

E-Commerce Tax: From e-Filing to Coretax (A Bibliometric Analysis)

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ABSTRACT

This study aims to map the development of research related to digital taxation in the context of e-commerce through a bibliometric approach and a systematic analysis of the literature, encompassing 538 articles identified from the Crossref database for the period 2010–2025. The results of the study indicate that the research theme has shifted from administrative and legal issues to the dimension of taxpayer behaviour and the adoption of digital tax technologies, such as e-filing and the Coretax Administration System. The analysis using VOSviewer identified three main clusters: administrative technology, behavioural compliance, and policy governance, with dominant keywords including tax compliance, trust, digitalisation, and e-commerce VAT. The integration between the Theory of Planned Behaviour (TPB) and the Technology Acceptance Model (TAM) was identified as a relevant theoretical foundation for explaining digital tax compliance behaviour in the modern era. Although TPB and TAM serve as the principal frameworks, the analysis is further contextualized using deterrence and institutional perspectives to capture enforcement and governance dimensions of digital taxation. Practically, the results of this study provide implications for tax authorities and e-commerce industry players to increase trust, transparency, and digital literacy in the implementation of an integrated tax system. This research contributes to enriching the literature on digital taxation in developing countries and recommends further empirical testing of the conceptual model of the Digital Tax Compliance Framework for E-Commerce in Indonesia, aiming to strengthen data-driven tax governance in the digital economy era.

Keywords: E-commerce, taxation, digitalisation, TAM, TPB

INTRODUCTION

The transformation of global tax administration has undergone a fundamental change from manual systems to complete digitalisation. In the early stages, many countries, including Indonesia, rely on conventional tax reporting mechanisms based on physical documents that are lengthy and prone to administrative errors (Hermawan, 2022). Along with the development of information technology, the e-filing system was introduced as a significant innovation that facilitates online tax reporting and enhances fiscal transparency. In Indonesia, this digitalisation has reached a new milestone through the implementation of the Coretax Administration System (Coretax) in 2023, an integrated system that integrates all services of the Directorate General of Taxes (DGT) based on data analytics, application programming interface (API), and artificial intelligence (AI) (Arianty, 2024; Aribowo et al., 2022; Hermawan, 2022). This evolution marks a paradigm shift in tax administration towards a more adaptive, efficient, and integrated model with the national digital economy ecosystem.

At almost the same time, Indonesia's digital economy experienced exponential growth driven by increasing e-commerce activities. Platforms such as Shopee, Tokopedia, Lazada, Blibli, and, more recently, TikTok Shop have been catalysts in encouraging the participation of millions of micro, small, and medium enterprises (MSMEs) in the digital space (Riyanto et al., 2021). According to data from the Ministry of Communication and Informatics (2024), Indonesia's e-commerce transactions have exceeded IDR 400 trillion, making it one of the largest digital markets

in Southeast Asia. This phenomenon has direct implications for the tax system, particularly in terms of digital Value Added Tax (VAT) collection, cross-platform transaction reporting, and tax compliance challenges faced by online economic actors. Although digital tax infrastructures, such as e-filing and Coretax, have been developed, taxpayers' understanding and behaviour in dealing with this digital transformation remain varied, especially among e-commerce players who are still adapting (Hidayat & Defitri, 2024).

However, the scientific literature related to digital taxation in the e-commerce sector still shows conceptual fragmentation. Most previous research has focused on aspects of taxpayer behaviour using the Theory of Planned Behaviour (TPB) approach, which emphasises attitudes, subjective norms, and perceptions of control as determinants of compliance (Koerniawan & Putri, 2024). On the other hand, other research streams highlight the dimensions of technology adoption using the Technology Acceptance Model (TAM) or Unified Theory of Acceptance and Use of Technology (UTAUT) to explain the acceptance of e-filing, e-payment, and digital reporting platforms (Lingga et al., 2021; Rahmi et al., 2022). These two streams, although complementary, are rarely integrated into a single analytical framework that can explain the interaction between user behaviour, technological perception, and the effectiveness of digital fiscal policies. As a result, the understanding of how digital tax technologies, such as Coretax, shape the compliance behaviour of e-commerce players remains unexplored.

Based on these conceptual and empirical gaps, this research is focused on identifying the evolution and trends of research on digital taxation and e-commerce, examining the theories, variables, and methodological approaches that are predominant in the global literature on digital tax compliance, and formulating prospective research directions for the context of developing countries such as Indonesia that are strengthening data-based tax infrastructure and digital platforms. This focus arises from the need to understand how the development of tax administration systems, from e-filing to Coretax, not only changes tax reporting and collection mechanisms but also forms a new paradigm in taxpayer behaviour and digital fiscal governance.

In this study, digital taxation refers broadly to all forms of tax administration and compliance mechanisms enhanced by digital technologies including e-filing, e-payment, and the Coretax Administration System while e-commerce tax is treated as a specific component focusing on taxation of online transactions and digital marketplace activities.

This study aims to map the scientific landscape regarding digital taxation research in the e-commerce sector through bibliometric analysis of scientific publications for the period 2010–2025. This research contributes to two main dimensions. Academically, this research presents a cross-disciplinary thematic synthesis between behavioural theory and technology adoption theory in the context of digital taxation, and proposes a new conceptual framework, the Digital Tax Compliance Framework for E-Commerce in Indonesia. Practically, the results of this study provide an empirical basis and policy recommendations for tax authorities and policymakers in designing education strategies, improving digital literacy, and strategic partnerships with marketplace platforms to strengthen tax compliance in the increasingly digitally integrated Coretax era.

LITERATURE STUDY

Research on digital taxation in the context of e-commerce necessitates a multidisciplinary approach that can integrate behavioural, technological, and institutional policy dimensions. The four main theories used to explain this phenomenon are the Theory of Planned Behaviour (TPB), Technology Acceptance Model (TAM), Deterrence Theory, and Institutional Theory. These four theories not only provide a strong conceptual framework for understanding digital taxpayer behaviour but also help explain how technology-based tax systems, such as e-filing and Coretax, can be widely accepted and adopted.

First, the Theory of Planned Behaviour (TPB) (Ajzen, 1991) provides a crucial foundation for understanding the intentions and compliance behaviour of taxpayers in the digital environment. TPB explains that a person's intention to comply with tax regulations is influenced by three main factors: attitude towards compliance, subjective norms that reflect social pressure, and perceived behavioural control, which describes the individual's ability to carry out their tax obligations (Prastika & Trisnarningsih, 2023). In the context of e-commerce, this theory is relevant for analysing

how psychological and social factors influence the intention of digital business actors to voluntarily report and pay taxes through digital systems (Kibona & Goyayi, 2025).

Second, the Technology Acceptance Model (TAM) (Davis, 1989) explains user acceptance of digital tax technologies such as e-filing and the Coretax Administration System. This model emphasises two primary determinants: perceived usefulness and perceived ease of use, which directly influence an individual's intention to use the technology (Kibona & Goyayi, 2025). In the context of digital taxation, TAM helps explain how positive perceptions of the ease and reliability of digital systems can increase the level of technology adoption among taxpayers, as well as how the experience of using digital systems shapes trust in tax authorities (Wulandari & Dasman, 2023).

Furthermore, Deterrence Theory (Becker, 1968) offers an economic and legal perspective on tax compliance, highlighting the roles of supervision (audit probability) and sanctions (penalty severity) as key factors in preventing tax violations. This theory posits that individuals are more likely to be compliant when the risks and consequences of non-compliance outweigh the benefits obtained from tax avoidance (Hammond et al., 2023). In the context of e-commerce, the application of Deterrence Theory is becoming increasingly relevant as tax authorities enhance their ability to conduct data tracking, algorithmic auditing, and AI-based monitoring through the Coretax system, which significantly increases the risk perception for non-compliant digital business actors (Han et al., 2025).

Finally, Institutional Theory (DiMaggio & Powell, 1983) is employed to explain how institutional structures, regulations, and norms influence taxpayer behaviour and the adoption of tax technologies. This theory focuses on coercive pressures (government rules and tax regulations), normative pressures (professional and moral standards), and mimetic pressures (imitation of best practices) that encourage organisations and individuals to adapt to digital tax systems (Ao et al., 2023; Opiso et al., 2023). In the Indonesian context, this theory is particularly relevant for understanding how tax institutions, such as the Directorate General of Taxes (DGT), shape public legitimacy and trust through digitalisation reforms in tax administration.

While this study primarily integrates the theory of planned behavior (TPB) and technology acceptance model (TAM) as the core theoretical lenses, deterrence theory and institutional theory are employed as complementary perspectives to contextualize regulatory enforcement and institutional adaptation. Together, these frameworks form a multidimensional understanding of digital tax compliance behaviour.

Overall, the four theories complement each other to form a comprehensive analytical framework for understanding the dynamics of digital tax compliance in the e-commerce sector. TPB explains aspects of individual behaviour, TAM highlights technology adoption, Deterrence Theory emphasises aspects of supervision and sanctions, while Institutional Theory explains the role of the institutional and regulatory environment. The integration of these four theories provides a strong conceptual foundation for the development of the Digital Tax Compliance Framework for E-Commerce in Indonesia, which establishes behaviour, technology, and policy as the three main pillars for strengthening tax compliance in the Coretax era.

METHODS

This study uses a bibliometric approach to map patterns, trends, and directions of research development related to digital taxation in the context of e-commerce. Bibliometric analysis is a quantitative method that aims to measure and visualise the characteristics of the scientific literature based on publication metadata, such as author names, year of publication, affiliation, and keywords. This approach is widely used in recent research to understand the scientific structure of a field, identify the most researched topics, and map the conceptual evolution in a discipline (Correggi et al., 2024; Ozek et al., 2023). In the context of this study, a bibliometric analysis was applied to trace the development of research on digital taxes and e-commerce from the era of e-filing to the era of Coretax, as well as to identify the relationships between authors, journals, countries, and the main themes that shape the scientific landscape in the field.

The research data are sourced from the Crossref database, accessed through Publish or Perish (PoP) software as an open alternative to paid databases such as Scopus or Web of Science. The Crossref database was chosen because it provides a broad and open coverage of scientific

publications, as well as allowing researchers to extract metadata required for bibliometric analysis. The data collection process was carried out using the main keyword "e-commerce tax", which is seen as the most representative in describing the research topic that is the focus of this research. The search was conducted for the period 2010-2025 and resulted in as many as 1,000 articles, including publications from scientific journals, proceedings, and review articles. All data is exported in Comma-Separated Values (CSV) format, then through a manual cleanup process to remove duplicates, correct metadata errors, and exclude articles that are irrelevant to the context of digital taxation or e-commerce. The final dataset obtained is then used as the basis for two types of analysis, namely bibliometric analysis with VOSviewer software.

To ensure the relevance and quality of the literature used, the data screening process was carried out using the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) approach. The PRISMA method provides a systematic framework for selecting articles based on the stages of identification, screening, eligibility, and inclusion (Sahid et al., 2023). At the identification stage, as many as 1,000 articles from the initial search results were selected based on the suitability of their titles, abstracts, and keywords related to the topics of digital taxation and e-commerce. Furthermore, at the screening stage, articles that are duplicates, non-scientific, or irrelevant are eliminated, significantly reducing the amount of data. During screening, 342 papers were excluded for being non-scientific or unrelated to digital taxation, leaving 538 articles for the eligibility assessment. These 538 articles were confirmed as eligible and subsequently included in the bibliometric analysis. The study concluded at this inclusion stage, as the focus was limited to mapping bibliometric patterns. The eligibility stage is then completed by reviewing the abstract and verifying the availability of key metadata, such as year, affiliation, and publication source, to ensure data quality. The final stage, namely inclusion, produces a number of articles that meet all inclusion criteria and are ready to be further analysed bibliometrically and systematically (El-Agamy et al., 2024; Mathieu, 2024). This PRISMA process ensures that only truly relevant and credible literature is used in research analysis.

The bibliometric analysis stage is conducted using the VOSviewer software, which facilitates mapping and visualising the scientific network of the literature under review. This bibliometric analysis encompasses two primary dimensions: performance analysis and science mapping (Martins et al., 2024; Soegoto et al., 2021). Performance analysis is used to assess the productivity and scientific influence of publications based on the number of articles per year, the most productive journals, the most active authors and countries, and the number of citations received. Meanwhile, science mapping is used to identify conceptual relationships between articles through keyword co-occurrence analysis, co-citation between authors or reference sources, and thematic evolution maps that illustrate the shift in research focus from administrative issues to more complex topics such as digital governance, AI-based tax compliance, and Coretax implementation. The results of this analysis are then visualised in the form of a network visualisation map, illustrating how the themes, theories, and collaborations of researchers have evolved over the past decade and a half.

RESULT

Figure 1 shows the PRISMA Flow Diagram, which describes the systematic flow of the literature selection process in the research themed "E-Commerce Tax". This diagram consists of four main stages, according to the PRISMA guidelines, namely Identification, Screening, Eligibility, and Inclusion, which shows how researchers select the literature in a structured and transparent manner to produce a final dataset suitable for bibliometric analysis.

In the Identification stage, the literature search process was conducted using the keyword "E-commerce tax" through the Crossref database, resulting in the identification of approximately 1,000 documents. These search results encompass a range of academic publications, including journal articles, proceedings, and policy reports, all related to digital taxation and online transactions.

Furthermore, at the screening stage, an initial screening is carried out to ensure that only documents that meet the basic criteria will be retained, namely: (1) journal articles published between 2010 and 2025, and (2) documents that are not duplicates. At this stage, as many as 462

documents were eliminated because they did not meet these criteria—either due to duplication, topic mismatches, or because they were non-journal publications.

The Eligibility stage then involves 538 articles that passed the initial screening process. Each article is evaluated for feasibility through an examination of the abstract and the document's content to ensure that the topic is genuinely relevant to digital taxation and e-commerce research. This evaluation encompasses a review of various contexts, including digital tax policies, online taxpayer compliance, e-commerce VAT collection mechanisms, and the implementation of tax technologies such as e-filing and Coretax.

In the final stage, as many as 538 articles were declared feasible and included in the bibliometric analysis. The research stopped at this stage because the focus of the analysis was directed to mapping the scientific landscape using the bibliometric method without proceeding to the full Systematic Literature Review (SLR) stage. This bibliometric analysis is used to identify research trends, linkages between authors, thematic clusters, and the evolution of digital taxation concepts over time.

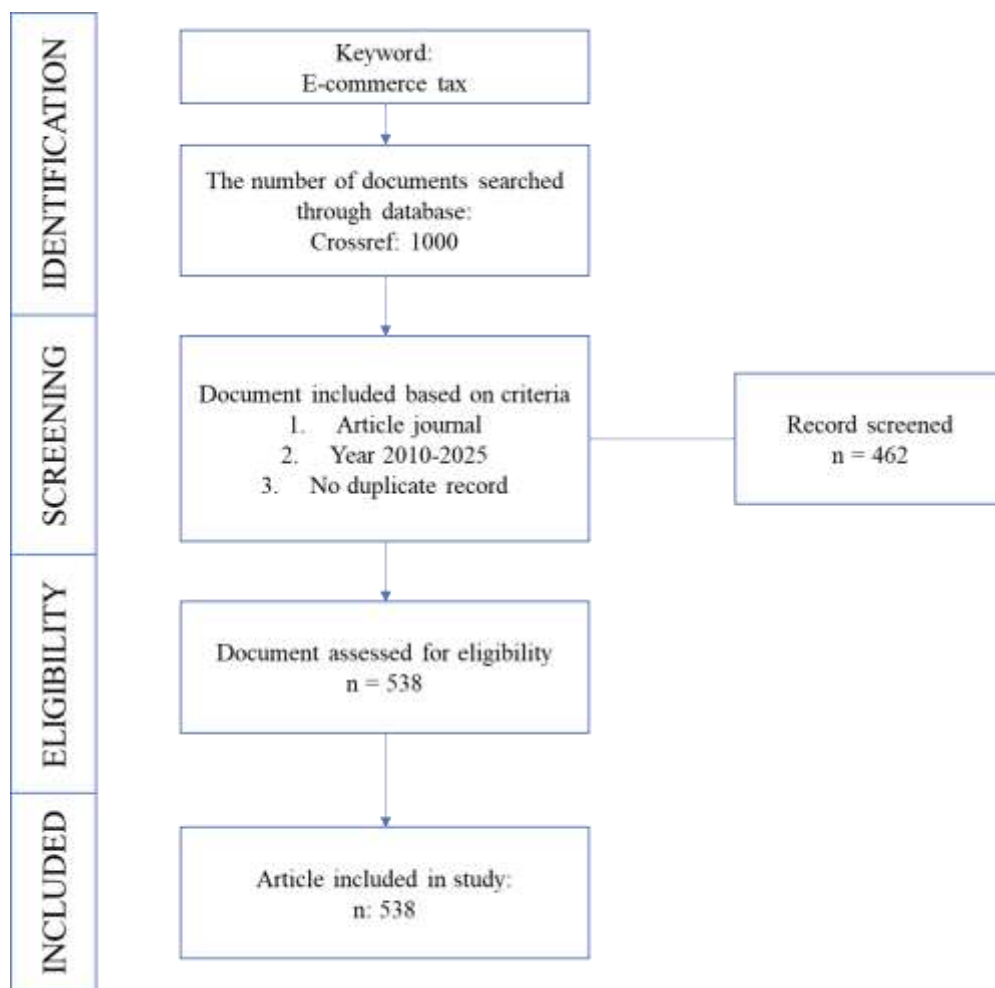


Figure 1. PRISMA Analysis
Source: data processed (2025)

Overall, the PRISMA diagram indicates that the literature selection process was conducted systematically, from the initial search to the screening and feasibility stages, resulting in 538 articles that served as the basis for bibliometric analysis. This approach ensures that all the literature analysed is highly relevant to the research theme and effectively represents scientific developments in the field of digital taxation and e-commerce from 2010 to 2025.

Figure 2 illustrates a graph of article distribution by year of publication, revealing a dynamic pattern of research growth in the fields of digital taxation and e-commerce over the past decade. Between 2010 and 2015, the initial period, the number of publications was still relatively low and conceptual. The current study examines additional legal and tax administrative challenges arising from the rise in cross-border electronic commerce activities. Articles such as "E-Commerce and Tax – An Australian Perspective" are the first milestones in understanding how the conventional tax system must adapt to the rise of online transactions and the blurred jurisdictional boundaries in cyberspace.

Entering the 2016–2020 period, there was a significant increase in the number of publications. This increase is driven by the growing adoption of digital tax technology, including e-filing, e-billing, and electronic VAT collection, which is being implemented in various countries. In this phase, the focus of research shifted from normative discussions to empirical studies of digital taxpayer behaviour, the effectiveness of electronic administration systems, and the implications of fiscal policy on online business actors. In addition, research has begun to emerge that utilises behavioural theories, such as the Theory of Planned Behaviour (TPB), to explain the factors that affect taxpayers' compliance with using digital systems.

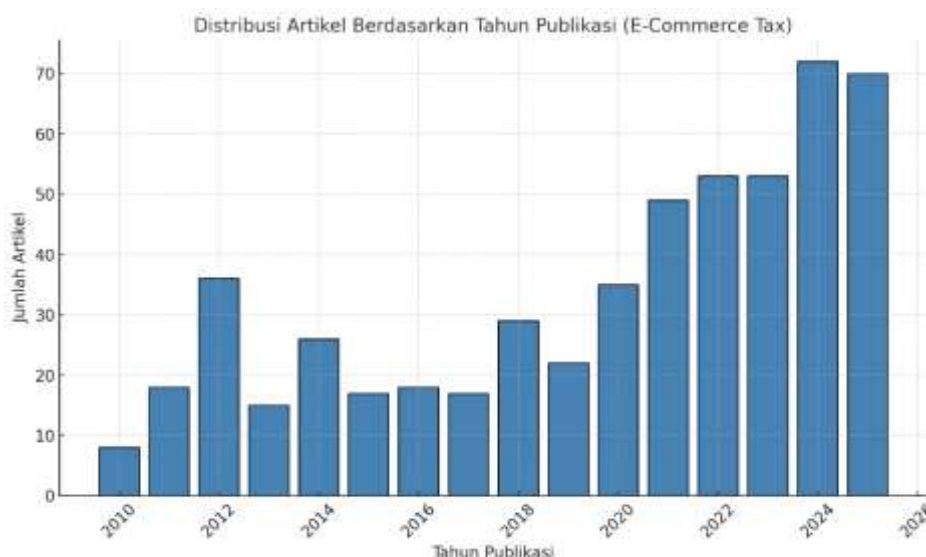


Figure 2. Distribution of Articles by Year of Publication

Source: data processed (2025)

The most striking upward trend was observed after 2021, when the issue of digital economy taxes became the primary agenda item at the global level. Publications have increased sharply in line with the implementation of the OECD BEPS 2.0 policy, the introduction of the digital services tax, and the development of the Coretax Administration System in Indonesia in 2023. This period marked a transition from administrative issues to more complex themes, such as data-driven taxation, AI-based tax compliance monitoring, and digital trust governance. The surge in the number of articles during this period shows that the academic community is not only interested in policy aspects but also in the relationship between technology, user behaviour, and the effectiveness of digital taxation systems.

Thus, this pattern of increased publication reflects the evolution of research from e-filing to Coretax, or more broadly, from manual reporting-based tax administration to data-driven systems and artificial intelligence. This trend also confirms that research on digital taxation is becoming increasingly multidisciplinary, combining fields such as accounting, information systems, organisational behaviour, and public policy. These findings reinforce the relevance of the use of bibliometric and SLR approaches in this study, because only by mapping the cross-disciplinary literature can we understand how the scientific direction of digital taxation is developing and where

the next direction of research needs to be directed — especially in the context of developing countries such as Indonesia, which are strengthening their fiscal infrastructure in the Coretax era.

Table 1 shows the top ten journals that are most prolific in publishing articles on the theme of digital taxation and e-commerce based on the results of the analysis of the Crossref dataset for 2010–2025. In general, the table indicates that research on digital taxes has been published in various internationally reputable journals covering the fields of accounting, public policy, and digital economy. The Contemporary Tax Journal took first place with 54 publications, demonstrating its central role as a scholarly forum that actively discusses contemporary tax issues, including the imposition of taxes on online transactions and cross-border regulatory challenges. Following the Asia-Pacific Tax Bulletin, which features 46 publications, this journal highlights the Asia-Pacific region as a hub for research on adapting the tax system to the rapid growth of the digital economy, particularly in developing countries such as Indonesia, Malaysia, and Vietnam.

Table 1. Top Ten Journals That Publish Articles On The Theme Of Digital Taxation And E-Commerce

No.	Journal	Total
1	The Contemporary Tax Journal	54
2	Asia-Pacific Tax Bulletin	46
3	World Tax Journal	21
4	E-Commerce Letters	18
5	International Tax and Public Finance	17
6	SSRN Electronic Journal	15
7	Journal of Tax Research	11
8	The Journal of International Trade & Commerce	11
9	International Journal of Research in Commerce and Management	10
10	National Tax Journal	7

Source: data processed (2025)

In third place, the World Tax Journal and E-Commerce Letters feature a broader focus by highlighting the implications of digital tax policies on global fiscal and trade fairness. International Tax and Public Finance, as well as SSRN Electronic Journal, play an important role in disseminating research results based on economic and behavioural theories, with a special focus on topics such as tax compliance, digital VAT, and cross-border digital services tax. Meanwhile, journals such as the Journal of Tax Research, The Journal of International Trade & Commerce, and the National Tax Journal enrich the discourse with multidisciplinary studies that combine aspects of tax law, technology, and management.

The dominance of these journals shows that the topic of e-commerce taxation is no longer limited to a mere legal or administrative perspective, but has developed into an interdisciplinary and global field of research. This publication pattern also reflects the growing academic urgency of digital taxation issues, notably after various countries implemented digital economy tax policies and data-driven systems, such as Coretax. Thus, this table provides an overview indicating that research on e-commerce taxation has become a strategic and relevant scientific space for understanding the challenges and directions of fiscal policy in the era of digital transformation.

Table 2 depicts the ten most influential authors in the field of digital taxation and e-commerce, identified based on the total number of citations in the dataset. Citation is a crucial indicator in scientific research, as it reflects the level of influence, relevance, and academic contribution of an author's work to the advancement of a scientific field. In the context of this research, the authors who rank at the top are not only actively publishing scientific papers but also producing research that serves as a theoretical and methodological reference for other researchers in understanding tax dynamics in the digital economy era.

Table 2. Top Ten Most Influential Author in the Field of Digital Taxation and E-Commerce

No.	Author	Cite
1	Zhao Huang, Morad Benyoucef	717
2	Laura Kawano, Joel Slemrod	49
3	P. Piantavigna	47
4	David R. Agrawal, William F. Fox	39
5	Erin Henry, Norman Massel, Erin Towery	38
6	Kenneth J. Klassen, Stacie K. Laplante, Carla P.	35
7	Nada Eissa, Hilary Hoynes	33
8	Peter Egger, Horst Raff	31
9	Michael P. Devereux	26
10	N. Bravo	24

Source: data processed (2025)

The authors with the highest number of citations, Zhao Huang and Morad Benyoucef, recorded 717 citations, indicating the dominance and significance of their work in discussing strategic issues surrounding digital transformation and its implications for the global tax system. The contributions of both focus heavily on the integration between information technology, e-commerce systems, and digital fiscal policies, particularly in building adaptive models that bridge between technological innovation and cross-border tax compliance. The high number of citations indicates that their work is widely cited as a reference by other researchers investigating similar topics, such as digital transaction taxation, e-invoicing systems, and AI-based tax monitoring.

In the following position, Laura Kawano and Joel Slemrod obtained 49 citations, followed by P. Piantavigna with 47 citations. These two groups of authors are recognised as academics who contribute to the study of fiscal policy and taxpayer behaviour within the context of the digital economy. Joel Slemrod, in particular, is one of the leading economists in the field of taxation, having written extensively on tax system efficiency, compliance behaviour, and the impact of tax policies on the digital economy. Their works are often the primary references in studies that focus on behavioural tax compliance theory and the influence of perceptions of fiscal justice within the digital ecosystem.

Furthermore, names such as David R. Agrawal and William F. Fox (39 citations), as well as Erin Henry, Norman Massel, and Erin Towery (38 citations), affirm the strong tradition of research in the fields of public economics and tax accounting. They discussed extensively how local and national governments adapt to changes in market structure resulting from the digitalisation of trade. Their research highlights issues such as digital tax avoidance, cross-jurisdictional revenue allocation, and the role of tax regulation in creating a level playing field between conventional businesses and online platforms.

Other authors who also stand out in the citation network are Kenneth J. Klassen, Stacie K. Laplante, and Carla P., who are widely known for their research on corporate tax accounting and cross-border tax avoidance strategies. Their research is widely cited for providing a robust analytical framework for how multinational corporations exploit loopholes in digital taxation, as well as how international tax policies should adapt to digital cross-platform activities.

Meanwhile, Nada Eissa and Hilary Hoynes (33 citations), Peter Egger and Horst Raff (31 citations), and Michael P. Devereux (26 citations) occupy important positions in building the foundations of modern tax economic theory. Devereux, for example, is known as a pioneer in research on international tax reform and the implementation of the global minimum tax. Their work has had a significant impact on the development of the OECD BEPS 2.0 policy, which serves as the foundation for digital taxation policies in various countries, including Indonesia. Ranked tenth, N. Bravo, with 24 citations, also highlights its important role in expanding the scope of the literature

related to e-commerce taxation, especially in the context of developing countries facing challenges in adapting their fiscal infrastructure to the acceleration of digital transformation.

Overall, this table illustrates that research on digital taxation and e-commerce is highly global, interdisciplinary, and collaborative. The most influential writers come not only from fields such as accounting and taxation, but also from economics, public policy, and information systems. The high citation pattern of their work indicates a significant academic need to integrate behavioural, technological, and fiscal policy approaches in understanding the dynamics of taxation in the digital age. Thus, this list of top ten authors can be considered a representation of the global intellectual map that shapes the direction of digital tax research towards a more adaptive, transparent, and data-driven system, as implemented through the Coretax Administration System in Indonesia.

DISCUSSION

Figure 3 illustrates the keyword co-occurrence network, which forms the four main clusters in the scientific map. The first cluster, marked in red, contains keywords such as law, legislation, tax policy, trade, and tax competition, which describe the focus of research on the dimensions of digital tax policies and regulations. This cluster represents an early phase of research that highlights the harmonisation of cross-border tax laws and the challenges of imposing taxes in cross-border e-commerce transactions. The second green cluster contains keywords such as administration, GST, tax reform, and the Finance Act, indicating a concentration of research on administrative aspects, tax reform, and the adoption of technology-based systems, including electronic VAT and e-filing. Meanwhile, the third cluster in blue displays keywords such as tax compliance, trust, awareness, and taxpayer, which represent digital taxpayer behaviour issues and are at the centre of the entire network. The focus of research in this cluster emphasises the role of trust in tax authorities, digital literacy, and taxpayer awareness of compliance in the digital era. The last cluster, marked in purple, includes terms such as personal income tax, corporate income tax, and tax audit, indicating research interest in auditing aspects, individual tax reporting, and the use of data-based systems for compliance monitoring. Overall, this network map indicates that tax compliance is the central focus of research, connecting legal, administrative, and behavioural aspects, while confirming that e-commerce tax studies have shifted towards integrating taxpayer behaviour with digital technology systems.

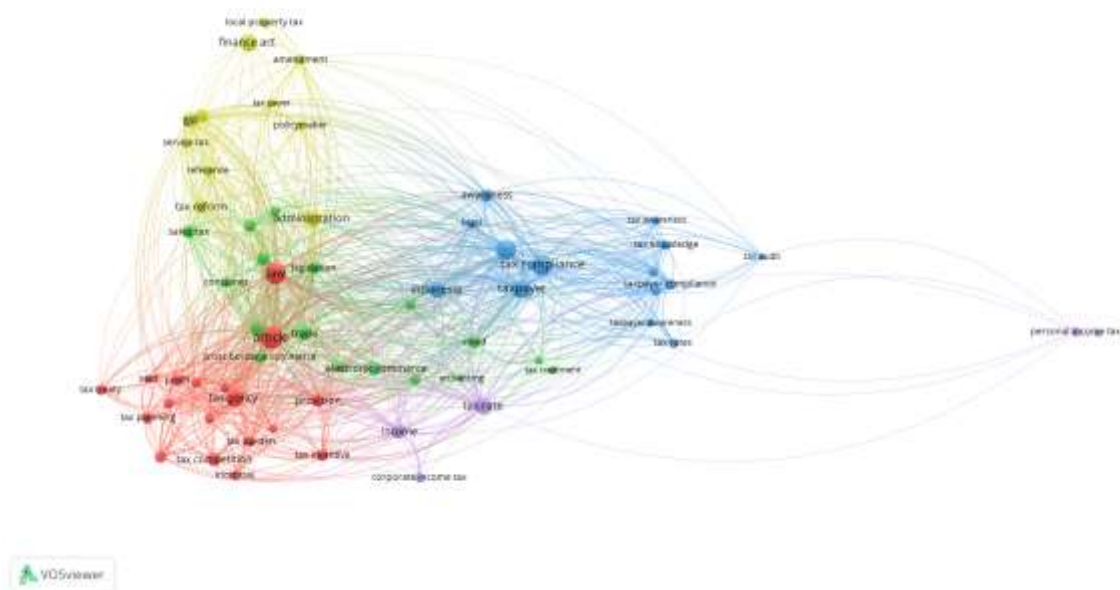


Figure 3. Network Visualisation
Output: VOSviewer (2025)

Figure 4 shows the temporal dynamics or evolution of the research topic by time period. The blue colour represents older publications (around 2016–2018), while the yellow colour indicates the most recent research (2021–2023). This pattern indicates a shift in research focus from administrative and policy issues to themes more oriented towards taxpayer behaviour and trust in digital systems. In the early period, research primarily focused on tax reform, finance acts, and laws, with an emphasis on reforming the legal system and fiscal policy. Then, during the 2019–2021 period, the research theme began to shift towards e-filing, electronic commerce, and tax administration, marking a transition period towards tax digitalisation. Meanwhile, in the latest period (2022–2023), keywords such as tax compliance, trust, awareness, tax knowledge, and Indonesia dominated the yellow area, indicating that the latest research has highlighted many aspects of trust-based compliance, digital taxpayer awareness, and the implementation of the Coretax Administration System in Indonesia and other developing countries. Thus, this map shows that the e-commerce tax literature has evolved from simply discussing policy reform to a multidimensional approach that integrates aspects of digital fiscal behaviour, technology, and governance.

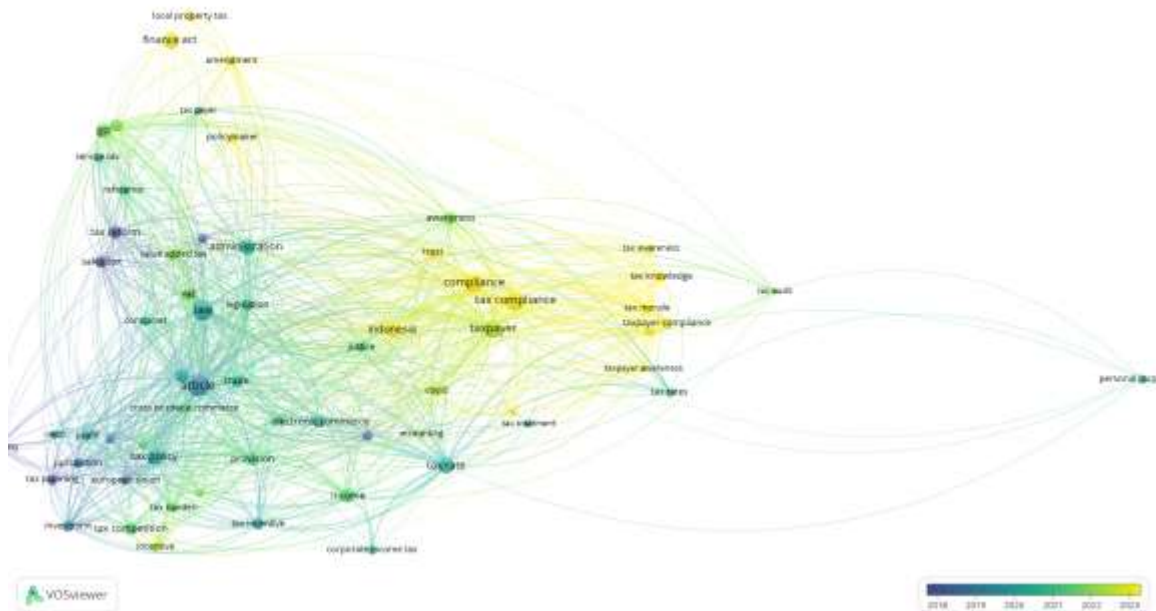


Figure 4. Overlay Visualisation
Output: VOSViewer (2025)

Figure 5 shows the level of research density based on the frequency of occurrence of keywords in the literature. The yellow area indicates the topics with the highest density, where keywords such as tax compliance, taxpayer, law, and tax policy appear to be most prevalent. This indicates that these four terms are central themes in the digital tax literature. Meanwhile, green areas indicate moderate-emergence topics such as awareness, trust, administration, and tax reform, which serve as a conceptual bridge between policy and behavioural themes. Blue areas, such as personal income tax and tax audit, indicate areas of research that are still relatively limited and have the potential to be further developed, especially in the context of integrating artificial intelligence and data analytics to improve the efficiency of tax audits. This density map confirms that the current global research focus rests on the integration between policies (law and tax policy) and taxpayer behaviour (tax compliance and awareness), as well as opening up new research opportunities in the field of digital auditing and trust in data-based tax systems.

Theoretically, this study reinforces the understanding that digital tax compliance cannot be explained by a single approach. It requires integration between the Theory of Planned Behaviour (TPB), which emphasises aspects of attitudes, norms, and behavioural control, and the Technology Acceptance Model (TAM), which explains the perception of the convenience and usefulness of digital systems. The integration of the two theories forms the basis for the development of a new conceptual framework, namely the Digital Tax Compliance Framework for E-Commerce in Indonesia, which posits that trust in digital systems, technological literacy, and the perception of fiscal justice are the primary determinants of taxpayers' compliance behaviour. Thus, the results of this study enrich the scientific literature through a cross-theoretical approach that is relevant to the era of fiscal digitalisation. The proposed digital tax compliance framework for e-commerce represents a novel contribution that integrates behavioural intention, technological acceptance, deterrent enforcement, and institutional trust into a cohesive model of digital tax compliance, offering a foundation for empirical testing in future studies.

In practical terms, the findings of this study provide a solid basis for policymakers, tax authorities, and e-commerce platforms to develop effective strategies for strengthening digital tax compliance. The results of the analysis indicate that the factors of trust, transparency, and ease of use of the system play a crucial role in encouraging the participation of e-commerce taxpayers. The government can utilise these findings to enhance the implementation of the Coretax Administration System through data-driven policies, promoting digital literacy, and fostering partnerships with marketplace platforms. For the Directorate General of Taxes, this result serves as a reference for developing tax services that are adaptive, user-friendly, and integrated with the digital ecosystem. Meanwhile, for e-commerce actors, the results of this study show the importance of understanding tax obligations as part of sustainable business practices and good digital governance.

Future research is suggested to expand the analysis from bibliometrics to a full Systematic Literature Review (SLR) that empirically combines behavioural and technological dimensions. Quantitative studies can be conducted to directly test the relationship between digital trust, system quality, awareness, and tax compliance among digital business actors in Indonesia. In addition, future research can also explore the role of artificial intelligence (AI), blockchain, and machine learning in strengthening digital tax auditing systems (AI-based audit systems). Comparative research across developing countries is also needed to understand how digital tax policies in Indonesia can be aligned with global best practices. Thus, the following research agenda is expected to expand theoretical understanding and produce an inclusive, transparent, and equitable digital tax policy model in the post-Coretax era.

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