

JULY 2023 - VOL.7 - NO.2

lectiō

E-ISSN:2602-2443

socialis



JOURNAL OF SOCIAL SCIENCES AND HUMANITIES



lectiō^{socialis}

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Address **Iğdır Üniversitesi, Şehit Bülent Yurtseven Kampüsü, İİBF. Iğdır-TÜRKİYE**
e-mail **emrah.konuralp@metu.edu.tr**
Type of Publication **Periodical e-journal**
e-ISSN **2602-2443**

www.dergipark.org.tr/lectio

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is a refereed journal.

Biannually published (January-July).

Manuscripts can be submitted in English or Turkish languages.

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Published by Emrah Konuralp.

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Electoral Consolidation Through Islamic Populism and Religious Grievance: The Case of Transformation of Hagia Sophia in Turkey

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ABSTRACT

The transformation of Hagia Sophia into a mosque in 2020 has been one of the major topics of public debate in Turkey. Based on the literature on populism and the role of emotions in politics, this paper analyzes the case of Hagia Sophia by suggesting a split from economy-based explanations of populism. It is argued that the case of the transformation of Hagia Sophia as a populist maneuver can be analyzed through historical context that shapes and affects the emotion of religious grievance in contemporary Turkey. This paper discusses how the AKP and President Recep Tayyip Erdoğan operationalize the case of the transformation of Hagia Sophia through religious grievances as a populist discourse to establish electoral consolidation in the wake of two large-scale crises.

ARTICLE HISTORY

Received: 19.01.2023
Revised (1): 20.02.2023
Revised (2): 09.03.2023
Accepted: 09.03.2023

KEYWORDS

populism;
Islamic populism;
religious grievance;
emotional opportunity
structure;
Hagia Sophia

Introduction

In the populism literature, there is a strong inclination toward economic explanations, as seen by the dominance of the “losers of modernization” theory the driving force for populist votes is the economic hardships people face in the face of globalization, modernization, automation, and technological advances in the working sphere. However, the explanation does not explain fully the case of Turkey. Justice and Development Party (*Adalet ve Kalkınma Partisi*, AKP) came to power in 2002, and its selling point was to represent the silenced religious segment.

Islamic intelligentsia of Turkey perceived the foundational period of the Republic as a suppression period of Islam in all spheres of life and matched Kemalist ideology with oppression and exclusion of religious parts of the society, and they emphasized that Kemalist hegemony discriminates, and restrains opportunities, upward mobilities of the Muslim majority (Yılmaz & Bashirov, 2018, p. 1821). Indeed, before the AKP took power there was a bias both in social and political life against people who expressed their religious beliefs, these oppressions were sometimes systematic, for example, women who wore headscarves could not attend university and hold public jobs while wearing headscarves, this changed when in 2002 the AKP took power and slowly the ban on headscarves was not an issue in practice, the official ban with the leadership of Erdoğan was lifted in 2013.

The religious grievances in Turkey are closely tied to the modernization process of modern Turkey, with the leadership of Mustafa Kemal Atatürk there was a rapid and top-down modernization process in the 1920s and onwards, the religious convents and dervish lodges were closed, religious outfits were banned under the laws of hat and appearance and outfit law. These

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rapid changes during the rule of the Republican People's Party (*Cumhuriyet Halk Partisi*, CHP) and the official ideology of Kemalism of that era created a long process of religious grievance among the devoutly religious people in Turkey, there were attempts to integrate Islam into Turkish politics by the National Outlook (*Millî Görüş*) politico-religious movement starting from the 1960s; however, the military tutelage and Kemalist regime closed several Islamist political parties. The AKP was formed by a separation from the Virtue Party, a National Outlook political party, in 2001 and they claimed that the AKP represented a “Muslim democrat” movement by “taking off the National Outlook shirt.”¹

Against this backdrop, it is clear that there is a strained relationship between the secular segment and the devout religious segment, where national events, political developments, and the social sphere are almost like a zero-sum game in the eye of the AKP and its voters. This phenomenon reached its height with the transformation of Hagia Sophia from a museum to a mosque, Hagia Sophia had cultural significance in Turkey when Constantinople was conquered by Mehmed II in 1453 in order to highlight the fact that Istanbul is a Muslim land, Church of Hagia Sophia was turned into a mosque. According to scholars from various subjects Hagia Sophia was categorized as the pinnacle of Byzantine architecture, and it was the largest cathedral in the world for nearly a thousand years since it was built in 537 (Moffett, Fazio & Wodehouse, 2004, p. 149). This is why many tourists from all over the world flock to the center of Istanbul to visit it as a museum. However, all of this changed when Hagia Sophia was transformed into a mosque in July 2020, there was an immediate reaction from the secular segment that Hagia Sophia should remain as a museum and there was a joyous reaction from the devout religious segment that Hagia Sophia was, at last, re-joining with its “ummah”. The importance of this transformation is peculiar in terms of populism, first, there is the definition problem when taking at face value the definition of populism, seeing the society as two camps which are both homogenous and antagonistic, the pure people and the corrupt elites (Mudde, 2007, p. 23), does not capture the essence of both AKP’s trajectory and the reason behind the transformation of Hagia Sophia into a mosque. Second, the literature on economic reasons for populism also does not capture the reason behind this political move, since the decision was made during an economic crisis the move at hand does not follow the blueprint of how a traditional -in a western sense- populist party might behave.

The economic explanation for populism is dominant in the literature, such as in the case of the analysis of the Great Recession (Hernández & Kriesi, 2016, p. 220) or in the explanation of economic grievance and deindustrialization (Norris & Inglehart, 2019, pp. 134-136); however, it is not comprehensive or suitable enough to explain the electoral consolidation of the AKP. Hence, this paper tries to find an alternative approach on the basis of religious grievances to explain this phenomenon. There is also a gap in the literature when presenting the relationship between religion and populism, especially the intersection between religious ideas and emotions in populist mobilization is one of the most understudied fields of the literature (Yılmaz & Morieson, 2021, p. 18). Most of the populism literature often focuses on the juxtaposition of Islam and Christianity, focusing on immigration and Islamophobia issues fueling the support for populist parties and leaders and the social strain that the integration of Muslim people into Christian societies causes. Against this gap in the literature, this research aims to give an answer to whether the case study at hand could be an example of these religious grievances manifesting themselves as an electoral consolidation and aims to provide explanations to be used as a starting point for further research. Therefore, this paper follows the line of this specific research question: Could the emotion of grievance of Sunni-Muslim

¹ A phrase that was frequently used by Erdoğan in early 2000s to underline his change and departure from the National Outlook movement in order to position himself as a “moderate” political figure (Çınar, 2018, p. 137).

majorities in Turkey explain the electoral consolidation of the Turkish Islamic populist party the AKP in the case of the transformation of Hagia Sophia into a mosque in 2020?

This paper tries to bring to light that the economic explanation of populism support is an approach mostly derived from experiences in western countries, and non-western examples, such as Turkey can give further understanding about other possible implications alongside economic explanations. Thus, it is argued that religious grievances constitute one of the most influential variables as an explanation of populist support in Turkey by taking the recent Hagia Sophia Mosque event as a case study to further illuminate the example that even in the face of a looming economic crisis the historic religious grievances between the AKP voters and the opposition voters trumps every other issue and then it is operationalized to garner support for the incumbent party. This paper aims to shed light on the fact that whether the AKP operationalizes Islamic populism by converting Hagia Sophia into a mosque in a way reproducing the elite seculars versus pure devout religious people rhetoric so that it could play into the old religious grievances inherent in Turkish society in an attempt to consolidate its power that has been somewhat shaken due to a long period of economic crisis. Erdoğan's decision as this paper argues was aiming to achieve electoral consolidation in the midst of the coronavirus pandemic and deepening economic crisis, in the next parts of the paper it will be explained that when faced with a looming crisis such as the ongoing economic one, the Islamic populist party AKP went for a route that appeased the religious grievances of its voter base instead of dealing with the economic crisis and follows the trajectory of European populist parties and opts for a protectionist development strategy.

Theoretical Underpinnings

In this section, the concepts of Islamic populism, emotional opportunity structure, and religious grievance will be discussed to establish a concrete conceptual setting to evaluate AKP's decision to transform Hagia Sophia into a mosque.

Islamic Populism

Populism has been a highly debated concept in the literature; questions arise, such as what the definition has to entail, how broad it should be and what type of characteristics it has to include. These contestations led to different subsets of populism in order to better capture the differences and nuances, hence, one of those concepts being Islamic populism. Islamic populism, just as the classic understanding of populism, sees two groups of people in the society; however, what differentiates Islamic populism is the fact that there is a religiosity component. Öztaş (2020, p. 109) argues that there are authoritarian secular elites in Muslim societies, which are made up of devoutly religious people. Islamic populists, therefore, claim that they alone represent the devoutly religious people against the secular elites. According to Taş (2020, p. 2003), Erdoğan and the AKP won the general election by an absolute majority in 2002, and their power rose by the anti-elitist position and victimhood narrative, which portrays the Kemalist regime as oppressors and positions the AKP and Erdoğan as representatives of ostracized groups by the regime. Indeed, Islamic populism explains the AKP's trajectory, the party, and more importantly, Erdoğan constantly referenced and still continues the reference the Kemalist status quo that barred devout religious people in all spheres of life and that he alone is the manifestation of the so-called "oppressed" devoutly religious people in Turkey.

According to Staley (2021, p. 41), one key uniting component of religious populism is racism, this is indeed true for western societies and their understanding of populism. However, the reason this article introduces the concept of Islamic populism is to better study the nuances of this case study. The move made by the AKP government and their whole trajectory is not based on racism, even though the incumbent government has nationalistic properties, the conflict point is not due to race,

and stems from devout religious people versus Kemalist secular elites. Hence, the introduction of the concept of Islamic populism aids in the research of the Hagia Sophia case study because it explains the conflict at hand better than authoritarian and conservative populism.

Emotional Opportunity Structure

In the literature, emotional opportunity structures (EOSs) analysis is mostly utilized for studying social movements (Ruiz-Junco, 2013, p. 50), but Salmela and von Scheve (2018, p. 436-440) utilized the emotional opportunity structure to study the emotions in right-wing and left-wing populism and they find that EOSs are crucial for the formulation and effectiveness of populist rhetoric, and populist parties exploit EOSs through their dependable appeal on certain historical contingencies within specific cultural, social and political contexts. However, their analysis takes the financial crisis of 2008 as an EOS and focuses on recently emerging populist parties and their exploitation of EOS through different strategies in the western political context. However, this paper focuses on a populist party and its leader that has been in power for nearly twenty years and tries to utilize the EOSs framework to understand the possible exploitation strategy of the transformation of Hagia Sophia by a populist party within a specific historical contingency.

Moreover, the resentment analysis of Salmela and von Scheve (2017, p.587) deals with the emergence of this feeling in post-industrial societies in contemporary neoliberal capitalism. Even though Turkey is a relatively suitable example of that type of society, the emergence of resentment through grievances appears within a different social, cultural, and political framework in the context of Hagia Sophia. Rather than triggering effects of macro-level structural changes in the society, such as globalization, the repressed shame of secular reforms during Atatürk's single-party period that was mentioned above, which are perceived as authoritarian and repressive towards the Muslim majority of the society creates an appeal in the emotional opportunity structure for transforming the Hagia Sophia to a mosque. This appeal manifests itself tangibly in the common discourse that was prevalent at the time, which was alluded to in the previous chapters, namely the re-joining of Hagia Sophia with its "ummah." The move to transform Hagia Sophia overlaps with the ongoing pandemic and economic crisis; Erdoğan as the president of Turkey, transformed the political system to increase his administering power over the parliament through a referendum in 2016 and had therefore had the capacity and the chance to transform the Hagia Sophia to a mosque long before July 2020, this wouldn't be out of the ordinary for the regime since overruling decisions of Council of State of Turkey is frequently experienced before and court's autonomy is heavily debatable in the current political system. However, Erdoğan and the AKP decided to transform the Hagia Sophia in the midst of several crises to exploit this emotional opportunity structure to consolidate their voter base.

Religious Grievance

Salmela and von Scheve (2017, p. 587) state that right-wing populist rhetoric targets the fears and insecurities of people in post-industrial societies by mediating between emotional processes and macro-level structural changes and populist rhetoric transforms experienced negative feelings in this context into negative feelings towards out-groups. The feeling of grievance that people experience channelled by populist rhetoric is then used to mobilize for further political aims. Yabancı and Taleski (2017, pp. 300-301) find that populist parties in power both in Turkey and Macedonia use religious references and religious appeal by creating a fusion with their populist rhetoric to utilize dominant religions in both countries as legitimacy and consent-building mechanism for their increasingly authoritarian populism. In the Turkish case, the secular reforms in the single-party era have been perceived as grievances. In a society where the majority of the population is Sunni-Muslim, these secular reforms are seen as an attack on their social identities and are subsequently framed by Islamic populists as a religious grievance and used as an organizational tool.

AKP's populist strategy is based on the "anxieties and grievances of the populace by not only representing the conservative factions but also a number of individuals/ groups who felt rejected by Kemalist principles" (Yılmaz, 2021, p. 4). The conservative, Sunni population is situated as the people, and the Kemalist establishment is situated as the elite. Moreover, Yılmaz (2021, p. 4) identifies the AKP and its predecessor, the National Outlook movement, as the "'black Turks', those who felt excluded by the politics of the 'white Turks.'"

Related to this populist dichotomy, the Hagia Sophia, but nearly all churches in Turkey, have been the ideological battlegrounds. The Turkish authorities transformed other Hagia Sophias in İznik and Trabzon into mosques in previous years and according to Aykaç (2018, p. 152), the religious right-wing and the recent AKP government challenge the "most symbolic achievements of the secular Republic, these transformations are clear manifestations of the current political milieu, highlighting Islam as the major identity of Turkey."

The recent transformation of the Hagia Sophia into a mosque plays on the historical grievances, traumas, and victimhood of the religious right-wing Turks since the end of the Empire (Yılmaz, 2021, p. 11). In other words, the AKP reverses the wrongdoings of the Kemalist establishment and brings justice in the name of "black Turks."

Findings

The study at hand in the following sections will look at the economic crisis and the Hagia Sophia event and will try to put them into a broader context to explain the particularity of the Turkish case in regard to the relationship between religion and populism. In the first part analysis of the economic crisis, the approval rates of AKP, and the support for the Hagia Sophia transformation will be supported by data from the national, trade union, and research company sources. In the second part, the Turkish case will be analyzed through a theoretical framework using the emotional opportunity structure concept. Third, in order to explain the research question, the statements of Erdoğan from the official website of the Presidency of the Republic of Turkey will be used and critically assessed.

Operationalization of Religious Grievances and the Economic Crisis

Turkey is going through an unacknowledged economic crisis which was deepened by the ongoing coronavirus pandemic; unemployment is a big issue at the moment; college and higher degree educations do not ensure a stable life, and the looming unemployment has been going on for nearly a decade. Unemployment in Turkey has been steadily increasing since 2014, and according to figures from the official statistical institute, TÜİK (2021), the adjusted unemployment rate is 14,4%, while broad unemployment rates indicate 26,2% in July 2020 (DİSK-AR, 2021, p. 13). The transformation of Hagia Sophia is crucial due to its timing as mentioned in the previous sections, the AKP regime and mainly Erdoğan had the power to do so without resorting to congressional approval for four years; however, AKP's vote rates have been low due to the aforementioned economic crisis, the unemployment issue and the mishandling of the coronavirus pandemic. Rather than opting for economic resolutions, opting for identity politics could be understood as a predictable trajectory for any populist regime. However, what makes this case study and AKP stand apart from that is that instead of focusing on immigrants and adopting a scapegoat strategy like other populist regimes, religious grievances being in the forefront subsequently points to the particularity of the Turkish case and the Hagia Sophia event.

Moreover, the AKP's vote rate reached 39% in September 2020, increasing by 3% (PolitPro, 2021), which constitutes the second peak after the recent peak in the AKP's vote rate in the first months of the coronavirus pandemic. The peak during the pandemic outbreak can be interpreted as the "rally 'round the flag effect" since this effect was also observable in some other countries. However, in the

continuing months, the AKP's vote rate faced a steady decline, but there was a significant increase in September 2020 and experienced another decrease in the continuing months. This period also overlaps with the warm season in Turkey, which led to a reduction in the number of coronavirus cases, and there were some relaxations in coronavirus measurements. However, this upsurge in the AKP's vote in the continuing months after the transformation of Hagia Sophia into a mosque can also be an affirmation from his constituency with a high level of religiosity. Moreover, in the same months, Erdoğan's alliance and as well as the opposition alliance experienced an increase in their vote rates, but "undecided" votes significantly decreased (Türkiye Raporu, 2020a, p. 13). The transformation of Hagia Sophia into a mosque accompanied by populist rhetoric instigated further politicization and polarization within the society. As is seen by the vote increase, the constituencies from various demographic backgrounds as well as the undecided voters, took positions in the face of increasing politicization. These figures show that despite the ongoing coronavirus pandemic and deepening economic crisis with increasing unemployment rates, there was a considerable demand that is related to rooted religious grievances of the devoutly religious segment for the transformation of Hagia Sophia, and Erdoğan utilized that demand opportunity; subsequently, Erdoğan's and the AKP's voter rate experienced upsurges during and after the transformation of Hagia Sophia into a mosque.

Emotional Opportunity Structure and the Transformation of Hagia Sophia Museum

Erdoğan's decision to transform Hagia Sophia into a mosque can be interpreted through the argument of Salmela and von Scheve (2018, p. 449) on feeling resentment in right-wing parties as they argue that right-wing resentment represses other negative feelings and transforms self-emotions into out-group focused feelings of anger and resentment. Erdoğan's decision to transform has strong appeals within the historical contingency on kulturkampf between so-called conservatives (devoutly religious) and seculars within the society and has essential references to the period of the single-party period that is dominated by the Kemalist ideology. Erdoğan commentated on the transformation of Hagia Sophia by saying the following:

The resurrection of Hagia Sophia heralds the liberation of the al-Aqsa Mosque. The resurrection of Hagia Sophia is the footsteps of the will of Muslims across the world to come out of the interregnum. The resurrection of Hagia Sophia is the reignition of the fire of hope of not just Muslims, but — together with them — of all the oppressed, wronged, downtrodden and exploited. (Presidency of the Republic of Turkey, 2020a)

Here Erdoğan alludes to the Manichean worldview that the devoutly religious segment has felt since the 1920s by calling the transformation a "liberation" and branding Muslims as "oppressed" and "wronged". It is clear that in his speech, Erdoğan is tapping into the religious grievances and frames Hagia Sophia being a museum as a wrongful doing to Muslims by the secular elites and he frames this mentality of elites as an oppressing one, then takes this local oppression and repurposes it to global oppression and highlights the struggles of Muslims everywhere and he alone fixed the situation in his country and lit a candle hope for "all the oppressed" by converting Hagia Sophia into a mosque. On top of this, his references to al-Aqsa Mosque construct an emotional opportunity by rendering an appeal for his decision by creating links between struggles in Palestine and Hagia Sophia.

Another example of Erdoğan's Islamic populist rhetoric came before the grand opening and Erdoğan's leading role in the mass praying with the people in Hagia Sophia Mosque on the 24th of July; Erdoğan stated the following:

This is the release of Hagia Sophia from the chains of captivity.² This chain is now torn apart. This was the greatest dream in our youth [...] this decision (transformation to the museum) that was taken during the single-party period is a betrayal to history as well as it is unlawful. (Presidency of the Republic of Turkey, 2020b)

² In the original English translation from the official website of the Presidency of the Republic of Turkey, the word "chain of captivity" is omitted but it is present in the Turkish version, therefore the author translated the speech themselves.

These words of Erdoğan show that he (and the people that he represents) bears a certain resentment towards the decision to transform Hagia Sophia into a museum. Here the historical resentment could be seen, Erdoğan operationalizes the religious grievance that his voter base felt and continues to feel from the actions of the single-party period; he frames Hagia Sophia being transformed into a museum after its initial mosque status, which was given in 1453 as oppression, a “chain of captivity” to Muslims in Turkey and all over the world.

According to a poll that was conducted one month before the opening of Hagia Sophia as a mosque finds that 47% of the participants approved “the transformation of Hagia Sophia into a praying place for Muslims” (Türkiye Raporu, 2020b). This poll shows that there was a significant potential appeal before the transformation, and Erdoğan’s decision overlaps with the religious grievances of specific segments of the society; however, this decision creates further antagonism. Reducing the feeling of grievance and emergence of “satisfaction” does not happen through social inclusivity in the case of Hagia Sophia but happens through imposing grievances to the out-group, secular segment of the society, and this EOS constituted by secularizing reforms during the single-party era of Turkey in the 1920s led to rendering feelings of grievance and resentment in the AKP’s voter base more easily. To be clear, it should be underlined that the Islamic populist strategy of the AKP in the case of Hagia Sophia differs from western examples of populism by including a deep-seated religious grievance against the Kemalist elite, which became crystalized in the Hagia Sophia. Indeed, the AKP operationalized this religious grievance during the double crises of the economy and coronavirus, but the discursive strategy of Erdoğan lacks any certain references to the economic grievance or economic elites, rather he deliberately uses religious, Islamic terminology in combination with the historical context of the early republican period of Turkey to construct a Manichean dualism.

Conclusion

The transformation of Hagia Sophia from a museum to a mosque has been a controversial issue in Turkish politics and the social sphere. The transformation is branded by both Erdoğan and the AKP voter base as rejoining with the “ummah.” Due to Turkey’s particular history regarding rapid modernization processes when the Republic was being formed, the devoutly religious segment of Turkey felt religious grievances. This paper tried to show that the AKP in its history operationalized these religious grievances through Islamic populism, a key example of this operationalization is the recent transformation of the Hagia Sophia museum into a mosque, faced with two crises (the ongoing economic and the recent coronavirus pandemic), the AKP found itself losing votes, in order to garner support and to consolidate its votes, the AKP once again tapped into the historic religious grievances of its core voter base. As the polls show, there was already a sentiment that wanted Hagia Sophia to be a mosque in the devoutly religious segment. This sentiment of religious grievances by means of the transformation of Hagia Sophia was tried to be satisfied, as mentioned before, populist discourses alluding to the fact that Erdoğan took back and rejoined a key historical mosque with its “ummah” was operationalized and subsequently, after the opening ceremony this satisfaction of the devoutly religious segment could be seen since AKP’s voter rate rose by 3% after the following months of July. However, it is worth mentioning that the rise in numbers could also be partly explained by the coronavirus measures being relaxed in the summer months. Nevertheless, when countering the fact, the poll showing that 47% of the population supported Hagia Sophia being opened as a praying place for Muslims shows that the sentiment and the subsequent support that came after the opening points to the salience of the religious grievances. Against this backdrop, it is safe to say the AKP operationalizes the religious grievances of Sunni Muslims through Islamic populist rhetoric and strategies for electoral consolidation and this phenomenon could be seen concretely in the Hagia Sophia case. However, the gap in the populism literature regarding the relationship between

populism and religion, particularly in the context of Islam should be highlighted by prospective research. Further studies can explore the dynamics of religious grievances and Islamic populism in Turkey through analyses of further historical and current instances.

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Disclosure Statement

The author has declared no potential conflicts of interest with respect to the research, authorship, and/or publication of this article. The author has received no financial support for the research, authorship, and/or publication of this article.

Bibliometric Investigation of Academic Studies on “Tax Compliance” Published between 1983-2021

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ABSTRACT

Tax Compliance refers to the timely and lawful fulfillment of tax obligations by taxpayers to ensure full tax payment. Understanding the factors influencing taxpayers' decisions to comply with tax laws is a central topic in the literature. This article presents a bibliometric analysis of academic research on Tax Compliance, covering studies published between 1983 and 2021 and indexed in the Web of Science (WoS) database. The analysis aims to provide insights and guidance for future research in this area. A total of 585 studies on Tax Compliance were identified in the WoS database, with the majority being articles primarily written in English. The United States, England, Australia, and Austria emerged as the most productive countries in terms of Tax Compliance publications. Furthermore, a notable trend is the growing number of multidisciplinary studies conducted by authors from diverse countries. To enhance future research endeavors, this study recommends exploring multiple databases and broadening search queries to include additional fields. By doing so, researchers can gain a more comprehensive understanding of Tax Compliance and its various influencing factors. This bibliometric mapping of academic studies on Tax Compliance provides a foundation for advancing knowledge and fostering informed investigations in the domain of taxation and compliance behavior.

ARTICLE HISTORY

Received: 21.06.2023

Revised: 21.07.2023

Accepted: 28.07.2023


KEYWORDS

tax compliance,
bibliometric mapping,
bibliometric analysis
Web of Science,
WoS database

Introduction

Taxation, as a fundamental mechanism for states to collect monetary contributions from individuals and entities, forms the backbone of public finance and government operations (Öner, 2019, p. 23). However, the efficacy of taxation depends greatly on the concept of "Tax Compliance," which refers to the timely and lawful fulfillment of tax obligations by taxpayers. This adherence to tax laws is essential for governments to generate the necessary income to fund public services and meet societal needs (Fauzan et al., 2022, p. 52).

In the realm of taxation, the behavior of taxpayers towards compliance is a complex interplay of voluntary and non-compliant actions. When tax rates increase, taxpayers may react in various ways, ranging from active responses like tax evasion or refusal to passive actions such as delayed tax payments and reduced consumption. Such reactions are closely tied to the relationship between tax policies and taxpayers' economic capabilities, as taxation can impact income, wealth, spending, and

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saving capacities (Kaynar Bilgin, 2011, p. 260). Consequently, this interplay can significantly influence the level of Tax Compliance among taxpayers.

The present study aims to delve into the international literature on "Tax Compliance" and contribute valuable insights to the national literature. Leveraging the extensive Web of Science (WoS) database, this research sets out to answer key questions through a comprehensive bibliometric analysis:

1. What is the temporal distribution of "Tax Compliance" studies over the years?
2. Who are the most cited authors in the field of "Tax Compliance," and what are the focal points of their studies?
3. Which authors collaborate most frequently on the subject of "Tax Compliance"?
4. How do different countries engage in cooperative research on "Tax Compliance"?
5. What are the prevalent keywords associated with "Tax Compliance"?

To accomplish these objectives, the data gathered from the WoS database is processed using the VOSviewer software, an open resource developed by Van Eck and Waltman (2010), which enables bibliometric mapping. By adhering to these methodological parameters, this study endeavors to serve as a guiding reference for future research in the domain of "tax compliance," enriching the understanding and discourse on this vital aspect of taxation behavior in the literature. Through a comprehensive analysis of academic works, this research seeks to uncover patterns, trends, and gaps, thereby contributing to the enhancement of tax policies and fostering more effective Tax Compliance strategies in the broader context of public finance and governance.

Conceptual Framework: Tax Compliance

Tax Compliance, defined as the accurate and timely fulfillment of taxpayers' obligations under tax laws, is a crucial aspect of taxation (James and Allaey, 2004, p. 29). Another perspective of Tax Compliance emphasizes that taxpayers should fully state their tax obligations in declarations, following applicable tax laws, regulations, and judicial decisions, and submit them to the relevant authorities on time (Tuncer, 2015, p. 109).

Managing and improving Tax Compliance has been a matter of concern for public administrations since the inception of taxation, with its modern foundations dating back to the Magna Carta, published in England in 1215 (Yoruldu, 2020, p. 57). The primary objective of Tax Compliance is to efficiently collect taxes (Didinmez, 2018, p. 11).

The basis of the Tax Compliance subject revolves around the fundamental question of "Why do people pay taxes?" This question connects Tax Compliance with the notions of "voluntary compliance" and "voluntary non-compliance."

Voluntary Compliance

The study of voluntary tax compliance traces its origins back to the research by Allingham and Sandmo in 1972 (Allingham and Sandmo, 1972, p. 324). Voluntary tax compliance refers to taxpayers willingly adhering to tax laws and rules, and it can be elucidated by two prominent theories: the Theory of Rational Expectations and the Theory of Moral Sentiments (Ştefura, 2012, p. 192; Tekin and Sökmen Gürçam, 2019, p. 69).

1. Classical Approach / Rational Expectations Theory: This theory, also known as the "Allingham-Sandmo Model," is considered the oldest theory in voluntary tax compliance. It posits that individuals make decisions and preferences to maximize benefits while minimizing internal costs, which may lead to choices involving minimal or no tax payment. However, the Rational Expectations Theory has faced criticism due to its limited ability to explain the relationship between tax evasion and human instinct, and its isolation of taxpayers

from their social-psychological characteristics (Aktan, 2006, p. 126; Kitapci, 2014, p. 3). Additionally, it has been deemed insufficient in explaining the impact of tax penalties on voluntary tax compliance (Tekin et al., 2018, p. 230).

2. Social Psychological Approach / Moral Sentiment Theory: Developed after the 1990s, this theory considers individuals as striving to maximize their interests and benefits, with morality playing a significant role in their attitudes and behaviors towards tax payment (Yayla et al., 2009, p. 56). Unlike previous voluntary compliance models, the Moral Sentiment Theory acknowledges the importance of ethical, moral, and social dynamics. For a comprehensive understanding of voluntary compliance, economic, psychological, and sociological approaches need to be integrated, embracing a multidisciplinary perspective (Kitapci, 2014, p. 43).

Voluntary Non-Compliance

Voluntary non-compliance occurs when taxpayers knowingly declare their incomes inaccurately, either understating or overstating them (Roth et al., 1989, p. 2). This behavior is a synthesis of attitudes and behaviors, such as disobeying the law and engaging in tax avoidance (Kirchler and Wahl, 2010). It encompasses both voluntary and involuntary non-compliance. Voluntary non-compliance involves taxpayers consciously avoiding paying taxes or not paying them at all, while involuntary non-compliance arises from situations where taxpayers unintentionally provide false information, misunderstand tax obligations, or avoid taxes unintentionally (Çetin Gerger, 2011, p. 57).

In cases of voluntary non-compliance, especially when tax rates increase, taxpayers may respond with "active" or "passive" reactions to the tax.

1. Active Response: In response to higher tax rates, taxpayers may exhibit active reactions, such as acting against the law and disobeying authority (Taşkın, 2010, p. 77). Active reactions include tax evasion, tax refusal, and even collective rebellion against taxation (Gök, 2007, p. 15; Aktan et al., 2006, p. 164).
2. Passive Response: An increase in tax rates may lead to reduced income levels for taxpayers, prompting passive responses. These may include choosing idleness, reducing consumption, paying taxes late, decreasing production, or abstaining from investment (Aktan et al., 2002; Taşkın, 2010, p. 77). Passive reactions enable taxpayers to reflect on the impact of taxes, vocalize their concerns, and engage in legal protests (Gök, 2007, p. 150).

Understanding the dynamics of voluntary non-compliance is vital for shaping effective tax policies and fostering a higher level of voluntary compliance among taxpayers. In this study, we aim to explore the international literature on Tax Compliance, conducting a comprehensive bibliometric analysis of academic research indexed in the Web of Science database from 1983 to 2021. By addressing the questions surrounding Tax Compliance and mapping the research landscape, we strive to provide valuable insights that enrich the understanding of taxpayer behavior and its implications for taxation systems globally.

Our research endeavors to contribute to the advancement of knowledge and facilitate informed investigations in the domain of taxation and compliance behavior, promoting the development of more effective and equitable tax systems to ensure the financial sustainability and welfare of nations and their citizens.

Methodology

The current study, focusing on "Tax Compliance", aims to evaluate the publications in the Web of Science database between 1983 and 2021, considering author names, publication dates, citation numbers, author collaboration, and the most repeated words. In addition, this study is prominent in revealing the status of the latest "Tax Compliance" studies and guiding future studies.

Data Collection

In the bibliometric analysis using the keyword “*Tax Compliance*”, results such as the most cited author, the most productive authors, and the distribution of the keywords were obtained. VOSviewer (version 1.6.16), widely used in recent bibliometric studies, was used to map the results. VOSviewer is a free software tool to create, visualize and explore maps based on network data. In the created visualization map, different colors represent different clusters. Item weights determine tag sizes and item circles. The distance between two items reflects the strength of the relationship between the items. Connection lines represent parameters such as collaboration and togetherness. The stronger the connection between the two elements, the thicker the line used to display the connection, which provides easily interpretable graphical representations (Wang et al., 2022, p. 2; Van Eck & Waltman, 2010, p. 524).

The data of this study consists of 585 studies covering the years 1983-2021 in the WoS database. WoS started to be used actively in 1997 with the development of internet usage. WoS is a bibliographic database that shows the impact power of scientific journals published in different disciplines, the number of citations of the articles in the database, and also lists the articles of the authors and the bibliography of the articles. WoS provides access to the most relevant and prestigious publications in all research fields by regularly scanning journals and conference proceedings on the sciences, social sciences, arts, and humanities. WoS links all related records using reference information and subject relations in the studies of expert researchers who produce publications in all research fields. With this aspect, WoS has the world's most reliable database for scientific research (Asan, 2017, p. 36; Wang et al., 2022, p. 2). The data of this study was obtained from the resources scanned in the WoS database between 1983-2021. A total of 585 resources were reached by typing “*Tax Compliance*” in the search section of the WoS database and selecting the “title” from the field tab. All these resources were included in the bibliometric mapping.

Research Method

The current study adopted bibliometric mapping as a bibliometric method. In 1922, E. Wyndham Hulme was the first to use the word Bibliometrics as a term for the statistical bibliography. Bibliometrics thematically analyses studies made in different disciplines and then evaluates and interprets the obtained data (Pritchard, 1969, p. 348; Çomaklı Sökmen and Yılmaz, 2021, p. 942).

OECD (2002) defines bibliometrics as a general term for the data obtained from publications. While bibliometric studies aiming to create productivity indicators were first limited to collecting data on the number of scientific articles and other publications classified according to the author, institution, field of science, country, etc., they later developed further with the emergence of multidimensional techniques (OECD, 2002, pp. 203-204).

Bibliometric mapping is a visual representation of a bibliometric network. In this context, a bibliometric map visualizes a series of objects and the relationship between them (Van Eck, 2011, p. 10). The main limitation of this research is the acquisition of data via the Web of Science. Besides, studies on “*Tax compliance*” were searched only in the titles of the studies.

Findings

Studies between 1983-2021 in the Web of Science database were scanned by typing “*Tax Compliance*” in the title tab. Table 1 shows the analysis of studies conducted between 1980-2021 by years. The table shows that the first research on this subject in the WoS was in 1983, and 585 studies in total were conducted.

The WoS database contains more than 20 “*Tax Compliance*” studies in 2007, 2008, and 2009. Although there was a decrease in the number of studies in the following years, the increase in the

studies on "Tax Compliance" in recent years is remarkable. This increase shows higher importance on "Tax Compliance" than in previous years.

Table 1. The Distribution of Studies on "Tax Compliance" in the WoS Database over the Years

Year	Number	Year	Number	Year	Number
1983	2	1997	3	2010	12
1984	1	1998	3	2011	17
1985	5	1999	3	2012	20
1986	1	2000	2	2013	21
1987	1	2001	4	2014	52
1989	2	2002	3	2015	29
1990	1	2003	8	2016	36
1991	4	2004	6	2017	44
1992	2	2005	12	2018	33
1993	6	2006	5	2019	65
1994	4	2007	21	2020	50
1995	5	2008	23	2021	55
1996	2	2009	22	-	-

Source: WoS Database

Table 2 shows the list of authors who have done the most research on "Tax Compliance." Kirchler, E. is the most productive author on Tax compliance subject with 35 publications, followed by Torgler, B with 19.

Table 2. List of the Most Productive Authors on "Tax Compliance"

Authors	Number of the Publications	Authors	Number of the Publications
Kirchler, E.	35	Erard, B.	8
Torgler, B.	19	Bergman, M.	8
Alm, J.	11	D'Attoma, J.	7
Sigle, Maarten A.	10	Alm, Jongshick	7
Kogler, C.	8	Saad, N.	6
Muehlbacher, S.	8	Hofmann, E.	6

Source: WoS Database

Table 3 shows the publication names, publishers, publication years, and citation numbers of the authors who have worked on "Tax Compliance." The most cited work (939 citations), "Tax Compliance" by Andreoni, J., Erard, B. and Feinstein, J., was published in the Journal of Economic Literature in 1998. The study titled "Tax Compliance" prepared by Andreoni, J., Erard, B. and Feinstein, J. is among the first studies on tax compliance and is an empirical study that also contributes to the literature. His citations prove this.

The second most cited study was "Enforced Versus Voluntary Tax Compliance: The 'Slippery Slope' Framework," published in the Journal of Economic Psychology in 2008 by Kirchler, E., Hoelzl, E., and Wahl, I. (392 citations).

In this study, a tax compliance framework is proposed in which both the power of tax authorities and trust in tax authorities are relevant dimensions to understand mandatory and voluntary compliance.

In addition, the factors examined in previous research such as penalties, audit possibilities, tax rate, knowledge, attitudes, norms and justice are reviewed and discussed with reference to the dimensions of power and trust.

Table 3. Distribution of Authors Conducting Research on “Tax Compliance” by Citations

Publication Title	Authors	Source	Year	Citations
Tax compliance	Andreoni, J., Erard, B. and Feinstein, J.	<i>Journal of Economic Literature</i>	1998	939
Enforced versus voluntary tax compliance: The "slippery slope" framework	Kirchler, E., Hoelzl, E., Wahl, I.	<i>Journal of Economic Psychology</i>	2008	392
Tax Compliance and Tax Morale: A Theoretical and Empirical Analysis	Torgler, B.	<i>Edward Elgar Publishing Ltd.</i>	2007	327
The behavioralist as tax collector: Using natural field experiments to enhance tax compliance	Hallsworth, M., List, J. A., Metcalfe, R. D., Vlaev, I.	<i>Journal of Public Economics</i>	2017	230
Speaking To Theorists and Searching For Facts: Tax Morale And Tax Compliance In Experiments	Torgler, B	<i>Journal of Economic Surveys</i>	2002	220

Source: WoS Database

Figure 1 shows the network map of the authors most collaborating on “Tax Compliance” The minimum number of documents and citations was assigned one in the VOSviewer software program, which resulted in 774 of 1002 authors meeting the threshold value. In the studies on “Tax Compliance,” the authors who collaborated the most formed 18 clusters. Each cluster is in different colors (red, brown, green, purple, blue, and yellow). The most collaborating author was Kirchler, E., in the brown cluster, and he collaborated with other authors on 18 documents in eight clusters. The second most collaborating author was Torgler, B., with 16 studies.

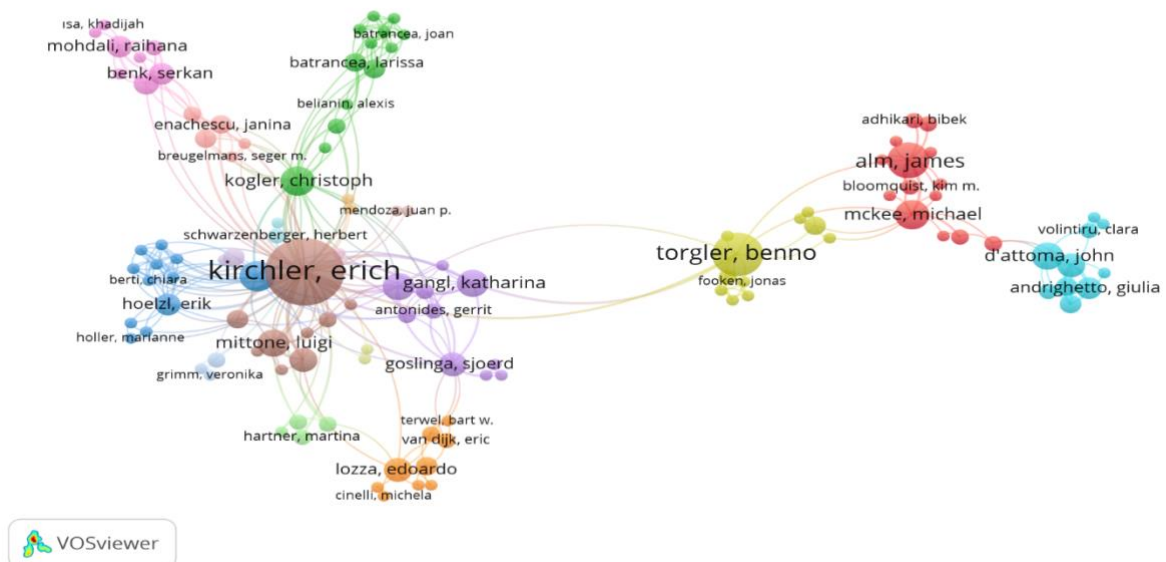


Figure 1: Network Map of the Most Collaborating Authors in Research on “Tax Compliance”

Figure 2 shows the most cooperative countries in "Tax compliance" studies. The figure shows the cooperating countries in 12 clusters with different colors. On the "Tax compliance" studies, the most cooperative country was the United States of America, with 138 documents. The second most

approach the subject of "Tax Compliance" bibliometrically. Unlike previous research, which focused on the SCOPUS database, this study expanded the scope by utilizing the extensive international WoS database, ensuring a more comprehensive analysis.

The utilization of the bibliometric analysis method, coupled with the VOSviewer software program, proved to be a robust and efficient approach for extracting valuable insights from the vast amount of data available in the WoS database. This enabled the researchers to map the landscape of "Tax Compliance" studies effectively and gain a better understanding of the research trends and patterns over time.

The findings revealed that a total of 585 studies on "Tax Compliance" were published between 1983 and 2021. Among these studies, the work titled "Tax Compliance" authored by Andreoni, J., Erard, B., and Feinstein, J. in 1998 stood out as the most cited, accumulating an impressive 939 citations. This indicates the significant impact of this study on subsequent research in the field.

The analysis also brought attention to key contributors in the field, with Professor Kirchler, E emerging as the most prolific author, having published 35 papers on "Tax Compliance." Moreover, Kirchler, E's collaboration with 18 co-authors emphasized the importance of interdisciplinary approaches in understanding the complex dynamics of tax compliance behavior.

Notably, the United States of America emerged as the most cooperative country in terms of research publications on "Tax Compliance," contributing a substantial number of 138 studies to the international literature.

Additionally, the prevalence of specific keywords, such as "Tax Compliance, Tax Evasion, and Tax Morale," highlighted the focus and key themes within the research landscape.

One crucial observation was the limited representation of Turkish authors and studies in the WoS database. The dearth of Turkish contributions to the international literature on "Tax Compliance" indicates a potential opportunity for further research and collaboration to enhance the global understanding of taxation compliance dynamics.

In conclusion, this comprehensive bibliometric analysis has enriched the existing body of knowledge on "Tax Compliance" and offers valuable directions for future research endeavors in the domain of taxation and compliance behavior. By embracing interdisciplinary collaboration and exploring various databases, researchers can build upon these insights and foster informed investigations that contribute to a more effective and fair tax system worldwide.

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Acknowledgements

This article is an expanded version of the proceeding presented at the Fourteenth SCF International Conference on Economic, Social and Environmental Sustainability in the Post-Covid-19 World, held in Antalya between 13-16 October 2022.

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The authors contributed equally to the article. The authors' contributions are as follows: Ahmet Tekin examined and wrote down the literature part of the study. Özlem Sökmen Gürçam also did the bibliometric analysis of the research and the writing of the analyzes.

Disclosure Statement

The authors have declared no potential conflicts of interest with respect to the research, authorship, and/or publication of this article. The authors have received no financial support for the research, authorship, and/or publication of this article.