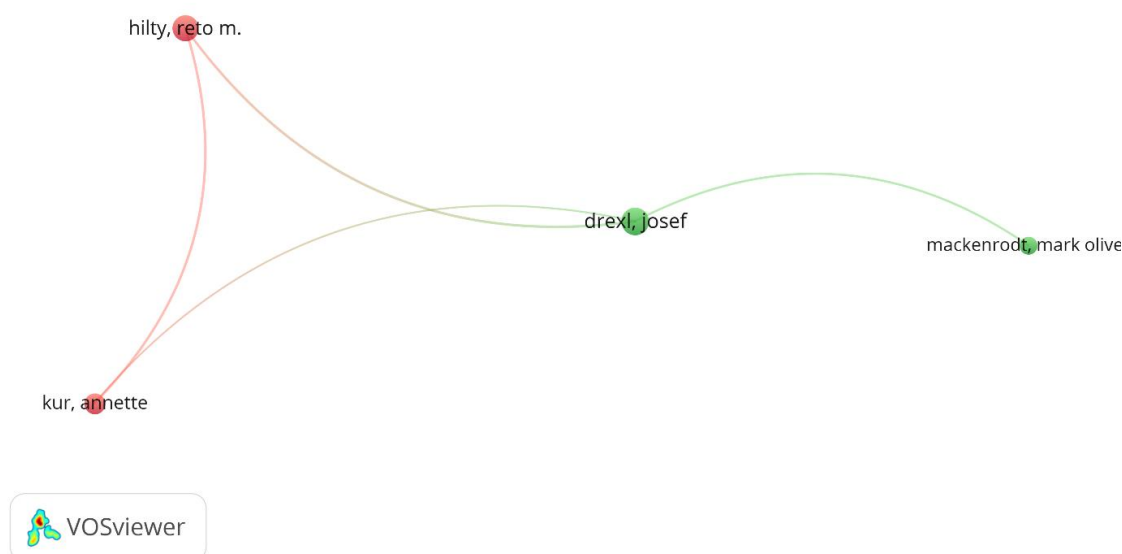


Figure 4. Author Visualization  
Source: Data Analysis Result, 2025

The VOSviewer author cooperation network illustrates a modest yet significant group of researchers engaged in the convergence of taxation, intellectual property, and fiscal governance. The image illustrates a central connection among Josef Drexl, Annette Kur, Reto M. Hilty, and Mark Oliver Mackenrodt, signifying a closely-knit intellectual community centered on European viewpoints regarding intellectual property law, innovation policy, and its economic ramifications. The most robust collaborative connection

exists between Kur and Hilty, both distinguished for their contributions at the Max Planck Institute for Innovation and Competition, focusing on legal harmonization and the taxation of intellectual assets. Drexl serves as a pivotal nexus, linking legal studies with the economic aspects of public finance, whereas Mackenrodt broadens the partnership to encompass research on market regulation and technology transfer. This compact network demonstrates that while author collaborations in the field are few, they are

highly specialized and institutionally concentrated, creating a nucleus of expertise that underpins broader research

on the legal-economic interface of taxation and intellectual property policy [33], [34].

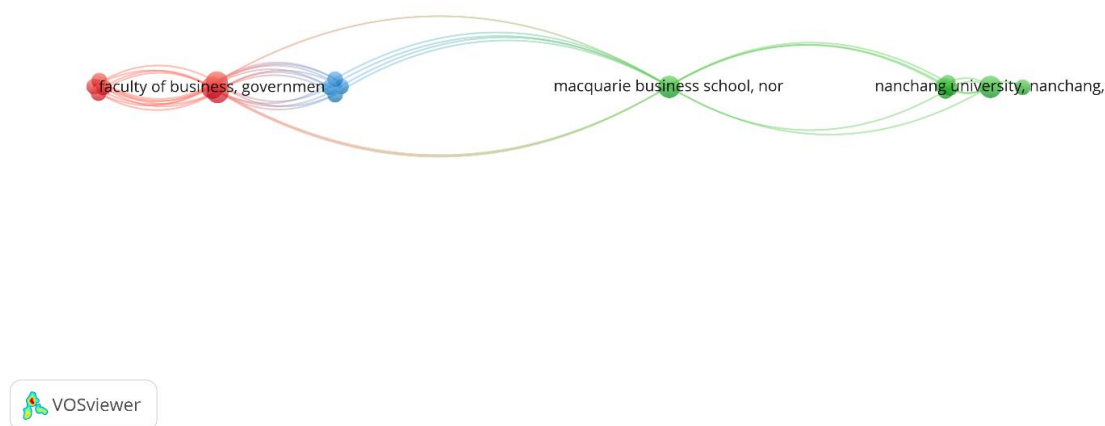


Figure 5. Affiliation Visualization

Source: Data Analysis Result, 2025

The institutional collaboration network illustrated in the VOSviewer visualization demonstrates a constrained yet organized pattern of cooperation among universities and research institutions involved in taxes and public finance research. The most robust association is noted among the Faculty of Business, Government and Law (presumably from Australian universities like the University of Canberra), the Macquarie Business School in Sydney, and Nanchang University in China. This triadic connection illustrates the presence of an intercontinental academic partnership that connects the Asia-Pacific research community with Western financial scholarship. The red and green clusters denote

separate geographic and institutional entities—Australia and China—linked by collaborative publications and co-authorships in domains such as tax policy, fiscal governance, and international public finance. The strategic location of Macquarie Business School signifies its function as a significant hub for international academic interactions and comparative financial research. The network indicates that global collaboration in this domain, although currently limited, is progressively increasing, propelled by universities' collective interest in comprehending taxation and governance amid globalization and sustainable development [2], [14].

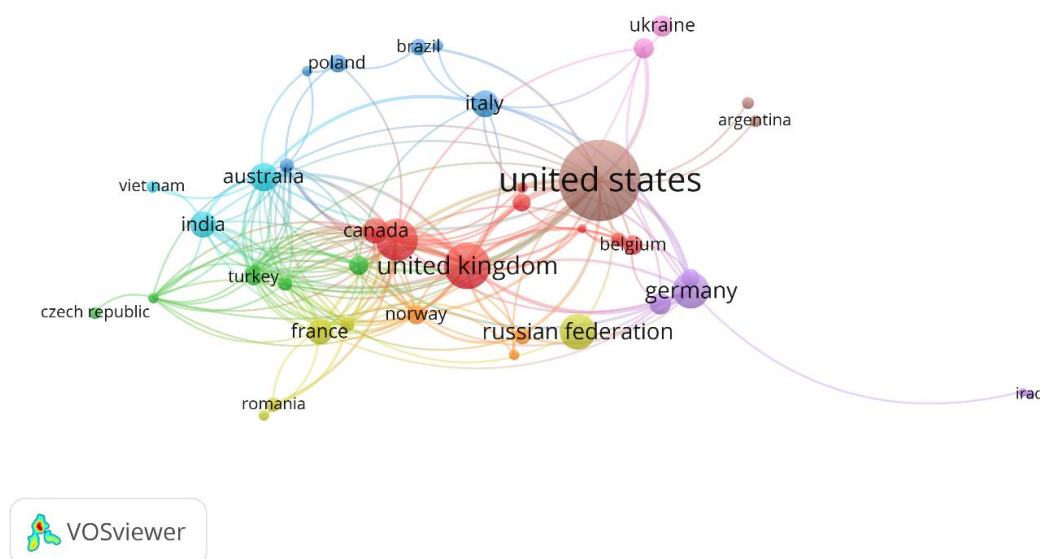


Figure 6. Country Visualization

Source: Data Analysis Result, 2025

The country collaboration network illustrated by VOSviewer reveals the global distribution and interconnectivity of research in taxation and public finance from 2000 to 2025. The United States stands as the preeminent and central hub, signifying its role as the foremost contributor to scholarly output and global cooperation in fiscal studies. The robust co-authorship connections with the United Kingdom, Canada, Germany, and Australia signify a well-established transatlantic research corridor centered on taxation policy, fiscal governance, and financial innovation. The United Kingdom serves as a crucial secondary hub, linking European, North American, and Commonwealth networks. Concurrently, nations such as France, Italy, and Belgium enhance intra-European cooperation, especially concerning tax harmonization and the European Union's fiscal structure. Emerging economies like India, Vietnam, Brazil, and Turkey, however peripheral, indicate a rising involvement in global fiscal scholarship.

Their partnerships with Western countries indicate a diversification of research viewpoints, particularly concerning financial inclusion, tax digitization, and sustainable fiscal policy. The involvement of Russia and Ukraine in the network, however less prominent, exemplifies regional academic connections in Eastern Europe. The map illustrates a multi-clustered yet intricately interwoven global network, wherein rich economies predominantly lead research output and emerging nations progressively engage in international cooperation. This pattern highlights the worldwide significance of taxation and public finance matters, as nations progressively exchange information to tackle fiscal inequality, taxation of the digital economy, and cross-border financial governance [14], [15].

### 3.6 Discussions

#### a. Practical Implications

This bibliometric study's findings offer several practical insights for policymakers, academic

institutions, and international organizations engaged in fiscal policy, tax reform, and public governance. The identification of fundamental themes—such as taxes and intellectual property, fiscal innovation, and digital transformation—enables policymakers to discern the existing scientific consensus and identify opportunities for new fiscal innovations. Governments aiming to create innovation-promoting tax systems might utilize the comprehensive research linking taxation, R&D incentives, and intellectual property management [2]. The global collaboration network underscores the necessity for cross-national information exchange, particularly between established and emerging economies, to improve fiscal transparency and sustainable public financing. This is especially pertinent at a time of global tax reform and digitalization, where poor countries can gain from policy frameworks evaluated in OECD and EU settings. Third, universities and research councils may leverage the thematic and institutional mapping outcomes to forge strategic research collaborations and allocate funds to underexplored areas, like green taxation, behavioral fiscal policy, and gender-responsive budgeting. The study's findings endorse evidence-based decision-making, facilitate fiscal innovation, and encourage inclusive worldwide collaboration in public finance research.

#### **b. Theoretical Contributions**

This research enhances comprehension of the evolution of taxation and public finance as an interdisciplinary knowledge system from a theoretical perspective. The study illustrates that the topic transcends traditional public finance theory by mapping intellectual clusters and co-citation structures, leading to a synthesis of economics,

law, innovation studies, and digital governance [14], [35]. The bibliometric study enhances theory by elucidating the epistemic shift from normative taxation models—centered on efficiency and equity—to integrative frameworks that encompass institutional behavior, intellectual property, and sustainability. It underscores the alignment of fiscal research with modern theories of Dynamic Capabilities and Institutional Economics, illustrating the resilience of tax systems to technology and environmental changes. Moreover, the network mapping reveals the intellectual significance of ideas like intellectual capital and tax incentives, suggesting that taxation has emerged as a crucial mechanism within the theoretical framework of innovation-driven economies. This work enhances the literature by offering a meta-theoretical review of the convergence of public finance research into new paradigms that connect fiscal policy, governance, and technology advancement.

#### **c. Limitations and Future Research Directions**

Notwithstanding its comprehensiveness and thoroughness, this study recognizes some limitations that present avenues for more research. The dataset is confined to the Scopus database, which, while extensive, may omit region-specific publications, policy reports, and working papers that tackle local fiscal issues in developing nations. Future research may incorporate more sources, such as Web of Science or Dimensions, to improve coverage and corroborate findings. Secondly, the bibliometric method predominantly quantifies connections (citations, co-authorships, and keyword co-occurrence) and fails to adequately represent the qualitative intricacies of theoretical discussions or policy r

amifications inherent in particular works. Integrating bibliometric mapping with systematic literature review (SLR) or content analysis would provide more profound contextual insights. Third, temporal bias may be present as more recent papers have had insufficient time to accrue citations, thus underrepresenting nascent study areas such as digital taxes and ESG-related fiscal policy. Future research may utilize longitudinal network modeling or machine-learning topic analysis to accurately capture the dynamic dialog in real time. Finally, linguistic bias—due to the exclusive analysis of English-language documents—may constrain the inclusion of significant fiscal research generated in non-English university environments. Mitigating these restrictions will facilitate a broader, dynamic, and internationally representative comprehension of taxes and public finance studies.

#### 4. CONCLUSIONS

This bibliometric analysis offers a thorough and empirical insight into the intellectual progression of taxes and public finance research during the last twenty-five years. The study employs co-citation, co-authorship, and keyword analysis via the Scopus database to demonstrate the evolution of the area from a conventional emphasis on fiscal efficiency and tax equity to a multidisciplinary arena encompassing law, innovation, digitalization, and sustainability. The findings indicate that the predominant study themes—namely taxes, intellectual property, intellectual capital, research and development, and economic development—have emerged as essential centers of academic collaboration. These findings demonstrate

that contemporary taxation research has transcended the technicalities of revenue collection to encompass the ways in which fiscal policies can foster innovation, manage intellectual property, and promote sustainable economic governance. The research reveals the geographical and institutional trends of international academic collaboration. The United States and the United Kingdom continue to be the most significant contributors, establishing transnational research hubs that engage with institutions in Europe, Asia, and Australia. Emerging economies, notably India, Vietnam, and Brazil, are becoming more connected into these networks, indicating an expanding inclusion in global financial discussions. Institutional collaboration maps further illustrate the significance of academic institutions like Macquarie Business School and Nanchang University in connecting Western and Asian studies. Simultaneously, author network analysis indicates that prominent researchers such as Josef Drexler, Reto M. Hilty, and Annette Kur have significantly influenced the intellectual domain through their contributions to intellectual property taxes and legal harmonization. This research indicates that taxation and public finance are entering a novel conceptual phase marked by digital fiscal innovation, multidisciplinary convergence, and sustainability-focused governance. The study's consequences encompass both academics and policy: it offers a conceptual framework for future fiscal research, highlights knowledge deficiencies in domains such as digital taxes and green finance, and underscores the importance of international collaboration in tackling global fiscal issues. This study carefully delineates the intellectual framework of the area, so enhancing a cohesive, transparent, and progressive comprehension of taxation as both an economic instrument and a means for sustainable development.

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