

Exploring Financial Fraud, Tax Tools, and Economic Security Research: Comprehensive Bibliometric Analysis

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Abstract. *This study presents a comprehensive bibliometric analysis of research on financial fraud, tax tools, and economic security. Using a dataset of articles published between 2016 and 2022, we analyzed keyword co-occurrence, journal impact, citations, and geographical and Institutional patterns. Our results identify the most productive authors and institutions, influential sources, major research themes, and potential future research directions. We find that the research on financial fraud, tax tools, and economic security is a multidisciplinary and international field, with a focus on fraud detection, and national security among others. It was also discovered that the number of publications has significantly increased year after year. Our study provides valuable insights into the current state of research on this topic and identifies opportunities for future research and innovation. The findings of this study have important implications for researchers, practitioners, and policymakers working in the field of financial fraud, tax tools, and economic security.*

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Introduction. Bibliometric analysis allows us to discover the developments of a particular field while illuminating emerging areas within the field. However, its application in business research is relatively new and, in many cases, underdeveloped. Tax revenue is an important source of revenue for the government so financial fraud in relation to tax fraud is an issue of national concern. Hence, conducting a study in this field calls for a scholarly investigation, including bibliometric analysis. The goal of this study is to map previous and recent research on financial fraud, tax tools, and economic security in order to direct future research.

Bibliometric analysis is a statistical examination of bibliographic data, with a particular emphasis on citation analysis of research output and publications. Its purpose is to provide a quantitative analysis of academic literature. Citation analysis is a popular bibliometric method that is based on the construction of citation graphs and networks. Researchers' need for literature to make them informed about new trends in their area of study has always been necessary and it is now possible to discover the existence of scholarly papers in an

online environment paving for scientific data accessibility (Henninger, 2012). Many research fields use the bibliometric method to investigate the impact of their field, and this helps in determining the importance and impact of one's own research, identifying areas of research strength and weakness as you discover past and present publications to determine future publishing trends (Donthu et al., 2021a). According to Ellegaard et al. (2015), research evaluation methodology has become an important aspect of scientific work where quantitative analysis of written publications is aided by bibliometric methods. The idea of bibliometric is showing you general overview about what is going on about your topic, how many papers have been written, how many authors have been doing it, how many institutions, countries and so on.

There are many different interpretations of fraud and deceitful behavior. According to the Cambridge dictionary, fraud is “the crime of obtaining money or property by deceiving people” (Cambridge_Dictionary, 2022). Fraud according to the Association of Certified Fraud Examiners (ACFE) is “any activity that relies on deception in order to achieve a gain” (ACFE, 2022). Fraud is so prevalent that it can be classified in an infinite number of ways. However, every type of fraud is fundamentally either organizational or individual in nature (ACFE, 2022). Due to the critical significance of detecting Financial Fraud (FF), numerous review studies have been published in this field. Those studies have focused primarily on subject areas which includes fraud areas, kinds of fraud, detecting fraud methods and techniques, and fraud detection challenges and issues (Khodabandehlou & Alireza Hashemi Golpayegani, 2022).

The fast growth of financial fraud in the area of tax is impacting the economies of both developing and developed nations worldwide. As a result, financial fraud has become a well-known subject matter, necessitating further research by scholars and researchers into its impact on the economies of countries and companies, among others. Furthermore, research shows that there are many cases of financial fraud in most countries, resulting in losses of millions of dollars (Ahmi et al., 2022). Tax fraud is a complicated economic and social concern. The concept of tax fraud covers all facts concerning taxpayers who successfully avoid paying taxes on taxable income or goods. The International Monetary Fund (IMF) conducted a comprehensive study on global shortfalls due to tax fraud in 2016. Over a 33-year period, data from 173 countries were used to determine the scope and nature of tax fraud. According to the study, the global loss is around \$600 billion per year, with developing countries bearing one-third of the burden (Hlaciuc & Cretu, 2022).

Our research interest is in the concept of financial fraud, tax tools and economic security using bibliometrics to determine its prevalence in the literature. The following research questions (RQ) were used in this study to conduct a bibliometric analysis of published research in financial fraud, tax tools and economic security:

RQ1. What is the trend and impact of journal publications in financial fraud, tax tools and economic security studies?

RQ2. Which institutions, journal articles and authors are the most productive and influential in financial fraud, tax tools and economic security research?

RQ3. What are the most common themes of financial fraud, tax tools and economic security among scholars?

This document focal areas are the methods, results, and discussions, as well as the conclusion of various facts and issues relevant to answering the research questions. This survey aims to improve understanding of financial fraud, tax tools and economic security. The study will also assist researchers in determining future research focus in the area.

Literature review. With a focus on financial fraud, tax strategies, and economic security research, this section gives an overview of recent studies. These investigations advance our knowledge of the field's theoretical foundations, empirical findings, and new trends.

Financial fraud is a problem that affects all industries and continues to present difficult problems. Recent studies have looked at the dynamics of financial fraud and the efficacy of strategies for detection and prevention. Gupta et al., (2019) investigation into the use of big data analytics in spotting financial fraud, for instance, highlighted the capability of this technology to spot patterns and anomalies in sizable datasets. Ismail et al., (2023) investigation into corporate governance and how it affects internal controls, which are

thought of as the safety valve in the fight against financial and administrative corruption, also emphasized the significance of effective internal control systems and the training of internal audit personnel.

Studies have concentrated on examining cutting-edge tax instruments and tactics used by people and organizations because tax evasion is still a major concern. Kurniasih et al., (2023), for example, examined the impact of tax haven affiliation on corporate tax avoidance and discussed how government regulation is expected to be a monitoring tool that controls businesses to act in accordance with tax compliance. Yang, (2023) also examined how well tax transparency programs work in reducing tax evasion, focusing on the link between corporate tax avoidance and Country by Country Reporting.

Studies looking into how socioeconomic factors affect people's resilience and well-being have gained prominence in the field of economic security research. Şeren & Saraç, (2023) conducted research on the connection between inflation and the tax system, highlighting the negative effects of inflation's distortion of the tax system and how it affects one's financial well-being. In addition, Petev (2022) focused on potential victims' protection while examining threats to economic security and ways to reduce and eliminate their negative effects.

Despite the advancements made in the field, more research is still needed in some areas. Studies on the effects of financial technology (FinTech) on financial fraud, tax evasion, and economic security are necessary given the rapid advancements in technology and the emergence of digital platforms. It would also be beneficial to conduct research on how global economic crises, like the COVID-19 pandemic, affect patterns of financial fraud, tax compliance behaviour, and economic security.

By conducting a comprehensive bibliometric analysis, this study aims to fill these gaps by providing a systematic evaluation of the recent literature and identifying trends, key authors, and influential articles. This analysis will contribute to the understanding of the current state of research in financial fraud, tax tools, and economic security and guide future studies in this evolving field.

Methodology and Results. This section explains how the study employed bibliometric research of the scientific literature on the phrases financial fraud, tax tools, and economic security that can be discovered in Scopus' interdisciplinary database. The goal is not to evaluate the content quality of the articles in the database but to conduct a descriptive-quantitative study of the existence of the concepts of financial fraud, tax tools, and economic security from 2016 to 2022. The relevance of such databases as a source of material to assist scholars' work led to their selection as the subject of our study. Scopus is a bibliographic database of scientific, interdisciplinary, and international literature developed by Elsevier in November 2004. It does citation analysis and gives a comprehensive perspective of global research output. Scopus has the most comprehensive abstract and citation coverage of any multidisciplinary abstract and citation database with 17 million researcher profiles, 81 million curated documents, 80,000 institution profiles, 7,000 publications accessible (Scopus_webpage, 2022).

To carry out this scientific technique, the study exclusively collects articles that employ Scopus scientific journals as a transmission channel, as is done in past comparable research. According to Sánchez et al. (2017), an article is now the foundation of any research study. As a result, no comments, conference reports, newspaper pieces, editorials, notes, letters, or mistakes found in Scopus are included in our study. We used an article tracking technique based on search keywords since it reaches publications beyond the scope of our investigation and is thus more comprehensive Sánchez et al. (2017). The metadata for this study was collected from the Scopus database on 26th February 2023, 1:41 am GMT, using the search query TITLE-ABS-KEY ("financial fraud" OR "Tax Tools" OR "economic security") AND PUBYEAR > 2015 AND PUBYEAR < 2023 AND (LIMIT-TO (DOCTYPE , "ar")) for the period 2016 – 2022 within article titles, abstract and keywords which resulted in the generation of 1,895 documents. The data was then exported and saved in CSV format and VOSviewer was used to build network visualizations, while Microsoft Excel was utilized for frequency analysis and charts.

This section details a Bibliometric analysis of the study on the topic Exploring Financial Fraud, Tax Tools, and Economic Security with the following methods and instruments: Scopus by SciVal metrics, VOSviewer, Google Scholar via Publish or Perish and Google trends.

The domination of information technology in all forms of industries over the years has made it difficult for tax authorities in rightly accessing industries for their tax responsibilities especially in developing economies. “While most taxpayers comply with their tax obligations, some are determined not to” (OECD, 2017) which is causing financial losses to the affected economies. In addressing this issue, several literatures have been written in different dimensions, as evidence by the following data derived from scientific databases with Scopus, Google scholar via Publish or Perish and Google Trends tabulated below.

Publications (articles) indexed in Scopus from 2016 to 2022

Table 1. Publications (articles) based on the search terms financial fraud, tax tools, and economic security indexed in Scopus

Documents by Year (Scopus Database)	
Year	Documents
2022	382
2021	354
2020	310
2019	276
2018	244
2017	177
2016	152
Total Documents	1,895

Source: compiled by authors via Scopus

The last seven years journal articles on Financial Fraud, Tax Tools, and Economic Security study indexed in Scopus from 2016 to 2022 are displayed in table 1. Throughout the research period, there is a considerable increase in the number of publications each year per search terms. This viewpoint implies a great interest in and relevance for financial fraud, tax tools, economic security, and research. As a result, more financial fraud, tax tools, economic security literatures are expected to be published in the coming years and future, with the expectation that as more research is published, there will be more gaps and limitations that need to be addressed, and thus more research opportunities will be surfaced as researchers in the field conduct more and detailed research (Faisal et al., 2021). In a bibliometric analysis conducted on scientific documents (articles) resulting from a search on the terms, “Financial Fraud”, “Tax Tools”, and “Economic Security” from 2016 to 2022 using Scopus database it is evident that the research area is an area of interest judging from the 1,895 documents resulted from the search.

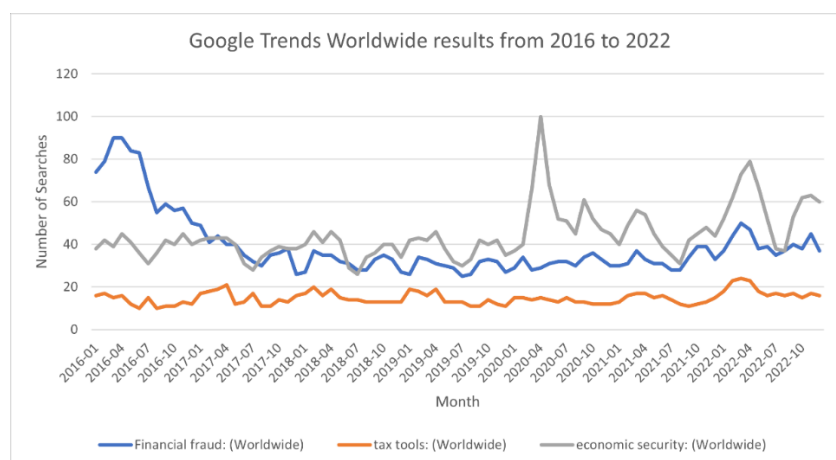


Figure 1. Google trends worldwide results

Source: Compiled by the authors

The results from Google trend above presented in a graphical form analyzes the popularity of top search queries in Google Search across various regions and languages. it compares the search volume of queries (financial fraud, tax tools, and economic security) for the period 2016 to 2022.

A scientific landscape in Google Scholar via publish or perish on articles in relation to the search terms: financial fraud, tax tools, and economic security from 2016 to 2022.

Analysis from the queries on the keywords “Financial Fraud”, “Tax Tools”, and “Economic Security over the period 2016 – 2022 (among most cited 1000 studies) showed high interest in the “Economic Security” aspect in terms of number of papers, and also had the highest citation and citations per year and paper.

Table 2. Analysis results from Publish or Perish

No.	Metric	Financial Fraud, Tax Tools, & Economic Security	Financial Fraud	Tax Tools	Economic Security
		Keywords	Keywords	Keywords	Keywords
1	Papers	998	993	996	999
2	Citation	123319	89675	188805	518926
3	Cites per year	17617	12810.71	26972.14	74132.29
4	Cites per paper	123.57	90.31	189.56	519.45
5	Authors per paper	2.4	2.70	2.43	2.50
6	h-index	137	151	202	335
7	g-index	322	242	419	715

Source: Compiled by Authors from Google Scholar via Publish or Perish.

The mapping's outcomes are typically displayed as visualizations that show the connections between various objects. There were 998 publications over a 7-year period that were mapped on publish or perish under the heading "Financial fraud, tax tools, and economic security" (2016-2022). According to the citations made in these papers, there were 17,617 citations every year, for a total of 123,319 citations made from 2016 to 2022.

Most Productive Authors and Institutions

To determine the authors with the highest articles within the framework of the study, top fifteen journal articles were selected, and top five organizations were also selected for the most productive institutions from the 1,895 journal articles which consisted of 5,697 authors in all. The analysis revealed that the most productive authors of the topic of financial fraud, tax tools, and economic security research were Rudnichenko Y. and Havlovska N. with 15 articles each followed by Liu Y and Illiashenko O with 8 articles each as in figure 2 below. The most productive institutions were Plekhanov Russian university of economics, Moscow, Russian federation followed by Khmelnytsky national university, Khmelnytsky, Ukraine with 13 and 10 publications respectively on the subject for the period under consideration as in figure 3 below.

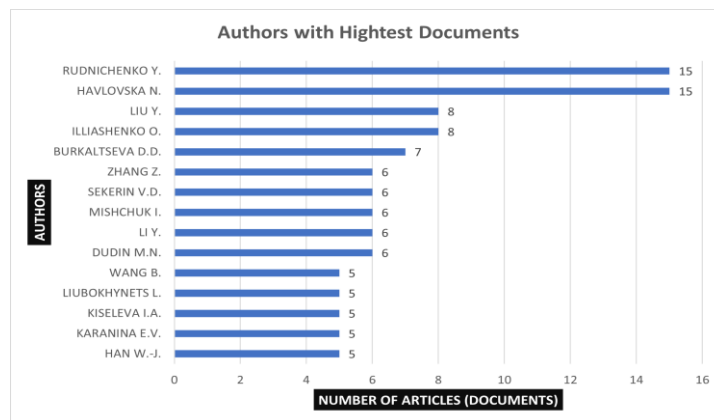


Figure 2. Fifteen Authors with the highest article base on the search terms financial fraud, tax tools, and economic security indexed in Scopus

Source: Compiled by authors via Scopus

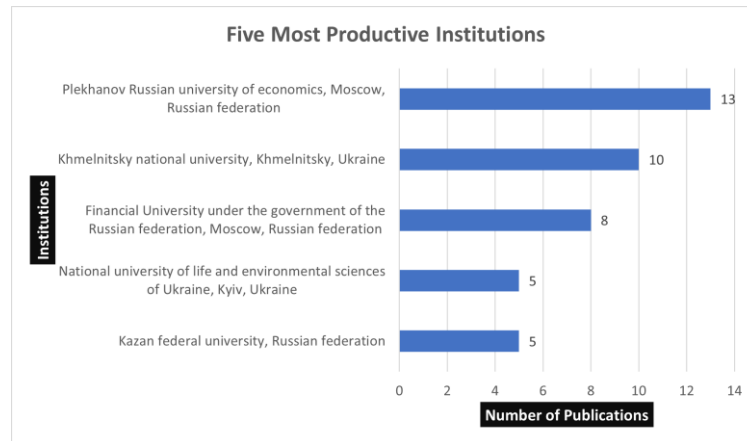


Figure 3. Five most significant organizations with at least five publications (articles) indexed in Scopus from 2016 to 2022 based on the search terms for the study

Source: Compiled by authors.

Top Journals Indexed In Scopus From 2016 To 2022

To determine the Journals with the highest number of articles within the framework of the study, top ten journals were selected from the 1,086 sources which the search returned. The analysis revealed that the Journal Of Security and Sustainability Issues was the top journal publishing articles on financial fraud, tax tools, and economic security research, with 33 publications. Journal Of Advanced Research in Law and Economics was the second most prominent journal with 26 publications, followed by Journal Of Financial Crime with 19 publications.

Table 3. Journal with most articles based on the search terms financial fraud, tax tools, and economic security indexed in Scopus

SOURCE	DOCUMENTS	CITATIONS	TOTAL LINK STRENGTH
Journal Of Security and Sustainability Issues	33	191	20
Journal Of Advanced Research in Law and Economics	26	59	0
Journal Of Financial Crime	19	46	1
International Journal of Environmental Research and Public Health	17	109	1
Problems And Perspectives in Management	14	71	10
Tem Journal	10	26	9
Business: Theory and Practice	9	59	0
Investment Management and Financial Innovations	9	89	13
Entrepreneurship And Sustainability Issues	8	126	15
International Journal of Scientific and Technology Research	5	24	7

Source: Compiled by Authors.

Surprisingly, overall publishing does not correspond with the number of citations. Even though Journal of Security and Sustainability Issues has the highest documents with the highest citations, the other sources do not, for instance, Entrepreneurship and Sustainability Issues which has the second highest citation on the list is the ninth of the list from the top in descending order of ranking by documents.

Future research direction based on publications (articles) indexed in Scopus from 2016 to 2022 based on the search terms for the study

We examined the co-occurrence of keywords to propose potential study areas for financial fraud, tax tools and economic security research in related research fields. Keywords are the most refined way to introduce

an academic article. Scholars may easily determine the research hotspots and future research paths of an academic field by studying the co-occurrence of terms in a field. Figure 4 shows a term co-occurrence network visualization map built in VOSviewer for this investigation. Keyword co-occurrence analysis generates a network of subjects and their relationships in a scientific field.

Most common keywords indexed in Scopus per the study criteria

The keyword co-occurrence analysis revealed the most common keywords associated with financial fraud, tax tools, and economic security research. A co-occurrence analysis with unit of analysis on All Keywords. The most frequent keywords included “economic security” (with 486 occurrences), followed by “financial fraud” (with 133 occurrences).

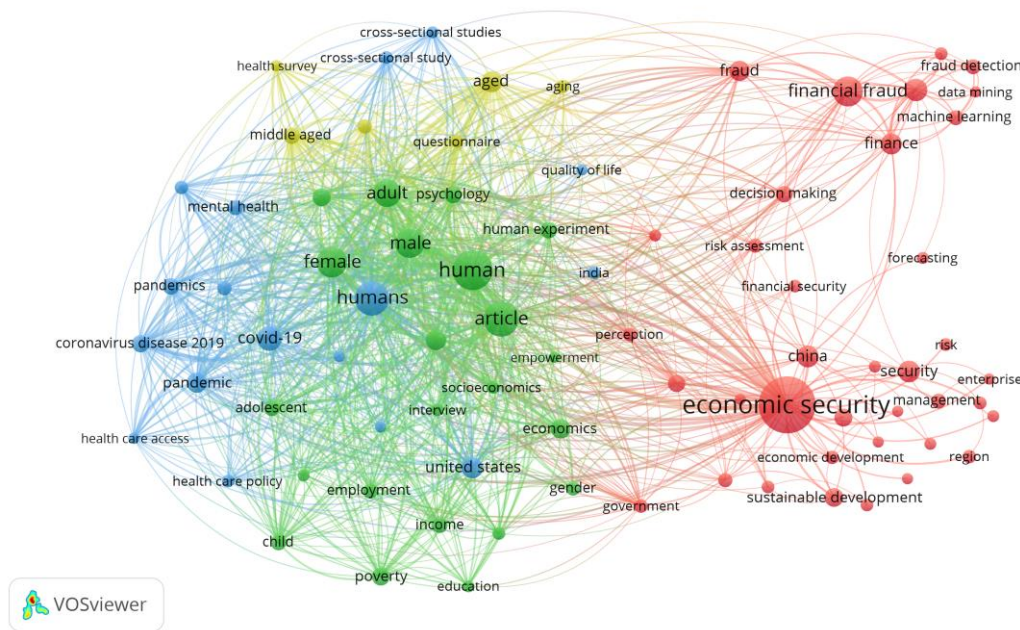


Figure 4. Co-occurrence of All keywords (Network Visualization)

Source: compiled by authors

Co-occurrence analysis with the unit of analysis being all keywords was performed on a threshold of keywords with at least 20 occurrences out of the 9,764 keywords in the construction of the Network Visualization map using VOSViewer in figure 4, resulting in the selection of 82 keywords that meet the threshold. The overall strength of co-occurrence relationships with other keywords was determined for each of the 82 keywords. Following that, the keywords with the greatest overall connection strength were chosen. Figure 4 demonstrates that there is a collaboration between keywords when the threshold is utilized. VOSviewer displays analysis findings with a minimum of 20 occurrences per keyword. VOSviewer developed 4 alternative colors to symbolize 4 clusters with 82 keywords and 1,850 links with total link strength of 14,260. Red representing cluster 1 with 37 keywords, green representing cluster 2 with 22 keywords, blue representing cluster 3 with 17 keywords and yellow representing cluster 4 with 6 keywords. This diagram depicts the cluster of keyword collaboration in research on Financial Fraud, Tax Tools, and Economic Security. The figure indicates that there is a strong collaboration between the keywords in financial fraud, Tax tools, and Economic Security with the study's criteria.

The size of a circle is used to indicate network visualization; the bigger the circle, the more frequently certain keywords occur together, and vice versa. These words frequently appear next to one another because they are connected by a circle. According to the mapping results in Figure 4, the 82 subjects in the financial fraud, tax tools, and national security research development map are broken down into 4 clusters. There are

sustainability, sustainable development, and threats were initially researched. In the early 2020, the following issues came up frequently: interviews, human, adults, controlled study, fraud, and finance were some of the themes that researchers began to study in 2020, and latter topics like pandemic, mental health, health care access, covid-19, machine learning and fraud detection were being researched and as a result, these subjects have since become popular ones.

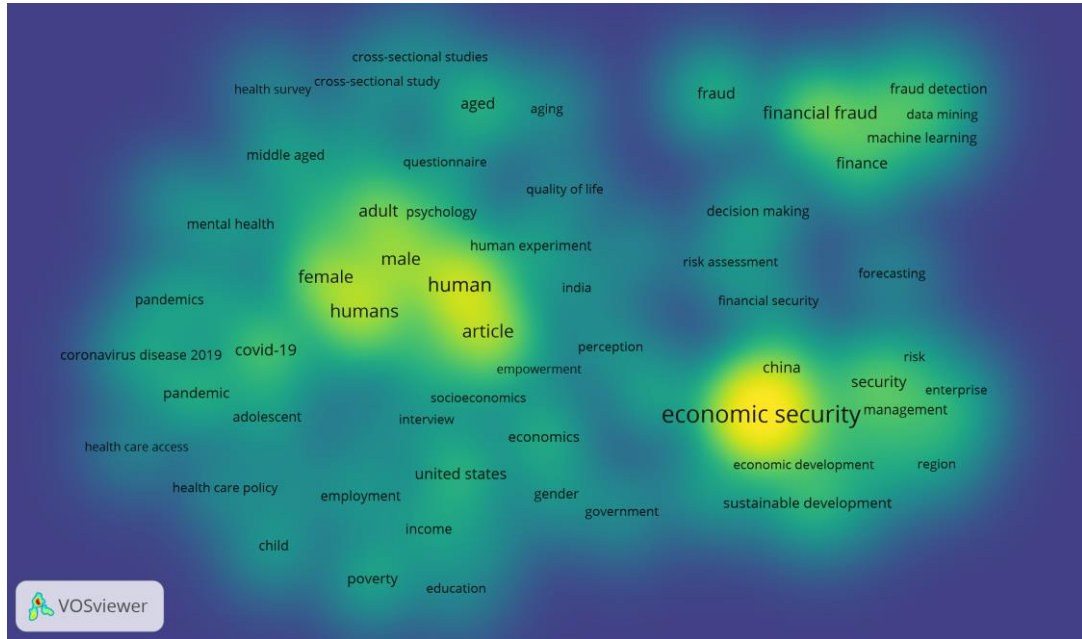


Figure 6. Co-occurrence of All keywords (Density Visualization)

Source: compiled by authors

The mapping results are depicted in Figure 6, where the yellow area denotes the density or frequency of the research issue being examined, such as economic security, human, article, male, female, and adult. A separate set of data displayed in green indicates that this field, including financial fraud, fraud, crime, security, financial fraud detection, data mining, finance, economic developments, sustainable development, and security, is potentially open to further development.

Countries with the highest citation indexed in Scopus from 2016 to 2022

The countries with the highest documents within the framework of the study indexed in Scopus from 2016 to 2022 are displayed in figure 7 using a citation by countries with a threshold of at least 40 documents and 40 citations per country.

Table 5. Countries with highest citations.

Country	Documents	Citations	Total Link Strength
United States	388	4484	52
Russian Federation	357	1102	56
Ukraine	272	1147	92
China	169	1101	49
United Kingdom	113	1489	23
India	83	502	14
Australia	74	1291	17
Poland	55	351	37
Canada	48	683	6
Germany	41	552	16

Source: Compiled by Authors.

For the 167 countries, there were 10 countries that met the threshold the total strength of the citation link with other countries was calculated. the country with the highest citation was United States with 4484 citations followed by United Kingdom, Australia and Ukraine with 1489, 1291, and 1147 respectively. However, Ukraine had the highest total link strength of 92 followed by Russian Federation with 56. Considering the gap between the citation of scientific work by United States and United Kingdom which comes right after United States, indicates the interest of scientific researchers in the area.

Overall, the results of the bibliometric analysis suggest that financial fraud, tax tools, and economic security research is a rapidly evolving and interdisciplinary field with a significant number of publications. The findings also highlight the need for continued research in this area to mitigate financial fraud and enhance economic security.

Conclusions, Discussion and Recommendations

This article uses bibliometric analysis to acquire insight into trends and the current status of research for financial fraud, tax tools, and economic security literature to determine future direction of research in the area.

As evidenced by the bibliometric analysis conducted above using the search terms: financial fraud, tax tools, and economic security, for related studies (in the area of tax fraud) will remain appealing for researchers in the years to come. The study mostly used the Scopus database, and from the study there was a significant increase in the number of publications per search term each year. The authors with most studies been published were Rudnichenko Y. and Havlovska N. The other concerns were the current pattern of publication citations on financial fraud, tax tools, and economic security. The articles with the most citations on the average are not written by authors with the highest publications. The journal with the most documents was " Journal of Security and Sustainability Issue" with 33 documents and 191 citations, and the keyword with the most research direction for future work, based on co-occurrence analysis was "economic security."

There are some limitations to this study that must be addressed. The first concerns the database. This study relies heavily on data from the Scopus database. To obtain more comprehensive results in future research, the database used should be expanded. Despite the fact that Scopus is the largest academic database, it is possible that many journals are not covered in this database. Dimension, PubMed, and Web of Science are some other databases that could be useful in future research. It is well understood that no search query is perfect. Despite these limitations, our research has contributed to the bibliometric analysis of the unexplored field of financial fraud, tax tools and economic security. It offers valuable understandings that can be applied as a resource for furthering one's knowledge in this field.

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