

<https://doi.org/10.23913/ride.v15i29.2180>

Scientific articles

Análisis en torno a la cultura fiscal a partir de sus principales factores influyentes: un estudio bibliométrico

Analysis of tax culture based on its main influencing factors: a bibliometric study

Análise da cultura tributária a partir de seus principais fatores de influência: um estudo bibliométrico

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Resumen

La cultura fiscal es un concepto emergente que está siendo abordado por la universidad y el mercado, es relevante entender su alcance e importancia que contribuyen al desarrollo empresarial, además de proponer medidas gubernamentales contra el fraude fiscal que coadyuven al crecimiento económico de un país tal es el caso de los países de América Latina que padecen las consecuencias por la falta de cultura fiscal entre sus habitantes.

El objetivo de esta investigación es realizar un análisis bibliométrico de la base de datos de Elsevier Scopus sobre el concepto de cultura fiscal que permita la discusión teórica en torno a sus principales factores influyentes. Se analizaron 76 documentos científicos, extraídos de la base de datos de Elsevier Scopus sobre cultura fiscal, para lo cual se realizó un análisis de tipo bibliométrico cuantitativo y descriptivo. Los resultados muestran que el concepto de cultura fiscal es una variable que ha sido poco explorada por la comunidad científica, y se concluye que dentro de sus principales factores influyentes se encuentran la cultura cívica, los valores, la formación académica, la capacitación y el contrato fiscal asumido entre gobierno y ciudadanos, además de que es tarea primordial de todo país, generar mecanismos de fiscalización efectivos a través del esfuerzo conjunto entre la Universidad, las autoridades fiscales y el sector productivo, que contribuyan a erradicar la evasión fiscal.

Palabras clave: cultura fiscal, fiscalización, contrato fiscal y evasión fiscal.



Abstract

Tax culture is an emerging concept that is being addressed by the university and the market, it is relevant to understand its scope and importance that contribute to business development, in addition to proposing government measures against tax fraud that contribute to the economic growth of such a country. the case of Latin American countries that suffer the consequences of the lack of fiscal culture among their inhabitants.

The objective of this research is to carry out a bibliometric analysis of the Elsevier Scopus database on the concept of tax culture that allows theoretical discussion around its main influencing factors. 76 scientific documents were analyzed, extracted from the Elsevier Scopus database on tax culture, for which a quantitative and descriptive bibliometric analysis was carried out. The results show that the concept of fiscal culture is a variable that has been little explored by the scientific community, and it is concluded that among its main influencing factors are civic culture, values, academic training, training and contract. fiscal responsibility assumed between the government and citizens, in addition to the fact that it is the primary task of every country to generate effective inspection mechanisms through the joint effort between the University, the tax authorities and the productive sector, which contribute to eradicating tax evasion.

Keywords: tax culture, inspection, tax contract and tax evasion.

Resumo

A cultura tributária é um conceito emergente que está sendo abordado pela universidade e pelo mercado, é relevante entender sua abrangência e importância que contribuem para o desenvolvimento empresarial, além de propor medidas governamentais contra fraudes fiscais que contribuam para o crescimento econômico de um país, tal É o caso dos países latino-americanos que sofrem as consequências da falta de cultura fiscal entre os seus habitantes. O objetivo desta pesquisa é realizar uma análise bibliométrica da base de dados Elsevier Scopus sobre o conceito de cultura tributária que permita a discussão teórica em torno de seus principais fatores de influência. Foram analisados 76 documentos científicos, extraídos da base de dados Elsevier Scopus sobre cultura tributária, para os quais foi realizada uma análise bibliométrica quantitativa e descritiva. Os resultados mostram que o conceito de cultura fiscal é uma variável pouco explorada pela comunidade científica, concluindo-se que entre os seus principais fatores de influência estão a cultura cívica, os valores, a formação acadêmica, a formação e a responsabilidade fiscal contratual assumida entre os. governo e cidadãos, além de ser tarefa primordial de cada país gerar mecanismos eficazes de fiscalização, através do



esforço conjunto entre a Universidade, o fisco e o setor produtivo, que contribuam para erradicar a evasão fiscal.

Palavras chave: cultura tributária, fiscalização, contrato tributário e evasão fiscal.

Date of Reception: April 2024

Acceptance Date: November 2024

Introduction

Tax culture refers to the set of attitudes, values, beliefs and behaviors of a society in relation to the tax system and the payment of taxes. In Latin America there is a lack of tax culture, which is why it is of utmost importance for Latin American countries, Raise the level of tax culture of its citizens, as this will contribute to the effective functioning of the tax system and to the economic stability of the country, the latter due to the fact that the necessary resources will be available to cover social spending.

Mexico is no exception to the lack of tax culture among its citizens, which is why it is necessary to work on it, since the Political Constitution of the United Mexican States itself establishes in its article 31, section IV, that it is the obligation of Mexicans to contribute to public expenses, both of the Federation, as well as of the States, of Mexico City and of the Municipality in which they reside, in the proportional and equitable manner provided by law (H. Congress of the Union of the United Mexican States, 1917).

Tax culture is a practice that should be instilled in people from basic education, as part of their civic training, so that, when the time comes to pay taxes, citizens consciously and promptly pay their taxes.

This research uses a methodological design based on a descriptive, longitudinal, retrospective and univariate approach, based on reference studies in the field of bibliometrics such as those by Calabuig and Olcina (2023), and Agustí and Rahman (2023), referenced in the present study.

The objective of the research is to carry out a bibliometric study on tax culture that allows the discussion of its main influencing factors, considering the period 2009-2023. The topic of tax culture is addressed from the areas of the natural person; the micro, small and medium-sized enterprise; the tax contract; training in tax matters and the role of Educational Institutions as the main promoters of Tax Education.

Literature review

Paying taxes has been a worldwide practice dating back to primitive social organizations to cover the needs of community life. Later, with the emergence of the State, taxes were created with legal bases to cover its expenses. In turn, the State is in charge of the tax system, which will be the authority empowered to collect and manage taxes from both individuals and legal entities and in this way the economic resource can be obtained to be applied to the social spending of a nation.

Taxpayers have assumed that paying taxes is an obligation rather than a civic and ethical duty, which has led to tax evasion, which is detrimental to the economic progress of a country. This is the case in Latin America, which has high rates of evasion. Faced with the phenomenon of evasion, the tax authority imposes coercive measures on its taxpayers, which makes paying taxes a reluctant and taxing practice. In this regard, the State's tax administration must become a socializing agent that, through the use of its own educational strategies, will form the tax awareness of citizens (Delgado and Valdenebro, 2010). This will contribute to the voluntary payment of taxes with full awareness of the social benefit obtained.

Taxation is a cultural issue, because it involves the ethical values of taxpayers and the practices of the State in terms of the management, collection and distribution of tax revenues. The issue of tax culture can be addressed from different areas, such as the position assumed by individuals and micro, small and medium-sized companies regarding the obligation to pay taxes; from the perspective of the tax contract; from training in tax matters and from the role of Educational Institutions as the main promoters of tax education. The above with the purpose of determining those factors that influence the tax culture of society.

Roca (2008) referred to tax culture as a “set of information and the degree of knowledge that a given country has about taxes, as well as the set of perceptions, criteria, habits and attitudes that society has regarding taxation” (p.5).

Tualombo et al. (2023) define tax culture as the attitude that citizens have regarding the payment of taxes, which are obligations that are owed to the State as provided for by law and said amount is paid according to the tax-paying capacity of each citizen.

Natural person

Tax culture begins with the individual. In this regard, the Mexican Federal Tax Code (CFF), in its article 11, mentions that the individual is that individual, member of society, with the capacity to enter obligations and exercise rights (H. Congreso de la Unión de los Estados Unidos Mexicanos, 1981). Therefore, it is the individual who must be made aware of being a responsible taxpayer and ultimately result in a collective benefit for society.

The lack of tax culture in people causes tax evasion, which significantly slows down the economic growth of a country. In this regard, Cabrera et al. (2021) argue that tax evasion originates from the tax culture of citizens, that is, the lack of awareness to pay taxes. In the same way, these researchers affirm that, although the tax system designs new strategies in order to avoid tax evasion, it will always find a large majority of taxpayers who are reluctant to comply with their tax obligations and will make many excuses to justify tax evasion.

Contrary to the lack of tax culture in taxpayers, which causes tax evasion, there are taxpayers who do have tax culture and who voluntarily comply with their taxes, such as the case of Cabrera and Zapata (2021), who analyzed through a descriptive-comparative study, the tax culture from the perspective of salaried individuals, by taking a sample of 267 salaried workers from the State of Yucatan, Mexico, with the aim of determining if they are willing to pay taxes to the State in a conscious, supportive and responsible manner, based on three variables: beliefs, attitudes and values. This study concluded that the surveyed workers do have a tax culture that disposes them to pay taxes consciously, in solidarity and responsibly to the State. In addition, it was found that there is a positive relationship between the salary level and beliefs and values related to the payment of taxes.

Baylón et al. (2023a) assert that citizens' tax values are an important part of tax culture. For their part, Macías et al. (2023) conducted a study to determine the tax culture and its impact on tax obligations, in the seafood company in the city of Manta Ecuador, period 2022, with 80 people involved, such as workers, partners and company directors, and showed that workers have a low tax culture due to lack of knowledge and training.

Tualombo et al. (2023) establish that tax culture is the attitude that Ecuadorian citizens have regarding the payment of taxes, which are obligations that are owed to the State as provided by law and that said value is paid according to the tax capacity of each citizen. Unlike other research carried out to evaluate tax culture in individual taxpayers based on empirical studies, this research was carried out using documentary information extracted from the Internet such as scientific articles, books, degree theses and official

pages, based on the predefined research variables. Use was made of the methods: deductive, dialectical and synthetic.

Cabrera et al. (2017) assert that having knowledge about tax obligations can help salaried workers plan their personal finances and properly manage their taxes.

Micro, small and medium-sized enterprises

The issue of lack of tax culture is not only of natural persons or individuals, but also of legal persons. For Betancur (2015), the legal person is one made up of natural persons, and which is subject to rights and obligations, essentially becoming a statutory legal person. For Toala et al. (2023), it is an entity that has a social objective with or without profit motive and is created by one or more natural persons; it has the capacity to acquire rights and incur obligations and that is born as a consequence of a legal act or constitution.

After raising awareness among individuals regarding tax payments, Micro, Small and Medium Enterprises (MSMEs) should follow suit in this practice, as they are the largest in number due to their number of employees and level of sales turnover.

In research carried out by Aparicio et al. (2023), whose objective was to explain the influence of tax culture on tax evasion by micro and small commercial enterprises in the district of San Juan de Lurigancho, Lima, Peru, it was concluded that promoting and encouraging tax culture from the State and the private sector improves tax collection, significantly influencing the reduction of tax evasion. It was also determined that tax culture in Peru faces various difficulties as a result of the lack of tax education for taxpayers by the tax administration and the lack of training for workers by business leaders. The research developed was explanatory in scope (correlational - causal).

Baylón et al. (2023b) argue that low tax collection is the result of the lack of commitment of taxpayers to comply with their tax obligations, which leads to the conclusion that tax culture occurs when the intrinsic motivation of taxpayers to comply with their tax obligations increases.

Vite et al. (2021) address the issue of tax culture in Small and Medium Enterprises (SMEs) from an organizational perspective, stating that the key factors identified in tax culture are associated with the level of organization of the contributing companies; in this sense, they establish that the better the structural organization of the company, the better tax compliance is obtained.

Ávila et al. (2023), conducted research whose main objective was to analyze the impact that tax culture generates in the fulfillment of tax obligations in the supplier society of the central market of Jipijapa Ecuador. The methods used in the research were



descriptive, field and bibliographical, the population consisted of 70 partners and the survey was used as a technique to collect information that allowed establishing the relationship that exists between the awareness of the tax culture of the partners in the fulfillment of obligations. It was concluded that the merchants of the central market of Jipijapa have legalized their economic activity, however, they do not have optimal knowledge regarding the formal duties that they have to fulfill as a taxpayer.

Researchers Hlastec et al. (2023), transfer the concept of tax culture to the field of sustainability. For them, sustainability occupies a high place on the political agenda of many countries in terms of the UN, sustainable development goals. In this regard, they declare that unethical tax behavior decreases the sustainability of the tax system, so paying taxes is necessary if we want to contribute to the economic development of society.

Ramírez et al. (2023), in their article “Tax culture of Peruvian rural microentrepreneurs”, set out to investigate how the tax culture of these microentrepreneurs influences the payment of their taxes. They took a sample of 214 microentrepreneurs and carried out a non-experimental cross-sectional analysis with a correlational design. According to the results of this study, 37.6% of microentrepreneurs do not comply with taxes and have a poor tax culture, in addition to demonstrating that tax culture is significantly correlated with the purpose of the rural economy. It is then deduced that the propensity of microentrepreneurs to pay their taxes falls mainly on the objectives pursued by their economic activities and not on the personal attitude of exercising said obligation.

Crespo and Romero (2023) highlight the impact that micro-enterprises have on economic development and job creation and provide data from the United Nations in 2017 that, worldwide, 90% of companies belong to the micro-business sector. They emphasize that in Latin America, most of these types of companies operate informally due to factors such as low social awareness, low productivity, lack of information, and the poor image that entrepreneurs have of the tax administration. Due to the above, the Metropolitan University of Ecuador, Machala Campus, in agreement with the Internal Revenue Service (hereinafter SRI), is launching the “Free Tax Advisory Project Through the Accounting and Tax Support Centers Created by the SRI”, through the UMET Clinic for the Orense Community; with the aim of promoting a tax culture in the population. emphasizing from 2020 on the implementation of training for taxpayers through the use of ICT tools.

The Fiscal Contract

In another context, the payment of taxes does not only derive from the obligation of the taxpayer, whether a natural person or legal person, but from the established Fiscal Contract. The payment of taxes made by citizens and the compensation they receive in public services and social benefits from the State constitute the bases of the Fiscal Contract. In this regard, Mayer (2014) points out that the fiscal contract is the most important relationship between citizens and the Government, which specifies who pays how much in taxes and how those resources are spent.

According to the mechanics of the Fiscal Contract, the citizen will comply with his tax obligations to the extent that he sees his taxes reflected in social benefits; otherwise, an attitude of tax resistance arises.

For their part, Moerenhout and Yang, J. (2022), studying tax evasion in small businesses in low- and middle-income countries: evidence from Nigeria, found that those companies that have greater trust in the government seem to have better tax morale, but companies that believe that corruption is relatively frequent have significantly worse morale. That is, the corruption factor influences tax willingness. Another study that frames that trust in tax authorities creates a synergistic climate for voluntary tax payment is that of Agustí and Rahman (2023) carried out in small and medium-sized companies in Indonesia.

Tax collection is a fundamental part of a country's development, while evasion is a problem that causes economic losses. In this regard, communication strategies have been implemented in Ecuador between the government and the population regarding their plans, budgets, executions, and projections, which has allowed the promotion of tax culture in a considerable number of Ecuadorians. However, there are other taxpayers who, due to ignorance or the fact of not complying with tax laws, continue to evade taxes.

Hlastec et al. (2023) developed a conceptual model and the relationship between personal values (self-preservation/self-improvement), as measured by widely accepted and recognized values. Schwartz's circular model and personal tax culture were analyzed with the aim of formulating recommendations for tax policy makers. Understanding the relationships between personal and individual taxes will provide a basis for tax policy makers to achieve a more sustainable tax system.

Sánchez (2016) conducted research to determine the effect on the collection of the property tax and the tax culture of taxpayers in the city of Cartagena, Colombia, due to the lack of application of the principles of progressiveness and tax efficiency by the tax administration. From this research, it was concluded that the municipalities of Colombia must become true managers of their taxes, especially the property tax, taking advantage

of the prerogatives granted to them by law to be the only ones with the legitimacy to tax real estate.

Sebá (2014) determines that, just as from the point of view of justice, it is not enough to collect taxes without a clear redistributive policy, from the perspective of legitimacy, it is necessary to collect taxes with a voluntary acceptance of taxes by citizens. Tax culture is one of the mechanisms that contribute to making tax systems more complete.

For their part, Calubuig and Olcina (2023) analyze the dynamic model of the economy, which establishes that it is the rich elite or those who hold power who make the decision on the taxes that the poorest citizens must pay. This situation generates inequality in the acquisition of wealth, since the rich will become richer with tax policies in their favor and the poor poorer by having to pay taxes that become a heavy economic burden, which will lead many of them to tax evasion. The above impacts the level of reciprocity that the citizen has with the State to contribute to social spending, since the greater the economic capacity of the citizen, the greater will be his willingness to pay taxes.

Training in tax matters

Tax training is another essential factor in promoting tax culture among a country's inhabitants. Puigví (2022) establishes the importance of tax education and the promotion of tax pedagogy as a strategic axis in the fight against tax fraud and the improvement of citizens' tax awareness. He also highlights that today it is very important how tax information is communicated and made available to citizens, with social networks and technology playing an important role. He describes the experience of the Tax Agency of Catalonia, an autonomous community of Spain, through the current Plan for the prevention and reduction of tax fraud and the promotion of good tax practices. This plan covers the period 2019-2023 and incorporates a set of tax education and pedagogy measures.

In a study carried out by Moran and Proano (2023) regarding the Tax Culture and Collection of Property Taxes in Lomas de Sargentillo Ecuador, the results showed that there is a relationship between tax culture and tax collection, in addition to poor collection as a result of the citizen's lack of knowledge in tax culture. It is concluded by pointing out that it is timely and pertinent to take actions by the tax authorities that strengthen this weakness, among which informative campaigns can be carried out through social networks and training.

The University as an Institution Promoting Fiscal Education

Higher Education Institutions also play a key role in the construction of Fiscal Education, such is the case of the University, especially in the areas of economic-administrative knowledge where people who already have a certain degree of intellectual maturity and critical thinking are instructed (Clara and Vega, 2020, 2021) and where students are not only taught the importance of being responsible taxpayers but also the way in which taxes are used to finance essential services of social spending such as education, health, infrastructure, among others (Clara et al., 2019; Céspedes et al., 2023; Sánchez et al., 2023), which is essential because it is from the University that future legislators in fiscal matters will come.

According to Quintanilla (2012) and Céspedes et al. (2024), the role or function of the University is to seek the common good or good living of the entire community, and this is possible if the university is also oriented to achieve the goals of the economic, social, political, cultural and environmental systems that make up the development regime. Now, among the components of the economic system is the tax regime, therefore, cultivating in students, teachers and the general public the knowledge about the nature and functions of the tax constitutes one of the primary tasks that the Ecuadorian university must assume. For this author, it is not simply about teaching subjects related to taxation, it is necessary to delve into the role of the university to cause, maintain, strengthen and disseminate the tax culture in the Ecuadorian country.

Muñoz (2022) argues that the reality of tax culture goes beyond obtaining better income by the State; it is rather about creating an individual, and at the same time collective, awareness that complying with tax duties is a win-win for the entire society, since fiscal resources contribute to the construction of the project of citizenship and nation. Thus, creating such awareness begins with an educational process so that members of the community understand the importance of this situation. Secondly, for a legal system that is fair, as well as equitable, and that provides legal certainty, that avoids misunderstandings, in addition to being transparent, effective and efficient.

Pirela (2022) conducted a study which concluded that the curricular structure in the university training of public accountants must include teaching programs aimed at strengthening civic values; a combined relationship between the tax administration bodies, private companies and university institutions is important so that they jointly contribute to the generation of tax culture in citizens. The public accountant is the main professional who contributes to strengthening tax culture within organizations and the community.

Methodology

In this study, through a bibliometric analysis of the scientific documents collected from the Elsevier Scopus database (Ardanuy, 2012; Otalora, 2008), the main factors that influence the fiscal culture that allow the discussion of the term today are critically analyzed. According to Spinak (2001), bibliometrics studies the organization of scientific and technological sectors from bibliographic sources to identify authors, their relationships, and their trends. According to Pérez (2002), bibliometrics is a tool capable of determining phenomena, trends, and regularities that occur in the scientific field from its literature, although many knowledge and elements of scientific phenomena are not written down. In this way, a bibliometric analysis has been established using previous studies addressed and justified with the following methodological strategies:

1. Define the concept of tax culture as an emerging variable that finds its origins in tax literacy, where various actors are involved.
2. The search and exploration of the database in Spanish and English with the intention of establishing research of an international nature and representation derived from the fact that tax culture is an emerging variable.
3. Considering that the variable has been little explored, a longitudinal analysis is considered based on the collection over 15 years covering the period from 2009 to 2023.

It should be noted that the published articles lack a bibliometric analysis, including a systematic review of the literature. The most recent works are by Calabuig and Olcina (2023), who try to understand the relationship between tax culture and elites. Some other studies emphasize that the lack of tax culture guides people towards tax evasion (Agustí and Rahman, 2023). However, there is a lack of documents that allow us to understand how tax culture has been built over time and its main exponents. Since tax culture is an emerging variable, 100% of the total publications on the research area were used to offer an analysis of the different positions of the exponents in the world.

Data sources

The sources of information used to perform the analysis and search were Elsevier Scopus and all the journals indexed in this database. The decision to use this database is based on the prestige and trust it collects in the scientific world. The most important journals in the world are included, considering that an emerging variable is being studied, it is necessary to observe what is being published on the subject and where it is being



done. In this sense, the study responds to the empirical-analytical type with the intention of identifying the most outstanding scientific works at an international level that can contribute to the construction of a widely justified theory.

Search strategies

The search strategy used was based on the following criteria:

1. The Elsevier Scopus database was accessed, regarding the topic of tax culture, it is searched in English as “Tax culture”, derived from the fact that it is emerging, a simple search was used by placing “Tax culture” in the search engine (Search within) in Article title, Abstract, Keywords.
2. The analysis period was established according to the prior exploratory review, which consisted of 15 years, from 2009 to 2023. The first contributions were from Goldschmidt et al. (2006), who placed in the debate how the tax culture of a nation has implications for tax policy, especially in the context of transformation processes, derived from this, this year is taken as the formal beginning of an emerging theory of tax culture.
3. The search equation then turned out to be as follows: “Tax culture”, a simple way to investigate the behavior of the variable in scientific documents.

Data Extraction

To obtain the data, the database was extracted in RIS format, thus gathering information for processing in Vosviewer. However, using the Scopus database in the “Analyze results” option, statistics on the behavior of the publications were obtained, highlighting the number of publications per year, the authors, affiliation of the author's university of origin, country of origin, research by area of knowledge, among others. In addition, with the help of Vosviewer, an analysis of the keywords was established, highlighting a word cloud that allows observing the behavior of the variable.

Data analysis

To analyze the data, a quantitative approach was used to highlight how publications have emerged and given strength to tax culture as a study variable that is beginning a consolidation process. Scientific production is observed and, based on this, reflections and value judgments about the variable begin to be generated.

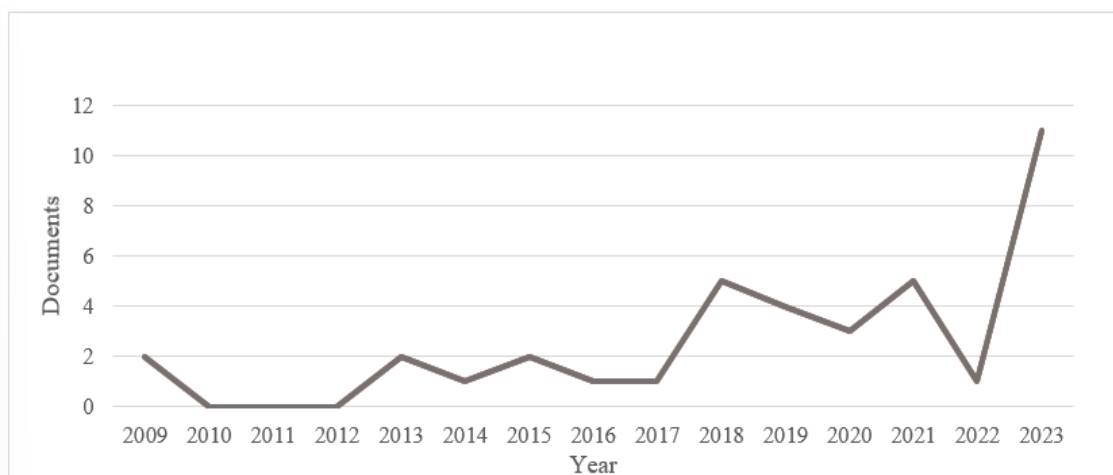
Results

This work focuses on the measurement of scientific production, analyzing the chronological evolution and the calculation for the preparation of lists of scientific productivity by countries, organizations, authors, and journals involved in the subject of fiscal culture.

Chronological evolution of productivity

Figure 1 shows an irregular growth in the number of papers dealing with the topic of tax culture over a 15-year horizon. The years 2018 and 2021 have a similar upward trend in terms of research production, and it is in 2023 that the topic becomes relevant, with publications increasing sixfold compared to 2021, which means that it is a topic that is currently of interest to the scientific community.

Figure 1. Chart of documents by year

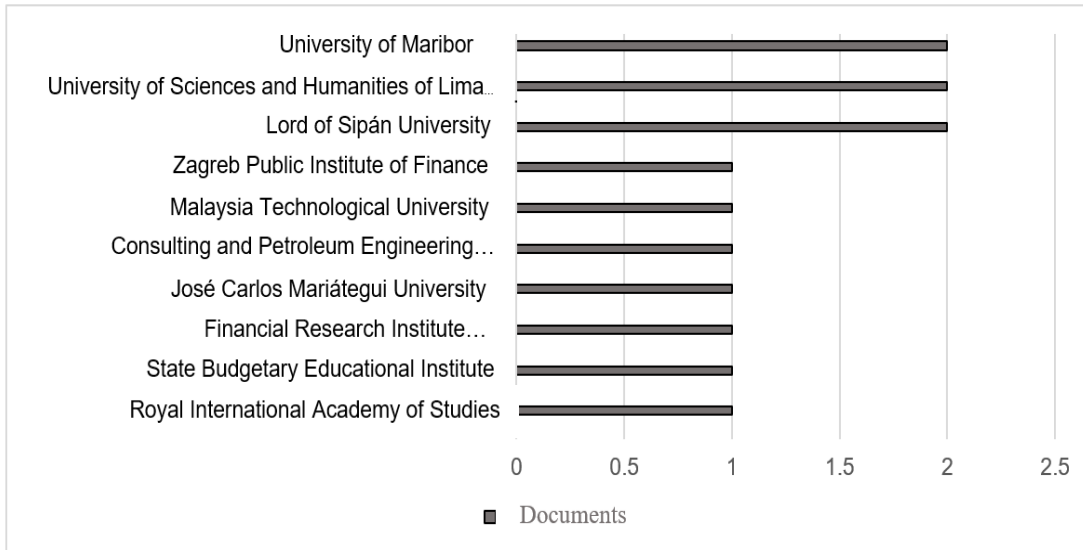


Source: Prepared by the authors based on the Scopus database

Productivity by institutions

Figure 2 shows institutional diversity, because, although only three institutions published above the central tendency, 70% of the studies have been carried out by different organizations. The typology that has contributed to the knowledge of tax culture is balanced between universities (50%) and business schools and private companies (50%).

Figure 2. Documents by Educational Institutions

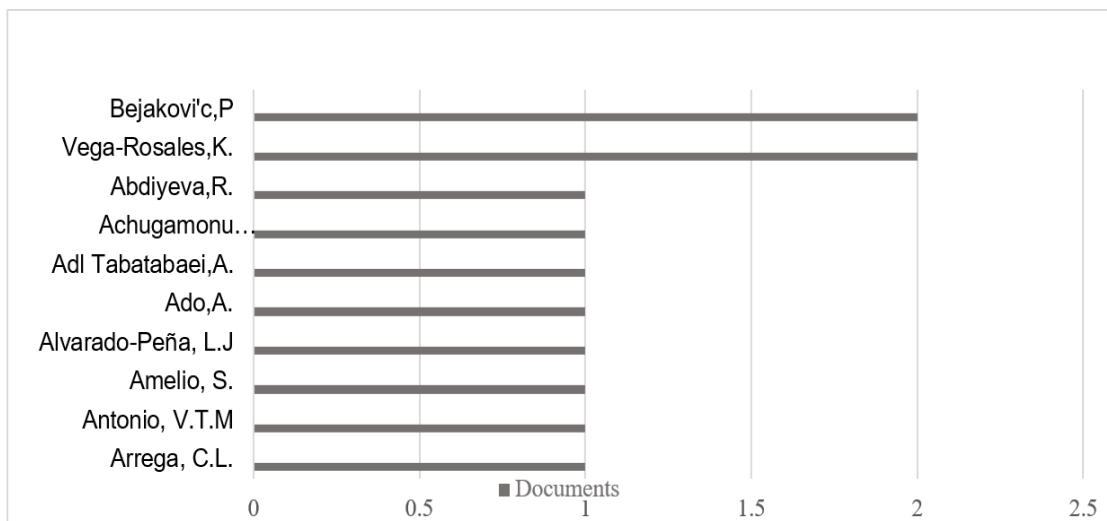


Source: Prepared by the authors based on the Scopus database

Authorial productivity

Figure 3 shows the author productivity worldwide, with 15 authors being considered as those who have produced the most scientific publications on the subject of tax culture. The Croatian Bejaković, from the Public Institute of Finance in Zagreb, and the Peruvian Vega-Rosales, from the University of Sciences and Humanities in Lima, Peru, can be seen as the authors who exceed the central tendency by 100% in terms of the number of publications.

Figure 3. Documents by author

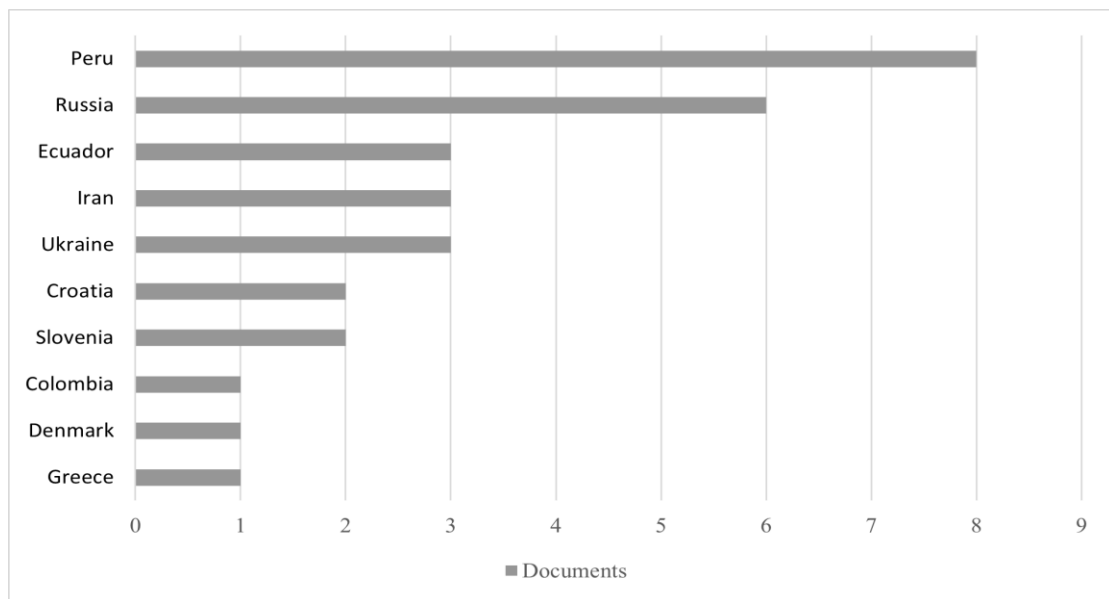


Source: Prepared by the authors based on the Scopus database

Chronological evolution of productivity by country

Figure 4 shows the scientific productivity of countries with more than one research work on the subject of tax culture, for which the Scopus tool was used. It can be observed that only 10 countries have shown interest in the subject, among which Peru stands out as the country with the highest number of publications in the research area, followed by Russia in second place and the countries of Ecuador, Iran and Ukraine in third place, whose productivity corresponds to approximately 38% of Peruvian publications.

Figure 4. Documents by country

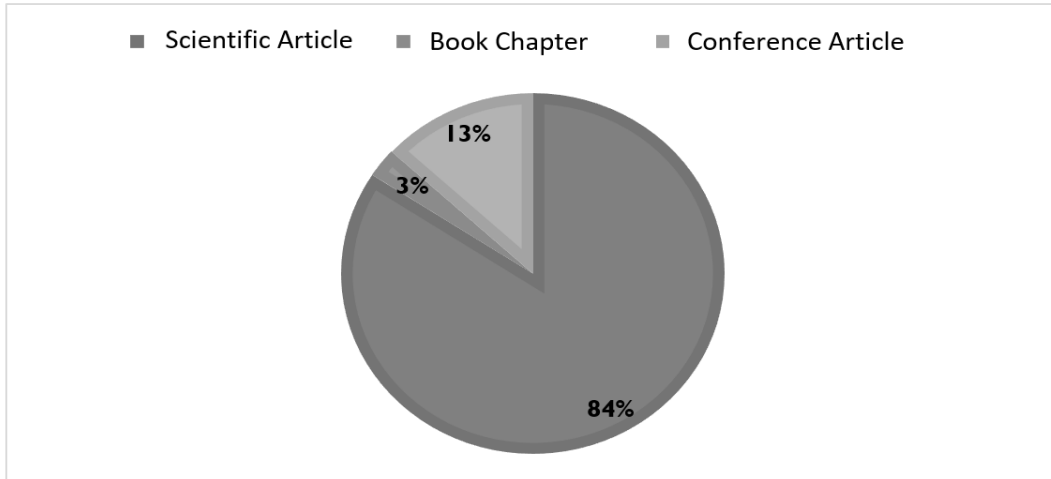


Source: Prepared by the authors based on the Scopus database

Productivity by type of scientific document

In Figure 5, it can be observed that the number of works in the area have been mostly scientific articles with 84%, followed by conference articles with 13% and book chapters with 3%.

Figure 5. Documents by type

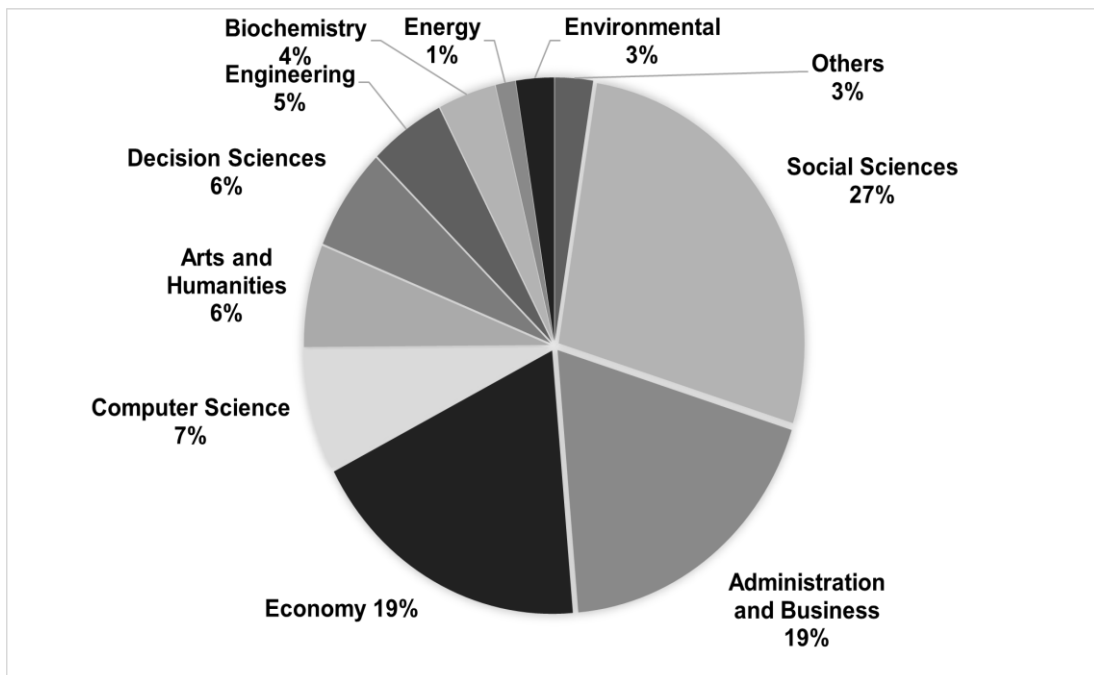


Source: Prepared by the authors based on the Scopus database

Productivity by area of knowledge

In Figure 6, it can be observed that the works in the area of tax culture have mainly impacted the following areas of knowledge: Social sciences (27%), Administration and business (19%), Economics (19%), Computer sciences (7%), and other areas in smaller percentages, but which together make up a significant amount (28%).

Figure 6. Documents by area of knowledge

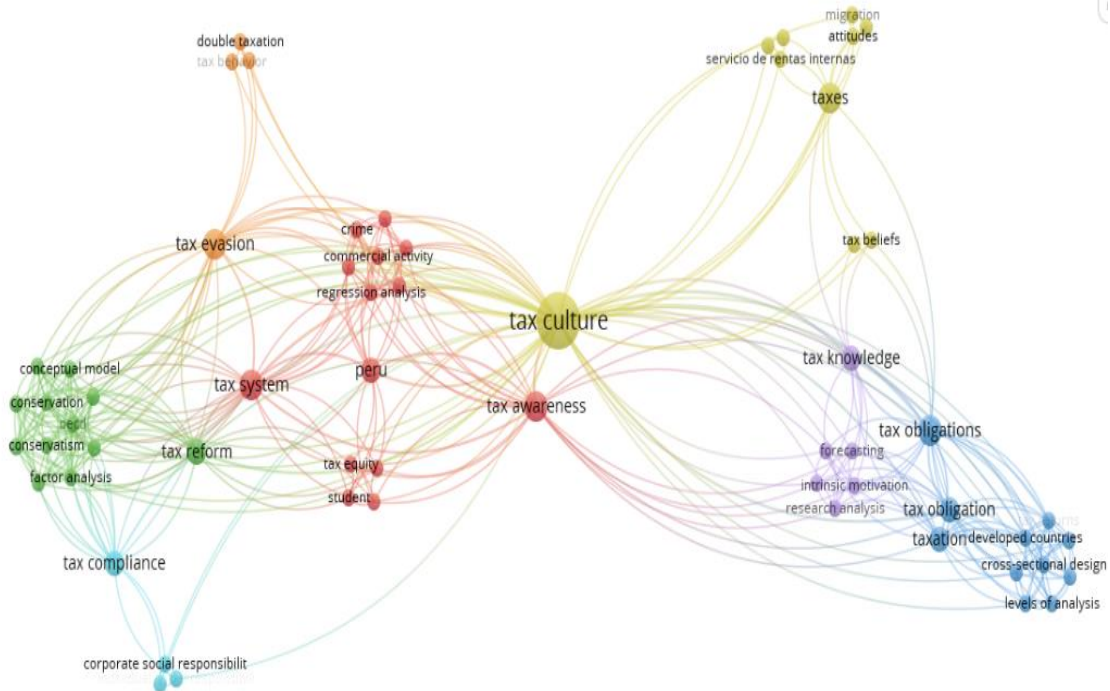


Source: Prepared by the authors based on the Scopus database

Word Map

Using the Vosviewer software, Figure 7 shows the word map of Fiscal Culture, which is related to different terms.

Figure 7. Word map



Source: Processed with support from Vosviewer

The word map reflects different aspects interrelated with the topic of tax culture, including regulatory, ethical and comparative aspects of taxation between developed countries, which helps to understand tax culture. Among the terms identified are: tax system, tax obligations, tax knowledge, tax awareness, tax evasion, tax equity, corporate social responsibility, and the word Peru, as it is the country with the most publications on the topic of tax culture. Three key topics were identified, such as tax compliance, tax equity and corporate social responsibility, which are the basis for promoting a solid and fair culture. This offers the possibility of future research into different aspects related to tax culture and to learn more about its implications in the economic and social sphere of a country.

Discussion

The theory addressed suggests that civic-fiscal awareness is not something natural; but rather a social and therefore cultural product that derives from people's education, criteria, habits and values (Roca, 2008; Baylón et al., 2023).

On the other hand, the University plays an important role in the formation of tax culture, as it seeks the common good or good living of the community (Quintanilla, 2012; Céspedes et al., 2024). And it is in the areas of economic-administrative knowledge where tax education must be prioritized, due to the profile they represent, in addition to the fact that they are people who already have a certain degree of intellectual maturity and critical thinking (Clara and Vega, 2020, 2021), and who can become future administrators or legislators of public resources. In addition to the work of the University for the formation of tax culture, there are the training programs of governments, taught by the tax authorities; in this regard, Puigví (2022) establishes the importance of tax training as a strategic axis in the fight against tax fraud and the improvement of citizens' tax awareness. The above indicates that correct tax behavior is learned, so in Latin America, which suffers from high rates of tax evasion, it is necessary to develop the tax culture of its inhabitants from basic education to university and during their time as taxpayers.

From another perspective, some theorists claim that the act of paying taxes is based on the fiscal contract established between the government and its citizens, that is, the more transparent the distribution of resources by State Institutions for social spending, the greater the commitment that taxpayers will assume with their fiscal obligations (Mayer, 2014; Moerenhout and Yang, 2022; Agustí and Rahman, 2023). The act of reporting the use of public resources in public services and infrastructure and social benefits, such as education, health, social security, roads, etc., generates trust in citizens and leads them to pay taxes not by imposition but as a duty for the economic well-being of a country that contributes to the reduction of poverty and inequality.

Conclusions

This research addressed fiscal culture from a quantitative and reflexive perspective using a descriptive bibliometric analysis, making use of the Elsevier Scopus database. The aforementioned analysis showed that the concept of fiscal culture is a variable that has been little explored by the scientific community and that its main influencing factors include civic culture, values, academic training, training, and the degree of moral commitment to the fiscal contract assumed between government and citizens.

Tax culture derives from people's civic education, as well as from their ethical values regarding the commitment to contribute to social spending, so it is essential that the State promotes, from basic education, the formation of tax awareness for the fulfillment of tax obligations, and that this practice is accepted as necessary and essential for the economic growth of a country.

The University plays a key role in the development of tax culture, since it not only instills the values necessary to be responsible taxpayers, but also trains future administrators and legislators in tax matters. The lack of tax culture among taxpayers leads to evasion, which is detrimental to a country's economy.

Micro and small businesses are the ones that lack tax culture the most, as they generally operate informally and claim to have little confidence in the State as a tax authority. For this sector, it will be necessary to operate tax programs that help regulate their commercial activities and reduce evasion.

Tax authorities, for their part, have the duty to continuously train taxpayers, taking advantage of the benefits offered by information technologies. This will contribute to the fight against tax fraud and to improving citizens' tax awareness.

Companies must also promote tax culture among their employees. This will allow them to be competitive companies by having personnel who possess discipline and tax skills.

Tax payments are made under the guise of a Fiscal Contract, since citizens will comply with their fiscal obligations to the extent that they see said resources reflected in social benefits; otherwise, an attitude of tax resistance arises. For this reason, it is essential that there be transparency in the application of public resources by the State.

Correct tax behavior is learned. In Latin America, where evasion levels are high, it is necessary to educate people's civic awareness, in addition to generating effective oversight mechanisms through joint efforts between the University, tax authorities and the productive sector, which contribute to eradicating tax evasion.

Future lines of research

In this bibliometric study, the main theoretical positions that helped to understand tax culture and its main influencing factors were raised. However, it is necessary to continue exploring the topic through future lines of research such as: 1) comparison of tax culture between countries, 2) tax culture and economic development, and 3) tax education and cultural change, which will make it possible to have a deeper understanding of tax culture and its implications in different areas.

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