MODESTUM

Research Article

Policy-oriented research on tax fraud and national security in sub-Saharan Africa: A bibliometric mapping and research agenda

Kofi Nyantakyi Asare [1,2]* (iD)

[1] Sumy State University, Sumy, UKRAINE

[2] Kumasi Technical University, Kumasi, GHANA

*Corresponding Author: kofi.nyantakyi@aspd.sumdu.edu.ua

ARTICLE INFO	ABSTRACT
	Tax fraud poses a significant threat in developing economies, especially in sub-Saharan Africa, this threat extends beyond revenue loss to issues of governance, institutional stability, and national security. This study presents a comprehensive bibliometric analysis of policy-oriented research related to tax fraud, illicit financial flows, and anti-fraud governance frameworks within the region. Using 64 peer-reviewed journal articles published between 2000 and 2024 and indexed in the Scopus database, the study employs VOSviewer to visualize thematic trends, author collaborations, citation patterns, and institutional networks. The findings show a significant increase in research attention since 2016, indicating a thematic shift from foundational tax compliance and administrative issues to emerging concerns, including corruption, money laundering, digital taxation, and socio-cultural factors such as ethics and trust. Although Nigeria and South Africa lead in the number of publications, collaboration across countries and institutions is still limited. The analysis highlights critical research gaps in digital tax innovations, informal sector dynamics, and the practical policy impact of academic work. The study suggests that future studies should promote multidisciplinary collaboration and stronger policy integration and view tax fraud as a multidimensional governance-security challenge. The study contributes to bridging the gap between academic research and practical regional reform initiatives that bring about sustainable governance. **Keywords:** tax fraud, illicit financial flows, corruption, digital taxation, governance, sustainable development, fiscal transparency

INTRODUCTION

Tax fraud is a major threat to national security and governance, apart from being a fiscal challenge, especially in sub-Saharan Africa. The region keeps experiencing significant revenue losses as a result of tax evasion, illicit financial flows (IFFs), and weak institutional oversight, which undermines government investment in essential services, encourages corruption, and reduces public trust in the government (AUC/ECA, 2021; Kohnert, 2024; Signé et al., 2020). These dynamics worsen governance vulnerability and hinder efforts to sustain economic growth, especially in countries where political systems are weak. Although research on tax fraud and governance in Africa is dispersed, it spans across many disciplines, including economics, law, public administration, and security studies (AUC/ECA, 2021; Kohnert, 2024; Signé et al., 2020). Some studies examine digital tax tools or legislative advocacy mechanisms, while others focus on capacity building and interagency coordination. However, there is inadequate

comprehensive synthesis that positions this research within a coherent, region-specific policy framework.

To achieve sustainable development in sub-Saharan Africa, it is necessary to address the issue of tax fraud because it undermines effective and transparent institutions by diverting domestic resources that could have been used for public services, eroding public trust in institutions, and worsening inequality, factors that weaken the government's capacity to deliver essential services such as education, health, and infrastructure. Tax fraud is considered in this study as a developmental and governance issue, not just a financial concern, showing how significant anti-fraud reforms are as tools in promoting inclusive economic growth, social justice, and institutional integrity. These elements are necessary in achieving sustainable development goals (SDGs), especially SDG 16 (peace and strong institutions) and SDG 8 (inclusive economic growth).

In addressing this gap, this study presents a bibliometric analysis of policy-based research on tax evasion and national security in sub-Saharan Africa. The study aims to reveal topics

that are influential, key authors and institutions, collaboration trends, and important research gaps. The study provides a visual and quantitative mapping of the field using bibliometric tools, such as VOSviewer, to analyze data from the Scopus database. Though bibliometric methods enable constructed understanding, they do not only reveal publication trends and author networks but also thematic developments and intellectual foundations (Ellili et al., 2024; Filatova et al., 2023; Munandar & Honggowati, 2025). With diverse institutional environments in Africa, this approach is particularly useful for identifying how academic research aligns, or does not, with practical policy efforts. This study ultimately aims to distill the intellectual resources behind anti-fraud strategies in sub-Saharan Africa for the purpose of informing both academia and policy. In addressing tax fraud as a matter of national and regional security, it concludes with a forward-looking agenda that underscores the strategic interrelation among policy frameworks, institutional modernization, and digital innovation.

This study improves existing bibliometric and policy analyses of tax fraud by incorporating governance, development, and national-security frameworks into a unified regional context of sub-Saharan Africa. This research expands the scope of previous bibliometric studies that focus solely on fiscal administration or financial crime (for example, Filatova et al., 2023; Mansour et al., 2023) by integrating tax-fraud scholarship with broader discourses on institutional integrity, governance reform, and sustainable development. The study maps theme clusters, author collaborations, and institutional connections to provide a multifaceted analysis of the interaction between tax fraud and governance and security dynamics in developing countries.

While research on tax evasion, IFFs, and fiscal transparency has expanded, there remains a lack of systematic studies that investigate the alignment of policy-oriented tax-fraud research in sub-Saharan Africa with national security and sustainable governance goals. No bibliometric study has quantitatively mapped this relationship to date. This study addresses the existing gap by pinpointing underexplored research areas, examining the progression of themes and collaborations from 2000 to 2024, and suggesting a future-oriented research agenda that encompasses fiscal, institutional, and developmental aspects.

The study aims to chart the development of policy-oriented research concerning tax fraud and national security in sub-Saharan Africa, identify key authors and institutions, examine thematic and collaboration trends, and propose future research directions for sustainable policy reforms.

Study Objectives and Scope

The specific objectives of this study are to

(1) map the evolution of policy-oriented research on tax fraud and national security in sub-Saharan Africa from 2000 to 2024,

(2) identify the most influential authors, institutions, and collaboration networks within this field,

(3) show the thematic groups that connect ideas about tax fraud, governance, and sustainable development, and

(4) propose a future research and policy agenda that integrates anti-fraud governance with the SDGs.

By linking tax-fraud counteraction to sustainable governance, institutional resilience, and national security, this paper contributes directly to the sustainability discourse that forms the core scope of the journal. The study thus situates tax-fraud research within broader efforts to strengthen transparent institutions and inclusive development in sub-Saharan Africa.

LITERATURE REVIEW

There is a complicated and multidimensional relationship between tax evasion, governance, and national security in sub-Saharan Africa (Garikai & Mahuni, 2025; Kohnert, 2024). The following section covers three interrelated areas of the literature: regional tax leakage and IFFs, security implications of tax crime, and policy reforms and digital innovations in tax administration.

Tax Evasion and Illicit Financial Flows in Sub-Saharan Africa

Significant revenue losses in sub-Saharan Africa result from tax evasion facilitated by IFFs, which are estimated to be over $50 billion annually, roughly the equivalent of health spending in the region. Trade misinvoicing and profit shifting remain key drivers of these flows (Osman & Salifu, 2022; Signé et al., 2020). Empirical evidence from South Africa supports these estimates, showing persistent gaps between projected and actual tax revenues (Aumeerun et al., 2016; Monkam, 2024; OECD, 2022). Domestic resource erosion destabilizes public finances and reduces investment in essential infrastructure (Brandt, 2023; Ndulu et al., 2021; OECD, 2022).

Tax fraud as a national security and governance issue

The consequences of tax fraud go beyond revenue losses and include serious governance and security implications. Research suggests that tax fraud enables money laundering and corruption, which can fuel illicit networks, including criminal gangs or insurgents, and destabilize weak economies (Arthur et al., 2025; Brandt, 2023; Kimea et al., 2023; Monkam, 2024; OECD, 2022; Signé et al., 2020; Yontcheva et al., 2021). Tax non-compliance is increasingly being interpreted as a systemic failure of governance that undermines state legitimacy and reduces citizens' trust in public institutions. These issues do not only threaten political stability but also undermine the progress toward sustainable development by weakening social equity and inclusive delivery of public services.

Digitization and tax policy reforms

Digital technological tax tools such as e-filing and AI-based monitoring are becoming increasingly more common in policy discussions and have also brought about new tax policy innovations. Countries like Rwanda, Togo, and South Africa have introduced electronic tax systems and mobile apps to facilitate the filing and paying of taxes more easily. These technological advancements have led to increased compliance and transparency (Nose et al., 2025; Okunogbe & Santoro,

2022; World Bank Group, 2020). Even though tax systems can be enhanced by introducing digital technologies, the enhancement would only be meaningful when the institutions are strengthened and governance improved. If not, they would be short-lived, and the problems (such as corruption, weak enforcement, and poor management, among others) will continue to exist (Dom et al., 2022; Jacobs, 2017; Pellegrino & Chan, 2024; Rosengard, 2020).

Policy Frameworks and Institutional Coordination

Effective anti-fraud interventions depend on governance reforms and inter-institutional coordination. Bodies such as the African tax administration forum (ATAF) and the International Center for Tax and Development (ICTD) have advocated for capacity building, tax transparency, and inter-institutional cooperation in Africa (Monkam, 2024). These efforts are supported by data-driven initiatives, such as the ICTD government revenue dataset, that support evidence-based policy interventions in sub-Saharan Africa. International and regional organizations often frame their interventions around the objectives of sustainable development, acknowledging tax transparency and effective governance as prerequisites for sustainable economic systems.

Mapping Global Policy Research Through Bibliometrics

While global bibliometric studies in the field of financial crime have focused on policy mechanisms and fraud detection technologies (Arthur et al., 2025; Asare & Valentynivna, 2023). Research on sub-Saharan Africa with detailed analysis or mapping of research that relates specifically to tax fraud is lacking, especially those that consider it from a policy perspective. Hence, bibliometric analyses that are specific to sub-Saharan Africa are needed to help identify the themes that interest researchers in the region, understanding knowledge cluster groupings so that we can determine emerging priorities for future research.

Summary of Literature Gaps

The above review identified the following essential gaps in current studies: limited quantitative assessments of policy reforms in sub-Saharan Africa, a lack of bibliometric studies on tax fraud and governance focusing on sub-Saharan Africa, and an underdeveloped empirical link between academic perspectives and the actual impact of policies.

This literature review establishes the foundation for the current bibliometric work, justifying its focus on mapping policy-oriented research on tax fraud in sub-Saharan Africa and national security using structured scientific methods.

Theoretical and Conceptual Frameworks

Understanding tax fraud as both an economic and governance phenomenon requires a multidisciplinary theoretical base. Four complementary theories inform the conceptual orientation of this study: the economic deterrence theory, institutional theory, governance and development theory, and public-policy network theory. Together, these perspectives explain how tax-fraud behavior, institutional structures, and policy coordination interact in shaping governance and national security outcomes in sub-Saharan Africa.

Economic deterrence theory

The classical model of Allingham and Sandmo (1972) provides the economic foundation for analyzing tax-compliance behavior. It assumes that taxpayers are rational decision-makers who weigh the expected benefits of evasion against the probability and severity of detection and punishment. Within the sub-Saharan African context, where enforcement capacity, audit coverage, and sanction credibility vary widely, this framework helps explain the persistence of tax fraud despite periodic reforms and increased monitoring efforts.

Institutional theory

Institutional theory emphasizes how formal rules, enforcement mechanisms, and informal social norms collectively shape compliance behavior. Weak institutions, limited oversight, and social tolerance for corruption reduce the perceived legitimacy of tax systems (AUC/ECA, 2021; Kimea et al., 2023). The theory suggests that anti-fraud strategies are effective only when embedded within credible, transparent, and accountable institutional environments that foster trust between governments and taxpayers.

Governance and development theory

Governance and development theory links good governance, fiscal transparency, and sustainable development. Sound governance promotes accountability, equitable resource allocation, and institutional resilience, all of which underpin economic stability and national security (Brandt, 2023; Signé et al., 2020). This framework highlights that addressing tax fraud contributes directly to achieving the SDGs, particularly SDG 16 (peace, justice, and strong institutions) and SDG 17 (partnerships for the goals) by strengthening institutional integrity and promoting inclusive growth.

Public-policy network theory

Public-policy network theory explains that the success of policy interventions depends on cooperation among multiple actors, government agencies, regional bodies, and international partners. Tax-fraud control therefore requires inter-agency coordination and cross-border collaboration (AUC/ECA, 2021; Monkam, 2024). This perspective supports the bibliometric finding that limited scholarly and institutional collaboration across African countries mirrors broader coordination challenges in policy practice.

Integrative perspective

Collectively, these theories provide the conceptual rationale for viewing tax fraud not merely as an economic crime but as a multidimensional governance-security challenge. They justify the use of bibliometric mapping to reveal how academic research connects fiscal behavior, institutional capacity, and policy networks across sub-Saharan Africa, thereby linking theoretical insight with empirical evidence.
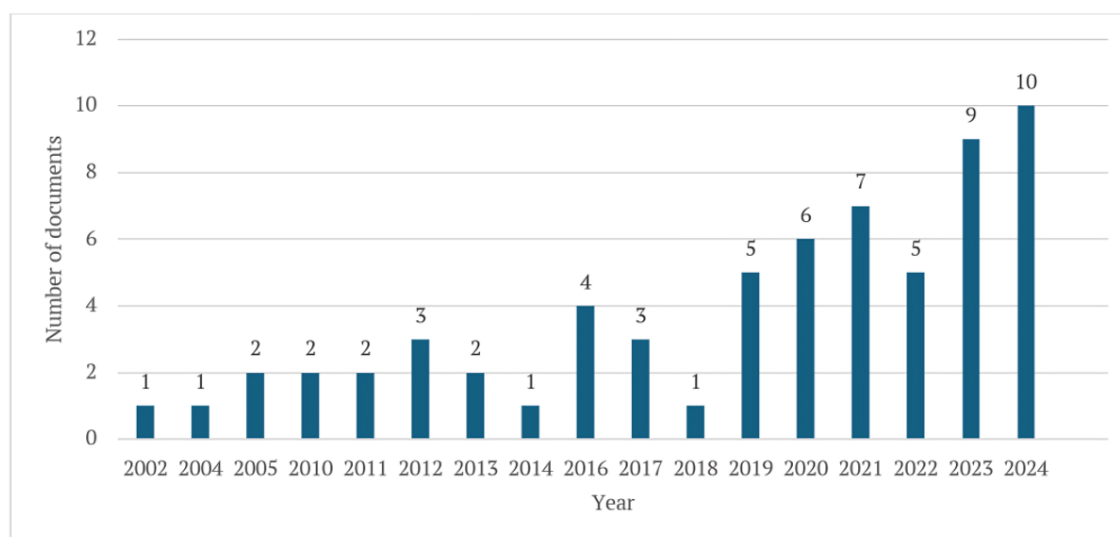
Figure 1. Annual publication trends (2000-2024) on tax fraud, governance, and national security in sub-Saharan Africa (Source: Authors' own elaboration, using Scopus data)

METHODOLOGY

This study applies to a bibliometric analysis to examine the structure and trends of policy-oriented research on tax fraud and national security in sub-Saharan Africa. Bibliometric methods are effective for identifying influential publications, thematic patterns, and collaboration networks (Donthu et al., 2021).

Data Source and Search Strategy

Data for the study was sourced from Scopus because it is comprehensive coverage of peer-reviewed literature and appropriate for citation analysis (Falagas et al., 2008). The queries used for the study are as follows: ((TITLE-ABS-KEY ("tax fraud" OR "tax evasion" OR "illicit financial flows") AND TITLE-ABS-KEY ("policy" OR "framework" OR "governance" OR "institutional reform" OR "anti-fraud strategy") AND TITLE-ABS-KEY ("Sub-Saharan Africa" OR "Ghana" OR "Nigeria" OR "Kenya" OR "South Africa" OR "Tanzania" OR "Uganda")) AND PUBYEAR > 1999 AND PUBYEAR < 2025 AND (LIMIT-TO (DOCTYPE, "ar")) AND (LIMIT-TO (LANGUAGE,"English"))). And journal articles published in English from the year 2000 to 2024 were the only ones included, and the final dataset was then exported in CSV format.

Data Cleaning and Inclusion Criteria

An initial search of the Scopus database using the stated query without filters retrieved 76 documents. Titles and abstracts were screened to ensure direct relevance to tax fraud, policy frameworks, governance, or national security issues in sub-Saharan Africa. Conference reviews, book chapters, reviews, and articles in press were excluded. Following this, we retained 64 articles as the final dataset for analysis. To ensure data integrity, the dataset was examined for duplicate entries using EID and title as verification criteria. The examination with EID alone revealed no duplication, while the use of Title identified one duplicate entry in which the same title appeared twice. However, when EID was used as the primary identifier and title as a secondary verification criterion, no duplicates were found. This confirmed that all records represented unique Scopus-indexed publications. The verified dataset was then imported into VOSviewer for mapping and analysis.

The study concentrated on English-language articles indexed in Scopus, potentially excluding pertinent research published in French, Portuguese, or regional African journal. This introduces a potential language and database bias but maintains methodological consistency and replicability, as Scopus provides stable citation metadata and bibliographic standards suitable for bibliometric mapping.

Analytical Tools and Techniques

The visualization and analyses of the study, which include annual publication trends, keyword co-occurrence (thematic clusters), co-authorship (authors, countries, and institutions), and citation and co-citation patterns, were conducted using VOSviewer (van Eck & Waltman, 2010). These analyses offer observations about thematic development, academic influence, and regional collaboration within the field.

Limitations

The study is limited to the Scopus database and English-language publications, which may exclude some relevant African research. Results are also dependent on the precision of keywords used

RESULTS AND ANALYSIS

This section presents the results of the analysis of publication trends, authorship networks, key themes, and thematic evolution in tax fraud research in sub-Saharan Africa.

Annual Publication Trends

Figure 1 shows annual scientific output on tax fraud, governance, and national security in sub-Saharan Africa from 2002 to 2024. Research was sparse until 2014, but interest began rising in 2016. Publications surged from 5 in 2019 to 10 in 2024, with 2023-2024 marking the most active period.
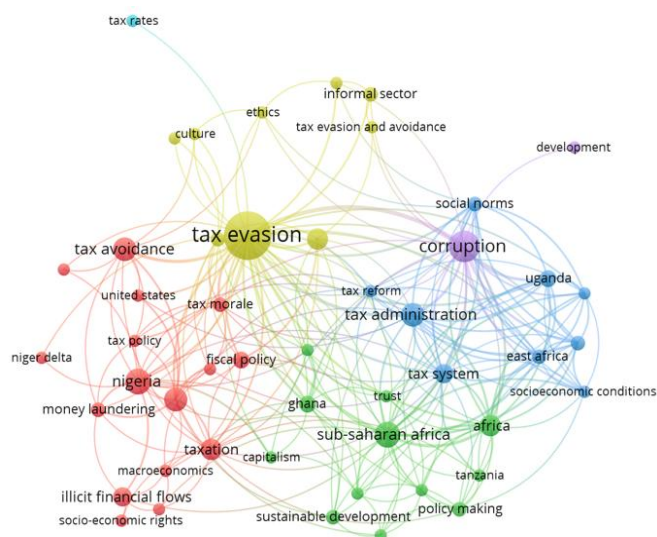
Figure 2. Co-occurrence of all keywords (network visualization) (Source: Authors' own elaboration, using VOSviewer based on Scopus data)

This growth is likely to reflect increased attention to IFFs, digital tax systems, and governance-security links. The trend shows a shift from niche inquiry to mainstream relevance, aligning with regional and global policy debates on transparency and revenue mobilization.

Keyword Co-Occurrence (Thematic Clusters)

The keyword co-occurrence analysis revealed the most common keywords associated with tax fraud, tax evasion, IFFs, policy, framework, governance, institutional reform, anti-fraud strategy research. A co-occurrence analysis with unit of analysis on all keywords. The most frequent keywords included "tax evasion" (with 30 occurrences), followed by "corruption" (with 13 occurrences).

Co-occurrence analysis with the unit of analysis being all keywords was performed on a threshold of keywords with at least 2 occurrences out of the 328 keywords in the construction of the network visualization map using VOSViewer in **Figure 2**, resulting in the selection of 49 keywords that meet the threshold. The overall strength of co-occurence relationships with other keywords was determined for each of the 49 keywords. Following that, the keywords with the greatest overall connection strength were chosen.

Figure 2 demonstrates that there is a collaboration between keywords when the threshold is utilized. VOSviewer displays analysis findings with a minimum of 2 occurrences per keyword. VOSviewer developed 6 alternative colors to symbolize 6 clusters with 49 keywords and 249 links with total link strength of 372. Red representing cluster 1 with 16 keywords, green representing cluster 2 with 12 keywords, blue representing cluster 3 with 9 keywords, yellow representing cluster 4 with 9 keywords, violet representing cluster 5 with 2 keywords, and light blue representing cluster 5 with 1 keyword. This diagram depicts the cluster of keyword collaboration in research on associated keywords mentioned above. **Figure 2** indicates that there is a strong collaboration between the keywords 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 2**, the 49 subjects in the above-mentioned keywords research development map are broken down into 6 clusters. There are multiple objects within each cluster as well apart from cluster 6 with one keyword. As a result, these things are evaluated more frequently the larger the cluster of elements. **Table 1** provides a detailed presentation of the components in each cluster.

The inclusion of "sustainable development" among frequent keywords in cluster 2 indicates growing academic recognition of the link between tax governance and sustainability goals.

Overlay visualization (**Figure 3**) was used to illustrate research trends by year of publication. And the color gradient reflects the average publication year of keywords, those with darker nodes representing earlier research (2010-2015) and lighter nodes indicating more recent studies (2020-2024).

Considering recent studies, the focus of tax-related research in developing economies has shifted towards societal factors like corruption, tax evasion, and money laundering because early literature mostly focused on local and institutional issues, particularly in Uganda and East Africa, including social norms, development, tax administration, and socioeconomic conditions (Ekaputra et al., 2022; Mansour et al., 2023).

Table 1. Co-occurrence of keywords by cluster grouping

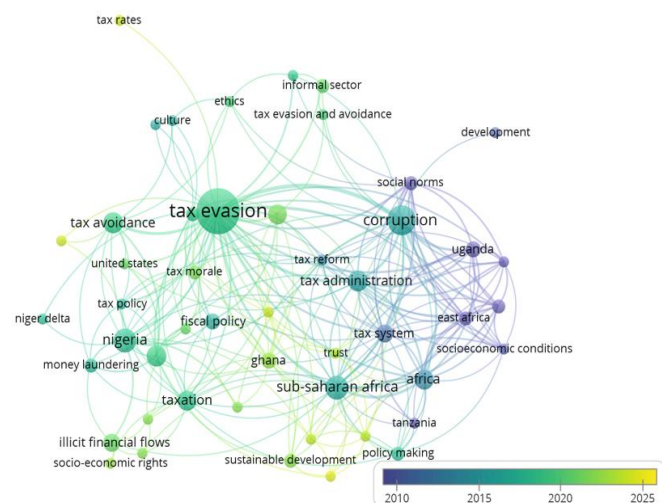| Cluster	n	Items
Cluster 1 (red)	16	Domestic resource mobilization, earnings management, fiscal policy, illicit financial flows, low income population, macroeconomics, money laundering, Niger delta, Nigeria, socio-economic rights, South Africa, tax avoidance, tax morale, tax policy, taxation, and united states
Cluster 2 (green)	12	Africa, capitalism, Ghana, governance approach, mobile money, national level, policy making, power, sub-Saharan Africa, sustainable development, Tanzania, trust
Cluster 3 (blue)	9	East Africa, incentives, social norms, socioeconomic conditions, tax administration, tax incentive, tax reforms, tax system, and Uganda
Cluster 4 (yellow)	9	Accountability, culture, ethics, informal sectors, religiosity, tax compliance, tax evasion, tax evasion and avoidance, trust in government
Cluster 5 (purple)	2	Corruption, and development
Cluster 6 (light blue)	1	Tax rates

Note. n: Number of items

Figure 3. Network visualization: Co-occurrence of all keywords (overlay visualization) (Source: Authors' own elaboration, using VOSviewer based on Scopus data)
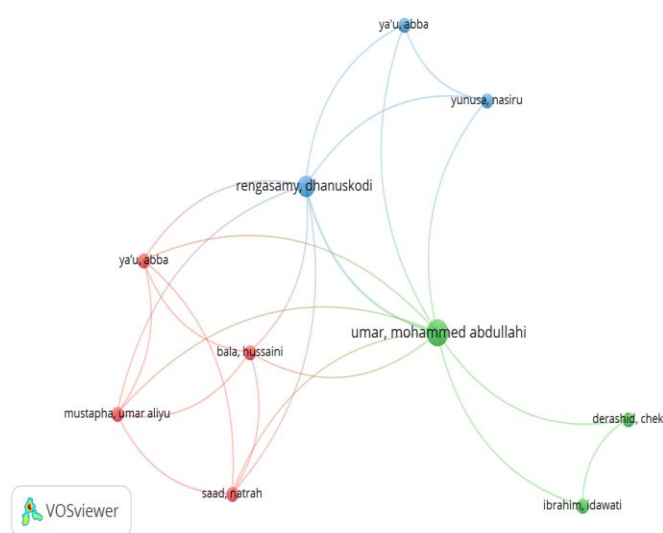

Figure 4. Map of co-authorship by authors (Source: Authors' own elaboration, using VOSviewer based on Scopus data)

Figure 5. Map of co-authorship by country (Source: Authors' own elaboration, using VOSviewer based on Scopus data)

Co-Authorship (Authors, Countries, and Institutions)

Author collaboration network analysis

Co-authorship by authors with a minimum threshold of 1 document of the 145 authors, 10 items had the largest connected items.

Mapping research collaboration: Co-authorship analysis

Figure 4 presents a co-authorship network within policy-oriented literature on tax fraud and national security, created with VOSviewer. The mapping shows how researchers are connected through joint publications, and author collaborations in tax fraud and national security research. The nodes in the network represent authors scaled according to the volume of their publication. And the lines indicate the relationship of their co-authorship. The colors also indicate clusters of authors' collaboration frequency and relationship in both national and international research.

The author collaboration in the network is grouped into three clusters and they are as follows:

1. **The green cluster:** This group is made up of the collective work between *Umar Mohammed Abdullahi*, *Derashid Chek*, *Ibrahim Idawati*, and *Rengasamy Dhanuskodi*, which suggest a collaborative relationship between Nigerian and Malaysian research efforts. This cluster of authors from Nigeria and Malaysia which are different regions suggests an encouraging trend in international research cooperation.

2. **The red cluster:** This features *Bala Hussaini*, *Ya'u Abba*, *Mustapha Umar Aliyu*, and *Saad Natrah*, which suggests local collaboration focused on tax policy issues in Nigerian.

3. **The blue cluster:** This includes *Rengasamy Dhanuskodi*, *Ya'u Abba*, and *Yunusa Nasiru*, connects authors across clusters (i.e., from distinct research groups in both thematic and geographical), with *Dhanuskodi* acting as a bridging node.

The network reveals that most research collaboration in tax fraud and national security are taking place in Nigeria among Nigerian authors, with limited but growing international collaborations. Expanding international partnerships can increase the global reach of research and their relevance for policy making (Ariyibi et al., 2024).

Country co-authorship network analysis

Co-authorship by countries with a minimum threshold of 2 documents of the 23 countries, 12 met the threshold with 5 connected items.

Figure 5 presents the country co-authorship network using VOSviewer. The size of the nodes corresponds to the volume of publications, with the thickness of the connecting lines showing the collaboration relationship strength. While South Africa stands out as the most active and central contributor in the field; the network reveals a sparse and linear collaboration pattern.

South Africa shows a significant collaboration with the United Kingdom, suggesting a strong North-South research engagements. On the other hand, France, Germany, and Tanzania appear on the outer edges of the network indicating minimal collaborative engagements.

Overall, the map shows reliance on few dominant collaborations, with limited scope of regional (within sub-Saharan Africa) and international collaboration. Strengthening intra-African cooperation and building
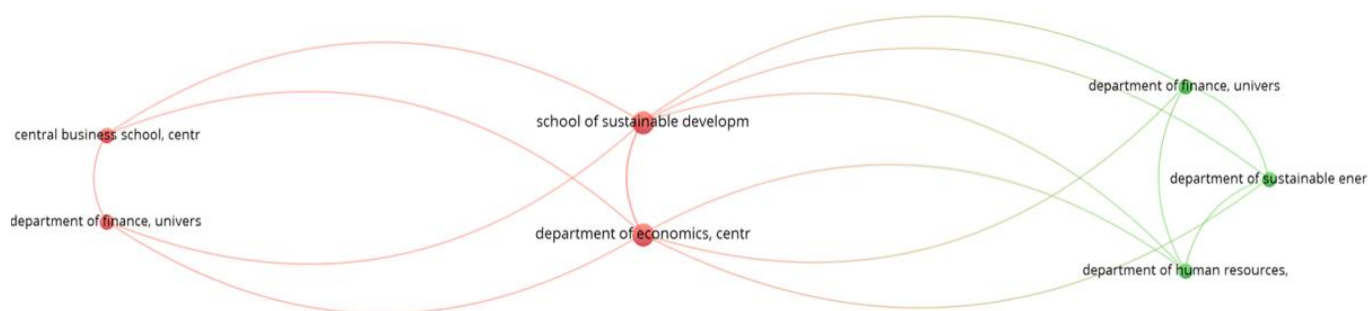
Figure 6. Network of co-authorship by institutions (Source: Authors' own elaboration, using VOSviewer based on Scopus data)

Figure 7. Map of citation by documents (Source: Authors' own elaboration, using VOSviewer based on Scopus data)

stronger global research partnerships can enhance the contextual relevance and impact on policy of studies on tax fraud and national security in sub-Saharan Africa.

Institutional co-authorship network analysis

Co-authorship by organizations with a minimum threshold of 1 document of the 120 organizations, 7 items had the largest connected items.

Figure 6 displays an institutional co-authorship network from the bibliometric analysis using VOSviewer. The nodes correspond with an academic department or institution, with size based on the volume of publications attributed to it and the connecting lines (i.e., edges) indicating co-authored works, while the colors also represent various collaborative groups on the network.

The network shows two primary clusters of collaboration. The first cluster focused on the *department of economics* and *school of sustainable development*, which had significant contributions from the *central business school* and *department of finance*, which suggests a robust internal collaboration among the institutions. The second cluster, which includes the *departments of finance*, *sustainable development*, and *human resources*, also shows a trend towards interdisciplinary research engagements that are relevant for policy making.

Although there are distinct clusters, they are connected by several links, particularly between economics and governance related departments. These connections suggest emerging cross-disciplinary collaboration, affirming the growing integration of economics, sustainability, and governance in addressing tax fraud and national security.

Citation and Co-Citation Patterns

Citation

Citation by documents with a minimum threshold of 2 documents of the 64 documents, 44 met the threshold with 3 items being the largest set of connected items.

Citation by document analysis

Figure 7 displays the citation-by-document network using VOSviewer. It shows the relationship between three key documents where Fagbemi (2010) being the center of reference was cited by both Adedeji (2012) and Vincent (2021). This suggests the relevance of Fagbemi's work in shaping subsequent research on tax fraud and national security. The network displays a converging of the two key documents towards Fagbemi which also suggest Fagbemi's work has served as a theoretical and methodological anchor for different studies in the field. Fagbemi (2010) appears as a central node, acting as a bridge between foundational insights and newer perspectives. The directional links reflect intellectual continuity and validate the inclusion of these works as part of the conceptual foundation of the current study.

Co-citation

Co-citation by cited references with a minimum threshold of 2 citations of a cited reference of the 3,110 cited references, 84 met the threshold with 55 items being the largest set of connected items.

Co-ctation analysis

Figure 8 presents a co-citation network obtained from cited references. Allingham and Sandmo (1972) at the center of the co-citation shows how influential and foundational their work is in the field of tax evasion theory and often cited together with other works. The distinct cluster around the central work plays an important role in connecting different areas of research acting as intellectual bridges between theory and empirical studies. While the yellow cluster includes researchers who focused on institutional and governance aspects of tax and economic policy, the red cluster includes region-specific studies that apply global tax models to developing economies which make them contextually relevant. And the inclusion of the annual report shows the
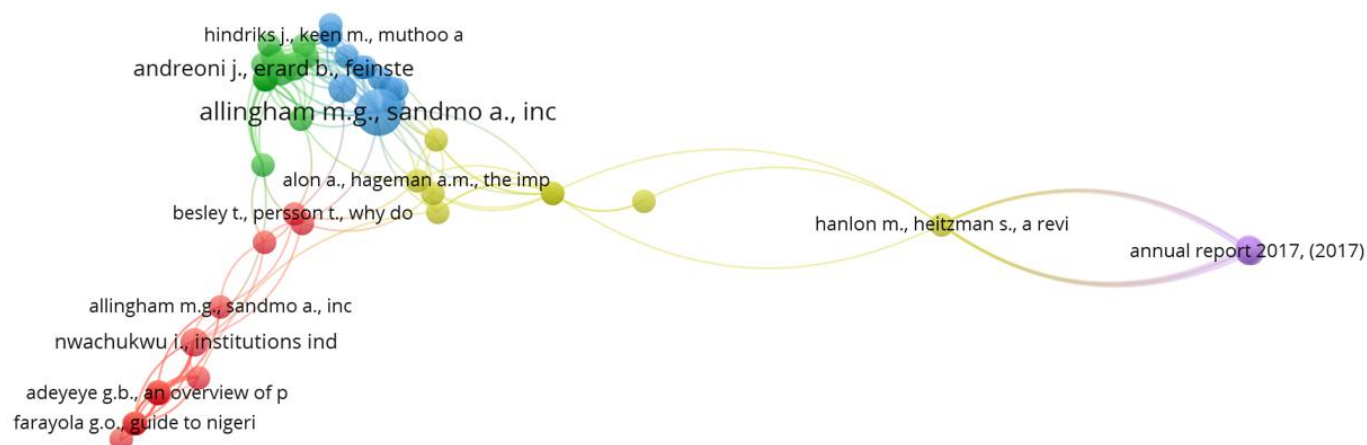
Figure 8. Map of co-citation by cited references (Source: Authors' own elaboration, using VOSviewer based on Scopus data)

important role policy documents play in academic research on tax issues in recent times.

DISCUSSION AND IMPLICATIONS

Expanding Scholarly Interest and Policy Relevance

The significant increase in publications from 2016 signifies a growing academic and policy concern in tax fraud in sub-Saharan Africa. This increase aligns with enhanced efforts to globally fight IFFs and modernize tax systems using digital tools (Okunogbe & Santoro, 2023; Signé et al., 2020). The topical changes are evident in the data, which shows the shifting from fundamental concerns such as tax administration to governance and security implications to acknowledging tax fraud as a multi-dimensional policy challenge.

The trend necessitates integrated research to link taxation studies to fiscal governance, institutional integrity, and national security. And policymakers should not only look at tax compliance but also at building public trust and a stronger economy.

Thematic Development and Intellectual Maturity

From the co-occurrence analysis, it can be deduced that there has been a shift in research focus from traditional tax themes (e.g., tax systems and socio-economic norms) to complex, interrelated topics such as money laundering, digital tax platforms, ethics, and tax morale. This shows a maturing body of literature in the field with increasing responses to the region's evolving fiscal and socio-political challenges.

Implication

Scholars must broaden their theoretical frameworks to include behavioral, institutional, and technological perspectives on tax fraud. The integration of development theory, public administration, and criminology into fiscal research would enable more holistic insights into the systemic nature of tax non-compliance.

Underexplored Themes and Research Gaps

As digital financial tools and systems grow, new keywords like "mobile money," "religiosity," and "informal sector dynamics" are emerging, but these areas remain underdeveloped due to limited research.

Implication

Future research should focus more on these relevant and new topics by conducting empirical studies and exploring how cultural factors and technology such as mobile money influence people's tax-related behavior because the answers can help in shaping tax policies.

Collaboration Patterns and Regional Fragmentation

The author and institutional co-authorship network shows that most collaborations happen within national boundaries, especially in Nigeria and South Africa. With limited cooperation between researchers from different African countries or with international scholars, even though these countries face similar challenges in tax and governance.

The limited cross-country collaboration observed in sub-Saharan Africa can be attributed to several structural and contextual factors. Language divides between Anglophone, Francophone, and Lusophone countries hinder regional academic partnerships and restrict access to shared research networks. Second, funding constraints and the scarcity of continent-wide research grants limit opportunities for collaborative tax-governance studies. Third, weak digital and data-sharing infrastructure across many research institutions discourages coordinated projects or co-authorships that require real-time communication and joint data access (AUC/ECA, 2021; Monkam, 2024).

To strengthen cross-border collaboration, regional networks such as the ATAF, the ICTD, and the UN Economic Commission for Africa (UNECA) can play a catalytic role by providing targeted funding, shared research repositories, and training in multilingual communication and digital research tools. Establishing regional funding mechanisms, multilingual databases, and co-authorship incentives could further promote South-South cooperation and enhance the policy relevance of tax fraud and governance research across the continent. Strengthening such collaborative networks will not only expand comparative research on anti-fraud and governance strategies across countries but also promote knowledge-sharing and the adaptation of successful policy interventions within different African contexts.

Tax Fraud and the Sustainable Development Goals

Tax-fraud counteraction directly supports the SDGs by promoting accountability, transparency, and equitable growth. When governments curb tax evasion and IFFs, they strengthen institutional integrity and public trust, which aligns with SDG 16 (peace, justice, and strong institutions). Greater compliance also encourages international and regional cooperation, reinforcing SDG 17 (partnerships for the goals).

Effective domestic revenue mobilization expands the fiscal space for investment in poverty reduction, health, education, and infrastructure, key drivers of SDG 1 (no poverty), SDG 3 (good health and well-being), and SDG 8 (decent work and economic growth). By enhancing fiscal capacity and reducing leakages, anti-fraud strategies foster both economic resilience and national security, which are prerequisites for sustainable development.

Conceptual Link between Tax-Fraud Counteraction and the Sustainable Development Goals

Tax-fraud counteraction → good governance → national security → SDG 16 (peace & institutions) → SDG 17 (partnerships) → SDG 8 (economic growth)

The bibliometric evidence underscores that anti-fraud policy and research are integral to achieving multiple SDGs by promoting institutional integrity, inclusive growth, and cross-national cooperation in sub-Saharan Africa.

Theoretical Anchors and Citation Patterns

The co-citation analysis emphasizes foundational works such as Allingham and Sandmo (1972), and the increasing role of policy documents in shaping discourse in the field. While intellectual continuity is evident in the fields of tax fraud and national security, as demonstrated by the study, the emergence of theoretical diversity cannot be ignored. There is therefore the need for the integration of classical economic models with governance and development frameworks to address the evolving nature of tax fraud in the region.

Strategic Reframing of the Research Agenda

The progression of the theme indicates a more profound relationship between governance, security, and development, making tax fraud a threat to institutional legitimacy and stability.

Implication

Anti-fraud strategies should be recontextualized within national security and development frameworks, with the focus on cross-sector collaboration and policy integration.

This bibliometric analysis shows an increasingly significant academic focus on tax fraud in sub-Saharan Africa, as research becomes more policy-oriented and interdisciplinary. Yet there is still limited cross-border academic collaboration, with several topics like digital tax systems and the role of the informal economies being underexplored. Therefore, to address these gaps, it is necessary to deepen theoretical frameworks to improve academic knowledge in the area and ensure policy transformation in the region.

Policy Applications and Practical Relevance

The findings of this bibliometric analysis have important implications for policy formulation and tax administration practice in sub-Saharan Africa. By mapping the existing body of research, the study highlights priority areas where evidence-based reforms and institutional collaboration can strengthen fiscal governance and national security. Tax authorities can draw on these insights to enhance the digitalization of tax administration, improve risk-based audit systems, and adopt data-driven approaches that reduce IFFs and improve taxpayer compliance.

Regional organizations such as the ATAF, the ICTD, and the UNECA can also use these findings to guide capacity-building initiatives and coordinate research funding toward under-explored areas, including informal-sector taxation, cross-border fraud, and governance reforms. Integrating bibliometric evidence into policy planning will help ensure that anti-fraud strategies are informed by rigorous research, aligned with sustainable-development priorities, and responsive to the unique institutional realities of African economies.

Ethical and Research Engagement Considerations

Research on tax fraud, governance, and national security involves ethical sensitivities that require careful management. Scholars must handle data on financial misconduct and institutional performance with confidentiality and integrity, given the potential national and reputational risks for countries and organizations. To keep research credible, it is important to stay politically neutral and not share sensitive or identifiable information. We should engage with policymakers and tax administrators through transparent dialogue, consultative workshops, and dissemination forums to promote evidence-based decision-making without jeopardizing academic independence. We can further enhance the responsible use and societal impact of research findings in this field by promoting open-access research outputs and collaborative capacity-building initiatives.

CONCLUSION

This study provides a bibliometric analysis of research on tax fraud and national security, which are policies focused on sub-Saharan Africa. The findings of the study reveal increasing academic attention shifting from traditional tax administration to complex tax issues such as corruption, digital taxation, and institutional reform since 2016. Despite growing interest, research collaborations are still mostly national, with areas such as informal sector dynamics, digital reforms, and the impact of academic work on policy being under-researched. Even though the field still relies on core theories, interdisciplinary methods are coming up in recent times.

This study adds to academic discourse and the strategic design of anti-fraud interventions that promote sustainable governance, inclusive development, and the achievement of the SDGs in sub-Saharan Africa. It also integrates bibliometric methods with policy relevance in identifying research gaps and guiding future research. Future studies must pay attention to

strengthening regional academic collaboration, researching the understudied socio-economic factors, and aligning with sustainable governance and security concerns.

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