Amkop Management Accounting Review, E-ISSN 2828-2248
This work is Licensed under a Creative Commons Attribution 4.0 International License

Tax Audits in the Digital Era: A Systematic Review of the Determinants, Effectiveness, and Evolution of Risk-Based Controls

Nadia Azaria ✉ [1)], **Heru Tjaraka** [2)]

[1)] *Master of Accounting, Faculty of Economics and Business, Universitas Airlangga, Surabaya, Indonesia*
[2)] *Department of Accounting, Faculty of Economics and Business, Universitas Airlangga, Surabaya, Indonesia*

Received: 2026, 09,13 **Accepted**: 2026, 10, 26
Available online: 2026, 11, 25

Abstract

Purpose: This study examines the determinants of taxpayer selection for audit, the effectiveness of digital technologies in tax examination, and evolving non-compliance patterns within a risk-based control framework.

Research Method: A systematic literature review integrates previous research on taxpayer behavior, organizational capacity, institutional dynamics, and technology utilization in risk-based tax auditing.

Results and Discussion: Audit effectiveness depends on technological availability, data quality, tax officials' analytical competence, and institutional coordination. Digitalization improves taxpayer selection accuracy and audit efficiency through data integration and risk analytics. However, stronger monitoring also accompanies increasingly complex non-compliance schemes, including electronic invoice manipulation and the exploitation of algorithmic loopholes. These findings highlight the need to align technological capabilities with organizational and institutional readiness.

Implications: Tax authorities should strengthen data governance, interinstitutional coordination, and continuous competency development to address evolving compliance risks. Future research should empirically assess how these capabilities influence audit outcomes across institutional contexts.

Originality: This review integrates behavioral, organizational, institutional, and technological perspectives to explain the relationship between digital auditing capabilities and evolving non-compliance patterns, positioning adaptive capacity as central to effective risk-based tax control.

Keywords: Digital Transformation; Risk-Based Control; Tax Audit; Tax Compliance; Tax Non-Compliance.

Copyright (c) 2027 Nadia Azaria

✉ Corresponding author :
Email Address : nadia.azaria-2024@feb.unair.ac.id

1) Introduction

Tax audits are one of the most strategic fiscal law enforcement instruments in modern tax administration structures to verify the correctness of taxpayers' self-reporting, minimize tax gaps, suppress tax avoidance and embezzlement practices, and maintain the sustainability and integrity of state cash revenues (Zandi and al. , 2019). In the conventional paradigm, tax audits tend to rely on a post-reporting supervision approach, where auditor intervention is carried out through manual physical document sampling or periodic administrative compliance tests that take time and resources. However, the development of the global digital economy has fundamentally changed business transaction schemes (Ha, 2023; Shi , 2022). The development of the digital economy is now characterized by online transactions, global integration, and the rise of platform-based businesses. This explosion of non-physical transactions presents new challenges because it no longer leaves the traces of conventional audits (Zhang et al., 2021) . This structural shift poses fundamental problems in the form of new information asymmetry that widens the compliance gap. On the one hand, tax authorities around the world are facing limited manual audit capacity to keep up with the escalation of millions of daily digital transactions. On the other hand, tax evasion and evasion modes are now increasingly

sophisticated. Fraudulent practices are shifting from manual bookkeeping manipulation to digital schemes, electronic invoice forgery, shadow economy, to anonymous transaction engineering on online platforms (Herrera-Semenets et al., 2025; Lenz, 2017; Mathews et al., 2018; Topchii et al., 2025; Zhang et al., 2021). These practices are often disguised in digital communications and multimedia content. As a result, manual rule-based audit systems are no longer adequate to detect them. This condition triggers inefficiency in the allocation of tax audit resources; Random audit methods or conventional audits demand enormous law enforcement costs but result in a low audit finding success rate (Zhang et al., 2021). The inability of manual audit instruments to detect anomalies with precision ultimately risks lowering the credibility of audits, which can behaviorally reduce taxpayers' voluntary compliance broadly (Lumbantobing et al., 2025). The main challenge is how tax authorities redesign the risk-based supervision system to remain adaptive, accurate, and effective in the digital era. To answer these challenges, various countries are now starting to accelerate the digitalization of tax administration in a structured manner. This step is manifested through the use of integrated electronic platforms such as e-filing, e-billing, unification e-bupot, e-invoice validation, to the launch of a core platform for modern tax administration, such as the Coretax Administration System (CTAS / Coretax) in Indonesia which is regulated through PMK No. 9/PMK.03/2024 and PMK No. 81/2024 (Fahmi et al., 2025; Lumbantobing et al., 2025). For example, in Morocco, the General Directorate of Taxes (DGI) utilizes the integration of the SIT system, IMPL portal, profit data analytics, and electronic invoicing (e-invoicing) to identify corporate income tax and VAT fraud in a targeted manner (Siham & Premier, 2025). Third-party data allows tax audits to move from past evaluations to real-time transaction supervision. Supported by artificial intelligence and deep learning, authorities are now able to analyze text and visual irregularities on social commerce platforms to set audit targets with a higher level of precision (Zhang et al., 2021).

Recent developments have even begun to test autonomous agents based on Large Language Models (LLMs) specifically for taxation. Equipped with a special security system, this technology is able to validate invoices, prevent miscalculations, and close the loopholes of direct transaction manipulation (Nie et al., 2024). However, there are still conceptual and empirical gaps in the current literature. The modernization of tax administration indirectly guarantees increased compliance without strict law enforcement. Research by Lumbantobing et al. (2025) shows that the effectiveness of audits functions as a moderating variable, the integration of digital platforms such as Coretax is only effective in triggering compliance if supported by taxpayers' perceptions of the high risk of detecting non-compliance. The second gap, at the practical implementation level, is that there is a gap in technology readiness and adoption. Research from Siham & Premier (2025) proves that although tax authorities are moving aggressively to automate AI-based risk targeting, adoption among private tax consultants is still very low (only 22%) triggered by data privacy concerns (82%), the absence of local applications that align with local tax contexts, and doubts about the ability of algorithms to replace human professional judgment. Third, most previous research still examines these dimensions separately. Existing research generally focuses on testing fraud detection algorithms (Nie et al., 2024; Zhang et al., 2021), psychological factors of taxpayer compliance (Zandi et al., 2019), or partial effectiveness of information systems (Chalu & Mzee , 2018). As a result, there are still limitations in synthesis that combines audit target selection criteria, the effectiveness of digital instruments, and the update of risk control systems in one comprehensive study. To bridge this fragmentation, a Scopus data-based Systematic Literature Review (SLR) is needed to map the evolution of risk-based tax audits in the digital era as a whole.

Based on the above background and literature gaps, this study aims to identify, classify, and analyze in depth the determinants of taxpayer selection to be examined in the contemporary digital ecosystem, including the role of third-party data integration, behavioral scoring, and algorithm-based anomaly indicators. Furthermore, this study aims to evaluate the effectiveness of the implementation of digital technology, from the core tax system, multi-modal machine learning modeling, to artificial intelligence—in accelerating the audit process, reducing law enforcement costs, and boosting the accuracy of the detection of tax authority audit targets. In addition, this study aims to identify the direction of development of risk-based audit models to mitigate the latest digital non-compliance patterns, including e-invoicing counterfeiting and tax evasion in social commerce. Ultimately, this study aims to formulate an integrated conceptual framework that connects digital detection technology, the dynamics of taxpayer compliance behavior, and the effectiveness of law enforcement through tax audits. The novelty of this research lies in the integration between algorithmic technology aspects, taxpayer behavior, and the effectiveness of audits in the field.

Through a multidisciplinary approach, this study fills a gap in the literature related to cross-country and cross-sector comparisons that has not been fully mapped so far. Theoretically, this study

combines three complementary perspectives. The first foundation is the Slippery Slope Framework from Kirchler and al. (2008) which tax compliance is born from the balance of two main pillars, namely trust in authorities that encourage voluntary compliance, and authority authority that enforces formal compliance through supervision. The development of recent studies shows that these two pillars must go hand in hand in the midst of the digitalization of the tax system. Public trust needs to be balanced with the perception of authority firmness through effective and trusted risk-based audits (Lumbantobing et al., 2025). The second foundation is the integration of technology which is used to dissect the determinants of acceptance and rejection of digital audit technology by both fiscal authorities and tax consultants, where the perception of usefulness, simplicity of the system, and guarantee of data confidentiality are determinants of the success of digital transformation (Nie et al., 2024; Siham & Premier, 2025). The third foundation refers to the Theory of Planned Behavior where this theory explains that sophisticated digital surveillance systems magnify the perception of risk of being caught, which ultimately limits the space for movement and intention of taxpayers to commit non-compliance (Lumbantobing et al., 2025). The integration of theory and literature review aims to provide a comprehensive analysis of the determinants of risk-based tax audits. In addition, this study aims to analyze the shift of the tax audit system towards a more sophisticated predictive model, as well as evaluate ethical issues and obstacles to their implementation across countries. Theoretically, this study contributes to the tax accounting literature and technology regulation by placing audit effectiveness as a crucial element in the success of fiscal digitalization. In practical terms, the findings of this systematic review are expected to be a strategic reference for policy makers and tax authorities, especially the Directorate General of Taxes in optimizing the implementation of Coretax in Indonesia and other global fiscal authorities in designing audit policies that are more precise, efficient, accountable, and adaptive to the digital tax crime landscape in the future.

2) Literature Review and Research Question Development

Theoretical Foundations of Digital Tax Auditing

Tax auditing in the digital era is shaped by the interaction of enforcement capacity, taxpayer behavior, technological capabilities, and institutional conditions. Understanding these relationships requires a theoretical foundation that addresses both taxpayers' responses to monitoring and tax authorities' capacity to implement digital controls.

The Slippery Slope Framework developed by Kirchler et al. (2008) explains tax compliance through two interrelated dimensions: trust in tax authorities and the power of authorities. Trust supports voluntary compliance, whereas the exercise of enforcement power supports enforced compliance. Applied to digital tax auditing, this framework suggests that stronger detection capabilities should be examined alongside transparency, procedural fairness, and accountability. From this perspective, technological sophistication should be evaluated in relation to both enforcement outcomes and taxpayers' confidence in tax administration.

The Theory of Planned Behavior offers a complementary explanation of taxpayer behavior. Ajzen (1991) identifies attitudes, subjective norms, and perceived behavioral control as determinants of behavioral intention. These constructs provide a basis for examining how taxpayers interpret and respond to digital monitoring. In applying this theory, perceived detection risk may be considered a contextual influence on relevant behavioral beliefs rather than a replacement for its core constructs. This perspective enables a broader examination of compliance decisions beyond the assumption that stronger surveillance necessarily produces greater compliance.

A complementary technology adoption perspective highlights the importance of perceived usefulness, ease of use, and the conditions supporting implementation. Professional judgment and data confidentiality also warrant consideration when examining the adoption of digital audit tools. Together, these perspectives guide the review of how technological capabilities, organizational readiness, and taxpayer behavior interact within risk-based tax auditing.

Determinants of Taxpayer Selection for Audit

Taxpayer selection is a central component of risk-based tax auditing because tax authorities must allocate limited examination resources according to assessed compliance risks. Potential selection criteria include reporting inconsistencies, unusual transaction patterns, compliance histories, third-party information, and discrepancies between declared activities and observable economic behavior. Digitalization expands the information available for assessing these indicators, while also increasing the importance of evaluating their reliability and relevance.

Existing research approaches taxpayer selection from behavioral and technological perspectives. Zandi et al. (2019) examine behavioral dimensions of tax compliance, whereas Zhang et al. (2021) investigate technology-supported approaches to identifying potential non-compliance. Considered together, these perspectives suggest that audit selection involves both taxpayer characteristics and the information systems through which compliance risks are identified. Nevertheless, a risk indicator signals the need for further examination and should not be treated as conclusive evidence of a tax violation.

A critical distinction concerns data availability and data quality. Although greater access to information may support more detailed risk assessment, incomplete records, inaccurate taxpayer identification, and inconsistent reporting formats may undermine selection decisions. Organizational conditions are equally relevant because officials' analytical competence, access to information, and institutional coordination influence how risk indicators are interpreted and translated into audit action.

Accordingly, this review examines taxpayer selection through the interaction of behavioral indicators, data quality, technological capabilities, and institutional conditions. It also considers contextual differences that may explain why particular selection criteria are more relevant in some administrative settings than in others. These considerations lead to the first research question:
RQ1: What taxpayer-related, organizational, institutional, and technological factors influence taxpayer selection for risk-based tax audits in the digital era?

Effectiveness of Digital Technologies in Tax Auditing

Digital technologies offer opportunities to improve audit targeting, information processing, and examination procedures. Integrated tax platforms, electronic invoicing, automated data matching, and machine learning provide different mechanisms for supporting these activities. However, their effectiveness requires a multidimensional assessment because faster processing does not necessarily indicate greater detection accuracy or improved taxpayer compliance.

Previous studies address different aspects of technological and administrative effectiveness. Zhang et al. (2021) and Nie et al. (2024) examine computational approaches relevant to identifying or preventing irregularities, while Chalu and Mzee (2018) investigate factors associated with tax audit effectiveness. Lumbantobing et al. (2025) examine the relationship between digital tax administration, compliance, and audit effectiveness. Although these perspectives are complementary, differences in their outcome measures require careful consideration when synthesizing their findings.

This review therefore distinguishes among taxpayer selection accuracy, audit processing efficiency, detection of non-compliance, resource utilization, and compliance-related outcomes. These distinctions provide a basis for assessing whether reported technological improvements translate into broader administrative benefits. They also help identify limitations in studies that evaluate technical performance without examining subsequent audit or compliance outcomes.

Implementation conditions provide an additional basis for comparison. Data quality, system interoperability, officials' analytical competence, and the use of professional judgment may influence the contribution of digital technologies to audit performance. Institutional differences also require attention when assessing whether findings from one jurisdiction are applicable to another. The review

consequently evaluates the reported benefits and limitations of digital audit technologies, together with the conditions shaping their effectiveness. This leads to the second research question:

RQ2: What effects do digital technologies have on the accuracy, efficiency, and compliance-related outcomes of risk-based tax audits, and what conditions shape these effects?

Evolving Non-Compliance and Adaptive Risk-Based Controls

Digital transformation changes both the mechanisms of tax supervision and the environment in which non-compliance occurs. Electronic invoice manipulation, concealed transactions on digital platforms, and the exploitation of automated procedures represent concerns examined in this review. These developments raise questions about whether established risk indicators remain appropriate as transaction structures and taxpayer strategies evolve.

Research on digital transactions and fraud detection provides a basis for examining emerging compliance risks across technological and institutional contexts (Herrera-Semenets et al., 2025; Topchii et al., 2025; Zhang et al., 2021). A critical synthesis must distinguish among empirically documented schemes, conceptually identified risks, and anticipated technological vulnerabilities. Maintaining this distinction is necessary to assess the strength of the available evidence and avoid treating potential threats as established patterns of non-compliance.

In this review, adaptive risk-based control refers to the capacity to revise risk indicators, incorporate audit feedback, and adjust examination procedures in response to new evidence. This definition positions digital auditing as an ongoing process of assessment and organizational learning. The review consequently examines how the literature addresses the updating of detection models and the revision of control procedures as compliance risks change.

Adaptation also requires attention to governance. Expanded digital monitoring raises questions concerning data confidentiality, explainability, accountability, and the treatment of taxpayers incorrectly identified as high risk. These considerations provide a basis for examining how responsive controls can operate alongside reliable and procedurally fair decision-making.

The third research question therefore addresses both the evolution of digital non-compliance and the corresponding development of audit controls:

RQ3: How have patterns of tax non-compliance evolved in digital environments, and what adaptations to risk-based tax controls are identified in the literature?

3) Research Method

This study was designed using the Systematic Literature Review (SLR) approach which is guided by the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) standard. The selection of SLR was carried out because this study did not collect primary data through surveys or interviews, but instead focused on an in-depth analysis of previous scientific works that examined tax audits, digitization of tax administration, and risk-based audits. This approach allows researchers to identify research patterns, trends, and gaps from different countries, while bringing together diverse empirical findings in one complete conceptual framework (Dwinanda & Utama, 2025). In the context of SLR, the research population does not refer to individuals or organizations, but rather to the entire academic literature that discusses tax audits over a certain time frame. The population includes articles from reputable international journals that are indexed by Scopus and published between 2020 and 2025. The selection of this time frame is based on the initial phase of the implementation of the Tax Administration 3.0 framework introduced by the OECD as a new paradigm in the digitalization of tax administration. In the OECD report (2020), Tax Administration 3.0: The Digital Transformation of Tax Administration, it is described as a fundamental shift from a periodic reporting-based tax system to a digitally integrated, real-time, and data-oriented tax ecosystem. The year 2020 is an important point because since then many jurisdictions have begun to implement core technologies such as continuous transaction controls (CTC), new generation e-invoicing, automated third-party data integration, and the application of machine learning for the selection of audit objects. Thus, the

determination of the research period starting in 2020 has a strong conceptual basis because it reflects the start of a global transformation towards advanced digital tax administration that directly affects the tax audit process.

Literature search is carried out systematically through the Scopus database. This database was chosen because it has a wide coverage of reputable publications and provides reliable filtering features according to academic study standards. The article identification process is carried out using a combination of keywords and Boolean operators that reflect the topic of digital tax audits, including: "tax audit" or "tax examination" and "digital tax administration" or "e-invoicing" or "continuous transaction control". This search formula is adjusted to Scopus standards so that only academic articles with adequate methodological feasibility appear. The articles found are then selected through 3 stages, namely identification, screening, and included. Starting from the elimination of duplicates, checking titles and abstracts, to feasibility assessments based on the content of complete documents. Screening is carried out using 5 categories of inclusion and exclusion criteria, namely: (1) topic relevance, namely articles that only include publications related to tax audit, tax examination, digital audit, e-invoicing, and continuous transaction control; (2) time range, including articles published in 2020–2025; (3) type of study, including empirical journal articles, computational studies, systematic reviews, or case studies, and excluding editorial, opinion, and conceptual without data; (4) language, limiting only English-language articles to maintain consistency of analysis; (5) access, ensuring that articles are available in full manuscript form; and These criteria are structured to ensure that only truly relevant and academically accountable research is included in the analysis.

Table 1. Inclusion and Exclusion Criteria

Aspects	Inclusions	Exclusion	Remarks
Topic Relevance	tax audit/tax examination dan digital audit/e-invoicing/continuous transaction control	General taxation without a focus on tax audits	Keeping focus on the topic of tax auditing
Time Range	2020-2025	Outside the period	The relevance of digitization of tax administration
Study Type	Quantitative/qualitative/mixed empiric; technical evaluates	Editorial, opinion, conceptual without data	Ensure scientific data is valid and can be analyzed.
Language	English	Non-English Articles	Consistency of terminology
Access	Available in full-text and downloadable/accessible	Articles that are only available in abstract or restricted access form.	To ensure the completeness of the content analysis

To clarify the selection process, the results of article identification are depicted through the PRISMA flow in Figure 1 which includes the identification, screening, and included stages used in this study. This diagram shows the number of articles found at each stage, the number of articles eliminated because they did not meet the criteria, and the number of final articles analyzed in depth. The PRISMA approach was used to improve the transparency and accuracy of the literature selection process. At the identification stage based on keywords and topic relevance, as many as 70 articles were obtained from the Scopus database. Furthermore, the initial screening automatically eliminated articles published outside the 2020–2025 range (n = 28) and non-English (n = 3), leaving 39 articles. At the screening stage, 5 articles were excluded because they did not meet the criteria for relevance of titles and abstracts, leaving 34 articles that could be accessed by the full manuscript. Of the 34 articles, there were 15 articles

that could not be accessed in full manuscripts. Thus, as many as 19 complete manuscript articles were successfully obtained and evaluated for feasibility. The results of the feasibility evaluation confirmed that all 19 articles met the inclusion criteria in full without any reports being excluded at the final stage (n = 0), as shown in Figure 1.

Eligible articles are then analyzed using data analysis techniques in the form of a narrative synthesis approach. The analysis process is carried out by reviewing the research focus, methods, country context, use of digital technology in auditing, and the main findings regarding the effectiveness of tax audits in the digital era. Each article is read thoroughly to identify patterns, consistency of findings, and substantive differences that can enrich interpretation. This analysis allows the preparation of a comprehensive picture of how digitalization changes tax audit strategies, the risk of non-compliance, and the effectiveness of fiscal supervision. The development of data extraction instruments was carried out using coding sheets that were first tested in the initial 3 articles to ensure consistency and clarity of indicators. The information collected included study characteristics such as the sector or type of taxpayer being analyzed, country jurisdiction, research design, sample size, and audit performance indicators used. The substantive dimension was evaluated based on the main focus of the research, including the form of digitization of tax administration discussed, the audit approach applied, the patterns of digital non-compliance identified, and the determinants analyzed at the micro, meso, and institutional levels. The operational definition of digital-based tax audit was applied consistently at all stages of selection and assessment.

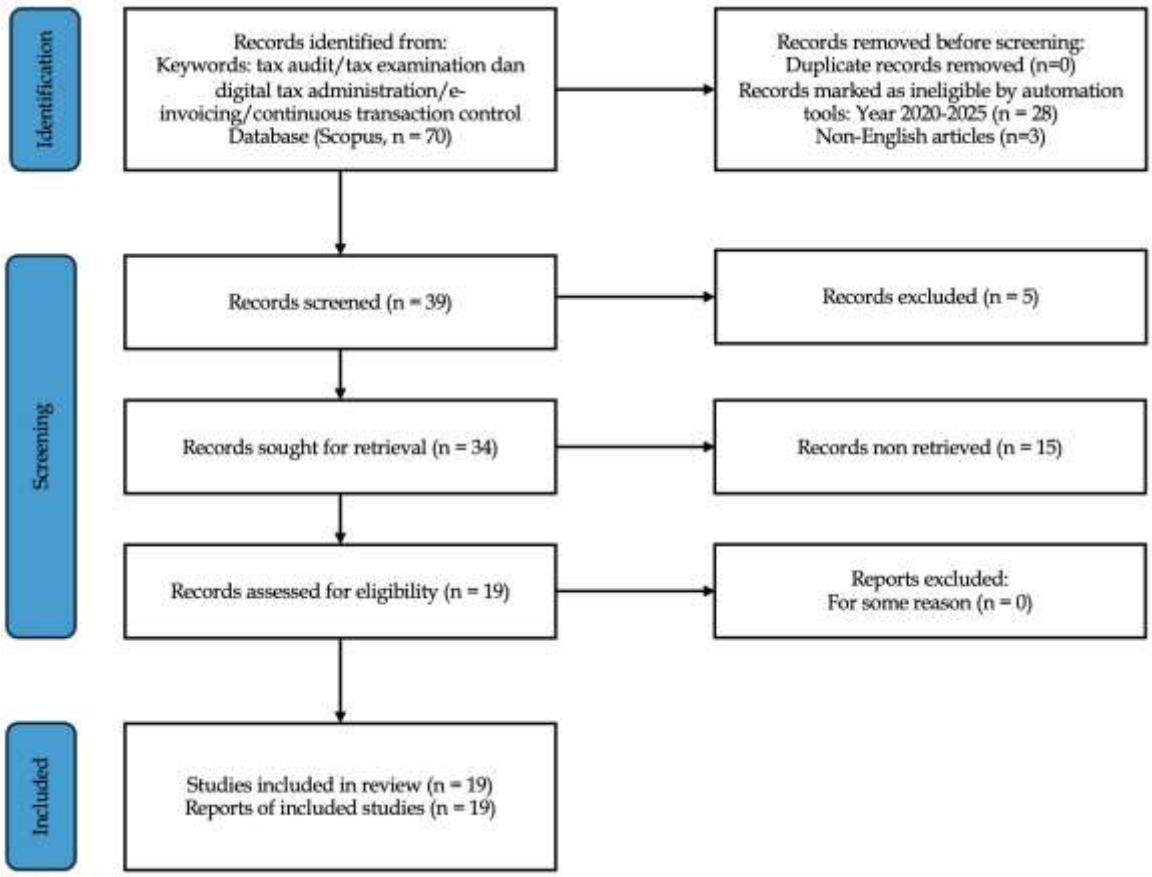


Figure 1. PRISMA Flowchart

Data collection and coding were carried out independently by two researchers using coding sheets that were refined periodically during the extraction process. Any differences in interpretation were resolved through structured discussions until a mutual agreement was reached which was recorded as part of the research documentation. All stages of extraction were documented in detail to ensure the transparency of the process. The validity of this research was maintained through a

transparent and verifiable literature selection, the use of standardized databases, and the application of strict inclusion and exclusion criteria. Meanwhile, the reliability of the research was strengthened by documenting the search process, recording each article selected or set aside, and applying consistent coding methods. In addition, the coding process was carried out by two researchers until an agreement was reached, without having to formally report the Kappa coefficient. The results of the extraction are then mapped in a matrix that connects the digitalization aspects, examination approaches, key findings, and the context of each study, which then becomes the basis for comparing and consolidating findings between articles. This summary of core data is presented in Table 2 and serves as the main guide in the process of analyzing and compiling research results.

Table 2. Included Studies

Title	Author	Year	Journal
Application of indirect Assessment Methods for Personal Income Tax: Regulation and Opportunities for Enhancing Tax Audit	Ketners	2025	Journal of Vasyl Stefanyk Precarpathian National University
Impact of digital tax administration and trust in tax authorities on tax compliance: audit effectiveness moderation	Lumbantobing et al.	2025	Economic Annals-XXI
Can FinTech Close the VAT Gap? An Entrepreneurial, Behavioral, and Technological Analysis of Tourism SMEs	Scandal & Scandal	2025	Fintech
Evaluating the Implementation of Information Technology Audit Systems Within Tax Administration: A Risk Governance Perspective for Enhancing Digital Fiscal Integrity	Umbet et al.	2025	Journal of Risk and Financial Management
Optimizing India's Goods and Services Tax Efficiency: A Thematic Analysis of GST Practitioners' Insights	Menede et al.	2025	International Journal of Accounting and Economics Studies
AI: Friend or foe of fairness perceptions of the tax administration? A survei experiment on citizens' procedural fairness perceptions	Decuypere & Van de Vijver	2025	Government Information Quarterly
E-invoicing, tax audits and VAT compliance	Kotsogiannis et al.	2025	Journal of Development Economics
The Influence of Revenue Department's Tax Auditing Technologies, Social Motivations and Online Business Tax Management Capabilities On The Success Of Tax Administration Of E-Commerce Businsses In Thailand	Thanakijkhajonphaisan & Sincharoonsak	2025	Scientific Culture
Business-finance integration, tax avoidance and tax risk—empirical evidence based on firm recruitment data	Zhao et al.	2025	China Journal of Accounting Studies
Towards An Augmented Tax System, How Artificial Intelligence Is	Siham & Premier	2025	2025 IEEE International Conference on Advanced

Title	Author	Year	Journal
Reconfiguring The Missions Of Tax Administrations And Consultancy Firms			Technologies in Supply Chain Management, ATSCM 2025
How does digital tax administration affect R&D manipulation? Evidence from dual machine learning	Pang & Hua	2024	Technological Forecasting and Social Change
Digitalisation, digital transformation – In the practice of the National Tax and Customs Administration	Coachman & Bán	2024	Public Finance Quarterly
Towards a Conversational Invoice Issuance LLM-Based Agent	Nie et al.	2024	2024 7th International Conference on Algorithms, Computing and Artificial Intelligence (ACAI)
Relationships between tax communication, education and tax administration in Hungary between 2018 and 2022	Ambrus & Borbély	2023	Theoretical Notebooks of Accounting
Deterrence or conformity?—An analysis of digital economy taxpayer compliance behavior based on prospect theory	Jin et al.	2022	Frontiers in Psychology
Factors Affecting Tax Compliance of Enterprises During the Covid-19 Pandemic in Vietnam	Dao & Hang	2022	Montenegrin Journal of Economics
Tax Challenges Arising From The Digitalisation of The Economy: The Development of The OECD Project and Possible Implementation in Russia	Ponomareva	2022	Brics Law Journal
Social E-commerce Tax Evasion Detection Using Multi-modal Deep Neural Networks	Zhang et al.	2021	DICTA 2021 - 2021 International Conference on Digital Image Computing: Techniques and Applications
Pandemics and Tax Innovations: What can we Learn from History?	Pogorletskiy & Söllner	2020	Journal of Tax Reform

4) **Results and Discussion**

*a) **Results***

Publications on tax audits in the context of digitalization in the 2020–2025 period show a fluctuating trend, before finally jumping sharply and reaching its peak in 2025 (Figure 2). The increase in the intensity of this study is driven by 3 mutually reinforcing mainstreams. The first stream is the acceleration of the digitalization of post-pandemic tax administration through the expansion of electronic reporting, real-time reporting, and digital-based tax services (Špaček et al., 2023). This transformation expands the scope of supervision as well as provides transaction data that is ready to be processed automatically. The second stream relates to the global tax reform's focus on risk-based audit approaches, third-party data integration, and the strengthening of post-reporting audits (Ponomareva et al., 2024). The third stream is driven by the rapid advancement of analytics technologies such as Artificial intelligence/AI, machine learning, and anomaly detection that facilitate cross-jurisdictional empirical research (Jayanti et al., 2024). An analysis of 19 articles that met the selection criteria revealed the diversity of jurisdictional contexts, methodologies, and technological focuses studied. A summary of study characteristics from all the analyzed literature is presented in Table 3.

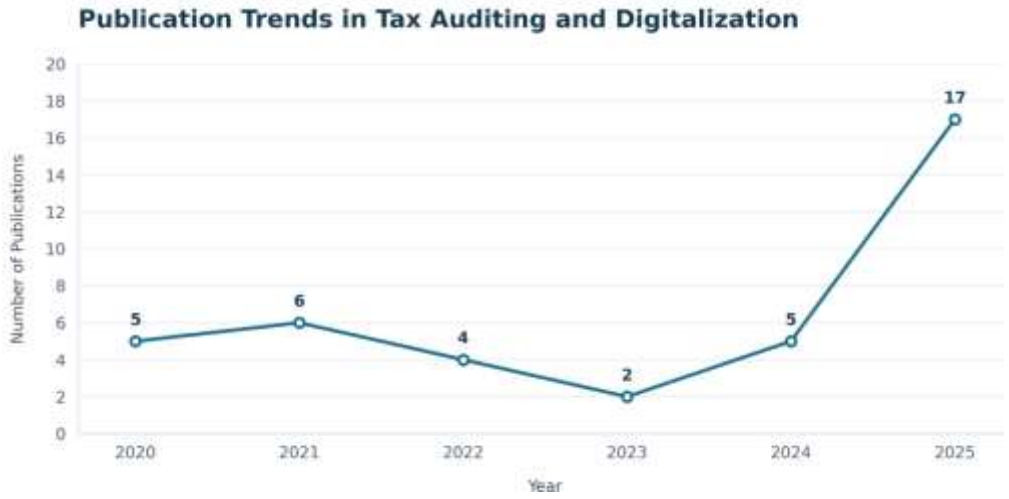


Figure 2. Publication Trends 2020—2025 on Tax Audit and Digitalization

Table 3 shows that digital tax audit research covers both developing and developed jurisdictions with a variety of methodologies ranging from econometric analysis to qualitative and behavioral experiments. This diversity confirms that the digitalization of tax administration is a global phenomenon with varying levels of adoption and impact.

Table 3. Characteristics of the Reviewed Study

Author & Year	Country	Focus	Method	Key Findings
Nie et al. (2024)	Latvia	Indirect assessment methods in the administration of personal income tax	Mixed qualitative–quantitative	Digitalization and modernization contribute to an increase in detection rates
Lumbantobing et al. (2025)	Indonesia	Digital Tax Administration	Partial Least Squares Structural Equation Modeling (PLS-SEM)	Digital system transparency (Coretax) improves compliance
Scandal & Scandal (2025)	Greece	Adoption of Fintech in VAT reporting	Partial Least Squares Structural Equation Modeling (PLS-SEM)	FinTech adoption significantly improves VAT compliance
Umbet et al. (2025)	Denmark, Nigeria, South Korea	IT audit system and risk governance	Regresi Ordinary Least Squares (OLS), dan analisis clustering (k-means)	Digitization of audit systems strengthens fiscal integrity
Menede et al. (2025)	India	Implementasi Goods and Services Tax (GST)	Qualitative Thematic Analysis	Need for resilient IT infrastructure and simplification of the GST framework
Decuypere & Van de Vijver (2025)	Belgium	Artificial Intelligence (AI)	Factorial Survey Experiment	AI in audit selection is fairer

Author & Year	Country	Focus	Method	Key Findings
		in taxpayer selection		
Kotsogiannis et al. (2025)	Rwanda	Effectiveness of tax audits	Stacked Difference-in-Differences (DID) & Coarsened Exact Matching (CEM)	E-invoicing improves tax audit efficiency
Thanakijkhajonphaisan & Sincharoonsak (2025)	Thailand	Factors that affect the success of tax administration	Quantitative questionnaire	Big Data, AI, and RBA improve the efficiency and accuracy of tax auditing
Zhao et al. (2025)	China	Impact of Business Finance Integration (BFI)	Model DID	BFI significantly reduces tax avoidance & tax risk
Siham & Premier (2025)	Morocco	Impact and integration of Artificial Intelligence	A two-pronged empirical approach	AI optimizes fraud detection of high-risk taxpayers
Pang & Hua (2024)	China	Digital Tax Administration (DTA)	Double Machine Learning (DML)	DTA improves the quality of accounting information and strengthens audits
Coachman & Ban (2024)	Hungaria	Digital transformation on audit efficiency	Qualitative questionnaire & interview	Online data strengthens digital tax audits
Nie et al. (2024)	China	Large Language Model to Screen Tax Compliance Risks	Natural Language Processing (NLP)	Detect and filter risky tax text
Ambrus & Borbély (2023)	Hungaria	Digitalization, tax communication, and tax education	Literature Review	The need to simplify tax digitalization
Jin et al. (2022)	China	Digital economy tax compliance behavior	Theoretical analysis and numerical simulation	Enforcement by authorities determines the level of compliance.
Dao & Hang (2022)	Vietnam	Compliance factors in the digital economy	Structural Equation Modeling (SEM)	Digital transformation impacts compliance
Ponomareva (2022)	Russia	Digitalization of the economy	Comparative legal method	Digital tax nexus reform
Zhang et al. (2021)	Australia	Machine Learning to Detect Transaction-Based Tax Evasion	Deep Neural Networks (DNN) multi-modal	Improves the efficiency of detecting audit targets compared to manual methods
Pogorletskiy & Söllner (2020)	Europe	Changes in tax administration during the pandemic	Empirical-inductive historical methods	The pandemic has driven tax innovation.

b) **Discussion**

The Role of Digitalization in Optimizing Supervision and Audit Efficiency

The results of the analysis of 19 articles explicitly concluded that the adoption of digital technology significantly increased the supervisory capacity and audit efficiency of tax authorities. The integration of electronic transaction data and the application of digital instruments accelerates the process of data matching and cross-verification between taxpayer reports and third-party data.

Digitalization provides convenience and speed in the dissemination of information by tax authorities, but this speed turns out to result in the emergence of too many communication channels that confuse taxpayers in dealing with the complexity of tax rules (Ambrus & Borbély, 2023). Especially in the post-pandemic era, where some companies face difficulties in tax issues to potentially trigger business risks during tax audits (Dao & Hang, 2022).

The process of data integration and adoption towards digitalization is a challenge for the small and micro business sector, although the development of digitalization in the field of taxation is one of the solutions for improving efficiency (Nie et al., 2024). Research by Vozár & Bán (2024) and Siham & Premier (2025) shows that the encoding of electronic transaction data as well as the use of AI automatically improves the efficiency of cross-verification and cuts the time of manual checks. In developing countries, as found by Menede et al. (2025) India's GST system, the simplification of tax administration frameworks and automation is proving to be an effective solution to improve audit efficiency. This efficiency is supported by the use of reporting instruments such as e-invoicing, where research by Kotsogiannis et al. (2025) found that the implementation of e-invoicing in Rwanda significantly improves audit efficiency. Furthermore, the adoption of FinTech technology in VAT reporting in Greece has been shown to improve tax compliance (Skandalis & Skandali, 2025), while the adoption of transparency digital systems such as Coretax in Indonesia has been proven to strengthen taxpayers' voluntary compliance (Lumbantobing et al., 2025).

Overall, these findings confirm that digital modernization and the application of indirect assessment methods have succeeded in increasing the detection rate of violations (Ketners, 2025) and reducing compliance costs and administrative burden of audits (Senyk, 2025).

Paradigm Transformation of Audit Selection: Strengthening Risk-Based Audits and Algorithms

Another important finding is the shift in the audit paradigm from random methods to risk-based audits guided by Big Data and artificial intelligence. The use of these advanced technological instruments allows tax authorities to predict and map the risk level of non-compliance more precisely.

Tax innovation is increasingly focusing on remote fiscal audits and digital controls (Pogorletskiy & Söllner, 2020). The results of research by Umbet et al. (2025) show that strengthening the IT audit system and risk governance clustering analysis directly strengthens fiscal integrity in various countries (Denmark, Nigeria, and South Korea). The application of Big Data, AI, and RBA has also been empirically proven to improve the accuracy and efficiency of tax audits in Thailand (Thanakijkhajonphaisan & Sincharoonsak, 2025) and also in Morocco (Siham & Premier, 2025). The application of machine learning is even able to suppress the opportunistic behavior of management and manipulative actions of R&D companies in China through tightening tax supervision (Pang & Hua, 2024). In addition, machine learning and deep learning can help tax authorities to detect tax evasion in the social realm of e-commerce (Zhang et al., 2021). Even the application of AI by Morocco's General Directorate of Taxes (DGI) has proven to be significantly successful in increasing state revenue from the tax sector (Siham & Premier, 2025).

Although the application of algorithms and AI has been shown to increase objectivity and fairness in the selection process of taxpayers to be examined, the effectiveness of these algorithmic models is highly dependent on the reliability of the data (Decuypere & Van de Vijver, 2025). As affirmed by Zhao et al. (2025), data quality is the most important determinant that determines the success and

accuracy of digital audits. Low data quality and integration risk lowering the accuracy of risk-based modeling results.

The Dynamics of Digital Non-Compliance and the Challenge of Algorithmic Opacity

Although digital surveillance increases the probability of detection, previous studies have shown that digitalization is also fueling the evolution of new patterns of non-compliance. Adaptive taxpayers are likely to shift strategies away from conventional fraud to more complex digital avoidance schemes.

Decuypere & Van de Vijver (2025) revealed that the increase in the sophistication of electronic reporting systems is directly proportional to the increasing complexity of digital tax avoidance schemes. The practice of automatic transaction manipulation and the use of system loopholes by taxpayers clarify the dynamics of tax digitalization. The continuous increase in the supervisory capacity of the authority triggers the adaptation of compliance strategies and new loopholes on the part of taxpayers (Kotsogiannis et al., 2025; Ponomareva, 2022).

In addition, the implementation of algorithm-based audits poses challenges in the form of a lack of transparency of the process. The discussion by emphasized the importance of maintaining psychological and fairness aspects in the application of AI. Lack of transparency in setting audit targets has the potential to hurt the perception of fairness and erode long-term compliance.

Synthesis of Discussion and Theoretical Integration

The findings of the 19 articles analyzed explicitly answer research questions about how digitalization is changing the effectiveness, methods, and dynamics of tax audits.

Theoretically, the results of this study confirm and expand the framework of economic deterrence theory. This classical theory states that tax compliance is influenced by the magnitude of sanctions and the probability of detection. Empirical findings from Jin et al. (2022) and Ketners (2025) support this assumption, where the integration of digital data directly increases the probability of detectable non-compliance. However, Ponomareva (2022) and Decuypere & Van de Vijver (2025) it also shows that the increase in digital detection does not automatically decrease non-compliance. The increase actually triggers a behavioral shift to more complex digital avoidance schemes.

The results of the analysis show that there is a structural disparity related to the readiness of audit technology adoption between developed and developing countries. In developed countries (such as Denmark, Belgium, and Greece), the challenge of adopting audit technology no longer focuses on providing basic infrastructure, but shifts to the dynamics of algorithmic opacity, perception of procedural fairness, protection of taxpayer data privacy, and advanced machine learning and AI (Decuypere & Van de Vijver, 2025; Skandalis & Skandali, 2025; Umbet et al., 2025). On the other hand, in developing countries (such as Indonesia, India, Nigeria, Morocco, and Rwanda), the adoption of audit technology technology is still severely constrained by uneven information technology infrastructure capacity, limited third-party database integration, and suboptimal technological readiness/literacy at the authority and consultant/taxpayer levels(Kotsogiannis et al., 2025; Lumbantobing et al., 2025; Menede et al., 2025; Siham & Premier, 2025). This difference in readiness has implications for the effectiveness of supervision, if in developed countries technology serves as precision targeting that faces ethical issues and sophisticated resistance, then in developing countries automation systems such as e-invoicing and Coretax are still positioned as the main instruments driving basic compliance and tax base expansion.

The integration of these findings gives rise to a new conceptual framework that the success of tax audits in the digital age is not enough to rely solely on the power of law enforcement and technological sophistication. The success of modern tax supervision depends on a balance between quality and data integration, in particular the reliability of third-party data as the main basis of risk-based audits (Vozár & Bán, 2024; Zhao et al., 2025). Regulatory and technological capacity, which includes the readiness of Information Technology infrastructure as well as legal frameworks that are

adaptive to complex digital transactions (Menede et al., 2025; Thanakijkhajonphaisan & Sincharoonsak, 2025). Procedural fairness and transparency, especially in overcoming algorithmic opacity to maintain taxpayer confidence in the audit process (Decuypere & Van de Vijver, 2025; Lumbantobing et al., 2025).

5) Conclusion

The results of this study show that tax audits in the digital era are undergoing a fundamental transformation characterized by the increasing role of technology in the process of selecting taxpayers, conducting audits, and detecting non-compliance. Digitization of tax administration has been shown to strengthen the effectiveness of audits through the availability of more complete and accurate transaction data, while risk-based approaches have been proven to improve the accuracy of audit targets compared to traditional methods. Nonetheless, digitalization has also triggered the evolution of new, more complex patterns of non-compliance, thus demanding more adaptive supervisory strategies. Overall, modern tax audits confirm the need for strong integration between technology, data quality, risk analysis, and improved competence of officials in order to be able to cope with the evolving dynamics of non-compliance in the digital environment.

The findings of this study have important managerial implications for the development of tax administration. Increasing digitalization requires tax authorities to strengthen data infrastructure and improve system integration so that audits can run efficiently and accurately. Risk-based audit object selection models need to be developed in a sustainable manner with the support of transparent algorithms to maintain accountability for audit decisions and prevent perceptions of unfairness. In addition, increasing the capacity of human resources is a crucial factor because auditors must have analytical competencies that are in line with technological advances. Law enforcement strategies must also be oriented towards changing digital non-compliance behavior, so that the audit process no longer relies enough on physical documents, but is required to adopt an intensive data analytics approach.

Based on these key findings, this study recommends that tax authorities strengthen data governance through improving the quality, completeness, and integration of third-party data to support more accurate risk modeling. Authorities are advised to develop guidelines for the use of audit algorithms that ensure transparency to prevent potential bias and maintain public trust. Auditors also need to receive advanced training in the use of technology, including data analytics and detection of anomalous transactions. For future research, the scope of the study can be focused on an in-depth evaluation of the long-term effectiveness of risk-based audits, an analysis of the influence of data quality on audit results, and further exploration of digital non-compliance patterns to enrich understanding of fiscal technology risks in the future.

Conflict of Interest

The authors declare that they do not have any conflict of interest.

Statement on the Use of Generative AI

During the preparation of this manuscript, the author used ChatGPT and other generative AI tools to improve the clarity, readability, and language of the text. The author reviewed and revised all AI-assisted content and takes full responsibility for the accuracy, integrity, and final content of the manuscript.

References :

Ambrus, R. A., & Borbély, K. (2023). Relationships between tax communication, education and tax administration in Hungary between 2018 and 2022. Zeszyty Teoretyczne Rachunkowosci, 47(4), 173–190. https://doi.org/10.5604/01.3001.0054.0889

Chalu, H., & Mzee, H. (2018). Determinants of tax audit effectiveness in Tanzania. Managerial Auditing Journal, 33(1), 35–63. https://doi.org/10.1108/MAJ-06-2016-1390

Dao, L. T., & Hang, N. P. T. (2022). Factors Affecting Tax Compliance of Enterprises During the Covid-19 Pandemic in Vietnam. Montenegrin Journal of Economics, 18(4), 7–17. https://doi.org/10.14254/1800-5845/2022.18-4.1

Decuypere, A., & Van de Vijver, A. (2025). AI: Friend or foe of fairness perceptions of the tax administration? A survey experiment on citizens' procedural fairness perceptions. Government Information Quarterly, 42(1), 1–2. https://doi.org/10.1016/j.giq.2024.102002

Dwinanda, R. R., & Utama, A. A. G. S. (2025). Reimbursement Fraud di Era Digital: Tinjauan Sistematis Skema, Determinan, dan Kontrol Berbasis Risiko. JURNAL EKSPLORASI AKUNTANSI, 7(4), 1542–1561. https://doi.org/10.24036/jea.v7i4.3414

Fahmi, Jamaluddin, Furqan, A. C., Amir, A. M., Zahra, F., Din, M., & Rahmawaty, S. (2025). The Role of E-Bupot Unification Application in Moderating Service Quality, Tax Morality, and Tax Penalties on Taxpayer Reporting Compliance. Jurnal Informasi, Perpajakan, Akuntansi, Dan Keuangan Publik, 20(1), 19–48. https://doi.org/http://dx.doi.org/10.25105/jipak.v20i1.22016

Ha, L. T. (2023). Digital Business and Economic Complexity. Journal of Computer Information Systems, 63(1), 162–175. https://doi.org/10.1080/08874417.2022.2040066

Herrera-Semenets, V., Bustio-Martínez, L., González-Ordiano, J. Á., & van den Berg, J. (2025). Tax Underreporting Detection Using an Unsupervised Learning Approach. 23rd Mexican International Conference on Artificial Intelligence, MICAI 2024, 16–28. https://doi.org/10.1007/978-3-031-75543-9_2

Jayanti, D., Sulistyo, S., & Santosa, P. I. (2024). Application of Machine Learning in Taxation: A Systematic Literature Review. 2024 International Seminar on Intelligent Technology and Its Applications (ISITIA), 687–691. https://doi.org/10.1109/ISITIA63062.2024.10668268

Jin, P., Li, G., & Xiong, W. (2022). Deterrence or conformity?—An analysis of digital economy taxpayer compliance behavior based on prospect theory. Frontiers in Psychology, 13, 1–16. https://doi.org/10.3389/fpsyg.2022.967715

Ketners, K. (2025). APPLICATION OF INDIRECT ASSESSMENT METHODS FOR PERSONAL INCOME TAX: REGULATION AND OPPORTUNITIES FOR ENHANCING TAX AUDITS. Journal of Vasyl Stefanyk Precarpathian National University, 12(4), 66–83. https://doi.org/10.15330/jpnu.12.4.66-83

Kirchler, E., Hoelzl, E., & Wahl, I. (2008). Enforced versus voluntary tax compliance: The "slippery slope" framework. Journal of Economic Psychology, 29(2), 210–225. https://doi.org/10.1016/j.joep.2007.05.004

Kotsogiannis, C., Salvadori, L., Karangwa, J., & Murasi, I. (2025). E-invoicing, tax audits and VAT compliance. Journal of Development Economics, 172, 103403. https://doi.org/10.1016/j.jdeveco.2024.103403

Lenz, H.-J. (2017). Tax Fraud and Investigation: A Framework for a Knowledge Based Methodology. Doctoral Consortium - 2nd International Conference on Information Systems Security and Privacy, ICISSP 2016, 3–13. https://doi.org/10.1007/978-3-319-54433-5_1

Lumbantobing, S. P., Murwaningsari, E., Mayangsari, S., & Halim, H. A. (2025). Impact of digital tax administration and trust in tax authorities on tax compliance: audit effectiveness moderation. Economic Annals-XXI, 217(9–10), 76–81. https://doi.org/10.21003/ea.V217-11

Mathews, J., Mehta, P., Babu, Ch. S., & Rao, S. V. K. V. (2018). An algorithmic approach to handle circular trading in commercial taxation system. 2018 IEEE 3rd International Conference on Big Data Analysis (ICBDA), 67–75. https://doi.org/10.1109/ICBDA.2018.8367653

Menede, A. E., Nihar, K. L., & Prakash, S. K. J. (2025). Optimizing India's Goods and Services Tax Efficiency: A Thematic Analysis of GST Practitioners' Insights. International Journal of Accounting and Economics Studies, 12(4), 36–44. https://doi.org/https://doi.org/10.114419/z584yd66

Nie, R., Wu, H., Ma, L., Liu, Z., Wang, Z., & Zhang, P. (2024). Towards a Conversational Invoice Issuance LLM-Based Agent. ACAI 2024 - 2024 7th International Conference on Algorithms, Computing and Artificial Intelligence. https://doi.org/10.1109/ACAI63924.2024.10899737

OECD. (2020). Tax Administration 3.0: The Digital Transformation of Tax Administration. http://www.oecd.org/

Pang, S., & Hua, G. (2024). How does digital tax administration affect R&D manipulation? Evidence from dual machine learning. Technological Forecasting and Social Change, 208, 1–20. https://doi.org/10.1016/j.techfore.2024.123691

Pogorletskiy, A. I., & Söllner, F. (2020). Pandemics and Tax Innovations: What can we Learn from History? Journal of Tax Reform, 6(3), 270–297. https://doi.org/10.15826/jtr.2020.6.3.086

Ponomareva, K. (2022). Tax Challenges Arising From The Digitalisation of The Economy: The Development of The OECD Project and Possible Implementation in Russia. BRICS Law Journal, 9(4), 41–63. https://doi.org/10.21684/2412-2343-2022-9-4-41-63

Ponomareva, K., Maslov, K., & Mironova, S. (2024). Risk-Based Approach as a Basic Element of the Tax Security of the States in the BRICS Countries. BRICS Law Journal, 11(4), 57–80. https://doi.org/10.21684/2412-2343-2024-11-4-57-80

Senyk, M. (2025). Some Insights into the Challenges & Opportunities of Digitalization in the Field of a Value-Added Tax. In Å. Hansson & J. Wernberg (Eds.), Taxation in the Digital Era (pp. 125–151). Springer Nature Switzerland. https://doi.org/10.1007/978-3-031-93365-3_6

Shi, K. (2022). Research on The Development Path of Multinational Enterprise Management Mode Based on Blockchain Technology. 2022 International Conference on Information Technology, Communication Ecosystem and Management (ITCEM), 169–173. https://doi.org/10.1109/ITCEM57303.2022.00041

Siham, M., & Premier, M. (2025). Towards an augmented tax system, how Artificial Intelligence is reconfiguring the missions of tax administrations and consultancy firms. 2025 IEEE International Conference on Advanced Technologies in Supply Chain Management, ATSCM 2025, 1–8. https://doi.org/10.1109/ATSCM67505.2025.11473686

Skandalis, K. S., & Skandali, D. (2025). Can FinTech Close the VAT Gap? An Entrepreneurial, Behavioral, and Technological Analysis of Tourism SMEs. FinTech, 4(3), 1. https://doi.org/10.3390/fintech4030038

Špaček, D., Navrátil, M., & Špalková, D. (2023). New development: Covid 19 and changes in public administration—what do we know to date? Public Money & Management, 43(8), 862–866. https://doi.org/10.1080/09540962.2023.2199545

Thanakijkhajonphaisan, D., & Sincharoonsak, T. (2025). THE INFLUENCE OF REVENUE DEPARTMENT'S TAX AUDITING TECHNOLOGIES, SOCIAL MOTIVATIONS AND ONLINE BUSINESS TAX MANAGEMENT CAPABILITIES ON THE SUCCESS OF TAX ADMINISTRATION OF E-COMMERCE BUSINESSES IN THAILAND. Scientific Culture, 11(3.1), 269–285. https://doi.org/10.5281/zenodo.11032523

Topchii, V., Moroz, Y., Karpenko, N., Khoronovskyi, O., & Tarashchenko, V. (2025). Prevention of Tax Criminal Offences as a Factor in the Financial Stability of the State. Theoretical and Practical Research in Economic Fields, XVI(1(33)), 170–181. https://doi.org/10.14505/tpref.v16.1(33).00

Umbet, M., Askarov, D., Rudžionienė, K., Christauskas, Č., & Alikulova, L. (2025). Evaluating the Implementation of Information Technology Audit Systems Within Tax Administration: A Risk Governance Perspective for Enhancing Digital Fiscal Integrity. Journal of Risk and Financial Management, 18(8), 422. https://doi.org/10.3390/jrfm18080422

Vozár, A., & Bán, E. (2024). Digitalisation, digital transformation – In the practice of the National Tax and Customs Office. Public Finance Quarterly, 70(1), 85–107. https://doi.org/10.35551/PFQ_2024_1_5

Zandi, G. R., Obid, S. N. S., Hasan, R., & Ruhoma, A. S. A. (2019). Towards Developing IT-based Tax Fraud Detection Models - The Need for Reform in the Tax Audit/Investigation Process. International Journal of Innovation, Creativity and Change, 7(5), 212–227. www.ijicc.net

Zhang, L., Nan, X., Huang, E., & Liu, S. (2021). Social E-commerce Tax Evasion Detection Using Multi-modal Deep Neural Networks. DICTA 2021 - 2021 International Conference on Digital Image Computing: Techniques and Applications. https://doi.org/10.1109/DICTA52665.2021.9647152

Zhao, Y., Liu, H., & Chen, S. (2025). Business-finance integration, tax avoidance and tax risk—empirical evidence based on firm recruitment data. China Journal of Accounting Studies, 12(4), 1–34. https://doi.org/10.1080/21697213.2025.2520220.

Brought to you by Airlangga University

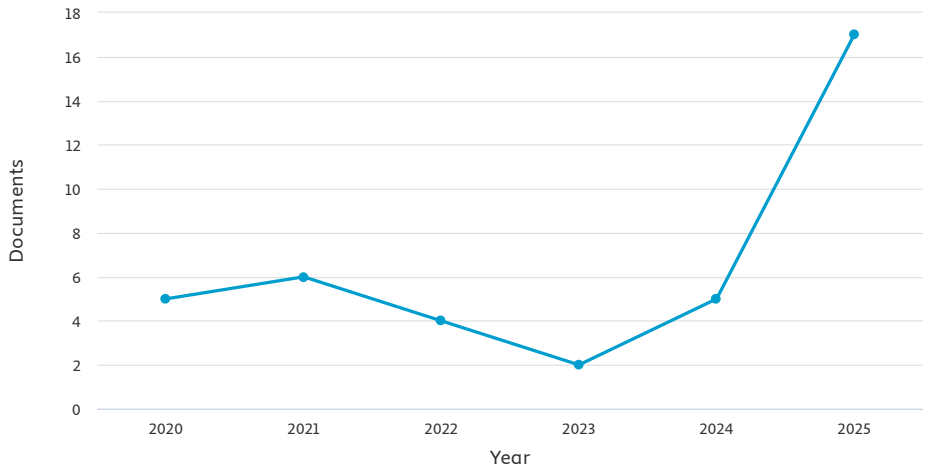
(TITLE-ABS-KEY (tax AND audit) OR TITLE-ABS-KEY (tax AND examination) AND TITLE-ABS-KEY (digital AND tax AND administration) OR TITLE-ABS-KEY (e-invoicing) OR TITLE-ABS-KEY (continuous AND transaction AND control) AND LANGUAGE (english)) AND PUBYEAR > 2019 AND PUBYEAR > 2019 AND PUBYEAR < 2026

39 document results

Select year range to analyze: 2020 to 2025 Analyze

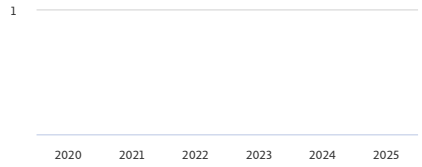
Year ↓	Documents ↑
2025	17
2024	5
2023	2
2022	4
2021	6
2020	5

Documents by year

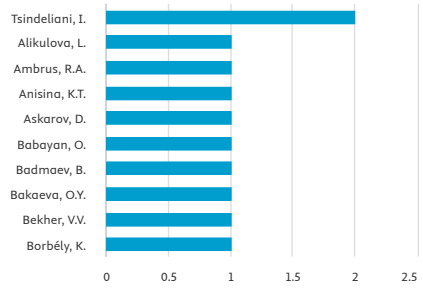


Click on cards below to see additional data.

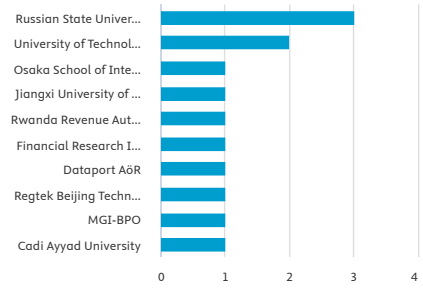
Documents per year by source



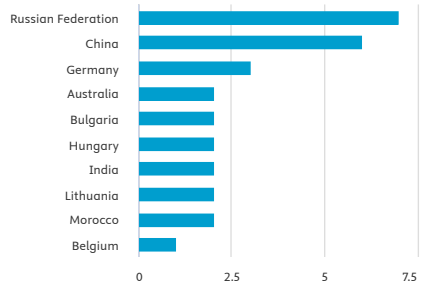
Documents by author



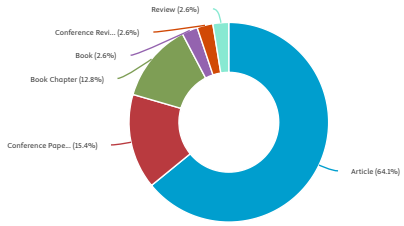
Documents by affiliation



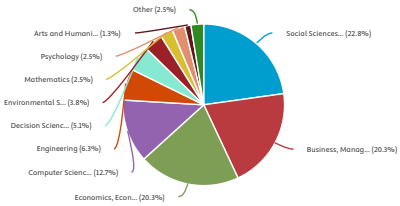
Documents by country/territory



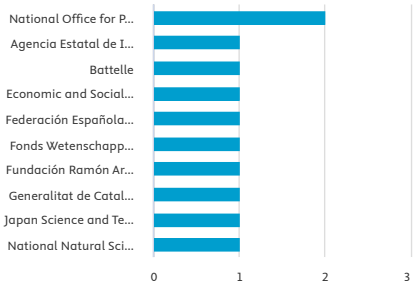
Documents by type



Documents by subject area



Documents by funding sponsor



About Scopus

What is Scopus

Content coverage

Scopus blog

Scopus API

Privacy matters

Language

日本語版を表示する

查看简体中文版本

查看繁體中文版本

Просмотр версии на русском языке

Customer Service

Help

Tutorials

Contact us

ELSEVIER

Terms and conditions Privacy policy Cookies settings

All content on this site: Copyright © 2026 Elsevier B.V., its licensors, and contributors. All rights are reserved, including those for text and data mining, AI training, and similar technologies. For all open access content, the relevant licensing terms apply.

RELX™

Brought to you by Airlangga University

Scopus

Save search

Set search alert

Advanced query

(TITLE-ABS-KEY (Tax audit) OR TITLE-ABS-KEY (tax examination) AND TITLE-ABS-KEY (digital tax administration) OR TITLE-ABS-KEY (e-invoicing) OR TITLE-ABS-KEY (continuous transaction control) AND LANGUAGE (English)) AND PUBYEAR > 2019 AND PUBYEAR > 2019 AND PUBYEAR < 2026

Show less

Edit in advanced search

Documents | Beta Preprints | Secondary documents

39 documents found

Analyze results

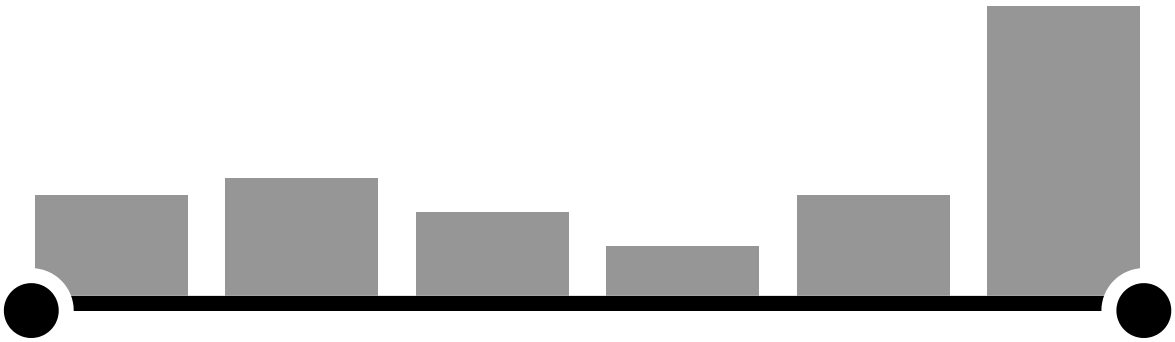
Refine search

Search within results

Filters

Year

Range Individual



from – to

Subject area

- [ ] Social Sciences 18
- [ ] Business, Management and Accounting 16

- [ ] Economics, Econometrics and Finance 16
- [ ] Computer Science 10
- [ ] Engineering 5

Show all

Document type

- [ ] Article 25
- [ ] Conference paper 6
- [ ] Book chapter 5
- [ ] Book 1
- [ ] Conference review 1

Show all

Language

- [ ] English 39
- [ ] Hungarian 1

Keyword

- [ ] Tax Administration 13
- [ ] Taxation 12
- [ ] Artificial Intelligence 5
- [ ] Tax Compliance 5
- [ ] Digital Economy 4

Show all

Country/territory

Source type

Source title

Author name

Publication stage

Affiliation

Funding sponsor

Open access

Export filter counts

Beta

All Export Download PDF Citation overview ••• More Show all abstracts Sort by Date (n

	Document title	Authors	Source	Year	Citations
1	Article • *Open access* **APPLICATION OF INDIRECT ASSESSMENT METHODS FOR PERSONAL INCOME TAX: REGULATION AND OPPORTUNITIES FOR ENHANCING TAX AUDITS | Застосування непрямих методів оцінки податку на доходи фізичних осіб: регулювання та можливості для вдосконалення податкових перевірок країни** Show abstract View at Publisher Related documents	Ketners K.	Journal of Vasyl Stefanyk Precarpathian National University, 12(4)	2025	2
2	Article • *Open access* **The Legal Entity Identifier and Legacy Systems: Harmonisation, Interoperability, and Balance in Digital Governance** Show abstract View at Publisher Related documents	Wojtkiewicz K.B.	Bialostockie Studia Prawnicze, 30(4)	2025	1
3	Article **Policy making for affordable housing: lessons from the implementation of the large scale housing program in Pakistan** Show abstract View at Publisher Related documents	Butt A.S.	SN Social Sciences, 5(12), 210	2025	1

New

LeapSpace

Try LeapSpace

Dive deeper: explore, evaluate, and advance your research with confidence.

4	Article • *Open access* **Impact of digital tax administration and trust in tax authorities on tax compliance: audit effectiveness moderation** Show abstract View at Publisher Related documents	Lumbantobing S.P., Murwaningsari E., Mayangsari S.,Halim H.A.	Economic Annals Xxi, 217(9-10)	2025	0
5	Article • *Open access* **Can FinTech Close the VAT Gap? An Entrepreneurial, Behavioral, and Technological Analysis of Tourism SMEs** Show abstract View at Publisher Related documents	Skandalis K.S.,Skandali D.	Fintech, 4(3), 38	2025	3
6	Article • *Open access* **Evaluating the Implementation of Information Technology Audit Systems Within Tax Administration: A Risk Governance Perspective for Enhancing Digital Fiscal Integrity** Show abstract View at Publisher Related documents	Umbet M.,Askarov D., Rudzioniene K., Christauskas C., Alikulova L.	Journal of Risk and Financial Management, 18(8), 422	2025	10

	Document title	Authors	Source	Year	Citations
7	Article • *Open access* **Optimizing India's Goods and Services Tax Efficiency: A Thematic Analysis of GST Practitioners' Insights** Show abstract View at Publisher Related documents	Menede A.E.,Nihar K.L., Prakash S.K.J.	International Journal of Accounting and Economics Studies, 12(4)	2025	3
8	Book Chapter **Privacy concerns and ethical considerations in integrating AI into tax control processes: A systematic literature review** Show abstract View at Publisher Related documents	Chanqaoui H., Boukhari A.E.,Sahraoui D.	AI Transparency and Organizational Change	2025	0
9	Article **AI: Friend or foe of fairness perceptions of the tax administration? A survey experiment on citizens' procedural fairness perceptions** Show abstract View at Publisher Related documents	Decuypere A., Van de Vijver A.	Government Information Quarterly , 42(1), 102002	2025	10
10	Article • *Open access* **E-invoicing, tax audits and VAT compliance** Show abstract View at Publisher Related documents	Kotsogiannis C., Salvadori L.,Karangwa J., Murasi I.	Journal of Development Economics , 172, 103403	2025	20
11	Conference Paper **Digital Transformation of Tax Administration** View at Publisher Related documents	Chen Y.,Liu M.	Learning and Analytics in Intelligent Systems , 53	2025	0
12	Article **THE INFLUENCE OF REVENUE DEPARTMENT'S TAX AUDITING TECHNOLOGIES, SOCIAL MOTIVATIONS AND ONLINE BUSINESS TAX MANAGEMENT CAPABILITIES ON THE SUCCESS OF TAX ADMINISTRATION OF E-COMMERCE BUSINESSES IN THAILAND** View at Publisher Related documents	Thanakijkhajonphaisan D. , Sincharoonsak T.	Scientific Culture, 11(3.1)	2025	1
13	Article • *Open access* **Business-finance integration, tax avoidance and tax risk—empirical evidence based on firm recruitment data** View at Publisher Related documents	Zhao Y.,Liu H.,Chen S.	China Journal of Accounting Studies , 13(1-2)	2025	1

	Document title	Authors	Source	Year	Citations
14	Conference Paper **Towards an augmented tax system, how Artificial Intelligence is reconfiguring the missions of tax administrations and consultancy firms** View at Publisher ↗ Related documents	Siham M.	2025 IEEE International Conference on Advanced Technologies in Supply Chain Management Atscm 2025	2025	0
15	Book **Taxation in the Digital Era: Economic, Legal, and Policy Challenges** View at Publisher ↗	Hansson A.,Wernberg J.	Taxation in the Digital Era Economic Legal and Policy Challenges	2025	0
16	Conference Paper **Role of Artificial Intelligence in Facilitating Open Innovation in VAT Management** View at Publisher ↗ Related documents	Yordanova Z.	Communications in Computer and Information Science , 2110 CCIS	2025	6
17	Article • Article in Press **Risks associated with digitalization and supply chain finance: empirical data from Indian listed construction companies** View at Publisher ↗ Related documents	Sreenu N.	Engineering Construction and Architectural Management	2025	1
18	Article **How does digital tax administration affect R&D manipulation? Evidence from dual machine learning** View at Publisher ↗ Related documents	Pang S.,Hua G.	Technological Forecasting and Social Change , 208, 123691	2024	49
19	Article • *Open access* **Digitalisation, digital transformation – In the practice of the National Tax and Customs Office | Digitalizáció, digitális transzformáció – a Nemzeti Adó- és Vámhivatal gyakorlatában** View at Publisher ↗ Related documents	Vozar A.,Ban E.	Public Finance Quarterly , 70(1)	2024	4
	Article				

	Document title	Authors	Source	Year	Citations
20	**Inter-municipal cooperation cloud and tax administrative costs** View at Publisher Related documents	Notsu N.	Regional Science and Urban Economics , 105, 103991	2024	4
21	Conference Paper **Towards a Conversational Invoice Issuance LLM-Based Agent** View at Publisher Related documents	Nie R.,Wu H.,Ma L., ... Wang Z.,Zhang P.	Acai 2024 2024 7th International Conference on Algorithms Computing and Artificial Intelligence	2024	4
22	Conference Review **International Conference of Accounting and Business, iCAB 2023** View at Publisher	[No Authors Found]	Springer Proceedings in Business and Economics	2024	0
23	Article • *Open access* **Relationships between tax communication, education and tax administration in Hungary between 2018 and 2022 | Relacje między komunikacją podatkową, edukacją i administracją podatkową na Węgrzech w latach 2018–2022** View at Publisher Related documents	Ambrus R.A.,Borbely K.	Zeszyty Teoretyczne Rachunkowosci , 47(4)	2023	1
24	Book Chapter **Increasing the Administrative Capacity in the Field of Tax Control** View at Publisher Related documents	Svetlozarova Nikolova B.	Contributions to Management Science , Part F7	2023	0
25	Article • *Open access* **Deterrence or conformity?—An analysis of digital economy taxpayer compliance behavior based on prospect theory** View at Publisher Related documents	Jin P.,Li G.,Xiong W.	Frontiers in Psychology , 13, 967715	2022	2
26	Article • *Open access* **Factors Affecting Tax Compliance of Enterprises During the Covid-19 Pandemic in Vietnam** View at Publisher Related documents	Dao L.T.,Hang N.P.T.	Montenegrin Journal of Economics , 18(4)	2022	7
	Book Chapter				

	Document title	Authors	Source	Year	Citations
27	**Public Finance: Vectors of Development of Legal Regulation in a Digital Reality** View at Publisher ↗ Related documents	Bakaeva O.Y.,Bekher V.V., Katkova M.A., Laychenkova N.N., Litvinova I.M.	Advances in Science Technology and Innovation	2022	0
28	Article • *Open access* **TAX CHALLENGES ARISING FROM THE DIGITALISATION OF THE ECONOMY: THE DEVELOPMENT OF THE OECD PROJECT AND POSSIBLE IMPLEMENTATION IN RUSSIA** View at Publisher ↗ Related documents	Ponomareva K.	Brics Law Journal, 9(4)	2022	7
29	Article **Transformation of the Legal Mechanism of Taxation Under the Influence of Digitalization: Russian Case Study** View at Publisher ↗ Related documents	Tsindeliani I.A., Anisina K.T., Davydova M.A., ... Lyutova O.I.,Pavlova E.Y.	Intertax, 49(5)	2021	11
30	Book Chapter **The Main Approaches to Assessing Efficiency of Tax Administration and Control in the Context of Digitalization** View at Publisher ↗ Related documents	Drobyshevskaya L., Vylegzhanina E., Grebennikova V.,Mamiy E.	Lecture Notes in Networks and Systems , 136	2021	1
31	Conference Paper **Simple Anti-fraud Document Authentication Concept for Public Services** View at Publisher ↗ Related documents	Mahrt C.,Speck A.	Smart Innovation Systems and Technologies , 244	2021	2
32	Review **Tax optimization in the modern tax system under the influence of digitalization: Russian case study** View at Publisher ↗ Related documents	Tsindeliani I., Matyanova E., Razgildeev A.,... Dudnik D., Mikhailova A.	European Journal of Comparative Law and Governance , 8(4)	2021	14
33	Conference Paper **Social E-commerce Tax Evasion Detection Using Multi-modal Deep Neural Networks**	Zhang L.,Nan X.,Huang E., Liu S.	Dicta 2021 2021 International Conference on Digital Image Computing Techniques and Applications	2021	12

	Document title	Authors	Source	Year	Citations
	View at Publisher Related documents				
34	Article **Transformation of the legal mechanism of taxation as a factor of influence on strategic planning of budgetary policy: Russia case study** View at Publisher Related documents	Tsindeliani I.,Selyukov A., Kikavets V.,... Badmaev B., Shorin S.	Journal of Transnational Management, 26(3)	2021	7
35	Article • *Open access* **Tax risk assessment and assurance reform in response to the digitalised economy** View at Publisher Related documents	Strauss H.,Fawcett T., Schutte D.	Journal of Telecommunications and the Digital Economy , 8(4)	2020	10
36	Book Chapter **Examination of tax administration by digitalization: Taxation of sharing economy; Country examples and evaluation of Turkey** View at Publisher Related documents	Bozdoganoglu B.	Critical Debates in Public Finance	2020	0
37	Article • *Open access* **Pandemics and Tax Innovations: What can we Learn from History?** View at Publisher Related documents	Pogorletskiy A.I.,Sollner F.	Journal of Tax Reform , 6(3)	2020	6
38	Article **Perspective for the future composition on the means of taxation control in Mexico | Perspectiva para la composición futura de los medios de fiscalización en México** View at Publisher Related documents	Puls S.L.,Vite E.L.L.	Contaduria Y Administracion , 65(2)	2020	0
39	Article • *Open access* **Taxpayer Non-Compliance with Input Tax Credit Rules: Data and Policy Options for Canada** View at Publisher	Kessler C.	Canadian Tax Journal , 68(3)	2020	2

Display 50 results

Back to top

About Scopus

What is Scopus

Content coverage

Scopus blog

Scopus API

Privacy matters

Language

日本語版を表示する

查看简体中文版本

查看繁體中文版本

Просмотр версии на русском языке

Customer Service

Help

Tutorials

Contact us

ELSEVIER

Terms and conditions ↗ Privacy policy ↗ Cookies settings

All content on this site: Copyright © 2026 Elsevier B.V. ↗, its licensors, and contributors. All rights are reserved, including those for text and data mining, AI training, and similar technologies. For all open access content, the relevant licensing terms apply.

RELX™