TAX AND MICRO, SMALL AND MEDIUM ENTERPRISES: DEVELOPMENT AND FUTURE RESEARCH DIRECTIONS BASED ON BIBLIOMETRIC STUDY

Hartanto Hartanto1, Bambang Agus Pramuka2

1,2 Faculty of Economics and Business Jenderal Soedirman University Purwokerto Indonesia

e-mail: hartanto@mhs.unsoed.ac.id1, bpramuka@gmail.com2

* Corresponding Author

https://dx.doi.org/10.24815/jimeka.v8i4.27484

Abstract

This study aims to map the development and direction of research on tax and MSMEs and gain insight into future research prospects. The analysis was carried out based on the bibliometric method with the support of Publish or Perish and VOSviewer software and the Google Scholar database. Data was processed on the metadata of research publications from 2000 to 2022 across 998 journals. The results show that journal publications commenced in 2006, with fluctuating trends until 2016. Post-2016, there is consistent growth, with the highest spike of 280% in 2012 and a notable dip of -28.57% in 2011. Geographically, the research landscape is predominantly situated in Asia and Africa, with significant contributions from Indonesia, India, and Nigeria. India emerges as a standout, both in terms of prolific researchers and extensive collaborations. The network visualization of terms identifies eight distinct clusters, with emerging themes encompassing the profound impact of the COVID-19 pandemic, the transition towards a new normal, issues about empowerment and sustainability, and the crucial aspect of MSME tax compliance.

Keywords: Bibliometric Study, Tax, MSMEs, Publish or Perish, Google Scholar, VOSviewer.

1. INTRODUCTION

Taxation is an important source of state revenue in many countries, including Indonesia. Tax revenues in Indonesia contribute significantly to supporting national development financing. The proportion of tax sector revenue to total state revenue in the period from 2018 to 2022 averaged 78.19% (Badan Pusat Statistik, 2023) as shown in table 1 below:

Table 1. Composition of Indonesian State Revenue 2018-2022 (Billion Rupiah)

<table>
<thead>
<tr>
<th>Year</th>
<th>Tax Revenue</th>
<th>Non Tax Revenue - PNBP</th>
<th>Grant</th>
<th>State Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Amount</td>
<td>%</td>
<td>Amount</td>
<td>%</td>
</tr>
<tr>
<td>2018</td>
<td>1,518,789.80</td>
<td>76.14%</td>
<td>409,320.20</td>
<td>21.60%</td>
</tr>
<tr>
<td>2019</td>
<td>1,546,141.99</td>
<td>78.80%</td>
<td>408,994.30</td>
<td>20.60%</td>
</tr>
<tr>
<td>2020</td>
<td>1,558,156.33</td>
<td>77.90%</td>
<td>536,811.41</td>
<td>26.08%</td>
</tr>
<tr>
<td>2021</td>
<td>1,547,841.89</td>
<td>76.90%</td>
<td>458,490.00</td>
<td>22.80%</td>
</tr>
<tr>
<td>2022</td>
<td>1,924,937.58</td>
<td>76.90%</td>
<td>510,928.60</td>
<td>20.57%</td>
</tr>
</tbody>
</table>

Source: Badan Pusat Statistik (2023), processed

In the period from 2020 to 2022, the dominance of tax revenues in the structure of state revenues in Indonesia is still clear and does not experience extreme fluctuations even though the world is being hit by the Covid-19 pandemic. The realization of tax revenues experienced a significant decline in performance in 2020 due to the Covid-19 pandemic, but in 2021 revenues "reborn" and have exceeded the realization in 2019. Realization of tax revenues in 2022 also obtained very good performance with achievements exceeding the target of 115.61%.

Akhmad Akbar Susamto, an economist from the Center of Reform on Economics (CORE) Indonesia as stated by Khairizka (2022) believes that the achievement of tax revenues in 2021 and 2022 is largely supported by the windfall of rising commodity prices, especially in the mining and energy sectors. One of the main factors causing an increase in commodity prices was due to the impact of the Russia-Ukraine war which began in February 2022. The Minister of Finance, Sri Mulyani Indrawati, as quoted by Hariani (2022) explained that the contribution of the increase in commodity prices to tax revenues in 2022 was IDR 279.8 trillion and the projection for 2023 is IDR 211 trillion. Sri Mulyani Indrawati further revealed that in addition to the large contribution from rising commodity prices, the Voluntary Disclosure Program (PPS) is sufficient to support the performance
of tax revenues in 2022 with additional income reaching IDR 61 trillion (Hidranto, 2022).

Expert Staff to the Minister of Finance for Tax Oversight, Nufransa Wira Sakti, as quoted by Handayani (2022), revealed that the positive effect of tax revenues due to increases in commodity prices will not run consistently high and is predicted to decrease or reach an equilibrium point. The potential for a reduction in sources of tax revenue will mainly stem from the moderation of the decline in commodity prices and also due to a loss of revenue sources from the Disclosure Program Voluntary (PPS) because it only occurs in 2022. The challenges to the taxation sector in 2023 will be even greater and more complex with predictions of a world economic recession, high inflation rates and tightening fiscal policies in various countries.

The slowdown in tax revenues, mainly due to the downward trend in the prices of key export commodities, requires serious attention and appropriate mitigation from the government to maintain revenue consistency. Justiari (2023) quotes the statement of the Executive Director of the Institute for Development of Economics and Finance (Indef) Tauhid Ahmad, that the government needs to maintain the sustainability of the industrial sector's performance, especially for those that are labor-intensive and those in crisis conditions. Furthermore, economist Bhima Yudhistira as explained by Madrim (2023) reveals that tax extensification needs to be increased, among others by implementing carbon taxes, law enforcement for non-compliant taxpayers, tax regulations on e-commerce transactions, optimizing the tax potential of the rich person (high welfare individual/HWI) and also broaden the excise base such as sweetened beverages and plastic packaging.

Related to the context of the labor-intensive sector and the issue of economic recession, the Micro, Small and Medium Enterprises Sector (MSMEs) can be a choice of solutions in exploring potential future tax revenues. Bawono et al. (2020) revealed that the development of the MSME sector in Indonesia has a high potential to absorb a large workforce. Wahyunti (2020) further argues that MSMEs can be key actors in resolving economic recessions because of their potential and ability to utilize innovation, technology and investment.

The International Tax Dialog as quoted by Adebisi & Gbegi (2013) states that many countries have not optimized the potential possessed by MSMEs for a greater contribution in contributing to tax revenues. The MSME sector in Indonesia has great economic potential but still requires more serious and intensive handling, especially to optimize tax potential. Several special and unique factors owned by MSMEs have resulted in different special handling also in the taxation aspect, including characteristics and inherent risks, population and community, as well as important contributions in economic, social and environmental aspects. These factors are taken into consideration by the tax authorities in formulating regulations, policies and an ideal tax system for MSMEs.

MSMEs have specific problems related to the size of the company, the scope of the business, the risk of large business failures and the high cost of compliance with tax regulations (TCBT, 1998). MSMEs are generally owned by private individuals with limited capital, management, business knowledge, finance and accounting. However, over time, many MSME sectors have taken the form of business entities, among others, for reasons of flexibility, investment and expansion. Herwiyanti et al. (2020) argued that various limiting factors owned by MSMEs resulted in difficulties in facing business competition and in being able to "grade up" to become a company with a larger scale.

Worldwide, the MSME population or community makes up ± 90% of the total companies and is able to absorb 50%–60% of the workforce (Dey et al., 2020). In Indonesia, the MSME sector still dominates the entrepreneurial environment and climate (Mulyaningsih, 2021). History proves that the MSME sector has a high level of resilience, that is, it does not contract much with fluctuations in economic conditions (Darma et al., 2020) and is able to survive in the face of economic crises (Lestari et al., 2022). However, the latest conditions show that MSMEs are vulnerable to the Covid-19 pandemic. The impact of the Covid-19 pandemic resulted in ± 50% of the MSME population in the world experiencing a significant reduction in business (ITC, 2020).
MSMEs are considered capable of playing an important role in both the economies of developed countries (Judith et al., 2022) and poor and developing countries (Akinboade & Kinjaka, 2012; Abraham & Ackah, 2021). In the Indonesian context, data for 2019 shows that MSMEs contribute 60.50% to the Gross Domestic Product (GDP), 96.90% of the labor supply, 99.99% of all employment, 60.00% of the total investment and 15.60% of total exports (Kemenkop UKM, 2023). Purwanti (2012) found that the development of GDP has a positive correlation with tax revenues. On the other hand, data from the Directorate General of Taxes (DGT) for 2019 shows that MSMEs, which contribute 60.50% of GDP, only contribute tax revenue of 7.5 trillion or 1.1% of the total Income Tax (PPh) revenue of IDR 711.2 trillion (Kompas.com, 2021).

Tempo.co (2020) quoted the Director General of Taxes, Suryo Utomo's statement that in 2019 the number of MSMEs in Indonesia was ±60 million, but only ±2 million were registered in the tax administration and had paid taxes. Ardhianto et al. (2022) revealed that MSMEs are a sector that has good tax revenue potential, but still has problems with tax compliance. MSMEs are also related to issues of the informal economy and the shadow economy. Research by Medina & Schneider (2018) found that in the period 1990 to 2015, the estimated value of the shadow economy in developing countries reached 40% of total GDP. Furthermore, Lestari et al. (2022) added that most MSME actors operate in the informal economy or shadow economy sector.

The fiscal gap in the MSME sector and data on indications of the informal economy show that the entire potential of MSME has not been optimized to support revenue from the taxation sector. The MSME sector has great potential to make a consistent and sustainable optimal contribution to tax revenues if voluntary tax compliance is created. Appropriate handling and management in an ideal tax system and a conducive tax environment is a challenge for the tax authorities in creating voluntary tax compliance for MSME sector taxpayers.

Research on the field of taxation in relation to MSMEs has been carried out by many authors with various backgrounds, objectives, approaches, methods and a variety of variables. The research results are expected to bring a positive contribution to the novelty of theory and practice in the field for all stakeholders. Insights or new discoveries produced by a study cannot be separated from the researcher's initial strategy in finding and formulating research gaps. Researchers will make various efforts to be able to find research gaps through the use of manual methods to the use of application tools or software, one of which is the bibliometric method.

Bibliometric analysis has many uses, including providing research maps of various disciplines, providing an assessment of research results, looking at developments and research directions in a particular field, providing guidelines or indicators for more useful future research and contributing to making research strategic plans (Tupan et al., 2018). This study uses bibliometric analysis with the theme or keywords "Tax" and "MSMES" to find out developments, directions or research trends related to taxes and MSMEs, mapping many points of view from themes or terms, researchers, publishers, organizations and countries, finding gaps research and also determine future research prospects.

2. LITERATURE REVIEW

Bibliometric Analysis

The term Bibliometric is a combination of two Greek words, namely "biblion" which means book and "metron" which means measurement. Glanzel (2003) reveals that the terms "bibliometric" and "scientometric" were first introduced at almost the same time in 1969 respectively by Pritchard and Nalimov & Mulchenko (1971). Pritchard provides an explanation of bibliometrics as an implementation of mathematical and statistical methods aimed at books and various other types of communication media. While the definition of scientometric according to Nalimov & Mulchenko (1971) is a quantitative application that plays a role in the analysis of knowledge which is seen as an information process. Based on this understanding, "bibliometric" relates to general information processes, while "scientometric" is more specific and limited to the measurement of scientific communication.

Ellegaard & Wallin (2015) added that bibliometrics is related to the general term "infometric" as previously expressed by Egghe & Rousseau (1990) and Wolfram (2003) and specifically...
with the term "scientometrics" by Bar-Ilan (2008). Furthermore, Roemer & Borchardt (2015) in Zakiyyah et al. (2022) define bibliometrics as a quantitative method instrument or instrument that can be used to measure, track and analyze print-based scientific literature.

Glanzel (2003) further divided bibliometric studies into three main components or target groups, namely: a) Bibliometrics for bibliometricians (methodology), which is the basic bibliometric research domain and is generally used as a research methodology; b) Bibliometrics for scientific disciplines (scientific information), researchers regarding their scientific orientation and interest in specialization, find a joint borderland with quantitative research in information retrieval; and c) Bibliometrics for science policy and management (science policy), is a research evaluation domain, most often used in the field which can present comparisons based on national, regional and institutional structures.

The bibliometric method is a form of quantitative analysis based on the identification of a collection of literature in the form of research publications in a particular field. Bibliometric analysis is based on the assumption that researchers have an obligation to publish and then communicate the results of their research to colleagues. This aims to provide an indication of the development or progress of science, especially if researchers can carry out joint activities in studying specific research themes or topics (Tupan et al., 2018).

Tanudjaja & Kow (2018) stated that the various benefits of bibliometric mapping can be felt specifically by the scientific or research community and in general by the community. Bibliometric analysis processes research publication metadata into maps or visualizations of research publications so that they become easy to understand, manage and process to obtain useful insights. The results of the visualization of keywords can help identify research themes or clusters of certain disciplines. Mapping of author affiliations can be used to identify the geographic scope of research while mapping results of institutional and international collaborations can be used to introduce new forms of technology. Furthermore, Wijaya (2018) as expressed by Zakiyyah et al. (2022) explains the advantages of bibliometric analysis, namely the mapping of relations between concepts, mapping the direction of development (trend) of research, mapping novelty of research and providing insight or inspiration regarding the theme, future research fields and problems (future works).

**Publish or Perish**

Harzing's Publish or Perish or better known as Publish or Perish is software that is used to obtain bibliographical metadata (not in the form of full-text pdf documents) of scientific works from various disciplines free of charge (Aribowo, 2022). Databases of scholarly works are provided from CrossRef, Google Scholar, Google Scholar Profiles, Microsoft Academics, Pubmed, Open Alex, Scopus, Semantic Scholar and Web of Science. The Publish or Perish application has many benefits for researchers including assisting in making literature reviews, providing references for article publication purposes, providing an overview of the performance or performance of researchers and supporting bibliometric analysis. Metadata search through Publish or Perish provided by the Google Scholar database is supported by several search parameters based on author, type of publication (publication name), title (title words) and keywords (keywords). The maximum result of the data obtained is 1,000 metadata.

**Google Scholar**

Google is an internet service and product from Google LLC, a multinational company domiciled in the United States. Products produced include technology or search engines, software, web computing and online advertising (Wikipedia, 2023). One of the well-known Google services is Google Scholar or Google Cendekia in Indonesian. This service was launched in 2004 which helps users to search for scientific material or material in the form of text in various types of publication formats.

Google Scholar provides features and an easy way to search a wide range of academic literature. Material searches can cover all fields of knowledge and references from one place, for example peer-reviewed papers, books, theses, abstracts and journals/articles from publishers, academics, professional communities, universities, pre-print data centers and other academic organizations. Rafika et al. (2017) added that Google Scholar is also equipped
with citation data from many researchers around the world which is useful for users in collecting scientific work references and also avoiding plagiarism. Google Scholar supports mapping processing of research data useful for biometric studies. The process of designing, building and visualizing bibliometric network maps indexed on Google Scholar requires an application called VOSviewer.

**VOSviewer**

VOSviewer (Van Eck & Waltman, 2010) is an open source software developed by Ness Jan van Eck and Ludo Waltman at the Center for Science and Technology Studies (CWTS), Leiden University, The Netherlands. VOS in VOSviewer means Visualization of Similarities, namely visualization of similarities or degrees of similarity. The VOSviewer application can be accessed free of charge (no charge) which can be used to visually describe and explore research maps or bibliometric knowledge (Leydesdorff & Rafols, 2012). VOSviewer works by reading a set of structured data (dataset) to form a bibliometric network. The datasets that can be used for bibliometric analysis with VOSviewer are very diverse. Based on bibliographic database files supported by Google Scholar, Scopus, Web of Science, Dimensions, Lens, and Pubmed. Based on the source reference manager files supported data type files with format Endnote, RIS and RefWork. Meanwhile, based on data sources through the Application Programming Interface/API (data through API) can be accessed via Crossref, OpenAlex, Semantic Scholar, Europe PMC, COCI, OCC and Wikidata.

VOSviewer can form and display bibliometric maps on a large scale which can make it easier to understand and interpret a relationship (Van Eck & Waltman, 2010). Formation of a bibliometric map in the VOSviewer application can be done with three alternative types of databases, namely: a) based on network data; b) based on bibliographic data, used to form a relationship map based on co-authorship, similarity of occurrence of keywords (keyword co-occurrence), citations, bibliographic coupling and co-citation; and c) based on text data, used to form a relationship map based on the similarity of occurrence of terms (term co-occurrence).

In bibliometric analysis through bibliographic data types, VOSviewer provides two types of data calculation methods, namely full counting and fractional counting. The full counting method will produce data as it is according to the frequency of occurrence of the data while fractional counting will only display data according to the parameters selected, namely the number of co-authors in a document being tested. Meanwhile, in bibliometric analysis using text data types, VOSviewer will provide a selection of results for terms in documents contained in: a) title and abstract; b) title; and c) abstract. The next process for the calculation method provided is binary counting and full counting. Binary counting means that the appearance of the attribute indicates the number of documents where a term occurs at least once so that no term is counted more than once. While full counting counts all occurrences of terms in all documents examined.

The results of bibliometric visualization through text data types and reference manager files in RIS format will display three types of output, namely network, overlay and density. Network visualization displays network visualization between terms (terms). The size of the circle of a term indicates the quantity or frequency with which the term has been used in research. The larger the circle size, the greater the number or frequency of the term has been used and Vice versa. The thickness of the network path shows the level or degree of strength of the relationship between terms. The thicker the size of the path that connects between terms, the greater and stronger the relationship between the two terms and vice versa.

The overlay visualization shows the historical track record of document issuance which is represented by the color gradation level on the term. The darker the visualization color in terms indicates the longer the research has been conducted and conversely the lighter the visualization color, the research is still relatively new or in the near future with the parameters of the last year of document selection. Density visualization shows the level of density or density in the term. The brighter the color shown in the scope around the term, the more research on this term has been carried out and the clearer the conclusions of the research are, on the other hand, the darker the color displays, the research for the term is still rarely carried out or has not yet found a conclusive conclusion.
The VOSviewer application has a competitive advantage over other analytical applications. Van Eck & Waltman (2010) in Tupan et al. (2018) revealed that VOSviewer uses a text mining function which is useful in identifying combinations of noun phrases that are relevant to mapping. Other advantages are the integrated cluster approach which is useful for viewing and analyzing co-occurrence and co-citation networks, program results in the form of easy to understand visualizations, ease of program access and exploration of bibliometric data networks. The VOSviewer processing results produce a display of different colored clusters in the form of a map. Parameters in the cluster algorithm can be changed or adjusted to get the desired number of clusters.

The VOSviewer application is also equipped with a Thesaurus feature which functions to standardize keywords or terms that are not uniform but refer to the same thing. Thesaurus contains a list of terms for a specific theme or field with the aim that only one term can be used consistently to represent the non-uniform use of diction in scientific work.

3. RESEARCH METHOD

The method used in this study is a bibliometric approach. Analysis will be carried out on journal metadata indexed on Google Scholar in the Publish or Perish application version 8.9. Data mining from the Publish or Perish application was carried out on July 8, 2023 with the following parameters: 1) Publication name: journal; 2) Keywords: “tax” and “MSMEs”; 3) Years: 2000-2022; 4) Maximum number of results: 1000. Data mining results obtained as many as 998 articles with the display in figure 1.

The data obtained is stored in Excel and RIS/Refmanager formats. The results of the excel application in this study will be used for mapping the year of publication, publisher's name, researcher's name, country and continent name. The VOSviewer application can form research maps based on data types, namely network data, bibliographic data and text data. In this study, bibliographic data types and text data that have been previously stored in reference manager files in RIS format will be used. Processing of bibliographic data to find out and analyze author data maps and collaboration between authors based on keywords (co-occurrence). While the processing of text data will form a relationship map based on the similarity of the occurrence of terms (term co-occurrence), analysis of the status of research updates and the intensity of the term density.

Figure 1. Data Mining Results from Publish or Perish Application

4. RESULTS AND DISCUSSION

Number of Research Publications

The results of data mining in the Publish or Perish application obtained journal metadata of 998 documents. Journal mapping based on the year of publication obtained the results of research publications on Tax and MSMEs as described in Table 2 and Graph 1.

Table 2 and Graph 1. Development of Research Publications Based on the Year of Publication

Based on the data in table 2 and graph 1, it is known that the publication of a research journal on taxes and MSMEs started in 2006 and there was only one journal by Abdul Awal Mintoo with the article title "SMEs in Bangladesh". Journal publications in 2007 did not progress with the number of publications being one journal by researcher Bresnik A. Krasniqi with the title “Barriers to Entrepreneurship and SME Growth in Transition: The Case of Kosovo”. The number of journal publications has not experienced...
significant growth until 2011, with the average number of publications per year still being less than 10. Furthermore, the number of publications has fluctuated until 2016. After 2016, the number of publications has consistently grown until 2022 with a level of variation between 18% to 66%. Overall the highest growth in journal publications occurred in 2012 by 280% from the number of publications as many as 5 in 2011 to as many as 19 in 2012. The point of constant growth was in 2007 because the number of publications was the same as in 2006 and the highest decline in publications was in 2007-2011 amounted to -28.57%.

**Journal Publisher**

A total of 998 journals were mapped based on the name of the publisher who published the article and obtained data as shown in Table 3 and Graph 2.

**Table 3 and Graph 2. Publisher Name**

<table>
<thead>
<tr>
<th>Publisher</th>
<th>Number of Documents</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>researchgate.net</td>
<td>65</td>
<td>6.5%</td>
</tr>
<tr>
<td>academy.edu</td>
<td>59</td>
<td>5.9%</td>
</tr>
<tr>
<td>indiasem.com</td>
<td>56</td>
<td>5.6%</td>
</tr>
<tr>
<td>onearticles.com</td>
<td>31</td>
<td>3.1%</td>
</tr>
<tr>
<td>searchdoe.com</td>
<td>32</td>
<td>3.2%</td>
</tr>
<tr>
<td><a href="mailto:journals@gmail.com">journals@gmail.com</a></td>
<td>20</td>
<td>2.0%</td>
</tr>
<tr>
<td><a href="mailto:service@cas.com">service@cas.com</a></td>
<td>21</td>
<td>2.1%</td>
</tr>
<tr>
<td>paper.co.uk</td>
<td>39</td>
<td>3.9%</td>
</tr>
<tr>
<td>indiasemonline.com</td>
<td>15</td>
<td>1.5%</td>
</tr>
<tr>
<td>Taylor &amp; Francis</td>
<td>15</td>
<td>1.5%</td>
</tr>
<tr>
<td>Others (number of articles between 1 to 14)</td>
<td>469</td>
<td>46.9%</td>
</tr>
<tr>
<td>Blank - without a description of the publisher's name</td>
<td>34</td>
<td>3.4%</td>
</tr>
<tr>
<td>Total Publications</td>
<td>998</td>
<td>100.0%</td>
</tr>
</tbody>
</table>

Table 3 and Graph 2 show the rankings of the top 10 publishers who published articles related to Tax and MSMEs in the period 2000 to 2022. The largest number by researchgate.net is 65 articles or a proportion of 6.51% and ranked 10th by Taylor & Francis as many as 15 articles or a proportion of 1.5% of all articles. Other publishers with a number of publications between 1 to 14 with a total of 649 articles or a proportion of 65.03% and without a description of the publisher's name as many as 24 articles or a proportion of 2.40% of the total articles.

**Location of Research Object by Country**

The results of the mapping of 998 articles based on the country where the research object is are described in Table 4 and Graph 3 below:

**Table 4 and Graph 3. Location of Research Object by Country**

<table>
<thead>
<tr>
<th>Country</th>
<th>Number of Articles</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Indonesia</td>
<td>419</td>
<td>41.98%</td>
</tr>
<tr>
<td>India</td>
<td>303</td>
<td>30.36%</td>
</tr>
<tr>
<td>Nigeria</td>
<td>85</td>
<td>8.52%</td>
</tr>
<tr>
<td>Philippines</td>
<td>19</td>
<td>1.90%</td>
</tr>
<tr>
<td>Kenya</td>
<td>15</td>
<td>1.50%</td>
</tr>
<tr>
<td>Ethiopia</td>
<td>12</td>
<td>1.20%</td>
</tr>
<tr>
<td>Ghana</td>
<td>11</td>
<td>1.10%</td>
</tr>
<tr>
<td>Zimbabwe</td>
<td>9</td>
<td>0.90%</td>
</tr>
<tr>
<td>Malaysia</td>
<td>7</td>
<td>0.70%</td>
</tr>
<tr>
<td>Tanzania</td>
<td>7</td>
<td>0.70%</td>
</tr>
<tr>
<td>Uganda</td>
<td>7</td>
<td>0.70%</td>
</tr>
<tr>
<td>China</td>
<td>6</td>
<td>0.60%</td>
</tr>
<tr>
<td>Other</td>
<td>95</td>
<td>9.52%</td>
</tr>
<tr>
<td>Total</td>
<td>998</td>
<td>100.0%</td>
</tr>
</tbody>
</table>

Table 4 and graph 3 show that the number of articles is 998 distributed in 56 countries with a total of 975 articles and the remaining 23 articles for cross-country research objects. The top 12 countries where the object of research consists of 7 countries on the African continent and 5 countries on the Asian continent. Even though countries in Africa are larger in terms of the distribution of research objects, the number of articles is dominant for countries in Asia. The top three research studies are in Indonesia with 419 published journals or a proportion of 41.98%, followed by India with 303 articles or a proportion of 30.36% and Nigeria with 85 articles or a proportion of 8.52%.

**Table 5 and Graph 4. Distribution of Articles by Continent**

<table>
<thead>
<tr>
<th>Continent</th>
<th>Number of Articles</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Asia</td>
<td>781</td>
<td>78.20%</td>
</tr>
<tr>
<td>Africa</td>
<td>170</td>
<td>17.03%</td>
</tr>
<tr>
<td>America</td>
<td>10</td>
<td>1.04%</td>
</tr>
<tr>
<td>Europe</td>
<td>11</td>
<td>1.10%</td>
</tr>
<tr>
<td>Australia &amp; Oceania</td>
<td>3</td>
<td>0.30%</td>
</tr>
<tr>
<td>Cross Continent</td>
<td>23</td>
<td>2.34%</td>
</tr>
<tr>
<td>Total</td>
<td>998</td>
<td>100.0%</td>
</tr>
</tbody>
</table>

The continents of Asia and Africa dominate research on taxes and MSMEs with a proportion of 95.29%. It seems that this is because MSMEs are very closely related to the context of poor and developing countries, most of which are in the continents of Asia and Africa.
Research Data Map and Collaboration between Researchers

The metadata results from Publish or Perish which are stored in RIS format are processed through the VOSviewer application to obtain a map of researchers and collaboration networks between researchers. The protocol is carried out by selecting the formation of maps through bibliographic data taken from "reference manager files" in the RIS format. The type of analysis was chosen "co-authorship" with the unit of analysis "authors" and the calculation method "full counting". VOSviewer results show that the number of authors who contributed to the 998 articles was 1,767 researchers. In this study, article parameters were selected where each researcher contributed to at least 2 research documents, and found as many as 123 researchers who met the criteria.

The most productive researcher is Davinder Singh with a total of 7 research articles and a total link strength of 10. Total link strength shows a measure of the strength of the relationship or connection between two items which is indicated by a positive number (Widyaningsih et al., 2021). The measure of link strength is shown on a scale of 1-100. The greater the link strength value, the stronger the relationship between the two items. Then the second place was by researcher Tarun Nanda with 6 articles and a total link strength of 10 and third place by Jaimal Singh Khamba with 5 articles and a total link strength of 10. The three of them are lecturers at the Faculty of Mechanical Engineering, Jamia Millia Islamia University, Delhi, India. Davinder Singh, who collaborated with Tarun Nanda and Jaimal Singh Khamba, researched financial issues, technology-based innovation, performance and prospects for MSMEs. Meanwhile, Sonal Khurana, Abid Haleem and Bisma Mannan collaborated on research with the theme of sustainability-oriented MSME technological innovation. This shows that research related to SMEs is not only limited and relevant to the fields of economics and social sciences but has also penetrated engineering disciplines. Crucial issues in this research focus on technological innovation, performance and sustainability of MSMEs but have not been linked to taxation issues. Meanwhile, a researcher from Indonesia, Suparna Wijaya, contributed 5 articles that focused more on aspects of MSME taxation, namely tax planning, determinants of tax compliance, tax incentives and bookkeeping. Apart from that, there is also research and analysis on potential Value Added Tax (VAT) revenue.

Research Development Map

Data processing by the VOSviewer application on the text data type from “reference manager files” with the RIS data format will form a network map showing the similarity of occurrence of terms (term co-occurrence). The protocol that is carried out is by selecting the formation of a map based on "text data". Furthermore, "text data" is taken from "reference manager files" with RIS format. The data set for terms or terms will be taken from the title and abstract with the binary counting calculation method. The research will be designed for the appearance of the same term.
Recent research that is relevant to taxes and MSMEs is still related to the Covid-19 pandemic outbreak and the New Normal Era. The government’s role is manifested in regulations and tax relaxation policies through tax incentives, as well as training, mentoring and empowering MSMEs. MSME tax compliance is still one of the main research themes. Several determinant variables associated with tax compliance include tax awareness, tax knowledge, tax sanctions, tax socialization, trust, tax services and tax debt. Several themes are related to the future prospects of MSMEs, namely digital marketing, expansion and sustainability. However, there are also terms which are new insights into the development of future research related to Financial Accounting Standards, women entrepreneurship and "tourism". VOSviewer output can also show the density or density of research terms displayed in the Density Visualization as can be seen in Figure 5.
In the results of the density visualization, it can be seen that the density of terms used in the study is indicated by color gradations. The brighter the colors surrounding a term, the tighter, denser, saturated and many studies have been done. On the other hand, the darker the color in the scope of a term, the more opportunities there are for further research development. Much research has been done on taxes and MSMEs, for example related to services, roles, credit, cases, economy, growth, and performance.

Research that is still not widely carried out, for example issues regarding tax services, empowerment, poverty, taxpayer compliance, trust, socialization, financial inclusion, entrepreneurship, tax liability, tax sanctions, tax concessions, government support, relaxation and expansion. Various issues related to these terms are still open for further research to be carried out to obtain novelty in scientific theory and practice.

5. CONCLUSION

Taxes and MSMEs are two very important contexts in the Indonesian economy. Developments and research directions on the theme of Tax and MSMEs change dynamically in line with the era of globalization, modernization and technological disruption coupled with the phenomenon of the Covid-19 pandemic outbreak. Bibliometric analysis with the keywords "Tax" and "MSMEs" was carried out on the metadata of published journals from 2000 to 2022 as many as 998 articles. Journal publication data began in 2006 and fluctuated until 2016. Furthermore, research publications experienced consistent growth from 2016 to 2022 with varying growth rates. Most of the research was conducted in countries on the continents of Asia and Africa, especially Indonesia, India and Nigeria.

The most prolific and collaborative researchers are from India and uniquely all have backgrounds in engineering disciplines. This shows that research on the context of Tax and MSMEs is not only relevant from economic or social disciplines but has penetrated other disciplinary approaches. The final results of the Network visualization on VOSviewer show 8 network clusters consisting of 262 terms that are relevant to the Tax and MSME context. Based on the current status of the data from the output results of the Overlay visualization, it shows several terms that are still open for future research. Terms related to the MSME context and having relevance to taxation include issues of poverty, empowerment, trust, expansion, government support, MSME taxpayer compliance, outreach, financial inclusion, relaxation, tax incentives, tax sanctions, tax debt and sustainability.

Limitations and Future Research

The research was limited to journal publication metadata based on the Google Scholar database from the Publish or Perish application which was processed by VOSviewer software. The research results may change or differ if other database sources are used, bearing in mind that VOSviewer is capable of working for bibliometric analysis with various datasets, for example from Scopus, Web of Science, Dimensions, Lens, Pubmed, and Open Alex. Bibliometric analysis in this study is still limited to descriptive analysis of publication data including approaches to the development of the number of studies, publishers, continent and country contributions, researchers (co-authorship) and networks between keywords (co-occurrence). An analysis of the development of citations between documents or authors (citations), linkages between documents based on the same reference (bibliographic coupling) and links between references used simultaneously (co-citation) has not been carried out.

The consideration or note in using the bibliometric method is that researchers cannot fully rely on maps or the results of data visualization because this is only limited to providing triggers for initial general analysis. In order to obtain preliminary findings and analysis that is more in-depth and relevant, maps or visualizations need to be supplemented or supported by additional tools such as traditional charts or tables (Gelman & Unwin, 2013).

The prospect of future research is the development of the issue of the Covid-19 pandemic towards a new normal era, empowerment, sustainability and tax compliance of MSMEs. Several variables or determinants still require research development and exploration, including tax regulations and systems, tax services, government support through facilities and incentives, information technology and digitization, MSME taxpayer trust, as well as financial literacy, management and accounting for MSMEs. Research with a different perspective...
different from scientific disciplines other than the economic and social fields are very open to be carried out to add to the diversity of new insights and knowledge in the context of Tax and MSMEs, for example, approaches from political science and culture.

References


