

# Analysis of Publishing Information and Popular Topics of Tax Accounting Periodical Issues in Indonesia

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# Analysis of Publishing Information and Popular Topics of Tax Accounting Periodical Issues in Indonesia

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**Abstract.** The purpose of this study is to analyze information on the completeness of publications along with popular article topics in the periodical publications of Tax Accounting in Indonesia, by descriptively analyzing each publication site that can be accessed online through the Science and Technology Index (SINTA). This research is a development of previous research, trying to examine the completeness of identity and publishing information as well as popular topics of taxation research as a sub-area of accounting. This research was carried out with a qualitative approach, and the type of research used was the historical research method. Sources of data were obtained through secondary data, which was obtained from the SINTA database of the Ministry of Research, Technology and Higher Education, ISSN LIPI, and published websites. Popular topic analysis techniques use the online application Voyant Tools. The results showed that the completeness of identity and information on the issuance of tax accounting periodicals in Indonesia which were categorized as economic in SINTA for 20 years (2002–2021 period) was around 646 articles with 47 nationally accredited journals of nationally accredited journals. The most popular topic in tax accounting periodicals in Indonesia is still focusing on the term “tax” which illustrates that “tax” is still the object that writers are most interested in different contexts, and the topic of tax “compliance” will most likely become a topic of interest. Popular in the study of taxation in the future.

**Keywords:** Publishing · Periodic Issues · Taxation · Voyant Tools

## 1 Introduction

In this digital era, scientific publications show very rapid development, not only through print media but also through open access and electronic (e-journals), especially in research and development institutions and professional organizations. Such educational institutions have also begun to publish many journals, both through standard journal publishing applications and through the institution’s website [1]. This also has an impact on the rise of periodical publications in the field of accounting which have several categories of discussion including financial accounting, managerial accounting, cost accounting, taxation, auditing, and others.

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The periodic publication is a means of publication in various media and various parts of the publication which are usually accompanied by numbering and order of publication, with certain policies periodically for each publication [1]. According to SNI ISO 215:2014, periodical publications such as serials or serial publications are publications that generally provide various fields, especially shown to provide technical and general scientific information. The results of the study [2] state that based on ISO 3297:2007 regulations, periodical publications are a means of publication in any publishing media carried out for an unspecified time continuously (regularly) and sequentially.

From 1960 to 2007 the number of published papers increased significantly in accounting journals [3]. The results of the research conducted have been published in accredited journals which in terms of themes, methods, the magnitude of the contribution of accounting research by looking at citations, and the most influential journals in accounting can be used as a reference for researchers in conducting further research [4]. In this study, researchers are interested in analyzing information in publications along with popular journal topics in periodicals in the field of accounting in economic journals in Indonesia indexed by the Science and Technology Index (SINTA). This research is a modification and development of previous research. The development of this research lies in the object used in the form of updating tax articles in the last 20 years with the expansion of reach on the SINTA website and the use of Voyant Tools as an analytical tool as well as the completeness of a publishing journal. This study tries to examine the completeness of identity and publishing information as well as popular topics of taxation research as an accounting sub-area from time to time in economic journals in Indonesia indexed by SINTA.

SINTA Index is one of the most popular journal indexing institutions in Indonesia. The SINTA Index provides performance assessment information from various journals sourced from accreditation and citation standards by making a list of important terms that have been accredited by the National Journal Accreditation (ARJUNA). SINTA provides easy and fast access to both international and national research journals that are included on the index page. There are only 190 scientific journals accredited by LIPI and 172 scientific journals accredited to DIKTI which are still few in 2016 [5].

Voyant Tools is a term analysis application tool that presents images through large (letters) writing by describing the most frequently used words. In this study, the most frequently used terms refer to popular topics for accounting periodicals in Indonesia. Publishing information on journal websites from the English-language OJS (open journal system) platform and the limited scope of publication are still a bit difficult for the author to submit articles to the intended publication [1]. Different policies in each published article affect various changes in the topic of journal discussion, which has the same core, namely accounting.

The development of accounting research and tax research is very interesting for research. There were no studies that specifically discussed the topic of taxation with statistical analysis from the best accounting journals [6]. Whereas an analysis that focuses on one topic is important in evaluating the performance of accounting academics [7]. Previous studies that reviewed taxation papers were conducted using descriptive analysis [8–10]. Although the review was carried out comprehensively, the lack of statistical analysis made it difficult to obtain information on the development of tax research.

Tax research areas can be grouped into four main areas of research, including the role of income tax expense information for financial accounting which explains the issues surrounding the difference between book income and taxable income concerning its implications for financial reporting and differences between accounting profit and taxable income concerning the implications for financial reporting [9]. Tax avoidance relates to tax avoidance by the company, the impact of tax on the company's decision-making processes including investment, capital structure, and organizational form, as well as which tax policies are effective in terms of the real impact on company decisions. Investor-level taxes and asset pricing are related to research on the impact of dividends on investors and taxes on capital gains on stock values.

Tax research has a long and broad story in various scientific disciplines [9]. The multidisciplinary nature of tax research is interesting but difficult to do. It is said to be difficult because they have to study tax studies in the fields of accounting, finance, economics, and law as well as language differences that make taxes have many different perspectives [9]. Become a reference for subsequent tax studies, including [4, 6, 8–14].

Based on the facts from previous research portraits related to the development of accounting research and tax research that have been published in the best international accounting journals and international taxation journals, it is explained that the comparison level of tax articles is still below audit, managerial accounting, and financial accounting articles and several tax researches mostly choose archival/empirical methodology [4]. This research, however, has contributed to the development of accounting. The existence of historical evidence on the development of tax research as a sub-field of accounting in prestigious national scientific forums for Indonesian accountants can be used as material for evaluating the performance of accounting academics [7]. This research also provides insight and literature review for further researchers who are interested in taxation as a sub-field of accounting on general issues/topics, methods, characteristics of authors, market share of tax research as a sub-field of accounting at the national level of scientific forums in Indonesia and suggest some important points for further research.

## 2 Methodology

This study uses a qualitative approach. The type of research used is the historical research method. The data used in this study is secondary data, sourced from the SINTA database of the Ministry of Research, Technology and Higher Education, ISSN LIPI, and the website of the periodical publication of Tax Accounting in Indonesia. Data searches on published websites were carried out from 2002–2021.

The population of this study was 16,756 articles from 62 economic category journals with an index score of 2 accredited by SINTA for the period 2002–2021. The research sample is 646 tax articles with several articles that can be accessed only as many as 268 articles. The sampling technique used was purposive sampling. The journals were selected based on several criteria, namely:

1. Journals published in the economic category with tax articles;
2. Accredited by SINTA Kemenristekdikti with an index of Score 2 (S2), because Sinta with a score of 2 indicates that the journal received a score in a good category;



3. Publish articles regularly in the period 2002–2021;
4. Complete articles, both identity and published information that can be accessed openly;
5. Article collection based on data related to taxation. The selection of taxes is done because according to research conducted by Irsyad and Martani (2013), that research on the topic of taxation is still low compared to research on finance, managerial, auditing, and corporate governance.

Based on these criteria, from 62 economic category journals that meet these criteria (included in the Sinta 2 category) as many as 47 journals.

### 3 Result and Discussion

#### 3.1 Result

Based on the information in the Kemenristekdikti SINTA database, there are 62 journals in the economic category with articles containing research on taxes (Appendix 1). Of the 62 publications, there are 7 publications whose website links are unstable which results in the website being inaccessible regularly, including the Journal of Accounting, Indonesian Management Journal (JMI), Journal Of Accounting And Investment, ATESTATION: Journal of Scientific Accounting, Journal of Accounting Dynamics and Business, JASF (Journal Of Accounting and Strategic Finance), and Scientific Journal of Accounting (JIA). From these data it can be said that all publications have complied with e-journal publishing regulations because they have completed the naming of the publication, online ISSN, and website links, which are important references in applying for national journal accreditation by the Ministry of Research, Technology and Higher Education through the ARJUNA database (<http://arjuna.ristekbrin.go.id>). Referring to the predetermined criteria, 47 journals will be analyzed using Voyant Tools, as shown in Table 1.

Referring to the Journal data in Appendix 1, several things can be explained as follows:

1. Journal editorial contact, has provided complete information in the form of mobile/telephone number, e-mail, and publisher's address.
2. Instructions for writing manuscripts for authors, most of the journals (58 journals) have clearly stated template information. However, there are 4 journals that have not provided this information, so they must contact the editor before writing. Among them is the Indonesian Journal of Sustainability Accounting and Management, The Indonesian Accounting Review, Journal of Accounting, Business and Management (JABM), and Journal of Indonesian Economy and Business.
3. Legal-formal policy, complete privacy, access, and copyright policy are also explained. Access-related policies govern policies for readers, writers, and content accessors openly and/or privately regarding permission to access the journal. Copyright includes publication rights, moral rights, and exclusive rights for interested parties such as authors and publishers. And privacy that will protect authors, publishers, editors, and reviewers in the event of a conflict in journal publishing in terms of good name and personal protection. There are 3 journals that have not

**Table 1.** List of Accredited Periodicals

No	Journal Name	ISSN/PISSN
1	Jurnal ASET (Akuntansi Riset)	ISSN: 25410342   PISSN: 25410342
2	Jurnal Akuntansi dan Auditing Indonesia	ISSN: 25286528   PISSN:
3	Jurnal Keuangan dan Perbankan	ISSN: 24432687   PISSN: 14108089
4	Indonesian Journal of Sustainability Accounting and Management	ISSN: 25976222   PISSN: 25976222
5	Jurnal Wawasan Yuridika	ISSN: 25490753   PISSN: 25490753
6	Jurnal Minds: Manajemen Ide dan Inspirasi	ISSN: 25976990   PISSN: 24424951
7	Falah: Jurnal Ekonomi Syariah	ISSN: 25027824   PISSN: 25027824
8	JEJAK: Jurnal Ekonomi dan Kebijakan	ISSN: 24605123   PISSN:
9	Jurnal Akuntansi dan Keuangan	ISSN: 23388137   PISSN: 23388137
10	Jurnal Akuntansi Multiparadigma	ISSN: 20895879   PISSN:
11	Jurnal Ekonomi dan Bisnis	ISSN: 25280147   PISSN: 25280147
12	International Research Journal of Business Studies	ISSN: 23384565   PISSN:
13	JEMA: Jurnal Ilmiah Bidang Akuntansi dan Manajemen	ISSN: 25974017   PISSN:
14	Journal of Economics, Business, & Accountancy Ventura	ISSN: 2888785X   PISSN:
15	Jurnal Ekonomi Kuantitatif Terapan	ISSN: 23030186   PISSN:
16	Global Review of Islamic Economics and Business	ISSN: 23387920   PISSN: 23382619
17	Jurnal Ilmiah Akuntansi dan Bisnis	ISSN: 23031018   PISSN: 23031018
18	Shirkah Journal of Economics and Business	ISSN: 25034243   PISSN: 25034243
19	Indonesian Journal of Business and Entrepreneurship	ISSN: 24077321   PISSN:
20	SOSIOHUMANIORA: Jurnal Ilmu-ilmu Sosial dan Humaniora	ISSN: 24432660   PISSN: 14110911
21	Media Ekonomi dan Manajemen	ISSN: 25034464   PISSN: 25034464
22	Jurnal Reviu Akuntansi dan Keuangan	ISSN: 26152223   PISSN: 20880685
23	Media Riset Akuntansi, Auditing & Informasi	ISSN: 24429708   PISSN: 24429708
24	Jurnal Ekonomi Pembangunan: Kajian Masalah Ekonomi dan Pembangunan	ISSN: 24609331   PISSN: 14116081
25	Inferensi: Jurnal Penelitian Sosial Keagamaan	ISSN: 2502142   PISSN: 1978733

*(continued)*

**Table 1.** (continued)

No	Journal Name	ISSN/PISSN
26	TSAQAFAH	ISSN: 24600008   PISSN: 24600008
27	Journal of Innovation in Business and Economics	ISSN: 25812025   PISSN: 25809431
28	Economica: Jurnal Ekonomi Islam	ISSN: 25414666   PISSN: 25414666
29	JURNAL KAJIAN AKUNTANSI	ISSN: 25799991   PISSN: 25799975
30	ASSETS: Jurnal Akuntansi dan Pendidikan	ISSN: 24776251   PISSN: 23026251
31	Jurnal Siasat Bisnis	ISSN: 25287001   PISSN:
32	AdBispreneur: Jurnal Pemikiran dan Penelitian Administrasi Bisnis dan Kewirausahaan	ISSN: 25499912   PISSN: 25032755
33	Al-Iqtishad: Jurnal Ilmu Ekonomi Syariah (Journal of Islamic Economics)	ISSN: 24078654   PISSN: 24078654
34	Jurnal Ekonomi dan Pembangunan Indonesia	ISSN: 24069280   PISSN:
35	Jurnal Manajemen & Agribisnis	ISSN: 24072524   PISSN: 24072524
36	Indonesian Treasury Review: Jurnal Perbendaharaan, Keuangan Negara, dan Kebijakan Publik	ISSN: 26224399   PISSN: 25272721
37	Signifikan: Jurnal Ilmu Ekonomi	ISSN: 24769223   PISSN:
38	Jurnal Akuntansi dan Bisnis	ISSN: 25805444   PISSN: 25805444
39	Jurnal Organisasi dan Manajemen	ISSN: 24429155   PISSN: 20859686
40	Journal of Indonesian Economy and Business	ISSN: 23385847   PISSN:
41	Jurnal Akuntansi dan Keuangan Indonesia	ISSN: 24069701   PISSN: 24069701
42	Buletin Ilmiah Litbang Perdagangan	ISSN: 25282751   PISSN:
43	BISMA (Bisnis dan Manajemen)	ISSN: 25497790   PISSN: 19797192
44	Jurnal Sosial Ekonomi Kelautan dan Perikanan	ISSN: 25274805   PISSN: 20888449
45	Jurnal Ekonomi dan Studi Pembangunan	ISSN: 25027115   PISSN: 25027115
46	Riset Akuntansi dan Keuangan Indonesia	ISSN: 25416111   PISSN: 25416111
47	International Business and Accounting Research Journal	ISSN: 25490303   PISSN: 25490303

Source: SINTA Kemenristekdikti (2022)

completed the policy information, including the Media for Accounting Research, Auditing & Information, the Indonesian Journal of Accounting and Finance, and The Indonesian Journal of Accounting Research.

4. Journal publishing costs, most journals apply a price or fee to the author in publishing to improve the quality of a publication and the performance of journal management. There are 13 journals that do not charge fees including the Indonesian Journal of Sustainability Accounting and Management; Journal of Accounting Dynamics; Indonesian Journal of Sustainability Accounting and Management; TRACK: Journal of Economics and Policy; International Research Journal of Business Studies; Global Review of Islamic Economics and Business; Shirkah Journal of Economics and Business; Journal of Innovation in Business and Economics; *Economica: Journal of Islamic Economics*; *Al-Iqtishad: Journal of Islamic Economics (Journal of Islamic Economics)*; Indonesian Treasury Review: Journal of Treasury, State Finance, and Public Policy; Journal of Indonesian Economy and Business; Journal of Socio-Economic Marine and Fisheries; and the International Business and Accounting Research Journal.
5. The frequency of journal publishing, the average journal publishes 2–4 times a year. This is done to fulfill the accreditation requirements of the journal which requires it to be published 2 times with a minimum of 5 articles per case in a year. There are 2 journals that publish 4 times a year, including Indonesian treasury review: financial and banking journals; and journals of the treasury, finance, state, and public policy. There are 15 journals that have been published 3 times a year, including the Indonesian management journal (JMI), the journal of accounting and investment, the multiparadigm accounting journal, the international research journal of business studies, the journal of economics, business, & venture accounting, the Shirkah journal of economics and business, binus business review, Indonesian journal of business and entrepreneurship, *SOSIOHUMANIORA: journal of social sciences and humanities*, journal of accounting and finance review, *AdBispreneur: journal of thought and research on business administration and entrepreneurship*, journal of Indonesian economy and business, the Indonesian journal of accounting research, and Indonesian accounting and finance research. The rest publish 2 times a year.
6. Plagiarism, most publishers (43 journals) have informed the application of checking the authenticity of the author's manuscript. The checking application used the most is Turnitin, some use Grammarly, killbot, and publons. Some journals have not provided information about plagiarism applications, so they are expected to update and install the application used for checking manuscripts for authors immediately.
7. Indexer database, all publications have been indexed in indexing databases that have national and global (international) reputations. The national indexing databases used include SINTA, Garuda (Garba Reference Digital), Indonesia One Search (IOS), Indonesian Publication Index (IPI), and Indonesian Scientific Journal Database. Meanwhile, the global indexing databases used include Google Scholar, DOAJ, WorldCat, Academic Microsoft, Mendeley, Harvard Library, Norwegian Register for Scientific Journals, Series and Publishers (NSD), Bielefeld Academic Search, Moraref, Irish Periodical Database, Sherpa Romeo, Copernicus Index, Crossref, Emerging Sources Citation Index (Web of Science), Australian Business Deans Council (ABDC), SCOPUS, EBSCOHost (Business Source Corporate Plus and Business Source Complete), EconLit, ProQuest, Universal Impact Factor, Directory of Abstract Indexing for Journal, academic resort index (researchBib), DIMENSIONS, BASE-Bielefeld Academic Research. From several national and



global indexing databases, it is known that the SINTA, Garuda, Google Scholar, and DOAJ databases are owned by almost all publications.

8. Most periodicals use the reference manager as an application for writing citations and a bibliography for authors. The most widely used reference manager application is Mendeley, followed by Zotero and Endnote applications. There are 11 journals that do not require manuscript writing with a reference manager application, namely the Journal of Applied Quantitative Economics; Journal of Accounting and Finance Review; TSAQFAH; Journal of Innovation in Business and Economics; Business Strategy Journal; The Indonesian Accounting Review; Indonesian Journal of Economics and Development; The Indonesian Journal of Accounting Research; Trichonomika: Journal of Economics; ACRUALS: ACCOUNTING JOURNAL; and Journal of Economics & Business Education (Electronic Edition).
9. Access statistics, as many as 55 journals from periodicals have included applications related to the calculation of access statistics on the published website. The most widely used statistical counter applications are Statcounter, Flagcounter, and Matomo. The application is open source and can be directly installed online on the published website. Several publications that have not installed statistical calculation applications (7 journals), such as the Journal of Accounting Dynamics; Binus Business Review; The Indonesian Accounting Review; Journal of Accounting, Business, and Management (JABM); The Indonesian Journal of Accounting Research; Trichonomika: Journal of Economics; and the Journal of Economics & Business Education (Electronic Edition) is expected to be able to immediately install and update it so that it can find out the number of visitors who access the journal within a certain period.
10. The editorial team, most of which are periodicals, has provided information regarding the editorial team (editors & reviewers) on the publication's website. Each issue has a different editorial composition, depending on the policies of each journal manager. This does not affect the accreditation assessment as long as everyone involved in it works according to their editorial role and is spread out from various institutions. Each person's name listed is allowed to use an academic title and institution of origin, as long as the writing is consistent. The composition of the editor and reviewer team on the published website is made separately (different menu links) because both have different duties and responsibilities. In general, most publications have the following editorial structure: Editor in Chief; Editorial Boards (Editor's Board); Associate Editors (Associate Editors); Managing Editor/Journal Manager; Assistant Editors (Section Editor/Content Editor, Copy Editor, Layout Editor/Graphic Design, Language Editor, Technical Editor, Proofreader), Site Administrator/IT Support, and Secretariat (editor secretary).
11. DOI (Digital Object Identifier), 36 published papers have included a DOI number. DOI links are used as unique digital object identifiers, so if the link is problematic, it should be checked immediately by contacting the administrator of Indonesian Journal Volunteers (RJI).
12. Publication ethics, almost all of the publications (61 journals) have provided information on the ethics of scientific publications on the periodical website. In this case, it regulates the responsibilities of various parties in the publishing section of a



Most frequent words in the corpus: pajak (331); kepatuhan (58); wp (53); penghindaran (39); perusahaan (36); laba (34); daerah (25); manajemen (23); pendapatan (22); tax (17); penghasilan (16); sistem (16); kebijakan (15); akuntansi (13); keuangan (13); perilaku (13); agresivitas (12); kepemilikan (12); kualitas (12); ukuran (12); kelola (11); kepuasan (11); persepsi (11); tarif (11); tata (11); tingkat (11); fiskal (10); pemahaman (10); risiko (10); tangguhan (10); akrual (9); audit (9); kesadaran (9); kinerja (9); komisaris (9); penerimaan (9); sanksi (9); etika (8); islam (8); keadilan (8); norma (8); pengampunan (8); pengetahuan (8); self (8); system (8); assessment (7); buku (7); efektif (7); etis (7); leverage (7); niat (7); nilai (7); perbedaan (7); sosial (7); teori (7); transfer (7); asli (6); beban (6); desentralisasi (6)

Fig. 2. Display of word sets in the 2002–2021 summary. Data source: processed data

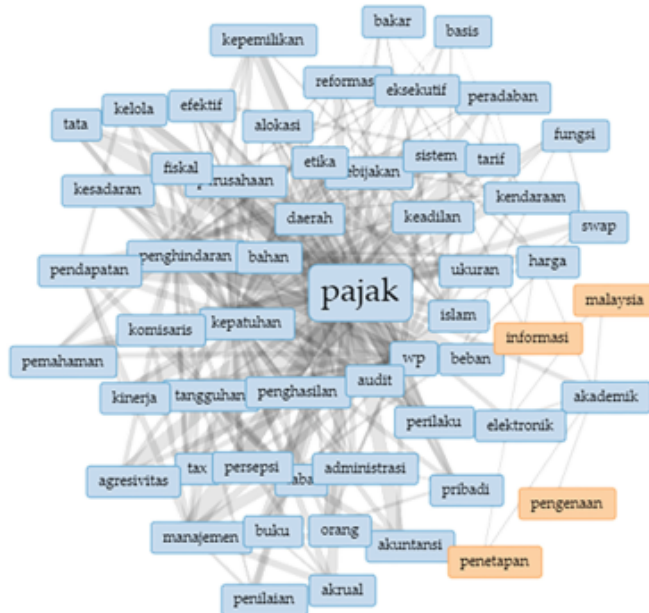


Fig. 3. Voyant Tools Links View in 2002–2021. Data source: processed data

Figure 3 is the Links Voyant Tools of the terms that can be described. In Fig. 3, the blue box has a close relationship with the main keyword, namely “tax”, while the orange box describes a collocation where the word can be connected to the main keyword with additional words. Links Voyant Tools visualize the relationship between one term and another.

### 3.2 Discussion

Based on information data in the SINTA Kemenristekdikti database, it is known that there are 47 economic category journals in which there are articles containing tax research and in the Sinta 2 category (Table 1). Most of the tax accounting journals in Indonesia which are published regularly by universities have an online ISSN, use the Open Journal Resource platform, both accredited and unaccredited, and have provided information related to policies regarding publishing on periodical published websites, both concerning the issuing agency., editorial contact, accreditation status, DOI link, indexing database, website link, publishing fee, editorial team, access statistics, formal legal policy, manuscript writing instructions, manuscript template, ISSN, website link, frequency of publication, plagiarism check, publication ethics, as well as a reference manager.

Tax accounting periodicals that have not yet reached the journal accreditation criteria, publication information that is still standing from the OJS tool, and several publications that use the institution's website often do not provide information on publishing policies due to the absence of a special place or page for the site to inform. Some publications still do not provide complete information regarding the contact of the editor, either by email, telephone number, or publisher's address. For publications that have not completed the editorial contact, you should immediately complete it so that website visitors can find out the contact of the responsive editorial service. Several periodicals have not provided complete information regarding script writing instructions along with script writing templates. This script writing template is very important for writers to arrange writing in the manuscript so that it can be completed quickly (chapters and sub-chapters, pictures, tables, graphics, etc.), bibliography).

Most periodicals still have incomplete information regarding legal and/or formal publishing policies, in the form of copyright, license and access, and privacy policies. If you want every article that has complete information that can be accessed by others to avoid copyright infringement, publications that have not provided information regarding legal-formal policies on the website should immediately provide information so that there is no copyright infringement to the general public regarding articles that are published. Accessed. Several periodicals do not provide information about the cost of publishing, whether it is free or paid. To be known by the author, this matter must be immediately informed by the publisher.

Most publications are issued twice a year, according to standard accredited journals. However, there are several periodicals that publish more than 2 (two) times in one year, namely 3 to 4 times a year. This difference in frequency can occur because some publishers are still focused on the number or quantity of published articles and still do not have a clear article context on each issue of publication, so that the process of publishing articles is highly dependent on the policies set by the chief editor.

Most periodical publications still do not complete information on the use of plagiarism applications, publication statistics calculator applications, reference managers, and DOI numbers for each article on the publication's website. This is caused by several things, namely: (1) the number of articles that are not included in the category of scientific works, such as the results of research and/or studies; (2) the absence of a special team appointed by the head of the institution to supervise and manage such matters; (3) the purpose of the issuance is to improve performance administratively, not based on quality; (4) DOI subscription fees are not yet available for publication, in this regard, publishers should be able to use plagiarism checking applications and also reference managers available online for free, such as Mendeley, Endnote and Zotero. Meanwhile, DOI subscription can be done independently or in coordination with the parent institution for its use.

Most of the periodicals have been indexed in various reputable national and global indexing databases, similar to accredited journals. However, to match the identity of the latest publication, it is necessary to update the identity of the issue in each indexer database. Most publications do not provide complete information about the editorial team (editors and reviewers). Several periodicals that have completed the editorial team's information, have not differentiated between the menu links of the editor team and



the reviewers, nor have they formed an editorial team manager by the editorial team's position based on the roles and editorial duties listed in the accredited journal. Almost all publications have completed information on the ethics of scientific publications by the regulations of accredited journals. There is only 1 periodical that still does not provide information, namely AKRUAL: JOURNAL ACCOUNTING should be hastened to be completed and updated on the website regarding the ethical information of scientific publications.

Research on taxes is nothing new in the world of research. In the last 20 (twenty) years based on the SINTA Database of the Ministry of Research, Technology and Higher Education, from 2002 to 2021, there have been 646 research articles on taxes from 16,756 articles in the economic category published in the SINTA Database of the Ministry of Research, Technology and Higher Education with a score of 2. Even though the number is according to research from Rahmatusifa and Dwi Martani (2013) is still under other fields of economic research. Unfortunately, out of 646 articles, only 268 articles are available online and have complete publishing information. Of the 268 tax-related research articles, word solving is done manually according to the keywords contained in the article and then processed on an open source-based analysis tool, namely Voyant Tools, where this tool can be accessed by anyone and free of charge by accessing <https://voyant-tools.org/>. Obtained about 716 (seven hundred and sixteen) terms that have become keywords in writing articles about taxes in Indonesia.

Voyant Tools is equipped with a useful feature to eliminate words that belong to the Stop-words list which by default will exclude these words from being visualized like the most common non-content words, namely "and, or, but, etc." In addition, Stopwords are also equipped with special words such as "influence, analysis, need, reveal, etc.". Figure 1 is a display of Cirrus Voyant Tools called word cloud (word visualization). The word cloud should be interpreted with great care. This is because it does not reflect as a combination of several words that occur automatically and regularly in a language, joint events, or possible variations in meaning.

Word frequency levels indicate popular topics of interest in tax research. The word "tax" is known to be the most popular topic because the focus of this study examines tax research, where sources collect using the words "tax" and "tax". Next, the word "compliance" tax in 20 years of tax research became the most commonly used. If analyzed from the meaning of taxation, "compliance" is closely related to obligations. The tax itself is a manifestation of state obligations based on the law which requires citizens who have met the criteria as tax subjects to comply with it.

The next topic is "WP" which stands for taxpayers. Quoted from <https://pajak.go.id/id/pajak>, tax is a mandatory contribution to the state by an individual or entity that is owed and has a coercive nature under the law, which does not receive a direct remuneration and the contribution used by the state for the benefit of the people. Tax payments are made as a manifestation of state obligations and the participation of taxpayers to directly and jointly carry out tax obligations that are used as state financing and national development. From the explanation explained, the taxpayer (WP) is the most used word because the tax itself must be related to the tax subject.

Then the word "avoidance" is often used as a keyword if seen from Fig. 3 is closely related to compliance, awareness, and understanding of taxpayers who are coercive



so that many entrepreneurs avoid paying taxes. This avoidance is divided into two, namely tax avoidance, namely tax avoidance by utilizing tax loopholes, and tax evasion, namely tax evasion which is against the law. Most of the research on tax avoidance relates to earnings management and the character of both management and executives in companies. The word “tax” is shown in Fig. 3 which shows its existence as a “main topic” that has been discussed in journal articles for the last 20 years because of the focus of research. The focus of the keywords used follows the latest topics in the taxation environment.

#### 4 Conclusion

The conclusion based on the research that has been done shows that the completeness of identity and information on publishing periodical publications of tax accounting in Indonesia which is categorized as an economy in SINTA for 20 years (2002–2021 period) is about 646 articles with 62 nationally accredited journals of nationally accredited journals (about 47 journals). Available online and reviewing the accounting field has provided information on the completeness of the publication. However, publishers need to update regularly and complete their publication information on the publication’s website by the development of periodical publication guidelines regarding the reference used and whether to use journal accreditation guidelines and/or other guidelines. The most popular topic in tax accounting periodicals in Indonesia is still focusing on the term “tax” which describes that “tax” is still the object of most interest to writers in different contexts, and the topic of tax “compliance” will most likely become a topic of interest. Popular in the study of taxation in the future.

The limitation of this research is that journals accredited by SINTA with a score of 2 also often experience changes in scores, this causes the number of journals and articles to be analyzed to be deleted and this causes an increase in the number of journals and articles to be analyzed. The open source-based Voyant Tools analysis tool is a little difficult if the internet network is unstable. Due to the increasing number of users, the Voyant Tools application can be down at any time. Researchers’ suggestions for periodicals that are still not using the OJS platform are expected to immediately complete information on publishing policies and use the platform by the provisions of journals that have been nationally accredited. This is done so that the quantity and quality of tax accounting periodicals can be commensurate with publications in other fields that have been nationally accredited. Suggestions for further research, research opportunities in the field of taxation are still very open and always experience developments every year. These various keyword terms can be used for retrieval reference.

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