



# A Systematic Literature Review on Tax Evasion: Insights and Future Research Agenda

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To Link this Article: <http://dx.doi.org/10.6007/IJARAFMS/v12-i2/13089> DOI:10.6007/IJARAFMS /v12-i2/13089

**Received:** 14 February 2022, **Revised:** 16 March 2022, **Accepted:** 30 March 2022

**Published Online:** 11 April 2022

**In-Text Citation:** (Sritharan et al., 2022)

**To Cite this Article:** Sritharan, N., Sahari, S., & Sharon, C. C. S. (2022). A Systematic Literature Review on Tax Evasion: Insights and Future Research Agenda. *International Journal of Academic Research in Accounting Finance and Management Sciences*, 12(2), 84-105.

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**Vol. 12, No. 2, 2022, Pg. 84 - 105**

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## A Systematic Literature Review on Tax Evasion: Insights and Future Research Agenda

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### Abstract

Emerging research studies in the subject of tax evasion have selected a variety of factors to verify their influence on the intentional non-compliance behaviour (tax evasion). However, a holistic review of tax evasion covering global literatures remains elusive. Therefore, this paper intends to conduct a systematic literature review (SLR) to review the existing articles in the past 10 years, encapsulating 100 papers starting from 2010, in which Organisation for Economic Co-operation Development (OECD) established the Convention on Mutual Administrative Assistance in Tax Matters in order to reduce tax evasion with the help of collaborated network. The review articulates those existing studies have limited their exploration within individual and economic related factors, but less focused on the other variables such as digitalization of public services, corporate social responsibility, and whistleblowing efforts. This paper also exhibits the avenues for future researchers in the subject of tax evasion.

**Keywords:** Tax Evasion, CSR, Digitalization, Whistle Blow, Systematic Literature Review.

### Introduction

#### **Background**

According to Organisation for Economic Co-operation and Development (2017), revenues received through income and profit taxes, social security payments, taxes on goods and services, payroll taxes, taxes on the ownership and transfer of property, and other taxes are referred to as tax revenue. Tax institutes and government authorities along with taxpayers have the potential responsibility to carry out the entire tax collection procedures without any hassle in order to make the government of a country to cover their operational as well as developmental expenditures (Sritharan et al., 2020). Tax collection is crucial to a country's ability to provide social services including health and education, necessary infrastructure such as power and roads, and other public goods (Salawati et al., 2021). To make it smooth, The Global Tax Program (GTP) was launched by the World Bank to provide advisory services and technical assistance aimed at improving tax institutions and generating revenues in a fair and efficient manner at both the international and domestic levels (World Bank, 2021). Looking at global tax issues at a common glance is challenging for world tax organisation due to difference in its practices across countries. In comparison to a typical developed country,