

ABSTRACT

Novita Uswatun Hasanah, Mapping Research on Taxpayer Compliance in Reputable International Journals (Scopus): A Literature Review. Supervised by Dr Nurul Herawati, S.E., M.Si.

This study aims to identify and map the development of research on taxpayer compliance based on research variables, research methods, the tax subjects used, and recommendations for future research. This study employs a Systematic Literature Review (SLR) method with a quantitative descriptive approach. The data consist of scientific articles obtained from reputable international journals indexed in Scopus in the fields of business, management, and accounting, using the keyword 'tax compliance'. The analysis process involves the stages of identification, screening, selection, and mapping of articles in accordance with the established criteria. The research findings are expected to provide an overview of trends in tax compliance research, the most frequently studied variables, the dominant research methods used, and the characteristics of taxpayers that are the focus of research. Furthermore, this study is expected to identify research gaps and provide recommendations for future research. The research findings are expected to contribute to the development of accounting and taxation literature and serve as a reference for academics, researchers, and policymakers in understanding the direction of research on taxpayer compliance at the international level.

Keywords: Taxpayer Compliance, Tax Compliance, Mapping, Scopus, Literature Review.

ABSTRAK

Novita Uswatun Hasanah, Pemetaan Penelitian Kepatuhan Wajib Pajak Dalam Jurnal Internasional Bereputasi (Scopus): Studi Literatur. Di bawah bimbingan Dr. Nurul Herawati, S.E., M.Si.

Penelitian ini bertujuan untuk mengidentifikasi dan memetakan perkembangan penelitian kepatuhan wajib pajak berdasarkan variabel penelitian, metode penelitian, subjek pajak yang digunakan, serta rekomendasi penelitian selanjutnya. Penelitian menggunakan metode Systematic Literature Review (SLR) dengan pendekatan deskriptif kuantitatif. Data yang digunakan berupa artikel ilmiah yang diperoleh dari jurnal internasional bereputasi terindeks Scopus pada bidang bisnis, manajemen, dan akuntansi dengan kata kunci tax compliance. Proses analisis dilakukan melalui tahapan identifikasi, penyaringan, seleksi, dan pemetaan artikel sesuai dengan kriteria yang telah ditetapkan. Hasil penelitian diharapkan mampu memberikan gambaran mengenai tren perkembangan penelitian kepatuhan wajib pajak, variabel yang paling banyak diteliti, metode penelitian yang dominan digunakan, serta karakteristik subjek pajak yang menjadi fokus penelitian. Selain itu, penelitian ini diharapkan dapat mengidentifikasi kesenjangan penelitian (research gap) dan memberikan rekomendasi bagi penelitian selanjutnya. Temuan penelitian diharapkan berkontribusi dalam pengembangan literatur akuntansi dan perpajakan serta menjadi referensi bagi akademisi, peneliti, dan pembuat kebijakan dalam memahami arah perkembangan penelitian kepatuhan wajib pajak pada tingkat internasional.

Kata Kunci: Kepatuhan Wajib Pajak, Tax Compliance, Pemetaan, Scopus, Literature Review.