

## RESEARCH ARTICLE

## A BIBLIOMETRIC ANALYSIS OF DOMESTIC REVENUE MOBILISATION STRATEGIES IN FRAGILE ECONOMIES (2004- 2025)

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## ARTICLE DETAILS

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## ABSTRACT

This research examines the literature regarding the topic of domestic revenue mobilisation (DRM) strategies in fragile economies between the years 2004 and 2025 by applying a bibliometric analysis. It addresses the literature gap in existing literature, which lacks a comprehensive bibliometric analysis focused specifically on DRM in fragile contexts. I analysed 2,221 articles obtained from the Web of Science Core Collection database using the R-bibliometrix package. The results show a considerable growth in the level of academic output, a shift focus from technical tax issues to wider policy concerns, and the development of the global collaborative network, which is dominated by developed countries. The review recommends that policymakers should consider integrating taxation into the development strategies of national frameworks. This review calls for empirical evidence to validate these findings within specific country contexts.

## KEYWORDS

Domestic revenue mobilisation, fragile economies, tax policy, public finance, bibliometric analysis

## 1. INTRODUCTION

In recent times, several academics have increasingly discoursed domestic revenue mobilisation (DRM) in developing economies (Ackom et al., 2025; Kamara & Kamara, 2025; Kamasa et al., 2025; Lompo, 2024). DRM is essential for sustainable development in fragile economies, as it provides the financial resources required to support vital public services and infrastructure initiatives. Recent study suggest that many developing economies face substantial challenges in DRM, attributed to limited tax coverage, high levels of informality, and institutional deficiencies, which impede their fiscal capacity (Ackom et al., 2025). Existing research also emphasises the necessity for developing nations to enhance DRM to support the financing of Sustainable Development Goals (SDGs), given the inadequacy of external funding and the fiscal repercussions of COVID-19 (Mullins et al., 2020). The dependence on external debt for immediate growth may obstruct long-term development, while domestic debt fosters sustainable growth over time, this highlights the necessity for improved debt management and enhanced DRM in fragile economies (Yusuf & Mohd, 2021). These insights highlight the necessity for a strategic shift towards domestic instruments that foster long-term fiscal stability. This research posits that developing countries are increasingly recognising taxation as a fundamental instrument for economic reform, especially in contexts of rising investor confidence (Chindengwike, 2022). The development of the financial sector is crucial for enhancing DRM, especially through the improved collection of direct taxes as noted in recent study by (Lompo, 2024). Consequently, effective DRM strategies are crucial for promoting sustainable economic growth and development in fragile economies.

Despite existence of relevant studies on DRM in fragile economies, significant challenges persist regarding both the implementation processes and the broader conceptual understanding. This is further highlighted by earlier study which noted that, while Individual

perceptions of income distribution play a vital role in political economy and public finance models, yet there is little evidence regarding their origins or accuracy (Cruces et al., 2013). The influence of tax reforms on revenue mobilisation in developing economies has been analysed through econometric methods employing quantitative techniques (Kamasa et al., 2025). In contrast, recent bibliometric reviews have concentrated mainly on revenue management within the tourism and hospitality sector and the airline industry (Raza et al., 2020 ;Subying & Yoopetch, 2023). This study aims to address the gap in bibliometric analysis concerning DRM strategies in fragile economies, an area that has received insufficient attention.

This study seeks to accomplish a number of important objectives: (i) to analyse the annual scientific production and average citations trends of publications regarding DRM strategies in fragile economies; (ii) to identify the most pertinent sources, authors, and affiliations that contribute to discussion on DRM strategies in fragile economies; (iii) to assess the most globally cited article, dominant terms, and prevalent themes of publication regarding DRM strategies in fragile economies; (iv) to examine the conceptual structure, especially thematic evolution over time; (v) to examine the intellectual structure by means of co-citation networks; (vi) to map the social structure focusing on author collaboration.

The following specific questions are the focus of this study in accordance with the research objectives.

- **RQ1:** What are the bibliometric findings of annual scientific production and average citation per year of publications regarding DRM strategies in fragile economies?
- **RQ2:** What are the bibliometric findings of the sources including the most relevant sources, authors and affiliations of publications regarding DRM strategies in fragile economies?

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- **RQ3:** What are the bibliometric findings for the analysis of the articles including most globally cited article, most dominant terms and the most prevalent theme in studies examined?
- **RQ4:** What are the bibliometric findings of the conceptual structure including the thematic evolution?
- **RQ5:** What are the bibliometric findings of the intellectual structure including co-citation network of publications regarding DRM strategies in fragile economies?
- **RQ6:** What are the bibliometric findings of the social structure based on author collaboration?

This study provides significant contributions to governments, international development partners, funders, investors, and scholars. Firstly, it enhances the discourse on DRM strategies in fragile economies by offering a systematic and current publishing trend, performance analysis, and scientific mapping of existing literature to underscore recent advancements. Secondly, it directs further research by pinpointing under-researched domains, emphasising research deficiencies, and proposing future research pathways. Thirdly, the study offers pragmatic insights for policymakers seeking to promote inclusive economic development and robust budgetary management in fragile economies. This review provides a thorough analysis, making it a valuable resource for stakeholders interested in the economic stability and growth of fragile economies.

This study is driven by the clear lack of a comprehensive bibliometric analysis of existing literature on DRM strategies in fragile economies. While the relevance of DRM cannot be over emphasized, there remains a notable gap in the literature that systematically examines and maps the current research in this field. This study seeks to provide insights that can guide future research directions and practical policy development.

This article is presented in five sections. Section 1 gives the introduction of the study, including the background, research questions and objectives of the study. The second section describes the research methodology. The section 3 presents the results and interpretations including publication trends, themes, citations and networks. Section 4 provides a discussion on the findings including the relevance and implications for practice. Section 5 provides a general conclusion of the study with an explanation of the main findings, theoretical implications, policy implications, limitations, and suggestions regarding future studies.

## 2. METHODOLOGY

The study uses bibliometric analysis to examine domestic revenue mobilisation strategies in fragile economies 2004 and 2025. Bibliometric analysis is a systematic examination of scientific literature aimed at identifying patterns, trends, and impacts within a discipline, encompassing data collection, cleansing, and analysis through bibliometric techniques to yield significant insights (Passas, 2024). This methodology has been utilised in similar research examining the Resource-Based View and its relevance to corporate governance (Monson, 2024). Additionally, bibliometric analysis was selected to explore DRM strategies in fragile economies because it provides a comprehensive overview of existing research, identify key trends and influential studies and enhances understanding of the development and focus areas within this field as demonstrated in recent .

The review was done in the following stages

### 2.1 Selection of software

This review utilised the bibliometrix R-package (<http://www.bibliometrix.org>) to conduct bibliometric analysis of domestic revenue mobilisation strategies in fragile states in order to analyse useful patterns and insights to enhance our understanding on this topic. R-bibliometrix, an open-source application utilising the R programming language, is optimal for doing extensive science mapping analysis (Aria & Cuccurullo, 2017). R-bibliometrix surpasses other programming languages for scientific computation because to its extensive library of efficient statistical methods, seamless interaction with data visualisation tools, and access to high-quality numerical routines (Aria & Cuccurullo, 2017).

### 2.2 Data base selection and retrieval of bibliometric data

This review utilised the Web of Science Core collection database for bibliometric analysis. The Web of Science was chosen for its accessibility via the electronic library of the Capital University of Economics and Business in Beijing, China, and its extensive coverage of pertinent literature on the subject (Monson et al., 2025). The literature search was conducted using a set of predefined keywords, with search terms

combined using the Boolean operator "OR," as recommended by (Monson et al., 2025 ; Atkinson & Cipriani, 2018). The key terms included: domestic revenue mobilisation, fragile economies, tax policy, public finance and bibliometric analysis. These key words were latent narrows to focus on domestic revenue mobilisation, fragile economies, tax policy, and public finance, to produce a more focus result. This narrow search strategy was TS=("domestic revenue mobili\*ation" OR "tax reform\*" OR "public revenue" OR "tax polic\*" OR "public finance" OR "fragile econom\*"). This search strategy yielded a total of 6,790 articles.

The selected bibliographic data obtained through the search strategy were assessed to ascertain their compliance with the inclusion criteria. Studies were eligible if published in English from 2004 to 2025 and were articles and peer-reviewed journal articles pertinent to the subject of this review. The search period was established from 2004, coinciding with the launch of the Web of Science Core Collection's Social Sciences Citation Index (SSCI) and the Science Citation Index Expanded (SCI-EXPANDED). Conversely, studies were omitted if they were not in English, did not fall within the designated time span, were editorial materials, early access, books, retraction and retracted publications, conferences and meeting papers and other publications not relevant to the objective of this study. Subsequent to this screening process, a total of 2,221 studies were selected for data analysis.

### 2.3 Data analysis and reporting

The assessing for eligibility, the selected bibliographic data include author names, titles, year of publication, authors' affiliations, abstracts, journal names, keywords, and citation information. The bibliometric analysis involved importing the selected data into the bibliometrix tool in R-Studio, facilitating the extraction of pertinent networks and descriptive statistics. After analysis results, including networks and descriptive data, were visualised and interpreted to enhance understanding. This method is similar to those used in studies that applied similar research approaches (Monson et al., 2025; Aria & Cuccurullo, 2017)

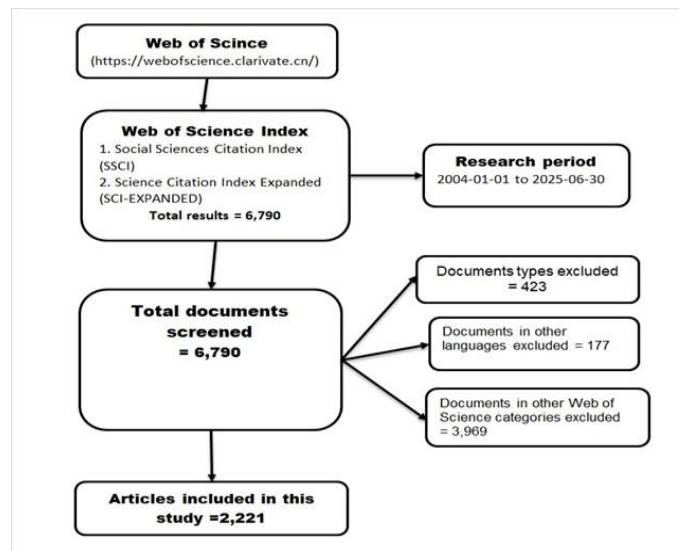


Figure 1: Summarising the steps undertaken during the bibliometric analysis

Source: Compiled by author (2025)

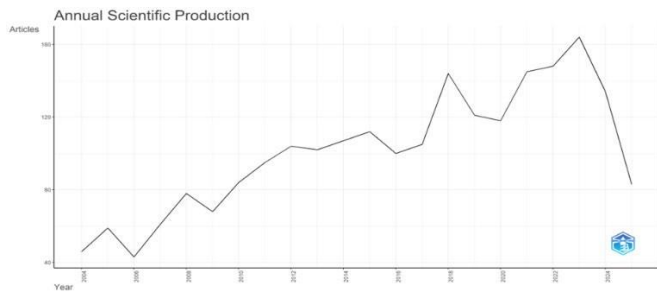
## 3. RESULTS

### 3.1 Publication trend

#### 3.1.1 Annual scientific production

Figure 2 presents the annual scientific production of academic publication regarding DRM strategies in fragile economies from 2004 to 2025. The trend indicates a consistent rise in academic output beginning in 2004, with significant peaks observed in 2018 and 2023, succeeded by a marked decrease in 2025. The upward trajectory corresponds with the increasing urgency of DRM in recent years, especially as the COVID-19 pandemic necessitated governments to enhance health spending and introduce fiscal stimulus packages to alleviate economic shocks (Mullins et al., 2020). The evolution of taxation systems has enhanced the fiscal capacity of states and strengthened the relationship between governments and citizens, as tax revenues are fundamental to public finance (Kamara & Kamara, 2025). Despite recent developments, many developing and fragile economies

continue to face a structural challenge due to the limited capacity of personal income taxes to significantly contribute to public sector financing and address income inequality (Kamara & Kamara, 2025).

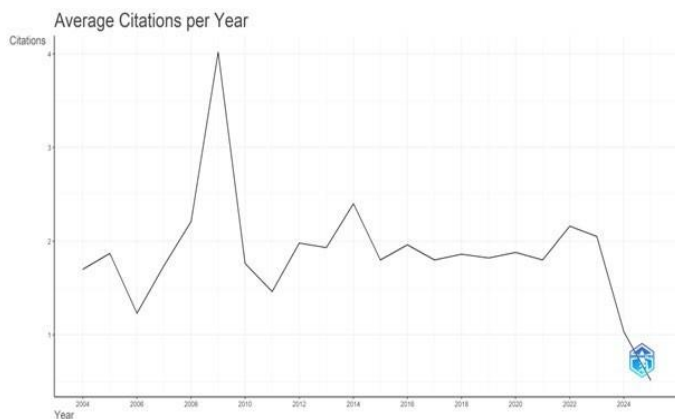


**Figure 2:** Annual scientific production

Source: Generated by author (2025)

**3.1.2 Average article citation per year**

Figure 3 illustrates the trend in average article citations per year for research on DRM in fragile economies from 2004 to 2025. The pattern exhibits significant variability, characterised by a pronounced peak in 2009, succeeded by a gradual decrease and stabilisation, followed by a slight increase in 2014, and culminating in a consistent decline in subsequent years. The peak in 2009 likely indicates an increased global focus on fiscal policy reform in the aftermath of the 2008 financial crisis. During this time, policymakers, academics, and regulatory bodies intensified their examination of the connection between tax structure and economic growth, especially in developing and emerging economies that needed significant tax revenues for efficient state operations (Neog & Gaur, 2020). The mid-2010s stabilisation corresponds with evidence indicating that fiscal reforms focused on enhancing domestic resource mobilisation, along with careful debt management strategies and a preference for domestic debt over external debt, were increasingly recognised as factors contributing to sustainable growth (Yusuf & Mohd, 2021). Changes in top tax rates and their interaction with income distribution dynamics have sparked renewed academic debate, as highlighted in previous literature (Alvaredo et al., 2013). The citation averages throughout the period indicate varying levels of scholarly engagement with the impacts of tax policy.



**Figure 3:** Average article citation per year

Source: Generated by author (2025)

**3.2 Sources of data**

**3.2.1 Most relevant sources**

Table 1 displays the top 10–most frequent journals that published research on DRM strategies in fragile economies from 2004 to 2025. The *International Tax And Public Finance* journal ranked first, with the highest number of articles (n = 153), indicating its significant thematic alignment with fiscal policy, taxation, and revenue mobilisation discourse. This was followed by the *Journal of Public Economics* (n = 133), as a prominent venue for both empirical and theoretical research in the field of public finance. *Economic Modelling* (n = 75) ranked third, reflecting the increasing application of quantitative modelling techniques in the analysis of revenue mobilisation strategies. *Applied Economics* (n = 56) and *Energy Economics* (n = 51) were significant, indicating the interdisciplinary character of the field, especially in connecting energy sector dynamics

with fiscal results. The *European Economic Review* (n = 40) and the *Journal of Public Economic Theory* (n = 40) occupied the sixth position, illustrating the equilibrium between empirical and theoretical contributions to the subject matter. Furthermore, *Economics Letters* (n = 36) and *Public Choice* (n = 36) ranked equally in eighth place, underscoring persistent discussions regarding governance, incentives, and fiscal decision-making. The *Journal of Macroeconomics* (n = 32) concluded the list, highlighting the macroeconomic implications of revenue mobilisation strategies in fragile contexts. The findings indicate that research on DRM is primarily published in journals focused on public finance, applied economics, and interdisciplinary policy analysis, highlighting the complex nature of the field.

Table 1: Descriptive analysis: top 10–most frequent journals		
No	Sources	Articles
1	<i>International Tax And Public Finance</i>	153
2	<i>Journal of Public Economics</i>	133
3	<i>Economic Modelling</i>	75
4	<i>Applied Economics</i>	56
5	<i>Energy Economics</i>	51
6	<i>European Economic Review</i>	40
7	<i>Journal of Public Economic Theory</i>	40
8	<i>Economics Letters</i>	36
9	<i>Public Choice</i>	36
10	<i>Journal of Macroeconomics</i>	32

Source: Generated by author (2025)

**3.2.2 Most relevant author**

Table 2 shows descriptive analysis of the top ten most relevant authors contributing to the research on DRM strategies in fragile economies from 2004 to 2025. The study indicates that Aronsson, T. (n = 11) and Fuest, C. (n = 11) are the predominant contributors, demonstrating their continuous scholarly involvement in public finance and taxation research. Chang, J. J. (n = 10), Creedy, J. (n = 10), and Keen, M. (n = 10) collaboratively exhibited significant academic impact through their consistent publications in the discipline. Peichl, A. (n = 9) achieved a sixth-place ranking, signifying a significant emphasis on tax policy and fiscal systems in developing and fragile environments. Turnovsky, S. J. (n = 8) ranked sixth, making substantial contributions to macroeconomic perspectives on revenue mobilisation. Three authors Gemmell, N. (n = 7), Gnangnon, S. K. (n = 7), and Guo, J. T. (n = 7) occupied the eighth slot, highlighting their acknowledged contributions to various facets of domestic revenue generation. The distribution of publications among these authors suggest that while few researchers dominate academic output in this field, there is a growing pool of professionals and educators contributing to the discourse on DRM in fragile economies.

Table 2: Descriptive analysis: top 10–most relevant author		
No	Authors	Articles
1	Aronsson T.	11
2	Fuest C.	11
3	Chang J.J.	10
4	Creedy J.	10
5	Keen M.	10
6	Peichl A.	9
7	Turnovsky S.J.	8
8	Gemmell N.	7
9	Gnangnon S.K.	7
10	Guo J.T.	7

Source: Generated by author (2025)

### 3.2.3 Most Relevant Affiliations

Table 3 displays the ten most significant affiliations contributing to scholarly output on DRM strategies in fragile economies from 2004 to 2025. The Leibniz Association has established itself as the foremost institutional contributor (n=114), indicating its robust research capabilities in economics and fiscal policy. The Ifo Institut (n = 77) and the National Bureau of Economic Research (n = 77) ranked jointly in second place, underscoring their significant contributions to empirical and policy-oriented research in public finance. The University of California System (n = 56) and the University of London (n = 56) ranked fourth, reflecting the engagement of various academic institutions within these networks. The University of Oxford followed closely (n = 49), making significant contributions to theoretical and policy discussions regarding taxation and development. The International Monetary Fund (n = 45) was ranked seventh, highlighting the role of multilateral institutions in influencing research agendas related to revenue mobilisation in fragile contexts. Notable affiliations comprised Harvard University (n = 44), the Federal Reserve System - USA (n = 40), and the University System of Georgia (n = 40), each contributing significantly to the generation of high-quality research that informs fiscal policy and economic development strategies. The results indicate that the field is influenced by a combination of international research institutes, prominent universities, and global policy organisations, highlighting the significant interaction between academic research and policy analysis in DRM studies.

No.	Affiliation	Articles
1	Leibniz Association	114
2	Ifo Institut	77
3	National Bureau of Economic Research	77
4	University of California System	56
5	University of London	56
6	University of Oxford	49
7	International Monetary Fund	45
8	Harvard University	44
9	Federal Reserve System - USA	40
10	University System of Georgia	40

Source: Generated by author (2025)

### 3.3 Analysis of articles

#### 3.3.1 Most global cited article

Table 4 displays the ten most cited articles that contribute to the intellectual foundation of domestic revenue mobilisation strategies in fragile economies from 2004 to 2025. The most frequently referenced work is by (Imbens & Wooldridge, 2009), published in the *Journal of Economic Literature* (n = 2,732). This article introduced key methodological advancements in the econometrics programme evaluation which provide essential tools for empirical analysis in fiscal policy research. Romer and Romer, 2010 in the *American Economic Review* (n = 830) provided compelling empirical evidence regarding the macroeconomic effects of tax changes. Alesina and Angeletos, 2005 examined fairness and redistribution (n=747). Blundell et al., 2008 explored consumption inequality and partial insurance (n= 510), thereby contributing to the discussion on the impact of income disparities on fiscal capacity. Luttmer and Singhal, 2014 introduced the concept tax morale (n = 391). Alvaredo et al., 2013 analysed the concentration of wealth within the top 1 percent (n=386), which offers significant insights for equity considerations in tax policy design. Cruces et al., 2013 offered experimental evidence of biased perceptions regarding income distribution (n= 385), thereby highlighting the political economy aspects of fiscal reforms. Banzhaf and Walsh, 2008 examined Tiebout's mechanism regarding mobility in relation to public goods provision (n= 350), thereby providing indirect insights into subnational revenue strategies. Costantini and Mazzanti, 2012 provided a connection between environmental policies, innovation, and trade competitiveness (n=347) thereby highlighting the significance of green fiscal measures in

revenue strategies. Lastly, Nakamura and Steinsson, 2014 examined fiscal stimulus within a monetary union (n=324), highlighting the macroeconomic stabilisation potential of public spending financed by domestic revenues.

**Table 4:** Descriptive analysis: top 10–most global cited article

No	Paper	Total Citations
1	Imbens and Wooldridge, 2009, <i>J Econ Lit</i>	2732
2	Romer and Romer, 2010, <i>AM Econ Rev</i>	830
3	Alesina and Angeletos, 2005, <i>AM Econ Rev</i>	747
4	Blundell et al., 2008, <i>AM Econ Rev</i>	510
5	Luttmer and Singhal, 2014, <i>J Econ Perspect</i>	391
6	Alvaredo et al., 2013, <i>J Econ Perspect</i>	386
7	Cruces et al., 2013, <i>J Public Econ</i>	385
8	Banzhaf, and Walsh, 2008, <i>AM Econ Rev</i>	350
9	Costantini and Mazzanti, 2012, <i>Res Policy</i>	347
10	Nakamura and Steinsson, 2014, <i>AM Econ Rev</i>	324

Source: Generated by author (2025)

#### 3.3.2 Word cloud analysis

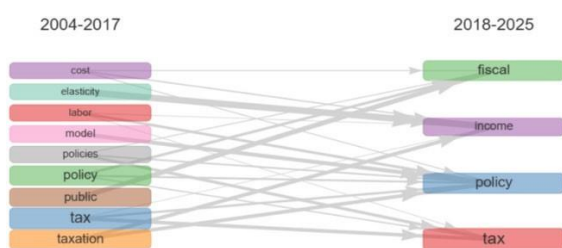
Figure 4 illustrates a word cloud showing the most frequently used author keywords in the literature on DRM in fragile economies from 2004 to 2025. Key terms such as public finance, tax policy, tax reform, fiscal policy, and taxation highlight the prevailing research themes. Public finance and tax policy are essential in defining the interaction between governments and citizens, as tax systems are a primary source of public funding, particularly in fragile contexts (Kamara & Kamara, 2025). The significance of fiscal policy is supported by evidence indicating that enhancements in domestic resource mobilisation, along with effective debt management and a preference for domestic borrowing over external sources, can foster long-term growth (Yusuf & Mohd, 2021). Terms like tax reform and tax competition reflect evidence that the effects of tax policy differ among nations and that adjustments in top tax rates frequently correlate inversely with top income shares, impacting income distribution and overall economic results as noted in earlier literature (Alvaredo et al., 2013). Inequality, redistribution, and welfare indicate that improved institutional quality, especially through effective governance and reduced corruption, increases tax collection efficiency in fragile economies (Bah, 2024). Furthermore, concepts such as tax evasion and corporate taxation correspond with research that emphasizes the potential for enhancing domestic resource mobilisation via trade agreements, the adoption of digital technologies, improved utilisation of financial assets, and strategies to mitigate tax avoidance (Amutabi, 2023). The relationship between economic growth and endogenous growth aligns with evidence indicating that the development of the financial sector substantially enhances direct tax mobilisation in developing nations (Lompo, 2024). Furthermore, domestic resource mobilisation is essential for tackling challenges related to urbanisation, infrastructure deficits, and the growth of the informal sector in vulnerable economies (Ackom et al., 2025). The distribution of keywords in the word cloud indicates that research in DRM for fragile economies is multi-dimensional, connecting fiscal structures with governance, equity, and sustainable growth outcomes.



**Figure 4:** Word cloud analysis by author key words  
Source: Generated by author (2025)

### 3.3.3 Conceptual structure co-occurrence network: thematic evolution

Figure 5 represents the thematic evolution of domestic revenue mobilisation strategies in fragile economies for the periods 2004–2017 and 2018–2025. During the earlier period, concepts such as cost, elasticity, labour, model, policy, public, tax, and taxation were prevalent in scholarly discourse, highlighting an emphasis on the structural and economic determinants of revenue systems. Recently, these themes have converged into broader focal areas, specifically fiscal, income, policy, and tax. This transition illustrates the evolving nature of taxation systems in reinforcing the connection between governments and citizens, serving as a crucial source of public funding (Kamara & Kamara, 2025). The thematic transition reflects a heightened focus on taxation as a developmental instrument, especially in contexts where investor involvement has prompted reforms (Chindengwike, 2022). The consolidation of themes such as tax and policy underscores the significance of financial sector development in improving direct tax mobilisation, adapted to specific national contexts (Lompo, 2024). This evolution corresponds with evidence indicating that tax reforms can markedly enhance revenue performance, particularly in developing nations characterised by increased economic growth and trade openness (Gnangnon & Brun, 2019). In fragile African economies, these thematic shifts address increasing pressures from falling commodity prices, escalating debts, diminishing tax bases, and the opportunities and challenges presented by the digital economy (Mpofu, 2022).

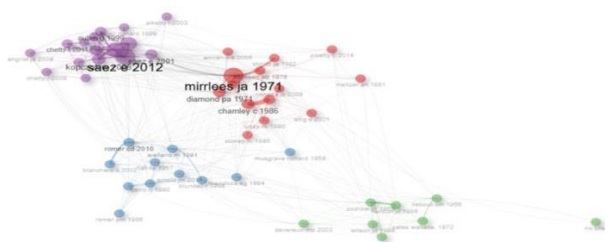


**Figure 5:** Conceptual structure: thematic evolution

Source: Generated by author (2025)

### 3.3.4 Analysis of intellectual structure: co-citation network

Figure 6 depicts the intellectual framework of the research landscape concerning DRM strategies in fragile economies from 2004 to 2025, as analysed through a co-citation network. This visualisation illustrates the interrelations among different scholarly works, where nodes denote individual studies and edges represent co-citation relationships. Key studies, including those demonstrate significant connectivity within the network, indicating their foundational impact on later research (Saez, 2012; Mirrlees, 1971). Clusters of nodes, distinguished by colour, represent groups of closely related works that frequently cite each other, indicating thematic or methodological similarities. The dispersion and density of these clusters offer insights into the evolution and diversification of research themes over time. This co-citation network highlights the complex and evolving aspects of academic research on DRM strategies, illustrating both historical foundations and contemporary trends in the field.

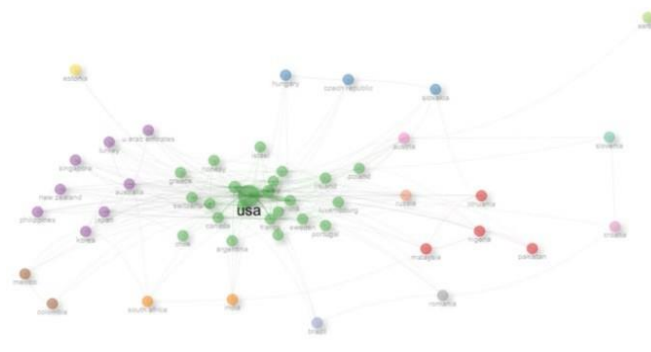


**Figure 6:** Intellectual structure: co-citation network

Source: Generated by author (2025)

### 3.3.5 Analysis of social structure: author collaboration

Figure 7 depicts the collaborative social structure among authors researching domestic revenue mobilisation strategies in fragile economies from 2004 to 2025. The network identifies the USA as the central hub with the most robust collaborative links, interacting significantly with countries including the United Kingdom, Canada, Italy, China, and Switzerland, thereby underscoring its pivotal role in influencing the global research agenda in this domain. Additional significant collaboration clusters consist of Australia, Japan, Singapore, and South Africa, serving as secondary hubs that link regional partners. The existence of smaller, more isolated nodes such as Estonia, Serbia, and Croatia; indicates that certain countries participate in restricted or regionally focused research collaborations. The interconnectivity among various regions illustrates the multidisciplinary and global characteristics of research on domestic revenue mobilisation, with enhanced connections between developed economies and emerging markets promoting knowledge transfer and policy learning. This collaboration pattern highlights the significance of international partnerships in tackling the complex fiscal challenges encountered by fragile economies, ensuring that research findings are shaped by varied economic, institutional, and socio-political contexts.



**Figure 7:** Social structure: author collaboration

Source: Generated by author (2025)

## 4. DISCUSSIONS

This bibliometric analysis of DRM strategies in fragile economies from 2004 to 2025 offers important insights into the academic landscape, highlighting historical trends and current areas of focus. The findings elucidate the evolution of the field, emphasizing the influence of global events and policy changes on research priorities in the past two decades. The steady increase in academic output, particularly evident in 2018 and 2023, highlights the growing scholarly focus on DRM as a significant concern for state-building and development (Kamara & Kamara, 2025). This trajectory is significant as it coincides with increasing fiscal pressure on governments, intensified by events such as the COVID-19 pandemic, which required augmented public spending and fiscal stimulus measures (Mullins et al., 2020). The variation in citation patterns, notably peaking in 2009, indicates that the 2008 financial crisis served as a catalyst for increased scholarly and policy focus on fiscal policy reform, especially in developing economies (Neog & Gaur, 2020). The fluctuations in research interest regarding this topic indicate that scholars are significantly influenced by major global economic events and policy alterations. The prominence of journals like *International Tax and Public Finance* and *Journal of Public Economics* underscores the interdisciplinary nature of DRM research, connecting public finance, governance, and macroeconomic stability (Kamara & Kamara, 2025). The identification of key journals, authors, and institutions creates a comprehensive overview of the field's intellectual core, highlighting the relationship between academic research and policy analysis, with significant contributions from leading universities, international research institutes, and global policy organisations such as the International Monetary Fund.

This study's results significantly enhance the understanding of the challenges and opportunities associated with DRM in fragile economies. The shift in focus from structural concepts such as "cost" and "elasticity" to more comprehensive themes like "fiscal" and "policy" indicates a growing understanding of taxation as a developmental tool rather than a purely technical activity (Chindengwike, 2022; Lompo, 2024). This shift highlights the importance of modifying tax systems to strengthen the connection between governments and citizens, given that domestic revenues are essential to public finance (Kamara & Kamara, 2025). The most widely cited articles, addressing topics such as econometric

methods, tax morale, and income inequality, enhance this understanding significantly. The significant citation of underscores the necessity of rigorous empirical methods in assessing the effects of fiscal policies (Imbens & Wooldridge, 2009). Additionally, the emphasis on “tax morale” and public perceptions of income distribution indicates that effective DRM strategies must account for political and behavioural factors alongside economic considerations (Luttmer & Singhal, 2014; Cruces et al., 2013). The interdisciplinary characteristics of the most cited works, which encompass several topics such as; pure economics, psychology, and public policy, highlight the complex and multifaceted aspects of revenue mobilisation in fragile contexts.

This bibliometric study's findings correspond with various established research areas within the literature on public finance and development. The analysis of author keywords supports the established view that effective governance and minimal corruption are essential for improving tax collection in sub-Saharan African countries (Bah, 2024). The prevalence of terms such as “economic growth” and “endogenous growth” in the word cloud aligns with research indicating a significant correlation between financial sector development and enhanced tax mobilisation in developing countries (Lompo, 2024). The thematic evolution in our co-occurrence network indicates a shift towards integrated policy frameworks, reflecting the consensus that effective DRM strategies necessitate a holistic approach. This includes robust tax reforms and digitisation to address challenges such as a significant informal sector (Ackom et al., 2025; Kamasa et al., 2025). The observation that international collaboration is primarily focused on institutions in the USA, Norway, Franc, China and Canada aligns with the established dominance of these regions in global economic research and their influence on policy discourse through international organisations.

The findings reveal profound differences from existing literature, particularly regarding the perceived impact of specific fiscal measures. This bibliometric analysis indicates that scholarly attention on mobile money taxes may not be as extensive or globally integrated as other traditional forms of taxation, as evidenced by the absence of these specific terms in the most dominant keywords and themes, despite some studies suggesting its potential revenue boosts for governments (Mpofu, 2022). This suggests a potential research gap in understanding the long-term effects of newer, technology-driven revenue streams, especially concerning financial inclusion and sustainable development goals (Mpofu, 2022). Furthermore, although certain studies emphasise the importance of efficient tax systems for revenue mobilisation the results indicate that, despite advancements from tax reforms, fragile economies still encounter issues such as excessive dependence on indirect taxes and challenges in taxing the informal sector (Kamara & Kamara, 2025; Ackom et al., 2025). This divergence highlights the necessity for focused research that connects theoretical fiscal policy recommendations with the practical realities of implementation in fragile contexts.

## 5. CONCLUSIONS

### 5.1 Summary of Findings

This bibliometric analysis indicates a significant rise in academic output regarding DRM in fragile economies, with marked peaks corresponding to times of global fiscal urgency. The research revealed a corresponding variation in citation rates, suggesting that academic interest is significantly influenced by major economic events. The research landscape is characterised by a limited number of journals, authors, and institutions, predominantly within public finance and applied economics, alongside significant involvement from international policy organisations. Additionally, the thematic evolution revealed transitioning aspects of taxation from technical aspect to a more integrated, policy-oriented perspective that considers revenue mobilisation as a mechanism for development. This study mapped a global collaborative network, emphasising the significant role of institutions.

### 5.2 Policy implications

This review's findings present significant policy implications for governments and development partners engaged in fragile economies. Policymakers should transcend the perception of taxation as merely a technical task and incorporate it into a comprehensive developmental strategy that enhances the social contract between the state and its citizens. Secondly, considering the significance of public perception, fiscal reforms and tax policies should prioritise fairness, transparency, and effective communication to improve public trust and tax morale. The global collaborative network highlights the importance of international partnerships for knowledge transfer, enabling countries to adopt effective strategies and learn from others' experiences. The limited scholarly focus

on emerging taxation forms, such as digital taxes, indicates that policymakers ought to proceed with caution and engage in thorough analysis prior to implementation to prevent unintended outcomes, including diminished financial inclusion.

### 5.3 Future research directions

This study analysis suggests several areas requiring additional research. First, this study recommends empirical research to validate the thematic evolution identified in this study, particularly by examining how the transition to a more holistic policy focus has resulted in measurable improvements in revenue performance in specific economy contexts. Second, studies could examine the long-term effects of digital taxes and other emerging revenue sources on economic growth and social equity in fragile economies, thereby addressing the existing gap in scholarly research. Thirdly, research should examine the factors influencing international academic collaboration, assessing the effectiveness of these partnerships in contributing to policy-relevant research and knowledge dissemination in fragile contexts. There is a significant need for case-specific studies that connect theoretical fiscal policy recommendations with the practical challenges of implementation. Finally, a comparative analysis of various tax reform strategies and their outcomes in diverse fragile economies is essential for identifying best practices.

### 5.4 Limitations of the study

This study offers valuable insights but is constrained by several limitations inherent to its methodology. The analysis is limited to the period from 2004 to 2025, potentially omitting foundational research published prior to this timeframe and emerging trends in the concluding months of 2025, thereby offering an incomplete representation of the field's comprehensive history. Secondly, the bibliometric approach predominantly utilised the Web of Science Core Collection database, which may have omitted pertinent sources from alternative databases, potentially impacting the comprehensiveness of the findings. Lastly, the interpretations of the patterns, descriptive statistics, and diagrams presented were derived from the author's understanding, which introduces a degree of subjectivity and potential bias.

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## CONTRIBUTIONS

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## CONFLICT OF INTEREST STATEMENT

The author of A Bibliometric Analysis of Domestic Revenue Mobilisation Strategies in Fragile Economies (2004–2025) declares that he has no conflict of interest regarding this study.

## DATA AVAILABILITY

Data will be available upon reasonable request to the corresponding author.

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