

## A Bibliometric Analysis of Research on Knowledge Management in Tax Administration

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### Abstract

In the public sector, particularly in tax administration, knowledge management (KM) is essential. This research aims to review the literature on KM in tax administration and outline a future research agenda. The bibliometric method was employed to analyze the data, which was obtained from an international academic database such as Proquest, Science Direct, Scopus, and Google Scholar. The study results show four clusters, namely (i) technology support for KM implementation, (ii) critical success factor (CSF) of KM process, (iii) knowledge management framework and (iv) knowledge sharing in KM implementation. This research is the first to analyze KM literature within tax administration by using bibliometrics.

## Analisis Bibliometrik Penelitian Manajemen Pengetahuan dalam Administrasi Perpajakan

### Abstrak

Di sektor publik, khususnya bidang administrasi perpajakan, knowledge management (KM) sangat diperlukan. Penelitian ini bertujuan untuk meninjau literatur KM dalam administrasi perpajakan dan menguraikan agenda penelitian masa depan. Penelitian ini menggunakan pendekatan bibliometrik dengan data yang dikumpulkan dari database akademik internasional seperti Proquest, Science Direct, Scopus, dan Google Scholar. Hasil studi menunjukkan empat cluster, yaitu (i) dukungan teknologi untuk implementasi KM, (ii) critical success factor (CSF) proses KM, (iii) kerangka manajemen pengetahuan dan (iv) berbagi pengetahuan dalam implementasi KM. Penelitian ini merupakan penelitian pertama yang mengeksplorasi literatur KM dalam administrasi perpajakan dengan menggunakan bibliometrik.

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## INTRODUCTION

The public sector is a crucial and distinctive study area for knowledge management (KM). Scholars and practitioners agree that KM in the public sector is important and a key to increasing efficiency in all areas, but developing KM in the public sector is more challenging due to specific organizational characteristics and relatively left behind than private (Almudallal et al., 2016; Massaro et al., 2015). Amayah (2013) argued that organizational goals in the public sector are frequently harder to evaluate, more contradictory, and affected differently by political influences than those in the private sector. Massaro et al. (2015) showed how the public sector has unique organizational characteristics, various effectiveness issues, and varying degrees of representativeness, transparency, and reactivity.

KM is a multidisciplinary study that has established a strong position in various disciplines, such as economics, information communication technology, business administration, and social science. Knowledge management research in taxation receives less attention (Hasseldine et al., 2011a; Evans et al., 2016). In addition, Chuenjit (2014) explained that KM in tax administration is essential because it shows how important it is to build expertise in specific areas and make the tax organization appear more reliable and competent.

In conclusion, there has been an interest in using KM in tax administration in recent years. However, it is still under-researched and exclusively concentrated on a single aspect of the phenomena, like the function of technology as a facilitator KM (Kumar & Solanki, 2010; Mohammadbidaghi et al., 2013; Rosdi et al., 2016), knowledge sharing (Hashemi et al., 2018; Jørgensen et al., 2020; Yang et al., 2020), KM and organizational performance (Mahmudi & Monavvar, 2016; Wittayapoom & Limanonthachai, 2017; Okoh et al., 2020; Muturi, 2021) KRA has introduced knowledge management in its operations Wairimu (2018). Since it has been recognized for promoting government reform, understanding the concepts, processes,

and tools that enable KM strategies in tax administration exposes areas where more research is necessary (Rosdi et al., 2016). Innovation (Yavarzadeh et al., 2015) leads to agile public administration (Boer & van Engers, 2013). Consequently, investigating KM in the tax administration necessitates a distinct research goal from KM in the public sector. It justifies the necessity of this study.

Hence this paper describes a review of the concept of KM literature in tax administration as the novelty of this study. In addition, we describe how bibliographic mapping might enhance a formal literature review to find the potential issues related to the future work of KM in tax administration. There has been a significant increase in the published literature on several subjects. Donthu et al. (2021) recommend a bibliometric study of research in that field to assist researchers in quickly understanding a field. This study is a comprehensive literature review of KM in tax administration using a bibliometric technique, a quantitative method of analyzing the relationship between research articles in a certain field using citations and co-citations (Iddy & Alon, 2019).

This study provided insights on KM and tax administration by merging these two concepts and conducting a thorough literature review to examine and change our understanding of KM in tax administration. This study aims to address the following issues :

RQ1: How is the KM in tax administration literature developing (amount of articles produced over time, distribution of articles by nations, and paper distribution among journals, the most research methodology used in the literature)?

RQ2: What area of KM literature focuses on tax administration?

RQ3: What are the future works for the research?

Tax administration is a component of the public sector. The primary responsibility of every tax administration worldwide is to levy and collect taxes as required by law (Alink & Kommer, 2011). Therefore, intelligence and knowledge management are essential elements of

taxation work. Tax authorities must proactively manage explicit and implicit information, increase their knowledge management capabilities, and encourage and enable knowledge exchange.

Thus, further research is justified for tax administration as a strategic public sector and supposed to be the most knowledgeable among the public sector and urgent to do KM (Mthembu & du Plessis, 2018). Due to some ideas, Subroto (2020) explained tax administration as the most knowledgeable organization. First, the sectoral distinctiveness of tax administration is close to taxpayers as the core business. It is supported by Boyne (2002) asserts that while there are many differences between public and private sectors, the tax administration viewpoint is more in line with the private sector. To properly collect taxes, the tax administration must understand the taxpayers' behavior and the knowledge they possess. Second, humans are involved in most tax administration tasks. While technology has advanced swiftly, humans' critical functions in tax collection have not diminished. Indeed, people possess knowledge.

Human intelligence, however, cannot be "captured and codified" since it is implicit, entrenched, and somewhat individual (Kianto et al., 2016). Third, the tax administration business is broad in scope. Thus, tax administration is an entirely knowledge-based enterprise. As Sejdija (2013) mentioned, The tax administration is an organization based on knowledge.

Consequently, knowledge is the most critical aspect. The tax administration acknowledges society, taxpayers' legal or unlawful conduct, administrative acts and their results, laws, regulations, directives, and, ultimately, itself. Knowledge is dispersed amongst files, documents, databases, and humans. Fourth, while knowledge is generally seen as an intangible asset by enterprises, it is far more tangible in the context of taxes. There is a market for knowledge. It is referred to as tax knowledge, the process through which taxpayers familiarize themselves with relevant tax laws and other information (Hasseldine et al., 2011a). The fundamental actors in the tax system are referred to as market participants,

who include sellers, buyers, and brokers. A tax authority is both producer and seller of this knowledge. Taxpayers, most companies, are the buyer of tax knowledge (Hasseldine et al., 2011). It contrasts with market knowledge conveyed by Davenport & Prusak (2000), which occurs internally amongst workers, and its motivation for sharing knowledge is reciprocity, altruism, and reputation. Fifth, because tax information is valuable and plentiful, it may be misused. One of the most significant differences between the public and private sectors in tax administration is the risk of corruption (Subroto, 2020).

In tax administration, there are policies and critical strategies, and stakeholders, including those directly affected such as citizens, the private sector, multinational companies, government and state decision-makers, and other concerned stakeholders such as media, NGOs, and international organizations. The benefits of KM in tax administration may occur at both individual and organizational levels. For individuals, KM allows the employees to enhance their skills by sharing knowledge among others to give good service to the citizens (Mahmudi & Monavvar, 2016). Tax auditor is a critical position in tax administration; thus, audit KM significantly influences audit job performance, as supported by Wittayapoom & Limanonthachai, (2017) audit job performance and audit process have received much attention within auditors' works. Job performance is regarded as a professional in assurance and consulting services that auditors are facing at the competitive situation. In Thailand, the government is allowing Tax Auditor (TA).

The results demonstrate a good association between audit work performance and management strategies (transferring audit knowledge, educating audit experience, sharing audit skills, embedding coaching, effective mentorship, and integrated brainstorming). For organizations, KM sharing processes promote knowledge production and convey critical knowledge effectively. Finally, KM helped the organization to improve performance while also helping the organization control the KM process (Muturi, 2021).

As in the tax administration, KM in the public sector has several challenges (Subroto, 2020) Four main obstacles to implementing KM within tax administration are leadership support, organizational silos, unintegrated IT system, and low knowledge-sharing culture; even some divisions intentionally hoard knowledge. Additionally, Seba & Rowley (2010) assert that because knowledge was directly tied to power, public personnel tended to view it as private. Yang et al. (2020) persuading employees to share their knowledge is a persistent difficulty for the public sector, especially for tax affairs organizations. An organization's ability to innovate more successfully is a key organizational resource. As a result, it stands as one of the most crucial resources for establishing an organizational competitive advantage (Curtis & Taylor, 2018). The further important barrier in the KM process among tax administration employees was a lack of KM skills, communication time and an overload of information (Hasseldine et al., 2011a).

## METHOD

The current study uses a bibliometric approach to review the literature on knowledge management in tax administration thoroughly. In this method, the article and its corresponding citation are the main subjects of the analysis (Iddy & Alon, 2019). This study uses the software VOSviewer which reduces bias throughout the selection, analysis, and assessment of articles (Iddy & Alon, 2019; Secundo et al., 2019) ISI Web of Science (WoS).

Earlier research on knowledge management, such as KM in franchising (Iddy & Alon, 2019), KM in entrepreneurial universities (Secundo et al., 2019), KM in the area of library and information science (Ahmad et al., 2019), bibliometric analysis on KM research (Kumar & Mohindra, 2015), good and service tax (GST) (Dhar & Khandelwal, 2020) have systematically synthesized the existing literature in their particular fields of study using bibliometric. In contrast to other approaches, the bibliometric methodology relies on citation records and cited referen-

ces to identify parallels and patterns in scientific research within a particular topic.

The researcher uses several approaches to collect academic and peer-reviewed papers, as shown in Figure 1. First, the researchers chose four databases: ABI/INFORM, Science Direct, Scopus, and Google Scholar. This is due to the suggestion from previous research conducted by Iddy & Alon (2019) to cover the literature using multiple databases comprehensively. The search was conducted on November 15<sup>th</sup> 2021, limited to articles published in English in peer-reviewed journals. The search words used in the literature are using "knowledge management" and "tax administration" or "tax affairs" or "revenue services" or "tax office". The research about knowledge management is quite enormous. However, the search is limited to the tax administration, tax affairs, revenue services, or tax office. Around 69.407 articles are collected in the beginning. Second, the researcher screened and found 7.738 articles. This study was only journal articles published between 1990 and 2021 (included), excluding editorials, commentaries, book chapters, research notes, conferences, and book reviews (Secundo et al., 2019). Third, the researcher obtained 83 articles by reading the title, abstract, and journal rankings and excluded articles that did not meet the context of KM within tax administration. Finally, 83 articles are appropriate to be analyzed in this research. Figure 1 shows the strategy used for the literature review, using the PRISMA four-phase flow diagram (Moher et al., 2009).

According to the research on this subject, the discussion has remained relatively limited in the past year. However, there is a massive rise in interest in this topic compared to prior years. This paper is divided into several sections for answering the RQ1: the general and design of the study (publisher, published year, geographical, research methodology), clustering the prior research, and suggested future research questions.

The publisher with journal rankings in Table 1, publishing year in Figure 2, number of articles per country in Figure 3, and research methodology in Figure 4. The researcher also

gives the visualization to answer the RQ2 using VOSviewer. It obtained keyword occurrence in Table 2 and a cluster of keywords in Figure 5.

### RESULT AND DISCUSSION

The result and discussion in this section consist of three implications. The first implication is descriptive analysis. The following section presents results to answer RQ1 “How is the KM in tax administration literature developing (amount of articles produced over time, distribution of articles by nations, and paper distribution among journals, the most research methodology used in the literature)?”.

Table 1 ranks the top 20 journals by the number of published articles. The journal with the highest frequency of use for KM in tax administration is Critical Perspectives on Accounting (with three journals), followed by Agricultural Marketing and Commercialization Journal, Euromed Journal of Business, European Journal of Information Systems, International Journal of Information Management, Kybernetes, and Electronic Library (with two journals). Others are spreading in some journals, as depicted in table 1.

Figure 2 depicts the development of research publications over the years. As noted previously, scholars and practitioners have a growing interest in exploring the confluence of KM and tax administration research until 2014. In the years that followed, the growth rate was stable until 2015, and while the trend saw a considerable decline in 2017, 2019 represents a rebound. 2019 was the peak year for publication in these journals, followed by 2020. The first paper by Wilson & Borrás (1998) exemplifies how a widely dispersed and freely available repository may create an effective knowledge-sharing platform within the Inland Revenue - UK tax office.

Regarding the geographical distribution of articles, the research sees. Figure 3 found that Iran and UK have the most, with 19 and 15 articles, respectively. Malaysia (6), Indonesia (5), Nigeria (4), and Finland (4) are the following four countries on the list. Despite the low quantity of articles in some countries, the bar chart identified KM in tax administration research is spreading in developed and developing countries.

Figure 4 explains the primary research methodologies employed. Quantitative research accounts for 48 percent of the sample with 40 publications and is the most prevalent met-

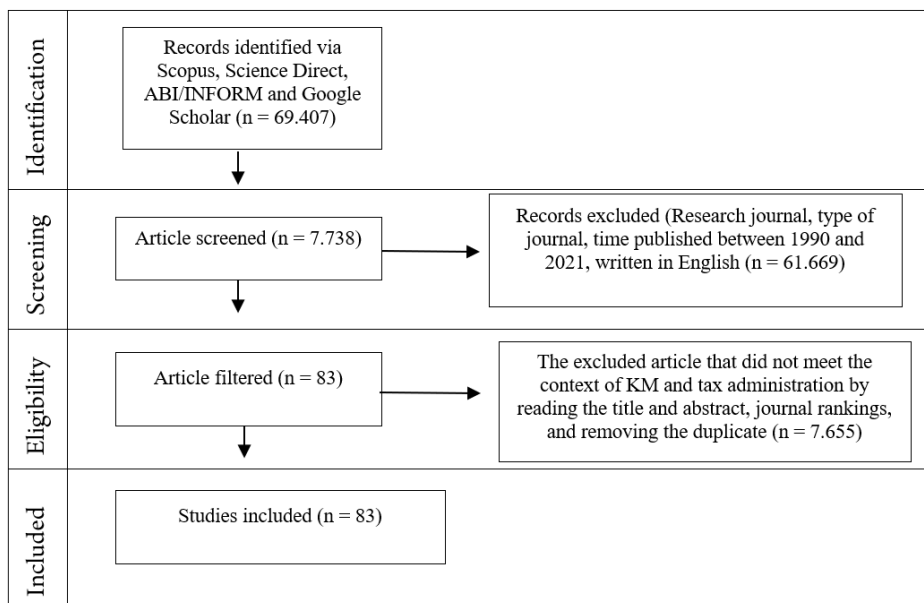
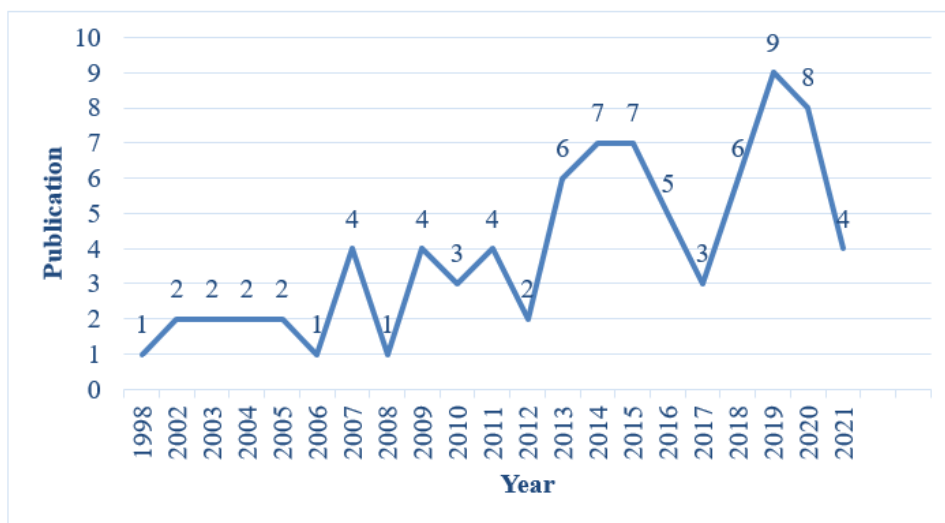


Figure I. Diagram of the PRISMA data collecting procedure

**Table 1.** Top 20 Journals per number of records

| Publisher   | Journal Rankings<br>(Scimago Journal &<br>Country Rank) | Count |
|---|---|-------|
| Critical Perspectives on Accounting                             | Q1  | 3     |
| Agricultural Marketing and Commercialization Journal            | -   | 2     |
| EuroMed Journal of Business                                     | Q1  | 2     |
| European Journal of Information Systems                         | Q1  | 2     |
| International Journal of Information Management                 | Q1  | 2     |
| Kybernetes  | Q2  | 2     |
| The Electronic Library  | -   | 2     |
| Knowledge Management and E-Learning                             | Q2  | 2     |
| Accounting and Business Research                                | Q1  | 1     |
| Facilities  | Q3  | 1     |
| Knowledge Management Research & Practice                        | Q2  | 1     |
| Artificial Intelligence and Law                                 | Q1  | 1     |
| Problems and Perspective in Management                          | Q3  | 1     |
| Measuring Business Excellence                                   | Q2  | 1     |
| Government Information Quarterly                                | Q1  | 1     |
| Global Review of Accounting and Finance                         | -   | 1     |
| Intelligent Systems in Accounting, Finance, and Management      | Q1  | 1     |
| Journal of Management Accounting Research                       | Q1  | 1     |
| Journal of Population and Social Studies                        | Q3  | 1     |
| VINE Journal of Information and Knowledge Management<br>Systems | Q2  | 1     |



**Figure 2.** The trend of paper between 1991-2021

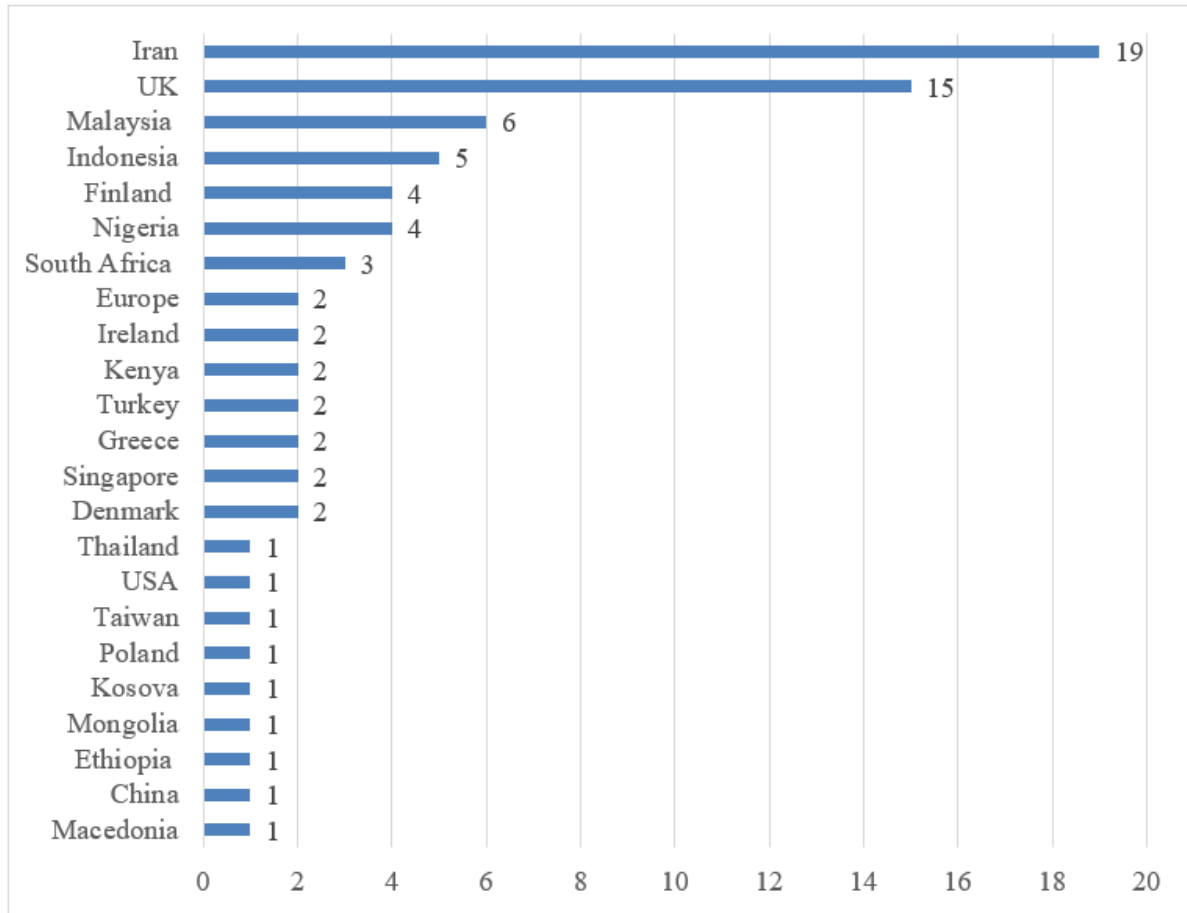


Figure 3. Numbers of Articles per Country

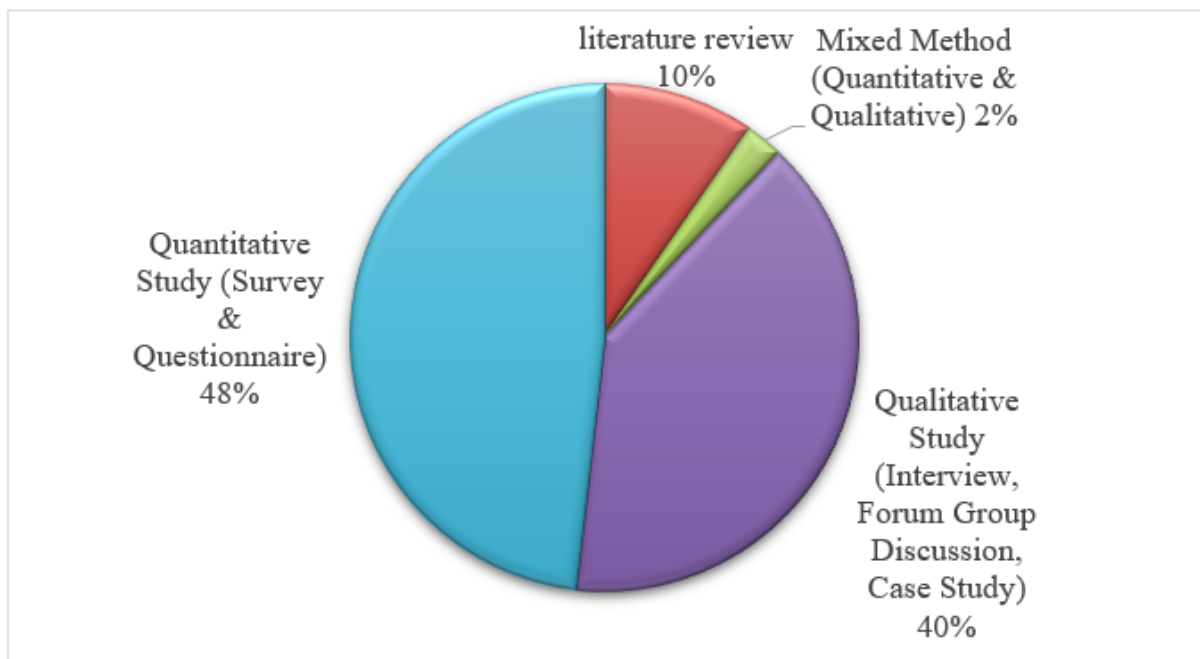


Figure 4. Research Methodology in the Literature

hod in the sample (Massaro et al., 2015). The second most popular method is a qualitative study, represented by 33 papers, or 40 percent of the sample. Another article used a literature review and mixed methods.

The second implication is an explanation of the four thematic clusters. For answering RQ 2, "What area of KM literature focuses on tax administration?". It refers to the primary keywords evaluated in the 83 articles analyzed. Authors, editors, and publishers utilize keywords to emphasize key points in papers. According to Silverman (2013), keyword analysis "is a technique that enables you to evaluate vast volumes of text without losing focus on small portions of the material in great detail." This article classifies and analyzes keywords using VOSviewers. Table 2 Summarizes the keyword occurrences at least three times that appear in our sample, as well as their interrelationships and networking.

This data demonstrates that researchers utilize knowledge management the most (31 times), followed by knowledge sharing (12 times), electronic government (10 times), and tax administration (10 times). These findings are intriguing because they show that the knowledge management process considered in research on KM and tax administration is the process of information sharing.

Surprisingly, the results showed four primary clusters when the keywords were clustered, as seen in Figure 5. The size of the sphere in Figure 5 is estimated using the degree centrality measure (bigger circles have a connection to more articles). According to Secundo et al. (2019), degree centrality defines which agents have the most direct links to and from other agents.

The analysis of clustering the keywords in literature resulted in four clusters of research in KM within tax administration; These clusters represent issues, namely:

Cluster 1. Technology support for KM is a research group that discusses the role of information communication and technology in KM development. This section will explain the theories regarding government transformation in the digital era, knowledge, knowledge management,

e-government, and community practice in tax administration.

This cluster started with the emergence of e-government as a trigger for KM implementation in tax administration (Bubou et al., 2018). Information Communication and Technology (ICT) has influenced socio-economic growth and shifted entire workplace cultures. As a result, governments have significantly benefited from integrating ICT into governance institutions, increasing governance efficiency, service delivery efficacy, and citizen access to information. However, managing technological development for the good of society requires multi-actor cooperation. The role of technology began to develop into a government administration system known as e-government. E-government is thought to involve several government services being significantly improved and streamlined, most notably document access, filing, and payment of costs, including taxes and license fees (Stafford & Turan, 2011).

While government benefits from e-government, it is not without difficulties. There are challenges to adoption and implementation in e-government like interoperability and service integration within information systems, heterogeneous data, a lack of data sharing and middleware knowledge bases (Bubou et al., 2018), and lack of managerial and IT skills (Skenderi & Skenderi, 2016).

The era of e-government provides opportunities for the public to formulate various public policies through e-transformation. In addition, the government also needs to maximize its knowledge to carry out all activities and make it easy for the public to access. The knowledge created, stored, and disseminated is often not integrated and sustainable. As a result, problems arise such as loss of knowledge, unmet knowledge needs, and knowledge gaps. These problems can be overcome by implementing knowledge management systems (KMS).

Due to many problems faced by the tax administration, this profession is a highly complex job. Tax laws are constantly changing, making it even harder for the tax regulating body.



This problem was made worse because the tax officers' written manuals and reference materials had technical information that was not organized logically. The paper instructions were hard to use and had information that was no longer relevant, so the officers could not use them. Officers had to rely heavily on their memories to locate and identify essential material, wasting a significant amount of their time.

Consequently, officers required much more time to execute their tax assessment responsibilities, resulting in increased case backlogs at branch offices. Increasing storage space needs for paper-based manuals and reference materials was another source of concern (Sejdija, 2013; Rosdi et al., 2016).

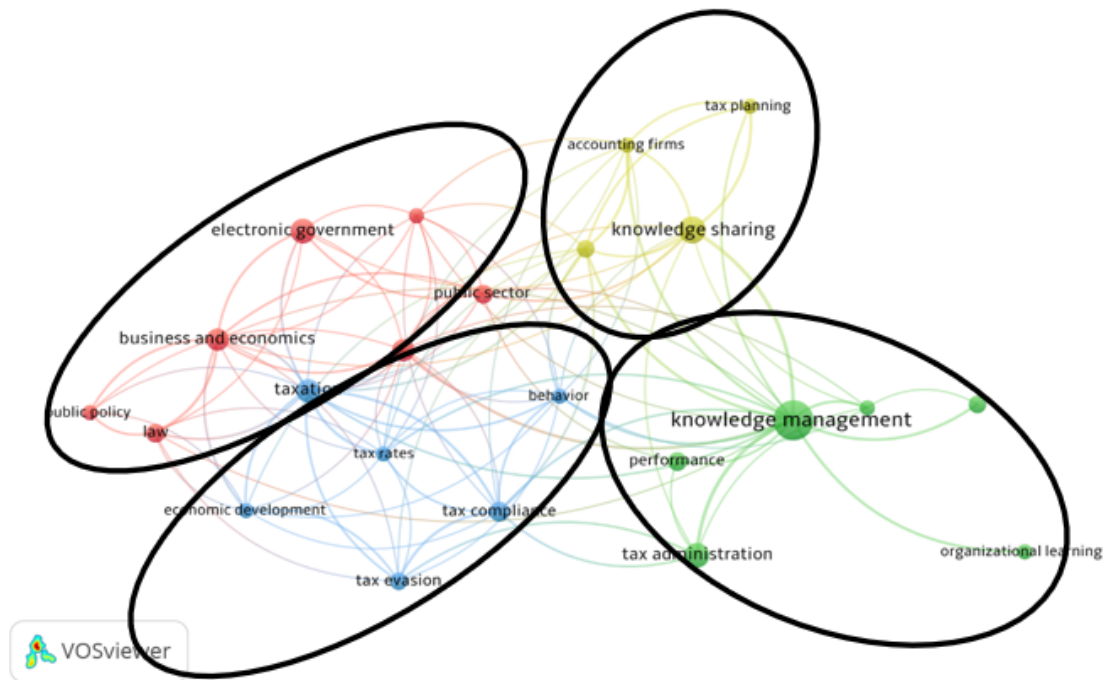
Responding to the challenges of tax administration works, organizations require comprehensive KM using information and communication technology. Employee knowledge may be managed in today's enterprises due to technological advances such as electronic databases, collaboration platforms, data stores, and information analysis tools (Rosdi et al., 2016). Some previous researchers explain some websites to support KM sharing, such as hasilpedia (Rosdi et al., 2016), UK Inland Revenue Website (Barnes & Vidgen, 2007). Finland's web-based and centralized call-center tax service (Tuomela et al., 2005), Batho Pele Gateway (Mutula & Mostert, 2010). These particular websites take the form of a recognized Community of Practice (CoP) and demonstrate the tax administration transformation into Knowledge-Driven Organization with Information Technology (IT) support (Tan & Pan, 2003; Chee-Wee et al., 2007).

Cluster 2. Critical success factor (CSF) and investigation of the relation of KM process toward organization's performance, most of the articles in this cluster are empirical studies investigating what factors are crucial in implementing KM in tax administration. In this regard, some researchers also found organizational learning as the primary culture to support knowledge-based organizations. In addition, this research group also investigated the role of KM and its influence on organizational performance.

**Table 2.** Keyword Occurrence

|           | Keywords                | Occurrence |
|-----------|-------------------------|------------|
| Cluster 1 | Business and economics  | 8          |
|           | Electronic government   | 10         |
|           | Information technology  | 8          |
|           | Law                     | 5          |
|           | Public policy           | 3          |
|           | Public sector           | 5          |
|           | Society                 | 3          |
| Cluster 2 | Information management  | 3          |
|           | Intellectual capital    | 4          |
|           | Knowledge management    | 31         |
|           | Organizational learning | 3          |
|           | Performance             | 5          |
|           | Tax administration      | 10         |
|           |                         |            |
| Cluster 3 | Behavior                | 3          |
|           | Economic development    | 3          |
|           | Tax compliance          | 6          |
|           | Tax evasion             | 4          |
|           | Tax rates               | 3          |
|           | Taxation                | 9          |
| Cluster 4 | Accounting firms        | 3          |
|           | Knowledge sharing       | 12         |
|           | Tax avoidance           | 4          |
|           | Tax planning            | 3          |

The first subtheme is CSF; the critical Success Factor to improve KM efficiency is employee motivation to share, acquire, and apply knowledge because employees hold knowledge of the organization. Motivation, both financial (payment of allowance, bonus, and financial reward) and non-financial (appreciation, recognition, and recommendation), can inspire tax administrators to share, transfer, acquire, and apply knowledge. However, how they choose one of them depends on individual values. (Okoh et al., 2020). A flexible organizational structure enhances the flexibility of knowledge and information sharing, as confirmed by (Umale et al., 2020), which improves KM efficiency and tax administration performance.



**Figure 5.** Bibliographic mapping of the research

In the second subtheme, learning organization as the primary culture to support knowledge-based organization, Saravi & Hayati (2015) found the learning dynamic has occurred. KM process included knowledge acquisition, creation, store, retrieval, transfer and application have occurred using technology, including the system of knowledge and learning based on technology. However, people empowerment in administration, staff, society, and partners within tax administration has not yet occurred.

The third subtheme investigates the role of KM and its importance on an organization's performance. The prior research conducted in the private sector has proved that KM positively impacts organizational performance. However, it should be investigated in the public sector, especially in tax administration Soltani et al. (2020) found that (knowledge production, knowledge gathering, and knowledge exchange) have a positive impact on Organizational intelligence (OI) as intellectual competence and business capability to resolve the relationship issue. At the same time, Diwanti et al. (2021) found that KM also positively impacted employee perfor-

mance through the availability of internet access which facilitated them to search for information. (Yavarzadeh et al., 2015) found that among the aspects of the KM process, Knowledge creation and knowledge transfer have the strongest association with organizational performance; on the other hand, the result proved that KM correlates with organizational innovation. In addition, Mortazavi & Hassani (2014) found that KM (knowledge acquisition, knowledge transfer, knowledge creation, knowledge application) has an impact on organizational efficiency (innovativeness, organizational commitment, job satisfaction, organizational health). Mahmudi & Monavvar (2016) measure KM by investigating the KM process (generating knowledge, acquiring knowledge, organizing knowledge, disseminating knowledge, and implementing knowledge), and the result is that KM has a positive and significant influence on employee performance. Surprisingly, although most researchers found the KM process has a positive influence on an organization's performance. In contrast, Ghorbani et al. (2013) found that the KM process negatively influences the readiness for organizational

change, even though KM technology, KM strategy, KM structure, and people in KM positively influence readiness for organizational change.

Cluster 3. The knowledge management framework discussed the KM framework to identify the main actors, roles, incentives, and practices for tax enforcement. This KM framework can also explain the relationship between accounting firms, corporate taxpayers, and taxation institutions. Furthermore, how to use this KM framework as a tool for tax compliance.

Contributions in this field have been identified in the “model of knowledge management on tax environment.” Some of the most pertinent contributions to the first perspective are as follows: Hasseldine et al. (2012) use a knowledge management framework to describe international practice for cooperative compliance and tax enforcement and to define the main actors, their roles, and incentives. Further, Hasseldine et al. (2011) Described the interaction between accounting companies, corporate taxpayers, and revenue officials, particularly in the UK’s HM Revenue and Customs (HMRC). The findings demonstrate that this relationship may be explained in terms of a tax knowledge market with knowledge sellers, knowledge brokers, and knowledge purchasers. Tuomela et al. (2005) have developed the triadic network between tax administrators, government, and society (company).

The second perspective in this area is KM as a tool to enable tax compliance. In this regard, Assfaw & Sebhaw (2019) explain that taxpayers’ tax compliance depends on how well they understand tax laws and how willing they are to follow them. They showed that tax knowledge is one of the things that make people pay their taxes. It is contrary to Chuenjit’s (2014) explanation that the higher taxpayer’s knowledge, the higher the degree of tax non-compliance. This is because taxpayers with higher levels of education are more aware of the potential for avoidance than those with lower levels of education. Lois et al. (2019) demonstrate how incorporating KM technologies promote tax compliance by improving understanding of the factors influencing taxpayer behavior.

Cluster 4. Knowledge sharing in KM implementation, Tax system operation is highly dependent on practical knowledge sharing. Inter-organizational information-sharing processes are strongly intertwined with intra-organizational knowledge-sharing activities. This cluster also investigates factors that motivate knowledge sharing. Further, this cluster explains how to assess the KM maturity in the tax administration context.

Inter-organizational information-sharing processes are strongly intertwined with intra-organizational knowledge-sharing activities (Hasseldine et al., 2011a). As Nonaka (1995) states, organizational knowledge generation is a spiral process that crosses sectional, departmental, divisional, and organizational borders. It begins at the individual level and moves up through larger interaction communities. Contributing parties try to convey their knowledge to others. In other words, knowledge is first made through interactions with other people and personal interpretations. In this area, some of the most contributions are Hasseldine et al. (2011) depict how the tax authority and business taxpayers share knowledge across organizational boundaries in the market for tax law knowledge. The tax authority makes active contact with corporate taxpayers. It provides textual material (such as notes, guidelines, publications, and the internet) and information through seminars, training events, assessments, and visits as needed. While corporate taxpayers directly contact the tax authority for dialogue and idea exchange, participate in representative bodies, are members of consulting bodies, and participate in business forums. In addition, Raczkowski (2015) Describes the scope of the tax authorities’ role in providing information and explains the knowledge creation and sharing process between tax authorities and their stakeholders. The idea of technology for knowledge sharing was initially described by Wilson & Borrás (1998), which illustrates how a widely dispersed and easily accessible repository might provide valuable infrastructure for knowledge sharing. While in the inter-organizational knowledge sharing context,

Jørgensen et al. (2020) demonstrates through a case study the value of Community of Practice (CoPs) in Danish Tax Administration settings and emphasize the need to allocate funds to interactions between employees that foster knowledge exchange. Sharing of knowledge is started because people want to have access to important information or resources. Factors influencing knowledge sharing in the tax administration context are employee motivation, leadership, trust, and organizational commitment (Park et al., 2015; Yang et al., 2020). A Second subtheme is KM maturity assessment within tax administration. As stated by Akhavan & Philsoophian (2018), the Maturity of KM is a level of an organization's capabilities that affects the KM process on varying scales; every organization at a different maturity level depends on its current state. The lesson learned by assessing KM maturity is developing a conceptual KM framework for tax administration through enablers such as leadership, people, process, and technology.

The third implication is exploring the future research for answering RQ 3, "What are the future works for the research?". As mentioned by (Secundo et al., 2019), the Researchers must carefully evaluate how their future research will be sufficiently intriguing and make a significant contribution if it has ramifications for future studies. This is an engaging and pertinent subject compared to the issues tax administrations face in terms of money, policy, law enforcement, society, and the growth of their surrounding communities.

First, consideration must be given to the increasing acceleration of digital technology that covers the knowledge needs of reshaping the market and society globally (Nambisan, 2017) on tax administration (Rosdi et al., 2016). In the future, mobile access to knowledge management systems will be an unrestricted right for all tax officials. This most recent development shows the tax administration's goal to become a learning organization in the current information economy.

Second, an investigation of the role of KM on organizational performance in tax admini-

stration must become interesting. As (Amayah, 2013) mentions, the objective of the public sector is difficult to measure and more conflicting with political force. Therefore, examining the role of KM as a supporting tool for achieving organizational performance in tax administration is critical. Researchers have discovered that KM contributes positively and significantly to the performance of the commercial sector, but the evidence for the public sector is still inconclusive (Ghorbani et al., 2013).

Third, The "collective" involvement of all the people who contributed the knowledge is another part of managing knowledge in tax administration that is often overlooked. Hasseldine et al. (2011) moves from the tax administration as a knowledge provider to society. This successful knowledge flow will lead to good governance.

Given the dynamic character of study on tax administration on the one hand and KM on the other, future research that addresses the dynamic elements of the future research fields is desired. In addition, the four theme domains indicate the need to continuously examine, implement, and update several relevant research fields.

## CONCLUSION AND RECOMMENDATION

In the conclusion of this research, it is crucial to remember its initial motivation, arguing that KM in the public sector has unique characteristics that must be explored, especially in tax administration, where this place must be full of knowledge. This study evaluated KM literature in tax administration to find trends and research development. The publication period chosen was 1990 through 2021. The findings apply to decision-makers of tax administration worldwide and researchers in the context of KM development. The statistic indicates that the KM in tax administration research was spreading in developing and developed countries. Iran, the UK, Malaysia, and Indonesia are the world's most productive countries in this subject. In addition, the growth trend registered during 2019 is promising.

This paper's co-occurrence network analysis has identified four major thematic clusters

as the primary specialty areas in this scientific discussion and sub-areas. We classify the primary areas as technology support for KM implementation, critical success factor (CSF) and investigation of the relation of the KM process to the organization's performance, knowledge management framework, and knowledge sharing. The review of articles in these fields includes conceptual papers and empirical research.

Some more areas for future research have been proposed, focusing on the development of ICT in KM implementation included the potential development of AI and automation; machine learning will be accelerated the KM implementation. The learning organization that supports the KM environment. Investigate the KM process and organizational performance dimension, especially on the social side, such as trust and service to civil society. Knowledge sharing inter-organizational between tax authorities and their stakeholders. knowledge sharing and research on CoPs in tax administration are still scarce. KM maturity assessment by using methodology such as the APO KM framework.

In addition, exploring such issues can help broaden and strengthen a community of scholars and researchers' scientific backgrounds by bridging the gap between theoretical and empirical contributions. However, this research has limitations.

As for the limitations, the researchers use the Google Scholar database. Indeed, it is an extensive database, yet there is much tidying-up work to prepare a clean dataset. For future research, it is suggested to use a more exclusive database, such as the Web of Science. Also, this study does not exclude journals any longer indexed in the database (discontinued). Future studies can assess the quality of publication in more detail and may exclude publication in discontinued journals.

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