

Selective Law Enforcement and Tax Revenue Recovery: A Systematic Literature Review and Bibliometric Analysis

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ABSTRACT

Driven by Indonesia's low tax ratio and limited enforcement resources, this study integrates fragmented academic research to address the need for evidence-based selective law enforcement policies. Unlike conventional enforcement, selective strategies are critical because they efficiently prioritize cases that maximize state revenue and compliance deterrents. The research aims to map thematic clusters and research gaps while conceptually synthesizing the effectiveness of enforcement in optimizing state revenue. Utilizing a Systematic Literature Review (SLR) guided by the PRISMA approach and bibliometric analysis of 2010–2025 publications, this study offers a novel integration of bibliometrics with evidence-based policy evaluation. Findings show a significant increase in research over the last decade, primarily focused on tax compliance, risk-based audits, and international tax avoidance. However, bibliometric mapping highlights a critical scarcity of empirical studies on selective law enforcement, Preliminary Evidence Investigations, and voluntary disclosure behavior. The synthesis demonstrates that enforcement effectiveness relies heavily on procedural design, legal certainty, taxpayers' economic capacity, and risk-based strategies. Consequently, this study recommends developing risk-based, selective-enforcement models and expanding empirical research on taxpayer behavioral compliance in Indonesia.

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1. INTRODUCTION

Taxes constitute the primary source of state revenue and play a strategic role in supporting national development, maintaining fiscal stability, and financing public services. From the perspective of public finance, taxation is not merely a revenue-raising instrument but also a strategic economic policy tool to promote economic stability, social equity, and sustainable development [1], [2]. Taxes constitute the primary source of state revenue, playing a strategic role in maintaining fiscal stability, financing public services, and

supporting sustainable development. The effectiveness of taxation determines a country's fiscal capacity to finance development agendas without creating excessive debt dependence. Despite this strategic role, Indonesia continues to face substantial challenges; its tax ratio remains approximately 11%, significantly lower than the OECD average of over 30% and lower than that of other developing countries in the region. This condition reflects an unoptimized fiscal capacity, driven by a narrow tax base, persistent non-compliance, tax evasion, and tax-related crimes [3].

Compared with several Southeast Asian developing countries, Indonesia's tax performance also remains relatively weak. This condition reflects that Indonesia's fiscal capacity to mobilize domestic revenue has not yet been fully optimized. The low tax ratio is influenced not only by a relatively narrow tax base but also by persistent non-compliance, tax evasion, and tax-related crimes, which weaken the effectiveness of the taxation system and reduce state revenue recovery. In public policy, tax enforcement is an integral component of fiscal governance that addresses economic challenges and strengthens state capacity. However, the government faces a persistent dilemma between the need for strict enforcement and the limited resources available for tax auditors and investigators. The disproportionate number of potential tax crime cases necessitates selective law enforcement. Selective enforcement is a strategy that prioritizes cases with significant state revenue impacts and strong deterrent effects. This approach is supported by the Economic Analysis of Law theory for efficient resource allocation and by the Evidence-Based Policy (EBP) approach, which emphasizes empirical evidence to achieve measurable impacts on revenue recovery. Furthermore, taxpayer behavior and compliance are not solely determined by sanctions, but also by risk perceptions and trust, as explained by Expected Utility Theory, Prospect Theory, and the Theory of Planned Behavior. Strengthening compliance through effective enforcement is essential for expanding fiscal space and resilience.

Despite this importance, previous studies in Indonesia have largely focused on normative legal perspectives and general taxpayer compliance. There is a critical research gap regarding empirical studies on the effectiveness of selective law enforcement, particularly during the Preliminary Evidence Investigation stage. This stage is critical for recovering state revenue losses through voluntary disclosure mechanisms. The fragmented approach in the existing literature fails to address the contradiction between high formal reporting compliance and the prevalence of substantive tax crimes, underscoring the need for a behavior-oriented, risk-based enforcement design.

In the context of public policy, taxation and tax law enforcement are integral components of fiscal governance. Public policy theory explains that government policies are designed through processes of problem identification, policy formulation, implementation, and evaluation to address economic and social challenges [5]-[8]. In taxation, governments play a strategic role in maintaining macroeconomic stability through fiscal policy and regulatory enforcement mechanisms [9], [10]. The effectiveness of policy implementation is also shaped by political, institutional, and social environments that influence policy outcomes [11], [12]. Therefore, effective tax law enforcement must be understood not merely as a legal instrument but as part of a broader fiscal governance framework aimed at strengthening state capacity and improving taxpayer compliance. However, the government

faces a persistent dilemma between the growing need to strengthen tax enforcement and the limited resources available to tax auditors and investigators. The number of potential tax crime cases is disproportionate to the institutional capacity of tax enforcement agencies. Under such circumstances, the concept of selective law enforcement becomes increasingly relevant. Selective law enforcement refers to a strategy in which enforcement resources are prioritized toward cases that have significant impacts on state revenue and strong deterrent effects on taxpayer non-compliance. This approach is closely associated with the Economic Analysis of Law, which emphasizes the efficient allocation of law enforcement resources to maximize social and economic benefits [13], [14].

The implementation of selective law enforcement is also supported by the Evidence-Based Policy (EBP) approach, which emphasizes the importance of empirical evidence in designing and evaluating public policies [15]-[17]. Through EBP, governments are encouraged to use taxpayer compliance data, risk analysis, and policy evaluations to formulate more effective and accountable tax enforcement strategies [18], [19]. In the context of taxation, evidence-based enforcement is essential to ensure that enforcement interventions produce measurable impacts on revenue recovery and long-term compliance behavior. Tax compliance theories further strengthen the theoretical foundation of this study. Expected Utility Theory explains that taxpayers make compliance decisions by comparing the expected benefits of evasion with the risks of detection and sanctions [20]. This perspective is complemented by Prospect Theory, which argues that individuals are generally more motivated to avoid losses than to pursue equivalent gains [21]. Furthermore, the Theory of Planned Behavior (TPB) explains that taxpayer behavior is influenced by attitudes, subjective norms, and perceived behavioral control [22]. These theories suggest that sanctions and audits do not solely determine taxpayer compliance, but are also influenced by perceptions of fairness, trust in tax authorities, and the effectiveness of enforcement procedures.

From a fiscal policy perspective, taxation serves not only as a revenue instrument but also as a mechanism for sustaining economic growth and fiscal stability. Fiscal policy theory emphasizes the allocation, distribution, and stabilization functions of taxation in supporting national development [23]. Economic growth theories developed by Rostow, Harrod-Domar, Lewis, and Solow also highlight the importance of investment, capital accumulation, technological progress, and structural transformation in achieving sustainable economic development [24], [25]. Therefore, strengthening tax compliance and improving enforcement effectiveness are essential for expanding fiscal space and enhancing national fiscal resilience. Despite the growing importance of tax law enforcement, previous studies in Indonesia have largely focused on normative legal perspectives and general taxpayer compliance. Empirical research examining the effectiveness of selective law enforcement, particularly during the Preliminary Evidence Investigation stage, remains very limited. In fact, this stage represents a critical point in determining the success of recovering state revenue losses through voluntary disclosure mechanisms. Existing studies also tend to examine sanctions and compliance separately without integrating procedural factors, taxpayers' economic capacity, and enforcement policy design. This fragmented approach creates a significant research gap regarding how to optimally design selective law

enforcement policies to improve state revenue recovery and sustainable taxpayer compliance.

This study is further motivated by the empirical contradiction between relatively high formal tax reporting compliance and the continued prevalence of tax crimes, including false tax return reporting, fictitious tax invoices, and other fraudulent tax practices. These phenomena indicate that administrative compliance does not necessarily reflect substantive compliance. Therefore, a more selective, risk-based, and behavior-oriented enforcement approach is required to strengthen the effectiveness of tax law enforcement in Indonesia. Based on these issues, this study aims to analyze the effectiveness of selective law enforcement in addressing tax crimes, identify factors influencing the success of voluntary disclosure mechanisms, and map the development of tax law enforcement research through a Systematic Literature Review (SLR) and a bibliometric analysis. This research is expected to contribute theoretically to the development of evidence-based tax law enforcement concepts and to provide practical policy recommendations for the Directorate General of Taxes in formulating more effective, efficient, and sustainable enforcement strategies.

2. METHOD

2.1. Data Collection Method

The literature search strategy in this study was systematically developed following the methodological guidelines of PRISMA 2020 [26] and the Systematic Literature Review (SLR) approach in social sciences as recommended [27]. This stage aimed to establish a comprehensive conceptual search framework capable of capturing relevant publications related to tax law enforcement, tax audits, non-compliance, and tax crimes. The search strategy was formulated progressively through a review of major theories in tax compliance and enforcement, including deterrence models [28], contemporary tax law enforcement literature [29], and international audit and risk management frameworks developed by the OECD (2021). In addition, secondary data, including policy documents and scholarly literature, were utilized to provide contextual grounding and analytical triangulation. The application of the SLR approach further enabled the synthesis of global evidence and positioned the findings within broader theoretical and policy debates. Methodological triangulation was employed to enhance research credibility, reduce potential bias, and support robust, context-sensitive interpretations of tax law enforcement governance and evidence-based policy development [30] - [32].

2.2. Data Processing and Analysis Method

Data processing in this study was conducted using two main approaches, namely Systematic Literature Review (SLR) and bibliometric analysis. The SLR approach was employed to develop a systematic, objective, and structured synthesis of the literature following the PRISMA 2020 guidelines [26]. The initial identification stage aimed to collect as many relevant publications as possible related to tax law enforcement, tax audits, non-compliance, and tax crimes. The main principle applied at this stage was sensitivity over specificity, ensuring broad search coverage to avoid excluding important studies due to overly restrictive search limitations [27]. The literature search was conducted using the

Scopus database because it provides richer, more consistent metadata for bibliometric analysis than other databases [33][34]. The search strategy was implemented using the TITLE-ABS-KEY feature, combining keywords, Boolean operators, and a concept-clustering approach to capture multidimensional studies on tax law enforcement, risk-based audits, tax avoidance, and taxpayer compliance behavior [35]. This identification process generated 8,308 articles from various disciplines and countries. The next stage was the eligibility stage, involving an in-depth evaluation through title-abstract screening and full-text assessment. Articles that were not substantively relevant, lacked clear methodological rigor, or were unavailable in full-text form were excluded from further analysis. After the sequential filtering process, approximately 120 articles met all inclusion criteria and were deemed eligible for thematic synthesis and bibliometric analysis. These articles consisted of quantitative empirical studies, qualitative research, mixed-methods studies, policy analyses, and legal studies directly related to tax law enforcement. A bibliometric analysis was conducted to map the knowledge structure and the dynamics of tax law enforcement research and development in Indonesia. The analysis involved extracting metadata, including publication year, authors, affiliations, keywords, journals, and citation counts, to identify publication trends, scientific productivity, and collaboration patterns among researchers. Furthermore, co-occurrence mapping was applied to examine relationships among concepts and to establish thematic research clusters [36]. The integration of SLR and bibliometric analysis provided a robust methodological foundation for identifying research gaps and supporting the development of evidence-based tax law enforcement policies.

To ensure methodological transparency, the screening process was strictly governed by predefined inclusion and exclusion criteria, as detailed in Table 1 below. The main principle applied during the initial stage was sensitivity over specificity, ensuring broad search coverage before applying rigorous filtering.

Table 1. Inclusion and Exclusion Criteria

| Criterion | Inclusion | Exclusion |
|--------------------------|---|---|
| Publication Year | 2010 – 2025 | Published before 2010 |
| Document Type | Peer-reviewed journal articles | Books, conference proceedings, opinion pieces, reports |
| Language | English and Indonesian | Languages other than English and Indonesian |
| Substantive Focus | Tax law enforcement, risk-based audits, selective enforcement, tax evasion/crimes | Local retribution, non-corporate tax administration, superficial mentions of taxation |
| Methodology | Empirical quantitative, qualitative, mixed-methods, rigorous policy analysis | Conceptual papers without clear methodological frameworks, inaccessible full texts |

2.3. Mathematical Formula

Articles that passed the eligibility stage were subjected to a systematic thematic synthesis. A structured coding procedure was employed to extract and categorize data from the selected full-text articles. The coding process utilized a hybrid deductive and inductive

approach. First, deductive coding was applied using pre-determined categories based on the research questions, including *procedural enforcement design*, *taxpayers' economic capacity*, and *sanction effectiveness*. Subsequently, inductive coding was used to capture emergent concepts, such as *voluntary disclosure behaviors* and *Preliminary Evidence Investigations*. Data points were manually extracted into a spreadsheet matrix, cross-tabulating the methodology, theoretical frameworks, and key findings of each article. This rigorous coding enabled clustering of the literature into specific thematic domains and identified critical research gaps in selective law enforcement policies.

A bibliometric analysis was conducted to map the knowledge structure and dynamics of tax law enforcement research. The analysis involved extracting metadata, including publication years, authors, affiliations, keywords, and citation counts, to identify patterns of scientific productivity and collaboration. To execute the bibliometric mapping, the study used two primary software tools: Bibliometrix (R tool) via Biblioshiny for comprehensive science mapping and performance analysis, and VOSviewer for visualizing co-occurrence keyword mapping and conceptual relationships.

1) Mathematical Formulations in Systematic Literature Review (SLR). In SLR, quantitative formulations are commonly used to measure: a) article inclusion and exclusion rates, b) reviewer reliability, c) literature trends, and d) quantitative synthesis [26].

a. Article Inclusion Rate: Used to determine the proportion of studies included after screening.

$$IR = \frac{N_i}{N_t} \times 100\%$$

Where : IR = Inclusion Rate, Ni = number of included articles, Nt = total identified articles

b. Cohen's Kappa (Reviewer Reliability): Applied when two or more independent reviewers evaluate article eligibility.

$$\kappa = \frac{P_o - P_e}{1 - P_e}$$

Where: Po = observed agreement, Pe = expected agreement by chance

Interpretation: $\kappa > 0.75$ indicates excellent reliability.

2) Bibliometric analysis employs several quantitative formulas to measure scientific productivity, citation impact, and conceptual relationships [34].

a. Citation Count: Total citations are calculated as

$$TC = \sum_{i=1}^n C_i$$

Where: TC = total citations, Ci = citations of article i

b. Publication Growth Rate

$$GR = \frac{P_t - P_{t-1}}{P_{t-1}} \times 100\%$$

Where: GR = publication growth rate, Pt = publications in the current year, Pt-1 = publications in the previous year

3. RESULTS AND DISCUSSION

3.1. Results

The literature search strategy in this study was developed systematically, following the PRISMA 2020 guidelines and the Systematic Literature Review (SLR) approach in the social sciences. In the identification stage, the initial search returned 8,308 articles with no restrictions on publication year, country, or subject area.

Applying a structured filtering process, the 2010–2025 publication-year filter reduced the pool to 7,018 articles. Limiting the search to publications with Indonesian author affiliations reduced the total to 266 articles, and focusing strictly on the Business and Economics subject area yielded 176. The eligibility stage involved a detailed assessment of titles, abstracts, and full texts. To ensure methodological rigor, inter-reviewer reliability was assessed using Cohen's Kappa, yielding $\kappa = 0.82$, indicating excellent agreement in the selection process. Articles were excluded if they only mentioned taxation superficially or did not substantively discuss law enforcement, audits, compliance, tax crimes, or tax avoidance. Furthermore, conceptual papers without direct relevance, opinion articles, conference papers without clear methodology, and studies on local taxation that did not align with the research focus were also removed.

The final inclusion stage resulted in 120 articles for bibliometric analysis and thematic synthesis. Applying the mathematical formula introduced earlier, the overall Article Inclusion Rate (IR) of this study is 1.44% (120 out of 8,308 articles), demonstrating a highly selective and stringent curation process focused on empirical and methodological quality.

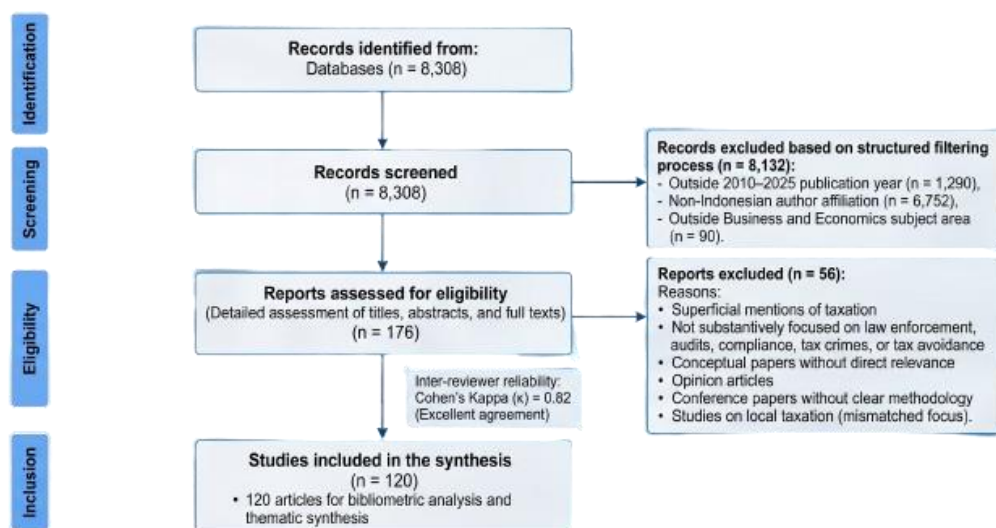


Figure 1. PRISMA Flow Diagram for Article Selection Process

Publication Trends and Citation Impact Based on 120 Scopus-indexed articles published between 2014 and 2025, the findings indicate a substantial increase in academic attention to this field. Rather than a steady linear climb, the Publication Growth Rate (GR) showed a sharp, transformative surge of over 150% in 2019, coinciding with tax administration reform, the implementation of international initiatives such as BEPS and

AEOI, and growing policy concerns over tax avoidance and evasion. Although publication output declined temporarily in 2021, it increased again and reached its peak during 2023–2024, driven by the digitalization of tax administration, the Tax Regulation Harmonization Law, NIK–NPWP integration, transfer pricing issues, and OECD Pillar initiatives.

Citation analysis reinforces this conclusion by showing that the most influential articles are not necessarily the oldest publications, but rather those closely aligned with current regulatory and policy concerns. Evaluating the Total Citations (TC), Rudyanto and Pirzada, and Tandean and Winnie emerged as the most cited studies, with TC = 45 and TC = 44 citations, respectively. The dataset yields a core *h-index* of 15, indicating a solid foundation of highly cited works.

Further analytical depth provided by co-citation network analysis reveals that these top-cited documents form a dense, interconnected cluster around corporate governance and tax avoidance. Conversely, studies explicitly addressing criminal tax enforcement and empirical selective auditing remain isolated on the periphery of the co-citation network, quantitatively confirming the research gap in punitive enforcement literature.

The thematic map provides further insight into the intellectual structure of tax enforcement and tax avoidance research in Indonesia. Analytically, the literature is organized into four main categories: motor themes, basic themes, niche themes, and emerging or declining themes:

- a. **Motor Themes:** Profitability, firm size, and leverage emerge as dominant topics because they are frequently used as explanatory variables in empirical models of tax avoidance and tax compliance. This indicates that Indonesian tax research remains strongly rooted in the financial determinants of corporate tax behavior, often overlooking institutional enforcement dynamics.
- b. **Basic Themes:** Tax avoidance, corporate governance, and transfer pricing constitute the field's main conceptual foundations. Their high centrality confirms that corporate tax avoidance, particularly through transfer pricing mechanisms, remains a core issue in Indonesian taxation research.
- c. **Niche & Emerging Themes:** Niche themes such as environmental disclosure, sustainability, corruption, and thin capitalization are relatively well developed within specific research communities but have not yet been fully integrated into the mainstream tax enforcement literature. Meanwhile, the emergence of themes such as tax risk, tax disclosure, and long-term tax avoidance reflects a gradual shift toward tax transparency, risk management, and long-term compliance.

Overall, the bibliometric findings indicate that the Indonesian tax enforcement literature remains dominated by corporate, governance, and financial perspectives. This dominance reveals an important research gap in criminal tax law enforcement, administrative data integration, and the institutional effectiveness of enforcement agencies.

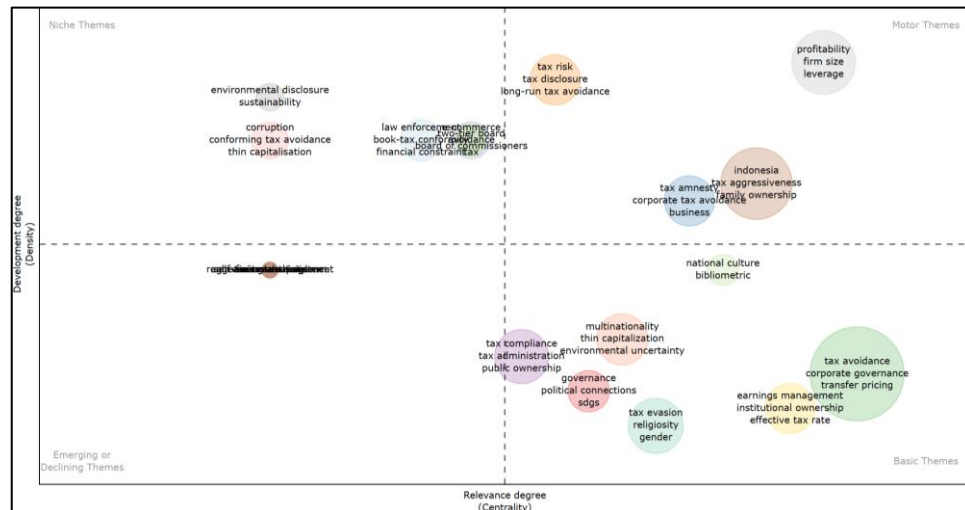


Figure 2. Keyword Mapping Analysis

Complementing the bibliometric results, the thematic synthesis of the 120 SLR-selected articles identifies five major themes in Indonesian tax law enforcement literature: the effectiveness of tax law enforcement, risk-based audits, tax crimes, international tax avoidance, and taxpayer compliance behavior.

- a. Effectiveness of Tax Law Enforcement: The first theme emphasizes that tax audits, administrative sanctions, and criminal enforcement remain important instruments for improving compliance, though their effectiveness depends on institutional quality, data integration, investigative capacity, and consistent sanction implementation.
- b. Risk-Based Audits: The second theme highlights the growing relevance of risk-based audits as a modern supervisory approach that improves efficiency by identifying and prioritizing high-risk taxpayers. Analytically, while this model is theoretically sound, its implementation continues to face constraints related to data quality, technological limitations, and the technical capacity of tax auditors.
- c. Tax Crimes: The third theme reveals the close connection between tax fraud, money laundering, corruption, and financial statement manipulation, indicating the need for stronger inter-agency coordination and digital forensic capabilities.
- d. International Tax Avoidance: The fourth theme focuses on international tax avoidance practices, particularly transfer pricing, profit shifting, thin capitalization, and the use of cross-border entities.
- e. Taxpayer Compliance Behavior: Finally, taxpayer compliance behavior is shaped by deterrence, tax fairness, institutional trust, tax morale, tax literacy, digitalization, and sociocultural factors.

These findings collectively demonstrate the need for a more integrated, data-driven, technology-based, and governance-oriented approach to strengthening tax law enforcement in Indonesia.

3.2. Discussion

Critical Analysis of Thematic Gaps and International Context

The systematic literature review and bibliometric analysis of 120 articles effectively categorize the field into five domains: enforcement effectiveness, risk-based audits, tax crimes, international tax avoidance, and taxpayer compliance behavior. While this creates a coherent analytical structure, a critical examination reveals systemic gaps in integration, data, and causality that hinder the development of practical enforcement models.

Compared with the international tax enforcement literature, Indonesian research exhibits a distinct developmental lag. Global studies, particularly within OECD jurisdictions, have largely transitioned toward predictive data analytics, behavioral economics (e.g., fiscal "nudging"), and complex cross-border forensic network analyses. In contrast, as evidenced by the bibliometric motor themes, Indonesian literature remains overwhelmingly anchored in traditional corporate governance and basic financial determinants (e.g., firm size, profitability).

For instance, studies on the effectiveness of tax law enforcement predominantly emphasize short-term deterrence outcomes following basic audits. They frequently fail to evaluate the dynamic, long-term effects of these interventions on subsequent compliance cycles. Similarly, research on tax crimes and international tax avoidance remains overly descriptive. These studies rely heavily on public financial statement data, which lacks the granularity needed to detect sophisticated evasion schemes. To align with international frontier research and overcome these data limitations, future Indonesian studies must integrate robust behavioral measures such as tax morale, institutional trust, and perceived fairness, while leveraging highly granular data such as Country-by-Country Reporting (CbCR), ORBIS datasets, and digital traces.

Operationalizing Evidence-Based Selective Enforcement

The bibliometric findings confirm a sharp surge in research publications aligning with recent regulatory shifts; however, a stronger integration between these academic findings and actual policy implementation is required. The persistent dilemma of limited enforcement resources necessitates operationalizing the concept of selective law enforcement beyond mere theoretical discourse.

In practice, a selective enforcement model should be operationalized through a data-driven, risk-based triaging framework. Rather than relying on traditional, perception-based audits, the Directorate General of Taxes must integrate advanced analytics, specifically machine learning, artificial intelligence, and data mining, to process unified datasets such as NIK-NPWP records, banking transactions, and customs data.

Operationally, this model would categorize taxpayers into dynamic risk tiers. High-risk profiles exhibiting indicators of substantive tax crimes (e.g., false tax invoices, aggressive mispricing, or links to money laundering) would be aggressively targeted for immediate Preliminary Evidence Investigations. Conversely, medium-to-low-risk discrepancies would be addressed through cooperative compliance mechanisms. Crucially, this operationalization must integrate the behavioral findings from the literature: enforcement interventions should be carefully calibrated to the taxpayer's economic capacity

and institutional trust to incentivize voluntary disclosure of wrongdoing before costly formal criminal proceedings escalate. This targeted approach ensures that enforcement resources are strictly allocated to cases that maximize the recovery of state revenue.

Limitations of the Bibliometric Methodology

While integrating bibliometric analysis and thematic synthesis provides a robust mapping of the field, it is imperative to acknowledge the inherent limitations of the bibliometric method. Bibliometric analysis fundamentally favors publication quantity and citation momentum over qualitative, practical impact. The high centrality and citation counts of corporate governance and compliance studies may reflect academic "echo chambers" or institutional publishing trends, rather than their actual utility in formulating robust tax enforcement policies.

Furthermore, by relying exclusively on the Scopus database to ensure metadata consistency, this study may inadvertently exclude highly relevant empirical data. Critical government policy evaluations, internal investigative reports (grey literature), and foundational legal jurisprudence published in non-indexed Indonesian national journals are omitted from the mapping. Consequently, the resulting bibliometric landscape presents a somewhat skewed representation that over-emphasizes corporate accounting perspectives while potentially underrepresenting critical, on-the-ground criminological and administrative legal realities. Recognizing this limitation is essential for contextualizing the findings and underscores the necessity for future mixed-methods research that bridges indexed academic theories with localized enforcement practices.

4. CONCLUSION

Based on the integration of systematic literature review (SLR) and bibliometric analysis, this study concludes that the effectiveness of tax law enforcement in Indonesia relies heavily on procedural design, legal certainty, proportionality, and evidence-based decision-making. By synthesizing the existing literature, this study finds that prolonged enforcement processes, such as protracted multi-year audits, can inadvertently prolong legal uncertainty, increase compliance burdens, and weaken the fundamental incentives for taxpayers to use voluntary disclosure mechanisms. Conversely, enforcement models that prioritize prompt intervention, risk-based selectivity, and a clear consideration of the taxpayer's economic capacity (e.g., total assets) foster a more cooperative compliance environment and optimize revenue recovery. Cases presenting a significant potential loss to state revenue require a highly selective strategy. Furthermore, bibliometric evidence confirms a critical research gap: while corporate tax compliance is extensively researched, studies focusing on operational priority-setting for preliminary investigations remain substantially limited. **Practical Implications for Policymakers and Tax Authorities**

For the government and the Directorate General of Taxes, these findings underscore the necessity of positioning criminal tax law enforcement not merely as a punitive administrative function, but as an integral, strategic component of national fiscal policy. Authorities are recommended to operationalize risk-based, empirically driven selective enforcement models explicitly. In practice, this entails accelerating audit processes to ensure

legal certainty, systematically prioritizing high-risk cases based on medium- and long-term fiscal objectives, and calibrating enforcement actions to align with both taxpayers' economic realities and the principles of fiscal justice.

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