

TAX E-FILING AND TAX COMPLIANCE IN TEN YEARS: A BIBLIOGRAPHY APPROACH

E-FILING PAJAK DAN KEPATUHAN PAJAK DALAM SEPULUH TAHUN

Diana Airawaty¹, Wahyu Widarjo²

¹Universitas Mercu Buana Yogyakarta, ²PDIEUNS

diana@mercubuana-yogya.ac.id¹

Abstract

The purpose of this study is to examine the research on electronic tax filing that have effects on tax compliance in accredited scientific journals for 10 years. The study is conducted on 95 papers related to e-filing and tax compliance in various countries. Observations are carried out from 2010 – 2019 with Charting the field and analyzing the community-citation. The first step is mapping the area by selecting articles; Classification of articles based on topic, method and discipline; Journal characteristics; and the characteristics of the article. Next step is analyzing the tax scientist community in accounting through the number of citations. Mendeley and Google Scholar are used as supporting application in this study. The topic of e-Filing tax research revolves around information technology in taxation systems and tax compliance. Interestingly, this study find that mostly observed research used quantitative research methods and regression analysis tools and Structural Equation Modeling (SEM). Survey method is dominant in this study, followed by a literature study. Highly variables are taken from the Technology Acceptance Model and the UTAUT model, while journal sources come from various journals.

Keywords: Tax Filing (e-Filing), Tax Compliance, Bibliography

Abstrak

Studi ini bertujuan untuk mengkaji penelitian tentang electronic tax filing yang berpengaruh terhadap kepatuhan pajak pada jurnal ilmiah terakreditasi selama 10 tahun. Peninjauan tersebut dilakukan terhadap 95 artikel yang berkaitan dengan e-filing dan kepatuhan pajak di berbagai negara. Periode observasi dimulai dari tahun 2010 - 2019. Ujian ini menggunakan metode "Charting the field" dan "analyzing the community-citation". Pendekatan pertama, pemetaan area meliputi pemilihan artikel; Klasifikasi artikel berdasarkan topik, Metode dan disiplin; Karakteristik jurnal dan karakteristik artikel. Pendekatan kedua, yaitu analisis komunitas ilmuwan pajak di bidang akuntansi melalui jumlah kutipan. Mendeley dan Google Scholar digunakan untuk mendukung penelitian ini. Topik penelitian perpajakan e-Filing berkisar pada teknologi informasi di system perpajakan dan kepatuhan perpajakan. Sebagian besar penelitian menggunakan metode penelitian kuantitatif dan alat analisis regresi dan Structural Equation Modeling (SEM). Metode survey dominan diikuti dengan penelitian studi pustaka. Variabel yang paling banyak adalah Technology Acceptance Model dan Model UTAUT sedangkan sumber jurnal berasal dari berbagai jurnal dan konferensi.

Kata Kunci: Pajak Elektronik Tax Filing (e-Filing), Tax Compliance, Bibliography.

INTRODUCTION

The Research related to Tax Compliance and e-Filing has grown rapidly along with the advancement of information technology that also continues to develop rapidly. In United States for instance, The United States Congress has set ambitious target in year 2007 to be filled electronically 80% of tax return ((Schaupp and Carter 2010). In 2010 Malaysia has investigated the factors influencing citizens' intention to use e-filing in the Malaysian context. Meanwhile in South Africa the study to quantify the maximum potential revenue loss, to National Treasury has been done (van Wyk 2010). Clear look of tax software study has been done by (Survey, York, and

Tax 2011) in New York. Meanwhile in Malaysia investigate about the factors that influencing E-filing usage among Malaysian Taxpayers (Tallaha, Shukor, and Hassan 2014).

In Indonesia, research by (Farah Devi Andriani, Napitupulu, and Haryaningsih 2017) has captured factors that influence user acceptance of the e-Filing system. Many researches related to tax e-filing and compliance have been done, hence we do believe this bibliography approach will be beneficial to provide field analysis in terms of topics learned, research methods used, and reliable sources of discipline in 95 articles relating to tax compliance and e-filing in the last decade from 2010 to 2019. As from the best of our knowledge, we have not seen yet the bibliography research in e-filing at the accredited international journal. We obtain this examination in twofold, which are charting the field and analysing the community (Hesford et al. 2006).

It is interesting to review further in terms of the purpose of the paper such as variables of tax compliance, tax e-filing systems information used. The extent of the development of research in this theme such as location of research, how many citation and which journal provide will be very useful to enrich the literature related in tax e-filing and compliance to know the research development in this field and knowing how far the research has been carried out in order to improve tax e-filing and enhance tax compliance in the future. Due to examine this matter, this paper will conduct a literature review based on previous empirical studies that have been published in international accredited journals. This paper is divided in five section. The first one is introduction as above, and the second explain literature review on e-filing and tax compliance. The following part present the research method. Four section will describe the result and discussion that will offer many information to scholar in finding further literature in e-filing and tax compliance, then the last section provide the conclusion of this study.

LITERATURE REVIEW

Tax Compliance

The Compliance does not mean that taxpayers have reported their tax obligations using e-filing and then the obligations are completed and are considered compliant. However, tax compliance has many meanings, namely that it has submitted its tax reports properly and correctly, does not reduce obligations, timely and in accordance with applicable laws and regulations (Chebusit et al. 2014). On the other hand, an individual or company is not compliant if the individual or company fails to send tax returns within the specified period, understates its income, exaggerates the reduction and fails to pay taxes assessed at the due date (Night and Bananuka 2019).

Tax E-filing

In the Directorate General of Taxes Regulation No. 47 / PJ / 2008 stated that, e-Filing is a way to submit Annual Tax Reports (SPT) and delivery of Annual SPT Extension Notification which is done electronically online and in real time through the application service provider. Taxpayers fill out tax returns in their e-filing via the internet. Throughout this process, the system gives taxpayers some guidance on the correct information to be included in their tax returns. The system also calculates the amount of tax assessed based on information provided in the tax return.

RESEARCH METHODS

This study uses a bibliography approach through selecting and tabulating data. After data were selected and tabulated, we classified the data as in table 1 that describe the selected papers for sample of this research. Appendix 1 describes the title, author, year of the research publish and how many citations that have been taken by other researcher. There were 99 paper have been selected and will be assessed. The citation shows these researches have been supported and become a reference in the field of research and development of e-filing and tax compliance in the future. In table 1 the source of journal and the percentage of journal from 98 papers selected.

Table 1. Source of Journal and Percentage

No	Journal Name	Frequency	Percentage
1	Journal of Public Economics	9	10%
2	Computer Law and Security	2	2%
3	Computer in Human Behaviour	2	2%
4	Corporate Governance (Bingley)	2	2%
5	Government Information Quarterly	2	2%
6	International Tax & Public Finance	2	2%
7	Journal of Asian Economics	2	2%
8	Journal of Behavioural & Experimental Economics	2	2%
9	Journal of Economics Behaviour & Organizations	2	2%
10	Journal of Economics Psychology	4	4%
11	Journal of Economic Studies	2	2%
12	Journal of Financial Economics	2	2%
13	Journal of Theoretical & Applied Information Technology	2	2%
14	Online Information Review	2	2%
15	Procedia Social & Behavioural Sciences	5	5%
16	SSRN Electronic Journal	2	2%
17	European Economic Review	2	2%
18	Other International Journal (one for each)	49	53%

ANALYSIS AND DISCUSSION

Based on data from table 1 can be seen that the Journal of Public Economics dominates in the presentation of the journal related to tax compliance and e-Filing which is 9% when compared to other journals. Meanwhile, the next sequence is Procedia Social and Behavioral Sciences and Journal of Economics Psychology. Other journals only range from 1 to 2 paper.

Further classification is presented in table 2 and 3 that will present the location and tool analysis which have been done by 98 papers selected. Tax Compliance and E-filing research is most performed in the US. For the next rank is the Malaysian, 15%. Other countries do not have more than 3 paper for each. Although the country's taxpayer amount is only around 10% of Indonesia but Malaysia is very vigorous in conducting tax compliance research and the electronic system of tax that they have. Meanwhile, the Indonesian state is still very rarely a journal related to this topic which is accredited in international journals.

U.S. as a developed country is the only country that is very dominant in conducting research in the field of electronic tax and tax compliance. For advanced countries U.S. is the highest conducting a review whereas Malaysia is the most dominant developing country in conducting research in this field.

Table 2. Research Location Percentage

Country (Object Research)	Frequency	Percentage
US	26	27%
Malaysia	17	18%
Indonesia	4	4%
Taiwan	3	3%
Pakistan	3	3%
Switzerland	2	2%
Netherland	2	2%
Japan	1	1%
Australia	1	1%

Germany	1	1%
India	1	1%
United Kingdom	1	1%
Singapore	1	1%
Philippines	1	1%
Nigeria	1	1%
Thailand	1	1%
Other	29	31%

The largest analyst tool used is regression then Structural Equation Modelling (SEM) then regression. After that, followed by qualitative and statistic descriptive and other.

Table 3. Tool Analysis of Research Percentage

Method	Frequency	Percentage
Regression	39	41%
SEM	21	22%
Statistic Descriptive	14	15%
Qualitative Descriptive	14	15%
Other	7	7%

Table 4. The Big Five Research Location Research Finding

Research Location	No	Article Title	Finding
US	1	E-file adoption: A study of U.S. taxpayers' intentions.	Not only the three factors in UTAUT which are performance expectations, social influence, facilitating conditions, have a significant influence on the intention to use e-file but also optimism bias and trust factor.
	2	Taxpayer information assistance services and tax compliance behavior.	Uncertainty of information influenced tax compliance and e-files intention.
	3	The impact of trust, risk and optimism bias on E-file adoption	Optimism bias can influence the application of electronic services even though for remote services there are still risks.
	4	The role of security and trust in the adoption of online tax filing.	Factors from UTAUT Model unless Facilitating Condition plays an important role in predicting the intention of e-filing taxpayers. Other factors along with the UTAUT factors , namely efficacy and security control which are felt also have a significant effect.
	5	A clear look of tax software: 2011 Survey of New York State Professional.	The majority of respondents indicated that they had no problems with the 2011 tax season mandatory e-filing requirements, modernized e-file procedures, or the separation of federal and state e-filing; however, more than one-third reported minor to significant problems with these changes.
	6	Importing corruption culture from overseas: Evidence	Cultural norms have an influence on the tax compliance.

- from corporate tax evasion in the United States.
- 7 A comprehensive review of survey-based research in MIS The most dominant SIM research conducted data analysis and SEM, Lisrel, Pls statistics tools are the common tools used.
 - 8 A meta-analysis of existing research on citizen adoption of e-government There are three best factors from 36 relationships carried out in this meta-analysis study. They are subjective norms and behavioral control on behavior intention and behavior intention on actual use. Meanwhile the 14 predictors are perceived usefulness, trust, attitude, subjective norm, performance expectancy, effort expectancy, social influence, and perceived behavioral control on behavioral intention, perceived ease of use on perceived usefulness, service quality on satisfaction, perceived usefulness, perceived ease of use, compatibility on attitude, and behavioral intention on actual use
 - 9 US voluntary disclosure and expatriation: trusts and escaping the US tax net. People who will be subject to tax cuts in the US for their lives are expatriates because they receive the distribution from the guardian.
 - 10 How Taxing Is Tax Filing? Leaving Money on the Table Because of Compliance Costs. The costs incurred to achieve the tax compliance turned out to be more than the estimation.
 - 11 IRS Proposes Form 5472 Filing Duty for Foreign-Owned Disregarded Entities. All taxpayers potentially subject to Tax Form 5472 duties should retain specialized U.S. tax professionals to advise on these complex, dynamic issues.
 - 12 Changes in corporate effective tax rates over the past 25 years. It has been clearly a decrease in effective tax rates throughout the US company sample. The cumulative decrease that occurs is about 10 percent in 25 years observed.
 - 13 To amend or not to amend: A tax consulting case. Mostly respondent do amend in their tax report.
 - 14 Tax professionals at work in Silicon Valley Principal person in any position have an influence on the understanding of taxation and regulations of corporations.
 - 15 Tax avoidance, value creation and CSR – a European perspective Scientific test shown a positive relationship between the creation of effective value and tax rates for the company. This value has proven not obtained from tax avoidance.
 - 16 Optimal tax administration Empirical evidence shows the influence of taxpayer's behavior on administrative intervention such as changes in tax rates.
 - 17 User-Friendly Taxpaying The more complicated a taxation system will increase a dishonesty in reporting the tax.
 - 18 Improving the Effectiveness of E-Government Policies: The Example of Federal e-Filing and Underprivileged Taxpayer Groups In urban areas, the level of e-filing usage is higher than in the countryside. In urban areas the number of women in a population and unemployment rate has a positive effect on the level of e-filing tax. Meanwhile in rural areas, the population, education level, unemployment and income have no effect on the level of e-filing usage.
 - 19 The effect of tax position and personal norms: An analysis of taxpayer compliance decisions using paper and software Personal norms are very influential in the decision of tax reporting.

- | | | | |
|----------|----|--|---|
| | 20 | Public tax-return disclosure | Consumers react to disclosures carried out by large companies. There was a slight increase and decreased tax payment on disclosure in obedient companies while investors react negatively. |
| | 21 | Will destination-based taxes be fully exploited when available? An application to the U.S. commodity tax system | Tax avoidance and tax evasion are two different things. This study found that in the state that has a high tax rate found increased cross-border shopping. While the opposite of the state with low taxes does not occur. This can explain the phenomenon of online shopping and cross-border shopping. |
| | 22 | Your Biggest Refund, Guaranteed? Internet Access, Tax Filing Method, and Reported Tax Liability | The tax archiving method is influenced by computer use and internet access. Taxpayers are provided with the ease of identifying the amount of tax that must be reported. |
| | 23 | The impact of state taxes on pass-through businesses: Evidence from the 2012 Kansas income tax reform | Kansas reform is not proven to have an effect on rising real economic activities. |
| | 24 | Distributing the Green (Cards): Permanent residency and personal income taxes after the Immigration Reform and Control Act of 1986 | Green Cards affects those who have not yet received authority to submit a tax return at rates that are comparable to applicable rates in California. |
| | 25 | Does credit-card information reporting improve small-business tax compliance? | Form 1099-K as a business receipt that is processed through a third-party payment and payment card. But it does not apply to cash transactions so that third parties are not reported. This could have caused a leak at tax revenue. |
| | 26 | Advancement and Forecasting of Electronic Tax Return and Informational Filing in the US | Personal tax e-file reporting has reached the target since 2012, which is 80 percent. Trend of tax reporting both personal and business continues to increase. Personal tax reporting of 84 percent with e-file while businesses do not reach 12 percent. |
| Malaysia | 1 | E-Government Application: An Integrated Model on G2C Adoption of Online Tax. | Intention in using tax e-filing are strongly influenced by the ease of use and usability that is felt, government trust, image, compatibility and service quality |
| | 2 | User Acceptance of the E-Government Services in Malaysia: Structural Equation Modelling Approach | Perception usefulness, ease of use, compatibility, interpersonal influence, external influence, self-efficacy, facilitation conditions, attitudes, subjective norms, perceived behavior control, and intention to use a significant effect on the acceptance of e-government. |
| | 3 | Integrating ICT skills and tax software in tax education. A survey of Malaysian tax practitioners' Perspectives | Electronic tax applications have not been used extensively in taxation practices. ICT skills owned by new graduates of accounting are still "on average". |
| | 4 | A conceptual framework for information technology governance effectiveness in private organizations | There are 14 propositions that are grouped into five factors as a recommended determinant namely demographics of the organization, information intensity, organizational culture, external environmental characteristics, and the characteristics of IT functions. |
| | 5 | Continued Usage Intention of E-Filing System in Malaysia: The Role of Optimism Bias. | Bias optimism in the reporting of the Malaysian taxpayer e-filing system, creating awareness of privacy and security of violations of personal information. This can encourage taxpayers to |

- | | | | |
|-----------|----|--|---|
| | 6 | Factors influencing E-filing usage among Malaysian Taxpayers: Does Tax Knowledge Matters? | increase caution in reporting the tax online. Statistically tests found that the intention of using e-filing taxes has positive relation with perceptions of uses, perceptions of ease of use, and the perception of subjective norms is positive, but not with perceptions about behavioral control and tax knowledge. |
| | 7 | Does Design Matter in Tax E-filing Acceptance | The design has a very important role for each technology introduced. Technology application in Malaysia always pays attention to design in practice. |
| | 8 | Tax Knowledge, Tax Complexity and Tax Compliance: Taxpayers' View | The taxation complexity and tax-payers knowledge have a role on compliance. |
| | 9 | The impact of threat of punishment on tax compliance and non-compliance attitudes in Malaysia | The tax audit and fine have more influence at the level of taxpayer compliance compared to the threat of punishment. The threat of punishment actually causes the desire to not comply. |
| | 10 | The compliance time costs of Malaysian personal income tax system: E-filers vs. manual-filers | E-filing is just a tool to facilitate the archiving process to be faster. But it does not reduce the tax burden that is required to personal taxpayers. |
| | 11 | The impact of incentive alignment in behavioral acceptance | Incentives did not moderate Behavior Intention but BI directly affected by Performance Expectation, Effort Expectancy, and Social Influence. |
| | 12 | SMEs Tax Compliance Cost and IT Adoption : the case of VAT | Adherence in adopting the VAT system increases the level of tax compliance. |
| | 13 | Improving tax compliance via tax education - Malaysian experience | This study found that brochures, advertisements and websites were very effective in helping taxpayers to comply. Meanwhile, to sacrifice time and money studying taxes is something they do not pay attention to. |
| | 14 | The Effect of Volume of Transaction on The Intention Towards Tax E-filing | The volume of transactions is proven to have a significant effect on tax e-filing system acceptance. |
| | 15 | Corporate governance and tax disclosure phenomenon in the Malaysian listed companies | Incentives and managerial do not significantly affect tax disclosures. Meanwhile, the size of the company and industry has an effect on tax disclosure. |
| | 16 | Public governance quality and tax compliance behavior in tax compliance behavior in developing countries .The mediating role of socioeconomic conditions | Developing countries are faced with non-compliance of their taxpayers. Taxpayers in developing countries are generally dissatisfied with government performance and hence affect tax compliance. Meanwhile, developed countries get the largest income from the taxes paid by their citizens. Developing countries must be able to overcome this challenge so as not to be left behind in their economic development. |
| | 17 | Structural effects of trust in e-filing software on e-filing acceptance in services sector | Three factors of UTAUT except performance expectancy affect trust in e-filing. Trust is successful as a mediating variable in the UTAUT model in this study. |
| Indonesia | 1 | The User Acceptance Factors of E-Filing System in Pontianak | In Pontianak Indonesia, acceptance of e-Filing system users is influenced by Information Quality (IQ), Service Quality (SQ) and System Quality (SYQ), Use Behavior (UB), User Satisfaction (US) and Behavior Intention. |

	2	Analysis of factor Affecting the Admission of E-filing system in Jakarta	All variables in the TAM model have an influence on the taxpayers' interest in using e-Filing in Jakarta. However, ease of use is the most significant factor influencing interest in using tax e-filing
	3	Effect of Perception of Facilities, Intensity of Conduct, and Satisfaction of Taxpayers to Submission of Letter by E-Filing Notice on Tax Service	Factors that have a significant effect on the use of e-filing in this study are the ease of use and user satisfaction.
Taiwan	4	Exploring government internet financial reporting in Indonesia	This study did not find any influence of political competition, local assets and population density on Internet Financial Reporting (IFR) in Indonesia.
	1	Impact of quality antecedents on taxpayer satisfaction with online tax-filing systems—An empirical study	Quality services that increase taxpayer satisfaction greatly affect the intention to use the tax system.
	2	Adoption of E-Government Service: An Empirical Study of The Online Tax Filing System in Taiwan	Perceived attributes of trialability and observability have valuable affect for users who are late in using the systems. But have no effects on previous user. Social norms are the only factor that have affect for all the adopter's intention in using tax e-filing system.
	3	Study of Tax E-Filing Acceptance Model A SEM Approach.	This study finds that the combination of factors on TAM and TPB have an influence on the intention to use e-government.
Pakistan	1	Taxes, informality and income shifting: Evidence from a recent Pakistani tax reform	The new tax rate error has no effect on any social preferences.
	2	Exploring the interrelationships between technological predictors and behavioral mediators in online tax filing: The moderating role of perceived risk	Perceived Functional Benefit (PFB) is proven to be a very important predictor in the sustainability of the tax e-filing system.
	3	The Impact of Media Campaign on Tax Filling: quasi-experimental evidence from Pakistan	Campaign in media such as TV ads moral and newspaper ads can increase tax filling rates

CONCLUSION, LIMITATION AND RECOMMENDATION

The results of this literature review show that a country with a high level of research in the system of taxation information and tax compliance has creative and various topics in their research investigation. Table 4 describe the researches title and finding from the big five of research location in this study. It can be seen that US and Malaysia have had many cases and idea to be explored. Compared with other countries with lower research such as Indonesia, the topics are still very narrow.

Pakistan and Taiwan almost have the same amounts of researches with Indonesia. Taiwan has implemented tax e-filing system earlier than Indonesia. Taiwan is one of the pioneer countries in adopt tax filing system since 1998 (Fu, Chao, and Farn 2004). Based on previous research,

Taiwan is a country with the best e-government facilities in the world (Fu et al. 2004). Even though Pakistan has less in researches, but they raised newest issue to investigate.

The implementation of tax e-filing in Indonesia started in 2005 (Muammar Khaddafi; Henry Aspan; Mohd. Heikal, Wahyuddin 2017). Recent research in a city in Indonesia, Pontianak (F.D. Andriani, Napitupulu, and Haryaningsih 2017) found there was only about 60% taxpayers using tax e-filing in 2016. There is a needed for researcher in Indonesia to do further research and study to support the implementation of the tax system. This bibliography research can be an additional reference for researcher to map as far as the research has been conducted. Different methodological approaches can be applied to produce more objective data and research findings.

REFERENCES

- Andriani, F.D., T. A. Napitupulu, and S. Haryaningsih. 2017. "The User Acceptance Factors of E-Filing System in Pontianak." *Journal of Theoretical and Applied Information Technology* 95(17):4265–72.
- Andriani, Farah Devi, Togar Alam Napitupulu, and Sri Haryaningsih. 2017. "The User Acceptance Factors of E-Filing System in Pontianak." *Journal of Theoretical and Applied Information Technology*.
- Chebusit, Chepkurui, G. S. Namusonge, Oteki Evans Biraori, and Ezekiel Chirchir Kipkoech. 2014. "Factors Affecting Tax Compliance Among Small And Medium Enterprises In Kitale Town Trans-Nzoia County, Kenya." *International Journal of Recent Research in Commerce Economics and Management (IJRRCM)*.
- Fu, Jen Ruei, Wen Pin Chao, and Cheng Kiang Farn. 2004. "Determinants of Taxpayers' Adoption of Electronic Filing Methods in Taiwan: An Exploratory Study." *Journal of Government Information* 30(5–6):658–83.
- Hesford, James W., Sung Han (Sam) Lee, Wim A. Van der Stede, and S. Mark Young. 2006. "Management Accounting: A Bibliographic Study." *Handbooks of Management Accounting Research*.
- Muammar Khaddafi; Henry Aspan; Mohd. Heikal, Wahyuddin, Falahuddin and ZatinHumaira. 2017. "Effect of Perception of Facilities, Intensity of Conduct, and Satisfaction of Tax Payers to Submission of Letter by E-Filing Notice on Tax Service."
- Night, Sadress and Juma Bananuka. 2019. "The Mediating Role of Adoption of an Electronic Tax System in the Relationship between Attitude towards Electronic Tax System and Tax Compliance." *Journal of Economics, Finance and Administrative Science*.
- Schaupp, Ludwig Christian and Lemuria Carter. 2010. "The Impact of Trust, Risk and Optimism Bias on e-File Adoption." *Information Systems Frontiers* 12(3):299–309.
- Survey, Annual, New York, and State Tax. 2011. "2011 Annual Survey of New York State Tax Professionals A Clear Look at Tax Software." (November):17–25.
- Tallaha, Affiza Mohd, Zaleha Abdul Shukor, and Norul Syuhada Abu Hassan. 2014. "Factors Influencing E-Filing Usage among Malaysian Taxpayers: Does Tax Knowledge Matters?" *Jurnal Pengurusan* 40:91–101.
- van Wyk, E. 2010. "Tax Incentives for Biodiversity Conservation in the Western Cape." *Meditari Accountancy Research* 18(1):58–75.

- Andriani, F.D., T. A. Napitupulu, and S. Haryaningsih. 2017. "The User Acceptance Factors of E-Filing System in Pontianak." *Journal of Theoretical and Applied Information Technology* 95(17):4265–72.
- Andriani, Farah Devi, Togar Alam Napitupulu, and Sri Haryaningsih. 2017. "The User Acceptance Factors of E-Filing System in Pontianak." *Journal of Theoretical and Applied Information Technology*.
- Chebusit, Chepkurui, G. S. Namusonge, Oteki Evans Biraori, and Ezekiel Chirchir Kipkoech. 2014. "Factors Affecting Tax Compliance Among Small And Medium Enterprises In Kitale Town Trans-Nzoia County, Kenya." *International Journal of Recent Research in Commerce Economics and Management (IJRRCM)*.
- Fu, Jen Ruei, Wen Pin Chao, and Cheng Kiang Farn. 2004. "Determinants of Taxpayers' Adoption of Electronic Filing Methods in Taiwan: An Exploratory Study." *Journal of Government Information* 30(5–6):658–83.
- Hesford, James W., Sung Han (Sam) Lee, Wim A. Van der Stede, and S. Mark Young. 2006. "Management Accounting: A Bibliographic Study." *Handbooks of Management Accounting Research*.
- Muammar Khaddafi; Henry Aspan; Mohd. Heikal, Wahyuddin, Falahuddin and ZatinHumaira. 2017. "Effect of Perception of Facilities, Intensity of Conduct, and Satisfaction of Tax Payers to Submission of Letter by E-Filing Notice on Tax Service."
- Night, Sadress and Juma Bananuka. 2019. "The Mediating Role of Adoption of an Electronic Tax System in the Relationship between Attitude towards Electronic Tax System and Tax Compliance." *Journal of Economics, Finance and Administrative Science*.
- Schaupp, Ludwig Christian and Lemuria Carter. 2010. "The Impact of Trust, Risk and Optimism Bias on e-File Adoption." *Information Systems Frontiers* 12(3):299–309.
- Survey, Annual, New York, and State Tax. 2011. "2011 Annual Survey of New York State Tax Professionals A Clear Look at Tax Software." (November):17–25.
- Tallaha, Affiza Mohd, Zaleha Abdul Shukor, and Norul Syuhada Abu Hassan. 2014. "Factors Influencing E-Filing Usage among Malaysian Taxpayers: Does Tax Knowledge Matters?" *Jurnal Pengurusan* 40:91–101.
- van Wyk, E. 2010. "Tax Incentives for Biodiversity Conservation in the Western Cape." *Meditari Accountancy Research* 18(1):58–75.

Appendix

Appendix 1. Paper Sample Selected

No	Title	Author	Year	Research Location	Citation
1	E-file adoption: A study of U.S. taxpayers' intentions	Schaupp et al, 2010	2010	US	289
2	E-Government Application: an Integrated Model on G2C Adoption of Online Tax.	Hussein et al	2010	Malaysia	104
3	Taxpayer information assistance services and tax compliance behaviour	James Alm, Todd Cherry , Michael Jones , Michael McKee	2010	US	250
4	Impact of quality antecedents on taxpayer satisfaction with online tax-filing systems—An empirical study	Ching-Wen Chen	2010	Taiwan	142
5	User Acceptance of the E-Government Services in Malaysia: Structural Equation Modelling Approach	NorazahMohdSuki, T. Ramayah	2010	Malaysia	161
6	Tax incentives for biodiversity conservation in the Western Cape	E. van Wyk	2010	South Africa	5
7	Integrating ICT skills and tax software in tax education. A survey of Malaysian tax practitioners' Perspectives	Lai Ming Ling, NurulHidayahAhamadNawawi	2010	Malaysia	18

8	The impact of trust, risk and optimism bias on E-file adoption	Ludwig Christian Schaupp&Lemuria Carter	2010	US	113
9	The role of security and trust in the adoption of online tax filing.	Carter et al	2011	US	119
10	Evaluation of Government E-Tax Websites: an Information Quality and System Quality Approach	Saha et al	2011	Switzerland	56
11	A conceptual framework for information technology governance effectiveness in private organizations	Mohamed & Singh	2011	Malaysia	68
12	A clear look of tax software: 2011 Survey of New York State Professional	By Susan B. Anders and Carol M Fischer	2011	US	-
13	Continued Usage Intention of E-Filing System in Malaysia: The Role of Optimism Bias.	Santhanamary&Ramayah	2012	Malaysia	14
14	Developments in tax e-filing: practical views from the coalface.	Lymer et al	2012	UK	14
15	Adoption of E-Government Service: An Empirical Study of The Online Tax Filing System in Taiwan	Liang & Lu	2012	Taiwan	43
16	User evaluations of tax filing web sites: A comparative study of South Korea and Turkey	Lee et al	2012	South Korea & Turkey	31

17	Understanding Taxpayer Behaviour – New Opportunities for Tax Administration	Keith Walsh	2012	Ireland	-
18	Importing corruption culture from overseas: Evidence from corporate tax evasion in the United States	Jason DeBacker,Bradley T. Heim, Anh Tran	2012	US	124
19	Study of Tax E-Filing Acceptance Model A SEM Approach.	Lu & Ting	2013	Taiwan	2
20	Review on IT adoption: insights from recent technologies	Gangwar et al	2013	India	103
21	A comprehensive review of survey-based research in MIS	Karanja & Zaveri	2013	US	5
22	Can E-Filing Reduce Tax Compliance Costs in Developing Countries?	FatihYilmaz Jacqueline Coolidge	2013	South Africa, Nepal and Ukraine	16
23	A meta-analysis of existing research on citizen adoption of e-government	Nripendra P. Rana & Yogesh K. Dwivedi & Michael D. Williams	2013	US	128
24	Personal taxpayer compliance costs: Recent evidence from Australia	Binh Tran-Nam, Chris Evans, Phil Lignier	2013	Australia	14
25	US voluntary disclosure and expatriation: trusts and escaping the US tax net	Suzanne M. Reisman	2013	US	-
26	Factors influencing E-filing usage among Malaysian Taxpayers: Does Tax Knowledge Matters?	Talaha et al, 2014	2014	Malaysia	15

27	Does Design Matter in Tax E-filing Acceptance	Azis&Idris	2014	Malaysia	10
28	Tax Service Quality: The Mediating Effect of Perceived Ease of Use of The Online Tax System	Musthapa&Obid	2014	Nigeria	37
29	Implementing Electronic Filing of Tax Returns: Insights from the Singapore Experience	Theo & Wong	2014	Singapore	11
30	Tax Knowledge, Tax Complexity and Tax Compliance: Taxpayers' View	NatrahSaad	2014	Malaysia	152
31	The impact of threat of punishment on tax compliance and non-compliance attitudes in Malaysia	RaihanaMohdalia, Khadijah Isa, Salwa Hana Yusoff	2014	Malaysia	30
32	The compliance time costs of Malaysian personal income tax system: E-filers vs. manual-filers	Idawati Ibrahim (2014)	2014	Malaysia	9
33	How Taxing Is Tax Filing? Leaving Money on the Table Because of Compliance Costs	Youssef Benzarti	2014	US	14
34	Factors effecting online tax filing- An application of the IS Success Model.	Chen et al, 2015	2015	Philiphine	107
35	The moderating effect of culture on e-filing taxes: Evidence from India. in	Zaidi et al	2015	India	19

	Emerging Economies				
36	Corporate governance and initial compliance with IFRS in emerging markets: The case of income tax accounting in Egypt	Ahmed Ebrahima, Tarek Abdel Fattah	2015	Egypt	29
37	Effects of Online Tax System On Tax Compliance Among Small Taxpayers in Meru County, Kenya	Harrison Mwangi Muturi, Nahashon Kiarie	2015	Kenya	17
38	Tax professionals at work in Silicon Valley	Emer Mulligan, Lynne Oats	2016	US	29
39	Understanding citizens' adoption of e-filing in developing countries: An empirical investigation.	Chaouali et al, 2016	2016	Tunisia	18
40	Changes in corporate effective tax rates over the past 25 years	Scott D. Dyrenga, Michelle Hanlon, Edward L. Maydew, Jacob R. Thornock	2017	US	189
41	The impact of incentive alignment in behavioral acceptance	Saliza Abdul Aziz, Kamil Md Idris	2016	Malaysia	2
42	Do students behave like real taxpayers in the lab? Evidence from a real effort tax compliance experiment	C.Y. Lawrence Chooa, Miguel A. Fonseca, Gareth D. Mylesc	2016	Netherland	44
43	User Acceptance of e-government Services: Examining an e-tax Filing and Payment System in Thailand	Wannasiri Bhuasiri, Hangjung Zo, Hwansoo Lee and Andrew P. Ciganek	2016	Thailand	29

44	Tax compliance costs: Cost burden and cost reliability	Sebastian Eichfelder, Frank Hechtner (2016)	2016	Belgia	4
45	SMEs Tax Compliance Cost and IT Adoption : the case of VAT	Anna Azmi, Noor Sharoja Sapiei, MohdZulkhairi Mustapha, Mazni Abdullah (2016)	2016	Malaysia	15
46	Improving tax compliance via tax education - malaysian experience	Norzilah Hassan, Anuar Nawawi, Ahmad Saiful Azlin Puteh Salin, 2016	2016	Malaysia	9
47	IRS Proposes Form 5472 Filing Duty for Foreign-Owned Disregarded Entities	Hale E. Sheppard	2016	US	1
48	Doctoring the ball: The political economy of tax incentives for investment in the Dominican Republic	Christian Daude, Hamlet Gutierrez, Angel Melguizo	2016	Dominican Republic	7
49	To amend or not to amend: A tax consulting case	Marcus J. Burke, Megan M. Burke, Sandra Gates	2017	US	1
50	Does E-Government Improve Government Capacity? Evidence from Tax Compliance Costs, Tax Revenue, and Public Procurement Competitiveness	Anna Kochanova, Zahid Hasnain, and Bradley Larson	2017	Cross countries	5
51	The User Acceptance Factors of E-Filing System in Pontianak	Andriani et al	2017	Indonesia	10
52	Tax avoidance, value creation and CSR – a European perspective	Dirk Kiesewetter and Johannes Manthey	2017	US	15
53	Optimal tax admini	Michael Keen, Joel Slemrod	2017		54

	stration			US	
54	The Effect of Volume of Transaction On The Intention Towards Tax E-filing	Saliza Abdul Aziz &Kamil Md Idris	2017	Malaysia	5
55	Mitigating VAT compliance costs a developing country perspective	Sharon Smulders* and Chris Evans	2017	Brazil, China, India, Malaysia	1
56	User-Friendly Taxpay ing	Kathleen DeLaney Thomas	2017	US	15
57	The effect of moving to a territorial tax system on profit repatriation: Evidence from Japan	Makoto Hasegawa, Kozo Kiyota	2017	Japan	34
58	Analysis of factor Affecting the Admission of E-filing system in Jakarta	Pratiwi et al, 2018	2018	Indonesia	-
59	Corporate governance and tax disclosure phenomenon in the Malaysian listed companies	Mahfoudh Hussein Mgamal, BarjoyaiBardai and Ku Nor Izah Ku Ismail	2018	Malaysia	4
60	What determines success of an e-government service? Validation of an integrative model of e-filing continuance usage.	Veeramootoo et al	2018	Mauritius	33
61	Improving The Effectiveness of E-Government Policies: The Example of Federal e-Filing and Underprivileged Taxpayer Groups	Pippin &Tosun	2018	US	1

62	Effect of Perception of Facilities, Intensity of Conduct, and Satisfaction of Tax Payers to Submission of Letter by E-Filing Notice on Tax Service	Khaddafi et al	2018	Indonesia	1
63	Advancement and Forecasting of Electronic Tax Return and Informational Filing in The US	Koong et al	2018	US	0
64	Technology, Taxation, and Corruption: Evidence from the Introduction of Electronic Tax Filing	Okunogbe&Pouliquen	2018	Tajikistan	5
65	The Mediating Role of Adoption of an Electronic Tax System in The Relationship between Attitude towards Electronic Tax System and Tax Compliance	Night &Bananuka	2018	Uganda	3
66	Exploring government internet financial reporting in Indonesia	Diptyanaa&Rokhmania	2018	Indonesia	1
67	The effect of tax position and personal norms: An analysis of taxpayer compliance decisions using paper and software	Nicholas C. Hunta, Govind S. Iyer, 2018	2018	US	1
68	Taxes, informality and income shifting: Evidence from a recent Pakistani tax reform	Mazhar Waseem	2018	Pakistan	47

69	Attitude behaviour consistency in tax compliance: A cross-national comparison	Alice Guerraa,*, Brooke Harrington, 2018	2018	Italy dan Denmark	3
70	Public tax-return disclosure	Jeffrey L. Hoopesa, Leslie Robinsonb, □, Joel Slemrodc,2018	2018	US	28
71	CT-Model: An Explanation Of Corporate Taxpayers Attitude	BhavishJugurnathMootooganagen Ramen	2018	Mauritius	-
72	Technological innovation within the Spanish tax administration and data subjects' right to access: An opportunity knocks	Bernardo D. Olivares Olivares	2018	Spain	2
73	Will destination-based taxes be fully exploited when available? An application to the U.S. commodity tax system	David R. Agrawal, Mohammed Mardan	2018	US	3
74	Public governance quality and tax compliance behaviour in tax compliance behaviour in developing countries .The mediating role of socioeconomic conditions	Mohammed Abdullahi Umar, ChekDerashid, Idawati Ibrahim and ZainolBidin	2018	Malaysia	25
75	Your Biggest Refund, Guaranteed? Internet Access, Tax Filing Method, and Reported Tax Liability	Gunter R. Samara	2019	US	1
76	Structural effects of trust in e-filing software on e-filing acceptance	Umar A. Mohammed	2019	Malaysia	-

	in services sector				
77	Size-dependent tax enforcement and compliance: Global evidence and aggregate implications	Pierre Bachas,Roberto N. FattalJaef,Anders Jensen	2019	Cross countries	7
78	Catch Me If You Can:Testing the reduction of compound lotteries axiom in a tax compliance experiment	Michele Bernasconi, Juliana Bernhofer	2019	Italy	-
79	Commitment to pay taxes: Results from field and laboratory experiments	Ann-Kathrin Koessler, BennoTorgler, Lars P. Feld,Bruno S. Frey	2019	Switzerland	3
80	Paying taxes is losing money?: A qualitative study on institutional logics in the tax consultancy field in Romania	OanaApostol,Alina Pop	2019	Rumania	1
81	Exploring the interrelationships between technological predictors and behavioural mediators in online tax filing: The moderating role of perceived risk	Muhammad ShakaibAkram,Aneela Malik, Mahmud Akhter Shareef, M. AwaisShakirGorayad	2019	Pakistan	2
82	Framing and salience effects in tax evasion decisions – An experiment on underreporting and over-deducting	Martin Fochmann, Nadja Wolf	2019	Germany	1
83	Comparative Web Accessibility Evaluation of Saudi Government Websites for Compliance with WCAG 1.0 and	Muhammad Akram, RosnafisahBtSulaiman	2019	Saudi Arabia	-

	WCAG 2.0 using Automatic Web Accessibility Tools				
84	The impact of state taxes on pass-through businesses: Evidence from the 2012 Kansas income tax reform	Jason DeBacker, Bradley T. Heim, Shanthi P. Ramnath, Justin M. Ross	2019	US	1
85	Tax administrative challenges of the digital economy: the Croatian experience	Sabina Hodzic	2019	Kroasia	0
86	The Impact of Media Campaign on Tax Filling : quasi-experimental evidence from Pakistan	Antonios M. Kompas, Jorge Martinez-vasquez	2019	Pakistan	-
87	Trust and Power as Determinants of Tax Compliance Across 44 Nations	Larissa Batrancea et al	2019	Cross Countries	2
88	Ethnicity and tax filing behavior	Spencer Bastani, Thomas Giebe, Chizheng Miao,2019	2019	Netherland	-
89	Profiling tax and financial behaviour with big data under the GDPR	Eugenia Politou, EfthimiosAlepis, ConstantinosPatsakis	2019	Greece	-
90	The quality of tax administration and firm performance: evidence from developing countries	Era Dabla-Norris · Florian Misch · Duncan Cleary · MunawerKhwaja	2019	Cross Countries	-
91	Distributing the Green (Cards): Permanent residency and personal income taxes after the Immigration Reform and	Elizabeth U. Cascio, Ethan G. Lewis	2019	US	4

	Control Act of 1986				
92	Compliance Cost vs Tax Incentives: Why small firms respond to size-based regulation	JarkkoHarju, TuomasMatikka, TimoRauhanen	2019	Finland	4
93	The role of emotions in tax compliance behaviour: A mixed-methods approach	JaninaEnachescua, Jerome Olsena, ChristophKogler, Marcel Zeelenberg, Seger M. Breugelmans, Erich Kirchler	2019	Austria	2
94	The effect of the variables of tax justice perception and trust in government on tax compliance: The case of Turkey	SonnurAktaş Güzel, GökhanÖzer, Murat Özcan	2019	Turkey	4
95	Does credit-card information reporting improve small-business tax compliance?	Joel Slemrod, Brett Collins, Jeffrey L. Hoopes, Daniel Reck, Michael Sebastiani	2017	US	72