Mapping The Role of Tax Agents in Auditing: A Bibliometric Analysis Using Vosviewer (1974-2025)

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Abstract
Purpose: To provide a comprehensive and systematic bibliometric analysis of the literature on the role of tax agents in auditing, addressing fragmented prior research and highlighting their contribution to promoting tax compliance and audit quality.
Design/methodology/approach: This study employs a systematic bibliometric analysis using data extracted from the Scopus database. Tools such as Scopus Analyzer, OpenRefine, and VOSviewer were used to process and visualize 130 selected articles published between 1974 and May 2025, identifying key trends, influential works, and thematic research clusters.
Findings: The analysis demonstrates a significant and growing body of research that increasingly acknowledges the critical role of tax agents in promoting audit quality and taxpayer compliance. It identifies key research themes, leading contributors, and the geographical distribution of studies, offering a comprehensive map of how scholarly interest in tax agents within audit processes has developed over time. The results highlight both the expanding recognition of tax agents' intermediary functions and the need for more integrated, focused research in this area.
Research limitations/implications: While comprehensive, the study is limited to publications indexed in the Scopus database and may not capture relevant research in other databases or grey literature. Future studies could expand this scope to include additional sources and conduct comparative analyses.
Practical implications: This study offers valuable guidance for policymakers, tax authorities, and professional bodies by providing a clear, data-driven overview of existing research on tax agents in auditing. By mapping key themes and trends, it supports the development of informed policies and practices aimed at strengthening audit assurance and promoting voluntary compliance through effective use and regulation of tax agents.
Originality/value: The originality and value of this study come from its systematic bibliometric review that brings clarity to the strategic intermediary role of tax agents in auditing. It consolidates scattered research to highlight their key functions and contribution to audit assurance and compliance, providing useful guidance for future studies and policy development.

Keywords: Tax Agents, Tax Practitioners, Tax Assistance and Tax Expertise

Introduction
The role of tax agents in auditing has become an increasingly important aspect of the broader tax compliance environment. Positioned at the intersection of regulation, professional service, and public accountability, tax agents play a vital role in supporting the integrity of tax systems.

Their professional responsibilities extend beyond basic tax preparation, encompassing complex engagements that involve interpreting tax law, advising clients, and facilitating interactions between taxpayers and regulatory authorities. This multifaceted role is particularly evident during audits, where their expertise can directly influence both compliance outcomes and the quality of audit procedures.

Evidence from recent studies highlights the value of tax agent involvement in enhancing audit outcomes. For example, research by Occhiali and Kalyango (2023) found that in Uganda, the participation of tax agents led to more accurate tax filings and fewer audit adjustments. Interestingly, their findings suggest that the core functions of tax agents in lower-income economies are comparable to those observed in high-income countries, underscoring the universality of their role across varying tax environments. As global tax systems continue to evolve, the consistent presence of tax agents as mediators and advisors underscores their enduring relevance.

In addition to their technical role in ensuring compliance, tax agents often work in close collaboration with auditors during financial statement audits. Their specialised knowledge contributes to resolving tax-related complexities that may arise during the audit process. As tax regulations become more intricate and internationally aligned, the demand for expertise in this area has grown significantly. Hux et al. (2025) note that the success of this collaboration often depends not only on technical proficiency but also on the dynamics between professionals, including mutual respect, shared objectives, and the ability to navigate interprofessional boundaries. When managed effectively, such collaboration enhances audit quality by providing a more comprehensive view of tax-related risks and opportunities.

Beyond compliance and collaboration, tax agents also influence strategic decisions within firms. Their involvement in tax planning, particularly when aligned with reputable audit firms, can shape a company's broader financial strategy. Mayoral and Segura (2022) found that firms audited by Big Four firms often exhibit more aggressive tax planning behaviours. However, this aggressiveness is moderated by factors such as debt levels and the use of tax credits. These findings point to the dual capacity of tax agents both as enablers of compliance and as advisors on tax strategies that align with the firm's broader financial goals.

Their involvement in audits has also drawn attention from regulators and academic researchers concerned with audit quality. Hux (2017) argues that the timing, scope, and extent of tax agent involvement can significantly affect audit outcomes. This is particularly relevant in light of ongoing revisions to audit standards and growing scrutiny of tax advisory services. In some cases, the type of tax services offered may shape stakeholder perceptions of audit integrity. For instance, Thornton and Shaub (2014) show that jurors tend to view standard tax preparation services more favourably than aggressive tax planning services, suggesting that ethical considerations also influence how tax agent involvement is perceived.

Literature Review
As tax systems continue to evolve, the role of tax agents in auditing will remain a critical area of focus for both practice and research, with significant implications for tax compliance and audit quality. While a considerable body of research has explored the roles, functions, and influence of tax agents on taxpayer compliance, the existing literature remains scattered, with limited efforts to consolidate findings, particularly within the specific context of tax auditing.

This paper seeks to fill that gap by providing a systematic review of the literature on the role of tax agents in auditing.
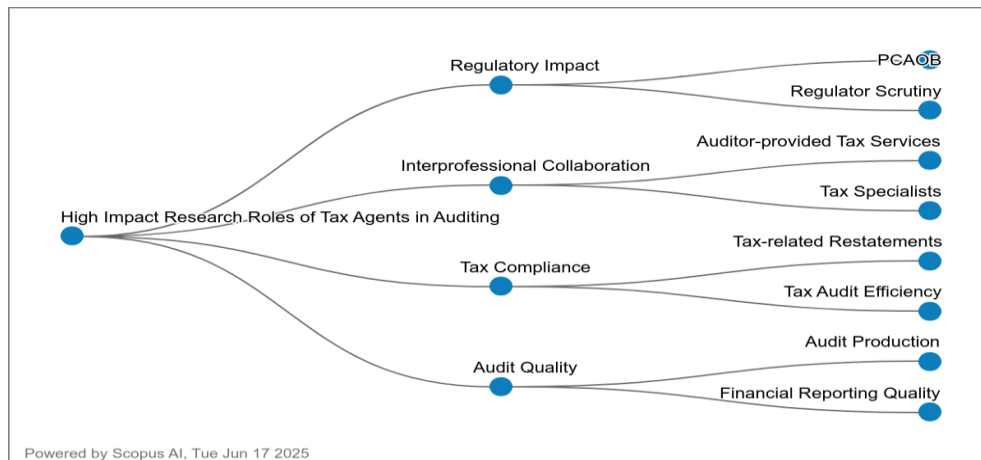

Figure 1: Conceptual Map of Role of Tax Agents Research Themes

Figure 1 illustrates a conceptual framework that categorizes the main research themes related to the role of tax agents in the auditing process. At the core of this framework is the emphasis on high-impact academic work, which is structured into four key thematic areas: regulatory impact, interprofessional collaboration, tax compliance, and audit quality. Each of these areas is further broken down into specific subtopics, demonstrating the complex and layered nature of tax agents' participation in audit-related activities.

The first theme, regulatory impact, focuses on how tax agents respond to and are influenced by systems of oversight and enforcement. This includes how they interpret the role of public oversight bodies and adapt to varying levels of regulatory scrutiny. These subtopics are central in shaping both the professional obligations and the strategic positioning of tax agents within audit settings.

The second theme, interprofessional collaboration, examines the working relationship between tax agents and other professionals involved in audit engagements. Tax agents often contribute specialist expertise to audit teams, particularly in addressing complex tax matters. Effective collaboration in this context enhances audit procedures and leads to more accurate and comprehensive outcomes.

The third area, tax compliance, highlights the contributions tax agents make to ensuring the accuracy of tax filings and reducing the likelihood of restatements. Their involvement improves procedural efficiency and supports voluntary compliance by helping clients understand and meet their obligations under evolving tax regulations.

The final theme, audit quality, explores how tax agents influence the overall integrity and effectiveness of financial audits. Their participation in audit planning, execution, and reporting supports transparency and strengthens trust in financial disclosures. Through their technical knowledge and advisory capacity, tax agents enhance the reliability of the audit process.

This conceptual framework offers a clear and structured foundation for understanding the diverse research directions within this field. It supports the review's objective of organising the

academic literature and guiding future inquiry into the evolving role of tax agents in modern audit environments.

Overall, this visual framework provides a clear structure for understanding the diverse and interconnected research directions in this field. It serves as a foundation for organising the literature and identifying both established and emerging topics. By presenting the roles of tax agents across multiple dimensions, the framework supports the development of a comprehensive and focused review of the academic discourse, guiding future studies toward areas that require deeper exploration. This structured map supports the study's aim of conducting a systematic literature review by visually categorising the diverse research directions. In reviewing the literature, the following research questions were identified to guide the systematic analysis of the role of tax agents in auditing:

RQ 1: What are the publication trends in the role of tax agents research over the years?
RQ 2: What are the key journals that have published documents related to tax agents over the years?
RQ 3: Which articles are the most highly cited in the field of tax agents?
RQ 4: Which countries are the top contributors to tax agents' research based on the number of publications?
RQ 5: What are the most frequently occurring keywords in tax agents' studies, and what thematic areas do they represent?
RQ 6: What are the patterns of international collaboration in tax agents' research based on co-authorship across countries?

Method
This study adopts the bibliometric analysis that involves the systematic collection, organisation, and examination of bibliographic data from scientific publications. The analysis provides insights into the structure and dynamics of a particular field (Alves et al., 2021; Assyakur & Rosa, 2022; Verbeek et al., 2002). This process goes beyond basic descriptive metrics such as identifying publication sources, annual trends, and prolific authors (Wu & Wu, 2017), delving into more advanced techniques like document co-citation analysis. By conducting a comprehensive literature review, researchers can identify key patterns, influential works, and emerging research trends. The review process is structured and iterative, requiring careful selection of relevant keywords, execution of targeted searches, and thorough content analysis. This method ensures the construction of a robust bibliographic foundation that is not only comprehensive but also credible, thus laying the groundwork for future research and theoretical advancements (Fahimnia et al., 2015).

In this study, particular emphasis is placed on high-impact publications, as they offer deep insights into the theoretical foundations and conceptual developments within the field. To guarantee the accuracy and reliability of the data, publications were exclusively sourced from the Scopus database (Al-Khoury et al., 2022; Stefano et al., 2010; Khiste & Paithankar, 2017), a platform known for its comprehensive coverage and robust indexing standards. Moreover, to maintain scholarly rigor and ensure the reliability of the analysis, only peer-reviewed journal articles were included, explicitly excluding books, conference proceedings, and lecture notes n (Gu et al., 2019). The dataset comprises publications from 1974 to May 2025, as indexed by Elsevier's Scopus. This rigorous selection process ensures that the analysis reflects the most relevant, credible, and up-to-date research, providing a solid basis for examining the evolving role of tax agents in audit quality.

Data Search Strategy

The study commenced with a comprehensive search of the Scopus database to identify relevant literature on the role of tax agents. Scopus was selected for its extensive coverage of social science and business journals, particularly in accounting, taxation, and audit, as well as its inclusion of research from diverse geographical regions. A set of carefully selected keywords was used in the search query, including "tax agents", "tax practitioners", "tax assistance", and "tax expertise". This initial search produced a total of 135 documents. To ensure the relevance and quality of the data, a screening process was then conducted based on predefined inclusion and exclusion criteria as outlined in Table 2. The screening focused on selecting only peer-reviewed journal articles written in English, while excluding non-English publications, conference proceedings, books, and other non-scholarly sources. As a result of this refinement, 130 documents were deemed suitable for inclusion in the final analysis. This methodical selection process helped to establish a credible and focused dataset for conducting the bibliometric analysis.

Table 1: The Search String

Scopus	TITLE ("tax agents" OR "tax practitioners" OR "tax assistance" OR " tax expert" OR "tax preparer" OR "tax auditor") AND (LIMIT-TO (LANGUAGE , "English"))

Table 2: The Selection Criterion in Searching

Criterion	Inclusion	Exclusion
Language	English	Non-English

Data Analysis

VOSviewer is a well-regarded, user-friendly tool for bibliometric analysis, developed by Nees Jan van Eck and Ludo Waltman at Leiden University in the Netherlands (Van Eck & Waltman, 2010, 2017). It is commonly used for visualising and analysing scientific literature, offering powerful features such as the creation of network visualisations, clustering related items, and generating density maps. VOSviewer is particularly effective in exploring networks of co-authorship, co-citation, and keyword co-occurrence, making it a valuable tool for mapping and understanding complex research landscapes. Its interactive and intuitive interface, along with frequent updates, ensures efficient exploration of large bibliographic datasets. Additionally, VOSviewer's ability to compute bibliometric indicators, customise visual outputs, and support various data formats makes it an essential tool for both new and experienced researchers.

One of the standout strengths of VOSviewer is its ability to convert complex bibliometric data into easily interpretable visual representations. The software excels in creating network-based clusters that help users identify and analyse relationships between keywords, authors, and publications. Its emphasis on visual clarity allows users to spot thematic structures and research clusters with ease, while its user-friendly design makes it accessible to researchers of all experience levels. As bibliometric analysis becomes increasingly important across academic fields, VOSviewer's flexible architecture and visualisation tools are essential for uncovering

patterns, trends, and emerging research domains. Its ongoing development ensures that it stays relevant and adaptable in a fast-evolving research environment.

For this study, bibliographic data were gathered from the Scopus database in PlainText format, including details such as publication year, document title, author names, journal titles, citations, and keywords. The dataset spans from 1975 to May 2025. VOSviewer version 1.6.20 was used to analyse and visualise the data using clustering and mapping techniques. The software employs a visualisation-of-similarities (VOS) approach, which arranges items in a low-dimensional space such that the distance between items reflects their degree of relatedness (Van Eck & Waltman, 2010, 2017). While this method shares similarities with the multidimensional scaling (MDS) method (Appio et al., 2014). VOSviewer distinguishes itself by using association strength (ASij) as a normalisation technique for co-occurrence frequencies, providing a more accurate representation of item similarity (Van Eck & Waltman, 2007). This approach improves the interpretability of bibliometric relationships and allows for deeper analytical insights.

$$AS_{ij} = \frac{C_{ij}}{w_i w_j}$$

It is proportional to the ratio between the actual number of co-occurrences of items i and j, and the expected number of such co-occurrences assuming that the occurrences of i and j are statistically independent (Van Eck & Waltman, 2007).

Results and Discussion
Drawing from the analysis, the following sections present the results, organised according to the research questions outlined in the literature review.

a) RQ1: What are the publication trends in the role of tax agents research over the years?
Figure 2 and Table 3 present a steady upward trend in scholarly publications examining the role of tax agents in auditing. The data indicate a notable rise in academic interest, particularly in 2024, which stands out as the most productive year with a total of 12 publications. This figure represents approximately 12% of the total sample and may reflect growing awareness of the importance of tax agents in audit processes. The increase could be attributed to recent regulatory shifts or an intensified focus on compliance and transparency in tax administration.

In contrast, only two publications have been recorded for 2025 so far. However, this likely reflects the early point in the publication cycle rather than a decrease in research interest. It is reasonable to expect that additional studies will be published by the end of the year, contributing to a more accurate representation of ongoing academic engagement in this area.

The overall data also show some year-to-year variation. In 2023 and 2022, there were six and ten publications respectively, suggesting that interest in the topic remained active but experienced some fluctuation. The total in 2022, for instance, reflects consistent attention, even if it did not reach the same level as in 2024. This pattern suggests that research on tax agents and audit quality has gained traction and is beginning to establish a more stable presence within the academic literature.

Looking further back, the period from 2010 to 2016 was marked by modest but steady publication activity. In years such as 2011, 2014, and 2015, annual outputs ranged between

four and six articles. These figures are typical for emerging areas of inquiry and may represent the foundational phase in which scholars began to explore the link between tax agents and audit performance. This early work likely laid the groundwork for more recent developments in the field. The gradual growth over time reflects a common trajectory for niche research areas, where interest builds incrementally as the literature matures and new questions emerge.
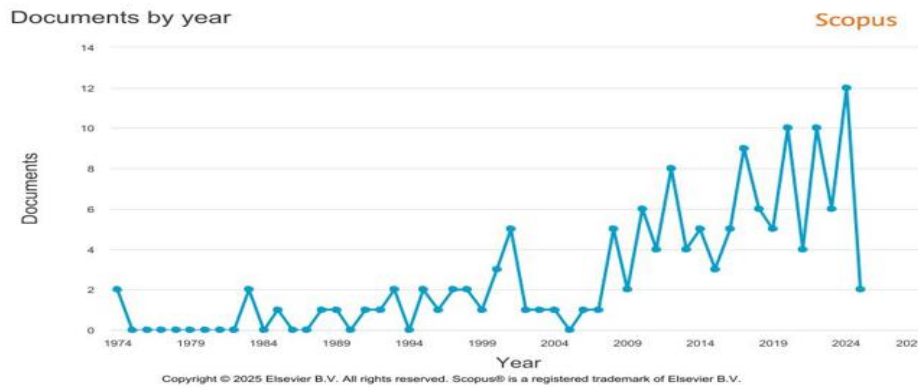
Figure 2: Plotting Document in Role of Tax Agents Publication by from 1974 to May 2025

Table 3: Publications in Roles of Tax Agents from 2010-2025

Year	Total Publication	Percentage (%)
2025	2	2%
2024	12	12%
2023	6	6%
2022	10	10%
2021	4	5%
2020	10	6%
2019	5	9%
2018	6	5%
2017	9	3%
2016	5	5%
2015	3	3%
2014	5	5%
2013	4	4%
2012	8	8%
2011	4	4%
2010	6	6%

b) RQ2: What are the key journals that have published documents related to tax agents over the years?

Figure 3 illustrates the distribution of documents per year by source, focusing on the top journals publishing research related to the role of tax agents. Among these, the Ejournal of Tax Research emerges as the most active source, showing notable peaks in publication years around

2000 and 2016, with up to three articles published in a single year. This trend suggests that the journal has periodically prioritized topics concerning tax agents, possibly aligned with policy shifts or increased academic attention to tax compliance and regulatory frameworks. Similarly, Advances in Taxation and the Journal of Business Ethics exhibit moderate but consistent contributions, particularly in the early 2000s, highlighting their long-standing interest in tax-related issues and professional conduct.
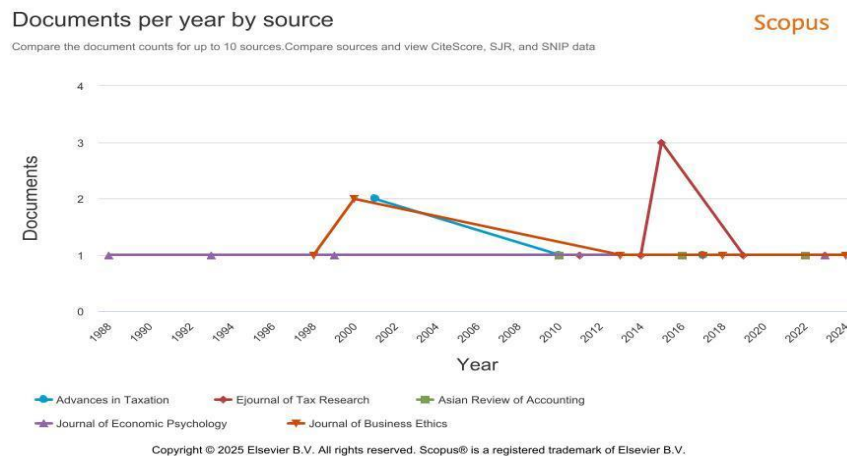

Figure 3: Distribution of Role of Tax Agents Publications by Journal Source Per Year

Figure 3 also shows minimal but stable contributions from journals such as the Journal of Economic Psychology and the Asian Review of Accounting. These platforms appear to engage with the topic occasionally, suggesting either a narrower focus or more general thematic coverage where the role of tax agents is discussed within broader economic or regional contexts. The presence of these journals across multiple years, despite low frequency, indicates ongoing but limited scholarly engagement from diverse academic disciplines. Notably, the publication frequency in most sources shows a decline or remains stagnant after 2016, implying a potential saturation or shift in research interest unless reignited by emerging regulatory or technological developments.

Overall, the publication trends across the selected journals reflect a sporadic but enduring interest in tax agent research. The limited concentration of articles per year suggests that while the topic is acknowledged across several reputable platforms, it remains a niche subject within the broader fields of taxation, ethics, and accounting. This dispersion across journals also indicates the interdisciplinary nature of the topic, connecting elements of behavioural economics, legal compliance, ethical practice, and public finance. Going forward, an increase in cross-journal thematic collaboration or special issues on tax governance could potentially enhance both the visibility and depth of scholarship in this area.

c) RQ 3: Which articles are the most highly cited in the field of the role of tax agents?
Table 4 presents a list of the most-cited authors and their contributions to the study of tax practitioners and their role in tax compliance, offering insights into the long-standing academic interest in this area. Notably, Erard (1993) leads the list with two highly cited works. His 1993 article, "Taxation with Representation," with 108 citations, explores the role of tax practitioners

in tax compliance and has significantly shaped the discourse on tax compliance behaviour. His Erard (1997) paper on self-selection and measurement errors also shows substantial influence with 37 citations. These articles suggest that Erard's work remains foundational in understanding the interaction between taxpayers and tax professionals, and his long-standing contributions have been key in establishing the academic framework for tax practitioner research.

Table 4: Most Top Ten Cited Authors

Authors	Title	Year	Source Title	Cited by
Erard (1993)	Taxation With Representation. An Analysis of the Role of Tax Practitioners in Tax Compliance	1993	Journal of Public Economics	108
Cruz et al. (2000)	A Multidimensional Analysis of Tax Practitioners' Ethical Judgments	2000	Journal of Business Ethics	89
Yetmar and Eastman (2000)	Tax Practitioners' Ethical Sensitivity: A Model and Empirical Examination	2000	Journal of Business Ethics	79
Radcliffe et al. (2018)	Professional Repositioning During Times of Institutional Change: The Case of Tax Practitioners and Changing Moral Boundaries	2018	Accounting, Organizations and Society	55
Shafer and Simmons (2011)	Effects of Organizational Ethical Culture on the Ethical Decisions of Tax Practitioners in Mainland China	2011	Accounting, Auditing and Accountability Journal	55
Klepper and Nagin (1989)	The Role of Tax Preparers in Tax Compliance	1989	Policy Sciences	53
Kopczuk and Pop-Eleches (2007)	Electronic Filing, Tax Preparers and Participation in the Earned Income Tax Credit	2007	Journal of Public Economics	49
Doyle et al. (2013)	An Empirical Analysis of The Ethical Reasoning of Tax Practitioners	2013	Journal of Business Ethics	40
Kaplan et al. (1988)	An Examination of Tax Reporting Recommendations of Professional Tax Preparers	1988	Journal of Economic Psychology	39
Erard (1997)	Self-Selection With Measurement Errors a Micro Econometric Analysis of The Decision to Seek Tax Assistance and Its Implications for Tax Compliance	1997	Journal of Econometrics	37

Another notable contributor is Cruz et al. (2000), whose 2000 paper, "A Multidimensional Analysis of Tax Practitioners' Ethical Judgments," with 89 citations, focuses on the ethical decisions made by tax practitioners. This aligns with a broader interest in understanding the ethical frameworks guiding tax professionals, as evidenced by Yetmar and Eastman (2000)

paper, which, although not as widely cited, adds empirical depth to the exploration of tax practitioners' ethical sensitivity. Both works emphasise the importance of ethical behaviour in the profession, with Cruz et al. contributing to an understanding of how tax professionals balance multiple ethical dimensions when making decisions.

The influence of more recent works, such as Radcliffe et al.'s (2018) paper which garnered 55 citations, shows the growing interest in the evolving role of tax practitioners in response to changing institutional and moral boundaries. The continued research interest in this area, particularly about institutional and organisational changes, reflects a shift toward understanding how external changes impact tax professionals' behaviours. This trend is further supported by Shafer and Simmons' (2011) study on ethical culture and its influence on tax decisions in mainland China, demonstrating the global expansion of research on tax professionals' roles beyond Western contexts. Overall, the citation trends indicate that the role of tax practitioners in compliance, ethical judgments, and response to institutional change remains a dynamic and evolving field of academic inquiry.

d) RQ4: Which countries are the top contributors to the role of tax agents research based on the number of publications?

Figures 4 and 5 show the top contributing countries on the spread of research on the role of tax agents in audit quality, with the United States (U.S.) leading by a wide margin, contributing 46 publications. This strong representation from the U.S. is not surprising given its vast and intricate tax system, where tax professionals play a crucial role in ensuring compliance and accuracy. The U.S. has long been a hub for research in areas related to taxation, and it's clear that the role of tax agents in facilitating audits is an important area of academic exploration. Following the U.S., the United Kingdom (UK), with 13 publications, shows a significant level of interest as well, reflecting the country's established focus on professional ethics in taxation and its strong regulatory environment.

Countries like Australia and Germany are also notable, each contributing eight publications. These nations, known for their well-developed tax systems, demonstrate that the role of tax agents is a universal topic in tax research. Australia, with its rigorous approach to tax compliance, and Germany, with its thorough accounting and auditing practices, are both countries where tax agents have a substantial impact on the auditing process, making them key contributors to this body of research. Interestingly, Malaysia ranks third with 12 publications, which suggests that this region is also keenly exploring the role of tax agents. Malaysia's ongoing tax reforms and its focus on improving compliance frameworks likely drive this research interest.
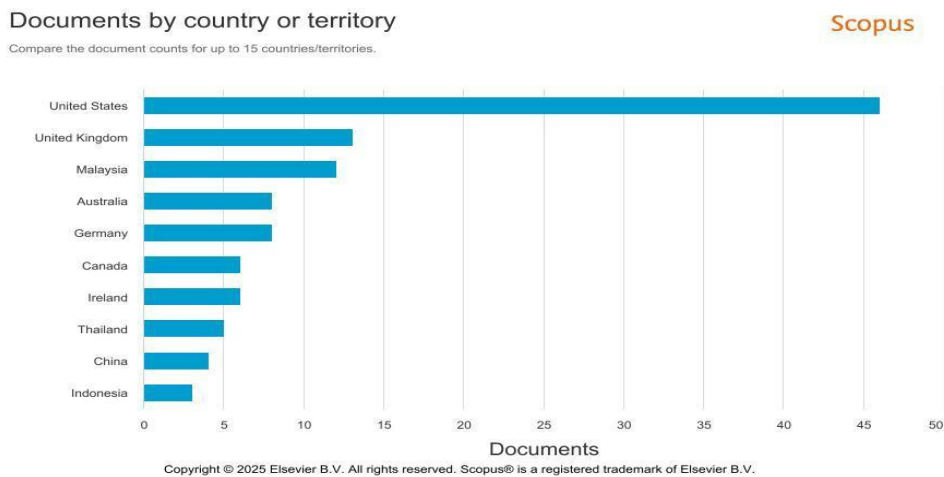
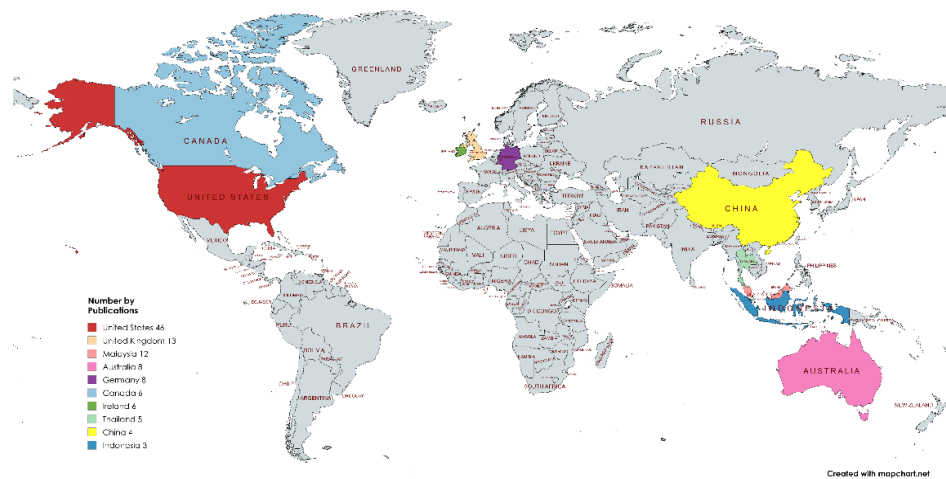Figure 4: Top 10 Countries Contributors to the Role of Tax Agents

Figure 5: Top 10 Countries Contributors to the Role of Tax Agents in the World Map

It's also worth noting the presence of countries like China, Indonesia, and South Africa, which contribute three to two publications. While the number of publications is smaller, the representation of these countries signals growing interest, especially in emerging markets where the role of tax agents could be evolving alongside changes in tax laws and economic growth. Nations like Brazil, South Korea, and India, with just one or two publications, suggest that this area of research is still gaining traction, and future contributions may rise as these countries continue to refine their tax systems. Overall, this global snapshot highlights how the study of tax agents and their role in audit quality is an emerging field, with contributions from diverse regions reflecting the universal importance of effective tax compliance and auditing practices.

e) RQ5: What are the most frequently occurring keywords in the role of tax agents' studies, and what thematic areas do they represent?

Table 5 and Figure 6 reveal popular keywords and some important insights into the key areas of focus within the research on tax agents and audit quality. "Tax Practitioners" emerges as the

most prominent keyword with 15 occurrences and a high total link strength of 67. This suggests that the role of tax practitioners is central to the academic discourse on tax compliance and audit quality, with significant connections to other related concepts. Tax practitioners, who include both tax preparers and advisors, are seen as critical players in ensuring that tax reporting and compliance meet regulatory standards. The keyword's strong link strength indicates that it is strongly associated with other essential topics, reflecting its central role in the research field.

Table 5: Most Top Seven Keywords' Co-Occurrence

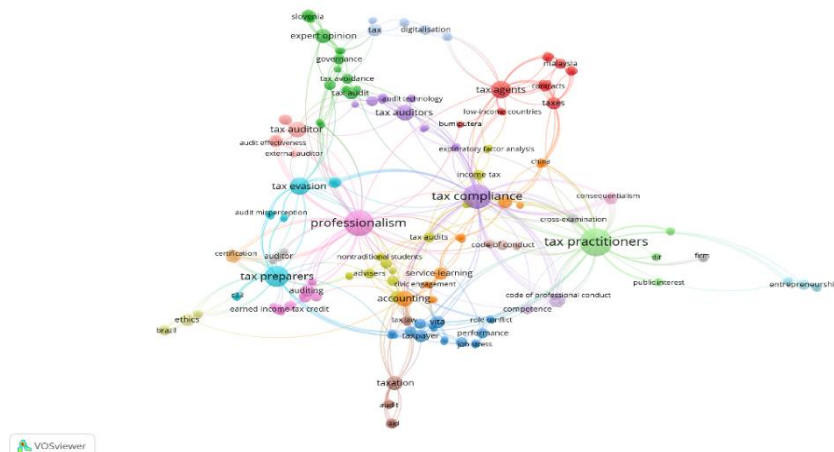| Keyword	Occurrences	Total Link Strength
Tax Practitioners	15	67
Tax Compliance	12	59
Professionalism	13	53
Tax Prepares	9	35
Tax Agents	6	24
Tax Auditors	6	21
Experts	5	19

Figure 6: Network Visualisation Map of Keywords' Co-Occurrence

The keywords "Tax Compliance" and "Professionalism" follow closely with 12 and 13occurrences, respectively, and their link strengths (59 and 53) suggest that these concepts are highly interconnected with the role of tax practitioners. Tax Compliance is naturally a central focus, given its direct link to the effectiveness of tax professionals in ensuring adherence to tax laws and regulations. The concept of Professionalism, with its strong link, highlights the ethical and behavioural standards expected of tax agents and auditors. Together, these keywords indicate that the quality of tax audits and the overall effectiveness of tax agents are closely tied to both the legal adherence (compliance) and the professional conduct (professionalism) of tax practitioners.

The presence of other keywords like Tax Preparers, Tax Agents, and Tax Auditors, with moderate occurrences and lower link strengths, shows that these roles are also recognised but perhaps are more specialised or secondary in the broader conversation. Tax Preparers and Tax

Auditors highlight the different responsibilities within the audit and taxation process, focusing more on specific technical tasks. However, their lower total link strength indicates that they are not as strongly connected to other areas of study as Tax Practitioners or Tax Compliance. Experts, with five occurrences and a total link strength of 19, suggest that the term is used less frequently, but it points to the recognition of highly skilled professionals within the tax audit field. This indicates that while there is a growing emphasis on specialised expertise in tax audits, it is still an emerging focus in research.

f) RQ6: What are the patterns of international collaboration in IS effectiveness research based on co-authorship across countries?

Table 6 and Figure 7 show international collaboration patterns that reveal interesting trends in the research on the role of tax agents across different countries. The UK leads with 13 documents, 194 citations, and a total link strength of 11, indicating that the UK has a substantial body of research on the topic. The relatively high number of citations (194) suggests that UK-based studies are highly regarded in the field, and the country's central role in academic collaboration is evident from its strong link strength. This indicates that UK researchers are frequently collaborating with international scholars and influencing the discourse on tax agents and their role in audit quality.

Table 6: Most Top 10 Countries of International Collaboration

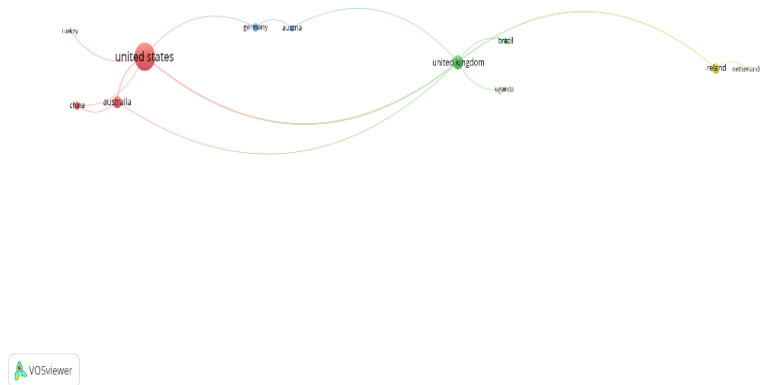| Country	Documents	Citations	Total Link Strength
United Kingdom	13	194	11
United States	46	661	10
Australia	8	86	4
Croatia	2	10	3
Ireland	6	87	3
Slovenia	2	10	3
Austria	2	16	2
Bosnia	1	5	2
Canada	6	215	2
China	4	60	2

Figure 7: Patterns of International Collaboration in the Role of Tax Agents

The U.S., with 46 documents and 661 citations, is another major contributor to the field, although its total link strength (10) is slightly lower than that of the UK. This discrepancy could indicate that U.S. research, while prolific and highly cited, may not be as strongly interconnected with international collaborators as UK-based studies. Nonetheless, the high citation count demonstrates the U.S.'s dominant role in shaping research on tax agents, as well as the significant impact of its academic output in this area. Countries like Australia, Ireland, and Canada also show a notable number of documents, with Australia contributing 8 documents and Canada six, but their total link strengths (four, three, and two, respectively) are lower, suggesting more limited international collaboration despite their significant presence in the field.

Smaller countries like Croatia, Slovenia, and Bosnia have fewer documents and citations, but they still contribute to the broader research on tax agents, albeit with much lower total link strength. These countries' lower total link strength could indicate that while they participate in the research community, they tend to have less robust international collaboration or less influence on global research trends in this area. China, with four documents and 60 citations, has a moderate presence but a low total link strength, suggesting that while Chinese research on tax agents is growing, it may still be in the early stages of broader international collaboration. This table highlights the varied levels of involvement and collaboration across countries, with the UK and U.S. standing out as dominant contributors to the academic conversation on tax agents and auditing.

Results and Discussion

This study presents a comprehensive bibliometric analysis of academic literature examining the role of tax agents in audit quality. Drawing on 130 peer-reviewed articles published between 1974 and May 2025, the review aimed to map the intellectual structure of this field, identify dominant research themes, track publication trends, and assess patterns of international collaboration. Using tools such as VOSviewer, Scopus Analyzer, and OpenRefine, the study offered a data-driven overview of how scholarly interest in tax agents has evolved and where future inquiry might be directed.

The volume of publications on this topic increased steadily over the decades, with a marked surge observed after 2020. The year 2024 stood out as particularly productive, suggesting a renewed academic interest in the intermediary functions of tax agents within evolving audit landscapes. This increase may reflect broader shifts in global tax regulation, including transparency initiatives and efforts to address aggressive tax planning. The pattern aligns with publication trends seen in related bibliometric reviews across accounting and regulatory fields, where external policy developments often serve as catalysts for scholarly attention.

Geographically, the United States accounted for the largest share of publications and citations, followed by the United Kingdom, Malaysia, Australia, and Germany. This concentration mirrors patterns documented in other domains, where research output tends to be anchored in regions with strong institutional support and established academic networks. However, the limited presence of cross-border co-authorship in this dataset suggests that international collaboration in this area remains underdeveloped. Given the global relevance of tax governance, greater academic engagement across jurisdictions would be both timely and beneficial.

Thematic analysis of the dataset produced four primary clusters that capture the multi-dimensional role of tax agents: regulatory advisory, compliance facilitation, ethical representation, and institutional liaison. These themes emerged from both co-occurrence mapping and qualitative assessment of article content and provide a framework through which the complexity of tax agent functions can be understood more holistically.

The regulatory advisory theme illustrates how tax agents help clients interpret legislation, navigate legal uncertainty, and manage exposure to tax-related risks. As tax laws become increasingly complex and subject to international coordination, this advisory function has grown in strategic importance. The compliance facilitation theme, by contrast, centres on more operational activities, such as preparing accurate returns, supporting dispute resolution, and promoting voluntary disclosure. These responsibilities are especially significant in settings where taxpayer knowledge is limited, and institutional trust is fragile. Both themes align with literature in tax administration and compliance, where the intermediary role of practitioners has been recognised but not always systematically explored.

The third theme, ethical representation, addresses the tensions tax agents often face between advancing client interests and adhering to professional standards. Several highly cited articles in the sample highlight the ethical dilemmas practitioners encounter, particularly in contexts where regulatory boundaries are not clearly defined or where market incentives encourage aggressive tax positions. This theme echoes broader concerns in accounting ethics literature, which has increasingly focused on the pressures that compromise professional judgment. The fourth theme, institutional liaison, captures the relational aspect of tax agent work. In this capacity, practitioners mediate interactions between taxpayers and authorities, assist in navigating audits, and contribute to the implementation of policy. While less prominent in traditional tax literature, this role has significant implications for trust-building and institutional legitimacy.

Despite these thematic contributions, the review identified several recurring limitations in the literature. Methodological transparency was frequently lacking, with many studies offering insufficient detail on data sources or analytical procedures. Comparative analyses across jurisdictions were rare, limiting the generalisability of findings. Moreover, there was a notable

underrepresentation of research focused on low- and middle-income countries. This is concerning given that in such contexts, tax agents may play an even more pivotal role due to institutional weaknesses and capacity constraints. Emerging studies, including those conducted in sub-Saharan Africa, have begun to address this gap by documenting how tax agents shape compliance behaviour and audit outcomes, but these contributions remain marginal within the broader literature.

Taken together, the findings suggest that tax agents operate not merely as technical advisors but as embedded actors within complex institutional systems. Their work spans legal interpretation, procedural facilitation, ethical negotiation, and relationship management. Yet, the academic literature has only partially captured this multidimensionality. While the field has grown in recent years, its development remains uneven, with significant variation in quality, scope, and focus.

In conclusion, this review offers a structured synthesis of a fragmented body of research and provides a thematic lens through which to understand the evolving role of tax agents in audit assurance. By identifying both dominant areas of inquiry and notable gaps, the study lays a foundation for future research that is more inclusive, methodologically rigorous, and globally engaged. Advancing this field will require closer attention to emerging technologies, ethical frameworks, and institutional dynamics that continue to shape the tax landscape. As demands for accountability and transparency increase worldwide, the role of tax agents deserves sustained scholarly attention not only as service providers but as key contributors to the integrity and effectiveness of audit systems.

Acknowledgment

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