WHAT SHAPES TAXPAYER BEHAVIOUR? A BIBLIOMETRIC EXPLORATION OF TAX INCENTIVES, TAX DEDUCTION, AND TAX RELIEF

Umikalsom Mohamed Ariffin[1*], Suhaila Abdul Hamid [2], Izlawanie Muhammad [3]

[1] Faculty of Economy Muamalat, Universiti Sains Islam Malaysia (USIM) Negeri Sembilan, Malaysia
Email: umikalsom@raudah.usim.edu.my

[2] Faculty of Economy Muamalat, Universiti Sains Islam Malaysia (USIM) Negeri Sembilan, Malaysia
Email: suhaila@usim.edu.my

[3] Faculty of Economy Muamalat, Universiti Sains Islam Malaysia (USIM) Negeri Sembilan, Malaysia
Email: izlawanie@usim.edu.my

* Corresponding Author

Article Info:

Abstract:

This study examines the global research landscape surrounding the factors that influence taxpayer behaviour, with a specific focus on tax incentives, tax deductions, and tax relief. Governments widely employ these fiscal tools to influence compliance, stimulate economic growth, and support social development. Nonetheless, academic inquiry into their behavioral impact remains fragmented. The primary aim of this research is to provide a comprehensive bibliometric analysis of scholarly output in this domain and to identify key trends, thematic clusters, and collaborative networks within it. The central problem addressed is the lack of a consolidated understanding of how these tax mechanisms have been studied globally, as well as the existing gaps, particularly in developing countries. Using Scopus as the primary data source, a total of 825 peer-reviewed documents published between 2000 and 2025 were extracted through a keyword search strategy that included the terms "Tax Incentives," "Tax Deduction," and "Tax Relief." The data were cleaned using OpenRefine and visualised through VOSviewer for co-authorship, keyword co-occurrence, and citation analysis. Results show that the United States, China, and the United Kingdom are the leading contributors, with "Tax Incentives" being the most frequently occurring keyword. Key thematic areas include investment promotion, corporate tax avoidance, Research and Development (R&D) support, and emerging links to sustainability and innovation. Although Malaysia ranks 12th in publication output, its contribution remains modest. This reveals a significant research gap in the Malaysian context, where extensive use of tax incentives is prevalent in policy practice, yet empirical and behaviour-focused academic studies are limited. In conclusion, this bibliometric review highlights a growing and diversifying

research interest in tax-based behavioural tools. It underscores the urgent need for more context-specific studies in Malaysia to support evidence-based policymaking and optimise the effectiveness of fiscal instruments.

Keywords:

Tax Incentives, Tax Deductions, Tax Relief

Introduction

Tax incentives, tax deductions, and tax relief are pivotal tools in fiscal policy employed by governments worldwide to achieve a myriad of economic, social, and political objectives. These mechanisms are designed to influence the behaviors of individuals and businesses, stimulate investment, foster innovation, and promote economic development. The significance of these tools lies in their ability to create favourable conditions for targeted activities, thereby accelerating industry growth, enhancing Research and Development (R&D), and attracting Foreign Direct Investment (FDI) (Bikas et al., 2014; Lye Huat & Halkyard, 2012; Saptono et al., 2024).

Tax incentives are particularly crucial in promoting R&D, which is a key driver of innovation and competitive advantage in the global market. Governments use these incentives to support science, technology, and innovation, thereby contributing to sustainable economic growth and enhanced global competitiveness (Gokhberg et al., 2014). For instance, tax incentives for R&D can significantly increase a company's Total Factor Productivity (TFP) by encouraging product innovation and reducing the financial burden associated with R&D activities (Song et al., 2020). Moreover, tax incentives are limited to R&D and extend to renewable energy and energy efficiency, where they play a critical role in promoting sustainable practices (Namovicz et al., 2007).

The current state of research on tax incentives, deductions, and relief highlights their multifaceted impact on economic and social outcomes. Studies have shown that tax incentives can effectively stimulate investment and production, as evidenced by the positive relationship between tax incentives and investment in regions like Esfahan, Iran (Tavana, 2017). Similarly, in the United States, state tax incentives have been widely used to promote economic development. However, their effectiveness in job creation has been debated (Cheng et al., 2020). The persistence of these policies suggests a high self-perpetuating tendency, driven by the need to offset higher tax differentials and create a level playing field for business attraction and retention [8].

Recent developments in the field include the introduction of patent boxes, which offer lower tax rates on income from patents and other intellectual property to encourage R&D and the location of profits within the country (Gravelle, 2019). Additionally, the implementation of the Global Anti-Base Erosion (GloBE) rules under Pillar 2 regulations is expected to impact the use of tax incentives by governments, necessitating a careful evaluation of available tax incentives to avoid losing their benefits (Arginelli & Reboli, 2023). Furthermore, the role of tax policy in the agricultural sector has been examined, with findings suggesting that tax incentives and subsidies can significantly enhance innovative development and competitiveness in this area (Omurgazieva et al., 2024). This bibliometric review aims to

synthesize the impact of tax incentives, deductions, and relief as essential components of fiscal policy, which play a significant role in driving economic growth, innovation, and social equity. The current body of research highlights the significance of these tools in achieving various policy objectives, including promoting R&D and sustainable practices, attracting FDI, and supporting vulnerable groups. As governments continue to refine their tax policies in response to evolving economic conditions and international regulations, the strategic use of tax incentives will remain a critical factor in shaping economic and social outcomes.

Powered by Scopus AI, Sat May 24 2025
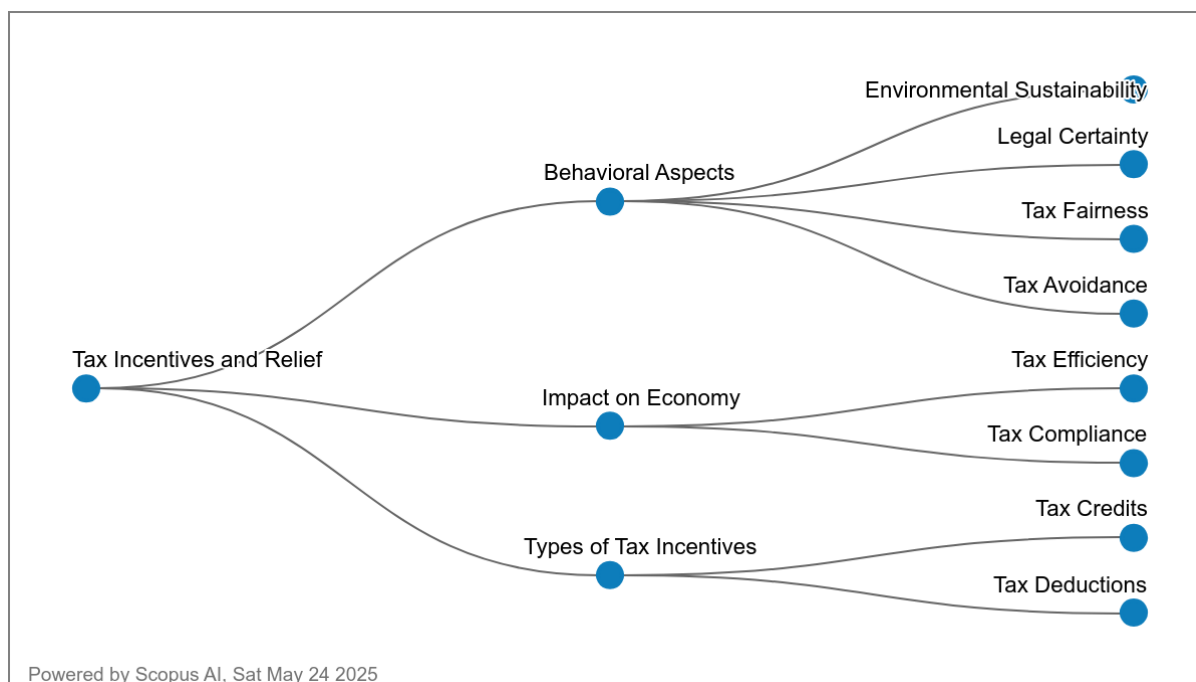
Figure 1.0: Overview of Tax Incentive, Tax Deduction, and Tax Relief Study

Research Question

RQ1: What are the tax incentives, tax deductions, and tax relief studies according to the year of publication?
RQ2: What are the most cited articles?
RQ3: What is the top country based on many publications?
RQ4: What are the popular keywords related to the study?
RQ5: What is co-authorship by countries' collaboration?

Methodology

Bibliometrics involves gathering, organizing, and analyzing bibliographic data from scientific publications (Alves et al., 2021; Assyakur & Rosa, 2022; Verbeek et al., 2002) beyond basic statistics, such as identifying publishing journals, publication years, and leading authors (Wu & Wu, 2017). Bibliometrics includes more sophisticated techniques, such as document co-citation analysis. Conducting a successful literature review requires a careful, iterative process to select suitable keywords, search the literature, and perform an in-depth analysis. This approach facilitates the compilation of a comprehensive bibliography and yields reliable results

(Fahimnia et al., 2015). With this in mind, the study focused on high-impact publications, as they provide meaningful insights into the theoretical frameworks that shape the research field. To ensure data accuracy, Scopus served as the primary source for data collection (Al-Khoury et al., 2022; di Stefano et al., 2010; Khiste & Paithankar, 2017). Additionally, to maintain quality, the study only considered articles published in peer-reviewed academic journals, deliberately excluding books and lecture notes (Gu et al., 2019). Using Elsevier's Scopus, known for its broad coverage, publications were collected from 2020 through December 2023 for further analysis

Data Search Strategy

A comprehensive data search was conducted using the Scopus database to identify relevant literature on tax incentives. The search string used was TITLE (tax AND incentives) AND (LIMIT-TO (LANGUAGE, "English")), which ensured that only English-language publications with both "tax" and "incentives" in their titles were retrieved. This approach was chosen to focus on studies that directly address the intersection of taxation and incentive mechanisms. The initial search yielded 1,166 documents, which included journal articles, conference papers, and other scholarly works. To ensure the quality and relevance of the review, only peer-reviewed journal articles published between 1935 and 2025 were considered. After screening titles based on predefined inclusion criteria, a total of 825 articles were selected for further analysis. This process provides a focused and systematic basis for examining recent trends, theoretical approaches, and policy discussions surrounding tax incentives, tax deductions, and tax relief. Tables 1 and 2 present the keyword search and the criteria for inclusion and exclusion.

Table 1: The Search String

Scopus	TITLE ("tax incentives" OR "tax deduction" OR "tax relief") AND (LIMIT-TO (LANGUAGE , "English")) AND (LIMIT-TO (SUBJAREA , "ECON") OR LIMIT-TO (SUBJAREA , "SOCI") OR LIMIT-TO (SUBJAREA , "BUSI"))

Table 2: The Selection Criterion Is Searching

Criterion	Inclusion	Exclusion
Subject Area	Economics, Econometrics and Finance, Social Sciences, Business, Management, and Accounting	Besides Economics, Econometrics and Finance, Social Sciences, Business, Management, and Accounting
Language	English	Non-English

Data Analysis

VOSviewer is a user-friendly bibliometric software developed by Nees Jan van Eck and Ludo Waltman at Leiden University, Netherlands (van Eck & Waltman, 2010, 2017). Widely utilized for visualizing and analyzing scientific literature, the tool specializes in creating intuitive network visualizations, clustering related items, and generating density maps. Its versatility allows for the examination of co-authorship, co-citation, and keyword co-occurrence networks, providing researchers with a comprehensive understanding of research landscapes. The interactive interface, coupled with continuous updates, ensures efficient and dynamic exploration of large datasets. VOSviewer's ability to compute metrics, customize visualizations, and its compatibility with various bibliometric data sources make it a valuable resource for scholars seeking insights into complex research domains.

One of the standout features of VOSviewer is its capacity to transform intricate bibliometric datasets into visually interpretable maps and charts. With a focus on network visualization, the software excels in clustering related items, analyzing keyword co-occurrence patterns, and generating density maps. Researchers benefit from its user-friendly interface, enabling both novice and experienced users to explore research landscapes efficiently. VOSviewer's continuous development ensures it remains at the forefront of bibliometric analysis, offering valuable insights through metrics computation and customizable visualizations. Its adaptability to different types of bibliometric data, such as co-authorship and citation networks, positions VOSviewer as a versatile and indispensable tool for scholars seeking deeper understanding and meaningful insights within their research domains.

Datasets comprising information on publication year, title, author name, journal, citation, and keywords in Plain Text format were obtained from the Scopus database, spanning the period from 2004 to December 2024. These datasets were then analyzed using VOSviewer software version 1.6.19. Through the application of VOS clustering and mapping techniques, this software facilitated the examination and generation of maps. Offering an alternative to the Multidimensional Scaling (MDS) approach, VOSviewer focuses on situating items within low-dimensional spaces, ensuring that the proximity between any two items accurately reflects their relatedness and similarity (van Eck & Waltman, 2010). In this respect, VOSviewer shares a similarity with the MDS approach (Appio et al., 2014). Diverging from MDS, which primarily engages in the computation of similarity metrics like cosine and Jaccard indices, VOS utilizes a more fitting method for normalizing co-occurrence frequencies, such as the Association Strength (AS_{ij}), and it is calculated as (van Eck & Waltman, 2007): which is proportional to the ratio between. On the one hand, the observed number of co-occurrences of i and j, and on the other hand, the expected number of co-occurrences of i and j under the assumption that co-occurrences of i and j are statistically independent (van Eck & Waltman, 2007):

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

Results and Discussion

What Are The Tax Incentives, Tax Deductions, And Tax Relief According To The Year Of Publication?
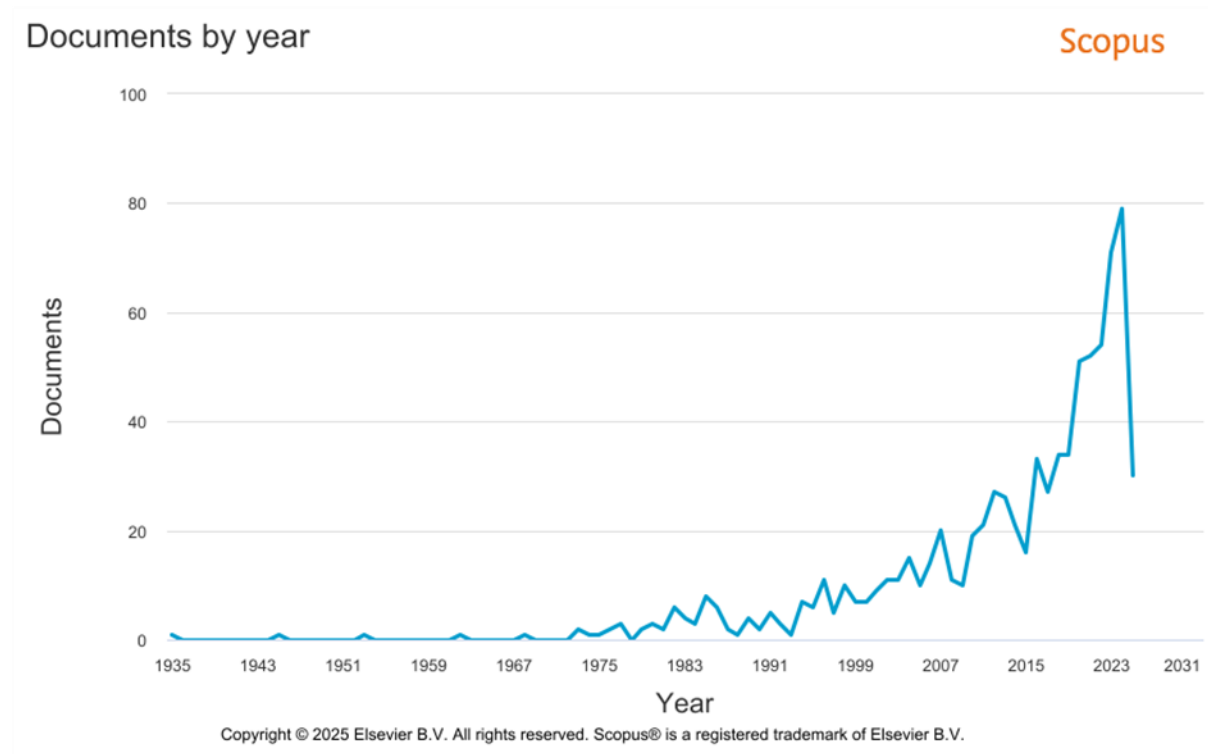
Figure 2.0: Plotting Document Publication by Years

Table 3 Percentages and Documents by Year

Year	Number of Publications	Percentages (%)
2025	30	3.64
2024	79	9.58
2023	71	8.61
2022	54	6.55
2021	52	6.30
2020	51	6.18
2019	34	4.12
2018	34	4.12
2017	27	3.27
2016	33	4.00

The bibliometric analysis of publications related to "Tax Incentives, Tax Deduction, and Tax Relief" reveals a significant upward trend in scholarly interest over the past two decades, particularly since 2010. Notably, there has been a sharp increase in publications in recent years, peaking in 2024 with 79 publications, followed by 71 in 2023 and 54 in 2022. This pattern suggests growing academic attention and policy relevance of these tax mechanisms, likely influenced by evolving global tax reforms, post-pandemic fiscal policies, and government efforts to stimulate economic recovery. The surge in 2024 may also reflect an increased focus on sustainable tax practices and incentives tied to Environmental, Social, and Governance (ESG) initiatives.

Between 2010 and 2021, the publication volume remained relatively steady, fluctuating between 19 and 52 annually. This period marks a transitional phase in tax research, possibly driven by the aftermath of the 2008 global financial crisis, as many governments began reevaluating the role of tax incentives in promoting economic resilience and stimulating investment. The consistent output during this decade indicates a maturing research agenda with expanded empirical and theoretical inquiry across regions and sectors. These years likely laid the foundation for the surge in interest seen in the 2020s.

In contrast, the period before 2010 saw relatively limited scholarly output, with most years registering fewer than 15 publications. This suggests that, prior to the turn of the century, tax incentives and related mechanisms were either underexplored or treated as subtopics within broader discussions of fiscal policy. The sporadic publication pattern from 1935 to 2000 indicates that systematic attention to these issues is a relatively recent development. As interest and complexity in global tax systems have increased, so too has academic engagement, positioning this topic as a vital area of study within public finance and economic development discourse.

What Are The Most Cited Articles?

Table 4: Details of Primary Data for the Top 10 Highest Citation

Authors	Title	Year	Source title	Cited by
Liu Y.; Mao J.	How do tax incentives affect investment and productivity? Firm-level evidence from China (Liu & Mao, 2019)	2019	American Economic Journal: Economic Policy	258
House C.L.; Shapiro M.D.	Temporary investment tax incentives: Theory with evidence from bonus depreciation (House & Shapiro, 2008)	2008	American Economic Review	183
Song M.; Wang S.; Zhang H.	Could environmental regulation and R&D tax incentives affect green product innovation? (Song et al., 2020)	2020	Journal of Cleaner Production	409

Li Q.	Democracy, autocracy, and tax incentives to foreign direct investors: A cross-national analysis (Li, 2006)	2006	Journal of Politics	148
Graham J.R.; Smith Jr. C.W.	Tax incentives to hedge (Graham & Smith Jr., 1999)	1999	Journal of Finance	211
Pence K.M.	The Role of Wealth Transformations: An Application to Estimating the Effect of Tax Incentives on Saving (Pence, 2006)	2006	B.E. Journal of Economic Analysis and Policy	205
Milligan K.	Subsidizing the stork: New evidence on tax incentives and fertility (Milligan, 2005)	2005	Review of Economics and Statistics	201
Gruber J.; Poterba J.	Tax incentives and the decision to purchase health insurance: Evidence from the self-employed (Gruber & Poterba, 1994)	1994	Quarterly Journal of Economics	180
Graham J.R.; Rogers D.A.	Do firms hedge in response to tax incentives? (Graham & Rogers, 2002)	2002	Journal of Finance	460
Buss T.F.	The effect of state tax incentives on economic growth and firm location decisions: An overview of the literature (Buss, 2001)	2001	Economic Development Quarterly	152

The analysis of the top 10 most cited articles on tax incentives reveals a global distribution of high-impact research, with a notable concentration in countries such as the United States, China, and Canada. These articles are published in leading journals, such as the *American Economic Review, Journal of Finance, Quarterly Journal of Economics, and Journal of Cleaner Production*, indicating that the topic of tax incentives spans both mainstream economics and specialized fields, including environmental policy and public finance. Notably, the most cited article, by Graham and Rogers (2002) with 460 citations, explores the relationship between tax incentives and corporate hedging, reflecting a deep academic interest in the behavioural response of firms to fiscal policy tools.

A closer examination of the topics reveals a diverse range of focus areas. While several studies examine the impact of tax incentives on corporate investment and productivity (e.g., Liu & Mao, 2019), others explore their effects on specific policy goals, such as environmental innovation (Song et al., 2020) and fertility rates (Milligan, 2005). There is also a strong representation of cross-disciplinary perspectives, with studies linking tax incentives to healthcare decisions (Gruber & Poterba, 1994), savings (Pence, 2006), and

FDI within political regimes (Li, 2006). This diversity highlights how tax incentives are perceived as economic levers and as tools that shape broader societal outcomes.

In terms of geographic reach, although most of these authors are affiliated with institutions in the United States and China, the issues they explore have global implications. The high citation counts demonstrate not only the academic importance of tax incentive research but also its relevance to policymakers across contexts. Moreover, the prominence of articles from earlier decades, such as those published in 1994 and 1999, suggests that foundational research in this area continues to inform contemporary scholarship and policy discourse. These insights affirm the enduring impact of well-designed fiscal studies and the need for ongoing investigation as global economic conditions and policy priorities evolve.

Where Are The Top 10 Countries Based On The Number Of Publications?
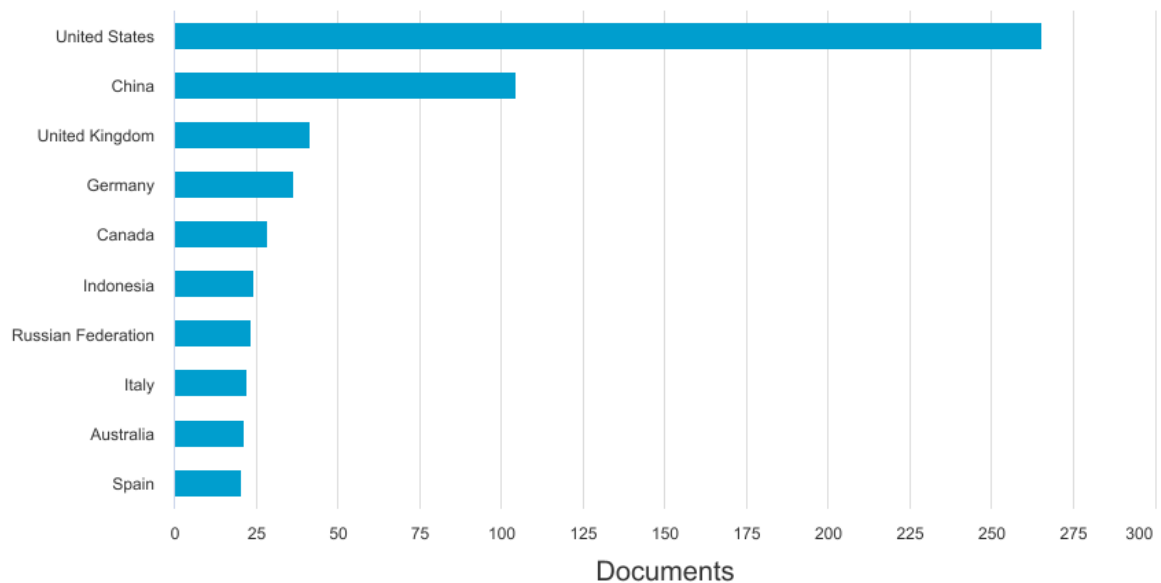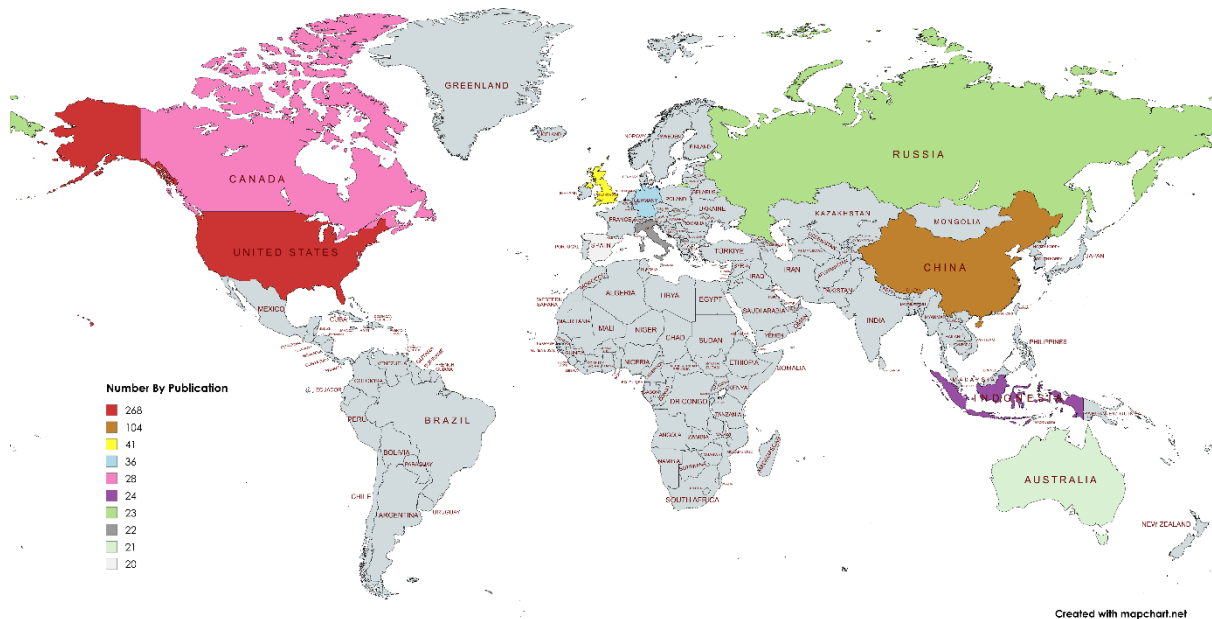
Figure 3.0: Top 10 Countries Publications.

Created with mapchart.net

The bibliometric analysis examining research output on tax incentives, tax deductions, and tax relief reveals that the United States is the dominant contributor, accounting for 32.12% of all publications. This reflects its long-standing academic and policy interest in tax instruments as tools for economic and social policy. China follows with 12.61%, showcasing growing engagement in tax policy research, likely driven by its rapid economic transformation and interest in aligning taxation with innovation and development goals. Other leading contributors include the United Kingdom (4.97%), Germany (4.36%), and Canada (3.39%), all of which have robust tax systems and research infrastructures supporting fiscal policy analysis.

Notably, several emerging economies are among the top contributors. Indonesia, ranked sixth with 2.91%, highlights the increasing focus on tax matters in Southeast Asia, particularly as countries seek to modernise tax systems and improve compliance. Nations like Russia, Italy, Australia, and Spain also make significant contributions, reflecting both regional and thematic diversity in tax-related research. These countries explore a range of topics, from corporate tax planning to environmental tax relief and incentives for innovation, offering insights into how different jurisdictions tailor tax tools to achieve specific policy outcomes.

While Malaysia is not among the top ten, it ranks 12th with 19 publications (2.30%), placing it on par with Brazil, a key emerging economy. Malaysia's position indicates a meaningful academic contribution, yet also reveals a gap and an opportunity for further exploration. Given the country's active use of tax incentives for investment, Small and Medium Enterprises, and sustainability agendas, there is room to expand research on the effectiveness, implementation, and behavioural outcomes of these instruments. Strengthening scholarly output in this area would support evidence-based policymaking and enhance Malaysia's presence in global tax policy discourse.

What Are The Popular Keywords Related To The Study?

Figure 4.0: Network Visualisation Map of Keywords' Co-Occurrence

Table 5: Keywords' Co-Occurrence in Tax Incentives Study

Keyword	Occurrences	Total Link Strength
Tax Incentives	266	344
Investment	34	72
Taxation	33	53
Innovation	23	48
Entrepreneurship	23	40
Environmental Policy	15	29
R&D	18	27
Sustainable Development	17	27
Tax Deduction	23	27
Foreign Direct Investment	13	26

The keyword analysis using VOSviewer reveals that "Tax Incentives" is the most dominant term, with 266 occurrences and a total link strength of 344, indicating its central role in the literature and strong co-occurrence with other topics. This suggests that tax incentives are consistently positioned as the core theme around which most research is structured, whether in the context of fiscal policy, economic development, or compliance. Its extensive linkage to

other terms further highlights its interdisciplinary relevance across fields such as public finance, economics, and policy studies.

Closely associated keywords such as "Investment" (34 occurrences, 72 link strength), "Taxation" (33, 53), and "Innovation" (23, 48) reflect common areas where tax incentives are applied or studied. These terms highlight a research focus on how tax incentives stimulate capital formation, influence the effectiveness of tax policy, and promote innovation-driven growth. Similarly, the appearance of "Entrepreneurship" (23, 40) suggests scholarly attention to how tax reliefs and deductions affect business formation and survival, especially for SMEs. This suggests a broader policy interest in utilizing tax tools to foster private sector dynamism and technological advancement.

Emerging themes such as "Environmental Policy" (15, 29), "R&D" (18, 27), and "Sustainable Development" (17, 27) demonstrate a growing shift toward sustainability-oriented fiscal research. These keywords reflect recent efforts to align tax incentive policies with global sustainability goals, such as climate action and innovation for green growth. Interestingly, "Tax Deduction" and "Foreign Direct Investment," although less frequently occurring, are still significantly linked, suggesting targeted investigations into specific instruments and their effects on global capital flows. Together, this keyword landscape reveals not only the multidimensional impact of tax policies but also evolving research priorities, particularly those focused on inclusive and sustainable economic models.

What Are Co-Authorship Countries' Collaboration?
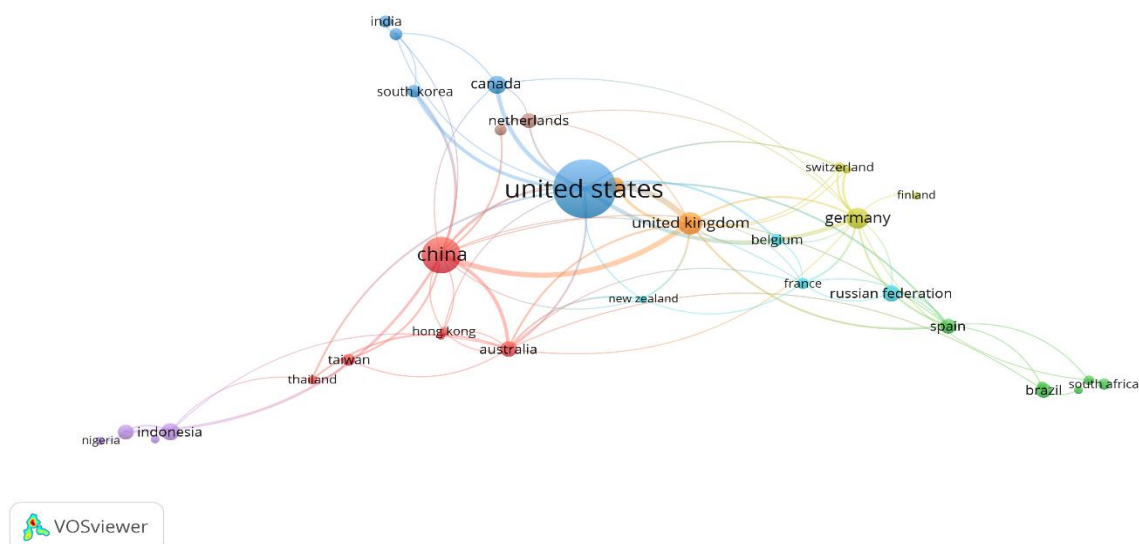
Figure 5.0: The Countries Whose Authors Collaborate on Tax Incentives, Tax Deduction, and Tax Relief.

The co-authorship analysis using VOSviewer reveals that the United States dominates international collaboration in tax-related research, contributing 263 documents, receiving 5,181 citations, and holding the highest total link strength of 42. This illustrates not only the country's leadership in scholarly output but also the breadth of its collaborative networks across borders. The high citation count indicates the impact and visibility of its research, further cementing the United States as a central hub in the global tax research landscape.

Following the United States, China and the United Kingdom both show significant international engagement, each with a total link strength of 31. China's strong output of 104 documents and 1,912 citations reflects its growing research capabilities and increased collaboration, particularly in areas aligned with policy reforms and innovation. The United Kingdom, despite a smaller number of documents (41), maintains a similar link strength and a high citation count (520), suggesting that its collaborations are both strategic and impactful. Germany, Australia, and Spain also show moderate collaboration networks, with Germany standing out due to a relatively high citation count (683) for only 36 documents, indicating strong research quality.

Notably, Malaysia is listed with 19 documents, 101 citations, and a total link strength of 7, placing it on par with Italy and within the top 11 collaborating countries. Although not among the top five, Malaysia's presence is significant for a developing economy, reflecting an increasing commitment to international research partnerships. This modest yet promising performance highlights Malaysia's emerging role in global tax scholarship. It presents an opportunity to further expand its collaborative networks, particularly with top-producing countries, to enhance impact, visibility, and knowledge exchange in tax policy and administration research.

Conclusion

This study aimed to investigate the global research landscape surrounding tax incentives, tax deductions, and tax relief, to understand how these fiscal tools influence taxpayer behavior. By employing bibliometric analysis, the study addressed key research questions related to publication trends, citation impact, co-authorship patterns, and thematic focus areas within the existing literature. The purpose was to map scholarly interest, identify leading contributors and emerging themes, and highlight knowledge gaps, particularly in the context of developing economies like Malaysia.

The findings reveal a steadily increasing interest in tax-related behavioral studies, particularly from 2010 onwards, with a notable surge in publications in recent years. The United States, China, and the United Kingdom emerged as the most prolific contributors. At the same time "tax incentives" remained the most frequently occurring keyword, strongly linked to topics such as investment, innovation, and sustainable development. The keyword analysis further uncovered emerging research themes related to environmental policy, entrepreneurship, and R&D tax support. International collaboration is most prominent among developed economies. Despite being ranked 12th, Malaysia shows promising engagement, indicating a growing research presence and highlighting a gap in localized empirical studies.

This bibliometric exploration contributes to the field by providing a comprehensive overview of global scholarship on tax-based policy instruments and their behavioural implications. It underscores the importance of interdisciplinary research in understanding how fiscal measures can drive investment, innovation, and inclusive development. For policymakers, the study's findings underscore the importance of evidence-based tax policy design, particularly in regions where academic support for fiscal innovation is limited. While the study offers valuable insights, its limitations include its reliance on the Scopus database and English-language publications. Future research should consider expanding data sources and integrating qualitative methods to explore taxpayer behaviour in more depth, particularly in underrepresented countries. Overall, this study demonstrates the utility of bibliometric methods in uncovering global research patterns and calls for further studies to strengthen Malaysia's role in the international tax policy discourse, as well as to inform more nuanced, context-sensitive policy interventions.

Acknowledgments

References

Al-Khoury, A., Hussein, S. A., Abdulwhab, M., Aljuboori, Z. M., Haddad, H., Ali, M. A., Abed, I. A., & Flayyih, H. H. (2022). Intellectual Capital History and Trends: A Bibliometric Analysis Using Scopus Database. *Sustainability (Switzerland)*, *14*(18). https://doi.org/10.3390/su141811615

Alves, J. L., Borges, I. B., & De Nadae, J. (2021). Sustainability in complex projects of civil construction: Bibliometric and bibliographic review. *Gestao e Producao*, *28*(4). https://doi.org/10.1590/1806-9649-2020v28e5389

Appio, F. P., Cesaroni, F., & Di Minin, A. (2014). Visualizing the structure and bridges of the intellectual property management and strategy literature: a document co-citation analysis. *Scientometrics*, *101*(1), 623–661. https://doi.org/10.1007/s11192-014-1329-0

Arginelli, P., & Reboli, F. (2023). Pillar Two and Tax Competition: What is the Future of Tax Incentives? In F. E. & C. F. (Eds.), *Lecture Notes in Civil Engineering: Vol. 342 LNCE* (pp. 177–202). Springer Science and Business Media Deutschland GmbH. https://doi.org/10.1007/978-3-031-30879-6_14

Assyakur, D. S., & Rosa, E. M. (2022). Spiritual Leadership in Healthcare: A Bibliometric Analysis. *Jurnal Aisyah : Jurnal Ilmu Kesehatan*, *7*(2). https://doi.org/10.30604/jika.v7i2.914

Bikas, E., Subačiene, R., Astrauskaite, I., & Keliuotyte-Staniuleniene, G. (2014). Evaluation of social, economic and fiscal impact on incentives of personal taxation in Lithuania. *Journal of Security and Sustainability Issues*, *4*(1), 79–95. https://doi.org/10.9770/jssi.2014.4.1(7)

Buss, T. F. (2001). The effect of state tax incentives on economic growth and firm location decisions: An overview of the literature. *Economic Development Quarterly*, *15*(1), 90–105. https://doi.org/10.1177/089124240101500108

Cheng, S., Guo, H., & Liu, C. Y. (2020). Incentivized for Leveling the Playing Field: Do State Economic Incentives Compensate for High Taxes? *Economic Development Quarterly*, *34*(2), 101–115. https://doi.org/10.1177/0891242420917219

di Stefano, G., Peteraf, M., & Veronay, G. (2010). Dynamic capabilities deconstructed: A bibliographic investigation into the origins, development, and future directions of the research domain. *Industrial and Corporate Change*, *19*(4), 1187–1204. https://doi.org/10.1093/icc/dtq027

Fahimnia, B., Sarkis, J., & Davarzani, H. (2015). Green supply chain management: A review and bibliometric analysis. In *International Journal of Production Economics* (Vol. 162, pp. 101–114). https://doi.org/10.1016/j.ijpe.2015.01.003

Gokhberg, L., Kitova, G., & Roud, V. (2014). Tax incentives for randd and innovation: Demand versus effects. *Foresight Russia*, *8*(3), 18–41. https://www.scopus.com/inward/record.uri?eid=2-s2.0-84928814949&partnerID=40&md5=6aeac2f3e1d16e60064e18190490e033

Graham, J. R., & Rogers, D. A. (2002). Do firms hedge in response to tax incentives? *Journal of Finance*, *57*(2), 815–839. https://doi.org/10.1111/1540-6261.00443

Graham, J. R., & Smith Jr., C. W. (1999). Tax incentives to hedge. *Journal of Finance*, *54*(6), 2241–2262. https://doi.org/10.1111/0022-1082.00187

Gravelle, J. G. (2019). Federal tax policy: Tax provisions as incentives. In *Handbook on Taxation* (pp. 529–547). Taylor and Francis. https://doi.org/10.4324/9781315093161-22

Gruber, J., & Poterba, J. (1994). Tax incentives and the decision to purchase health insurance: Evidence from the self-employed. *Quarterly Journal of Economics*, *109*(3), 701–733. https://doi.org/10.2307/2118419

Gu, D., Li, T., Wang, X., Yang, X., & Yu, Z. (2019). Visualizing the intellectual structure and evolution of electronic health and telemedicine research. *International Journal of Medical Informatics*, *130*. https://doi.org/10.1016/j.ijmedinf.2019.08.007

House, C. L., & Shapiro, M. D. (2008). Temporary investment tax incentives: Theory with evidence from bonus depreciation. *American Economic Review*, *98*(3), 737–768. https://doi.org/10.1257/aer.98.3.737

Khiste, G. P., & Paithankar, R. R. (2017). Analysis of Bibliometric term in Scopus. *International Research Journal*, *01*(32), 78–83.

Li, Q. (2006). Democracy, autocracy, and tax incentives to foreign direct investors: A cross-national analysis. *Journal of Politics*, *68*(1), 62–74. https://doi.org/10.1111/j.1468-2508.2006.00370.x

Liu, Y., & Mao, J. (2019). How do tax incentives affect investment and productivity? Firm-level evidence from China. *American Economic Journal: Economic Policy*, *11*(3), 261–291. https://doi.org/10.1257/pol.20170478

Lye Huat, S. P., & Halkyard, A. (2012). The impact of tax incentives on economic development in Singapore and Hong Kong. In *Taxation in ASEAN and China: Local Institutions, Regionalism, Global Systems and Economic Development* (pp. 191–213). Taylor and Francis. https://doi.org/10.4324/9780203118993

Milligan, K. (2005). Subsidizing the stork: New evidence on tax incentives and fertility. *Review of Economics and Statistics*, *87*(3), 539–555. https://doi.org/10.1162/0034653054638382

Namovicz, C., Durstewitz, M., Grossman, G., Misra, A., Rüther, R., Sakuta, K., Bell, J., & Lew, D. (2007). Energy policy. In *Handbook of Energy Efficiency and Renewable Energy* (pp. 2.1-2.1). CRC Press. https://www.scopus.com/inward/record.uri?eid=2-s2.0-85048533638&partnerID=40&md5=6566c7e44113533be97d6a93b99afd40

Omurgazieva, N., Tilekeeva, B., Bekkozhaeva, A., Chanachev, N., & Cholponkulov, T. (2024). Impact of tax policy on the development of agrarian enterprises and organisations. *Ekonomika APK*, *31*(3), 34–44. https://doi.org/10.32317/2221-1055.2024030.34

Pence, K. M. (2006). The Role of Wealth Transformations: An Application to Estimating the Effect of Tax Incentives on Saving. *B.E. Journal of Economic Analysis and Policy*, *5*(1). https://doi.org/10.1515/1538-0645.1430

Saptono, P. B., Khozen, I., Mahmud, G., Hodžić, S., Pratiwi, I., Purwanto, D., & Imantoro, L. W. (2024). Flourishing MSMEs: The Role of Innovation, Creative Compliance, and Tax Incentives. *Journal of Risk and Financial Management*, *17*(12). https://doi.org/10.3390/jrfm17120532

Song, M., Wang, S., & Zhang, H. (2020). Could environmental regulation and R&D tax incentives affect green product innovation? *Journal of Cleaner Production*, *258*. https://doi.org/10.1016/j.jclepro.2020.120849

Tavana, S. (2017). Investigating the performance of taxation incentives and effects on production, investment, & deprivation. *International Journal of Economic Perspectives*, *11*(3), 196–201. https://www.scopus.com/inward/record.uri?eid=2-s2.0-85051686730&partnerID=40&md5=dae031f89e2960f3a7db2e1c6beb3991

van Eck, N. J., & Waltman, L. (2010). Software survey: VOSviewer, a computer program for bibliometric mapping. *Scientometrics*, *84*(2), 523–538. https://doi.org/10.1007/s11192-009-0146-3

van Eck, N. J., & Waltman, L. (2017). Citation-based clustering of publications using CitNetExplorer and VOSviewer. *Scientometrics*, *111*(2), 1053–1070. https://doi.org/10.1007/s11192-017-2300-7

Van Eck, N. J., & Waltman, L. (2007). Bibliometric mapping of the computational intelligence field. *International Journal of Uncertainty, Fuzziness and Knowldege-Based Systems*, *15*(5), 625–645. https://doi.org/10.1142/S0218488507004911

Verbeek, A., Debackere, K., Luwel, M., & Zimmermann, E. (2002). Measuring progress and evolution in science and technology - I: The multiple uses of bibliometric indicators. *International Journal of Management Reviews*, *4*(2), 179–211. https://doi.org/10.1111/1468-2370.00083

Wu, Y. C. J., & Wu, T. (2017). A decade of entrepreneurship education in the Asia Pacific for future directions in theory and practice. In *Management Decision* (Vol. 55, Issue 7, pp. 1333–1350). https://doi.org/10.1108/MD-05-2017-0518