Integrating Compliance: The Strategic Intermediary Role of Tax Agents in Audit Assurance through A Systematic Literature Review

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Abstract
Purpose: This study aims to systematically examine the strategic intermediary role of tax agents in supporting audit assurance, exploring how they interpret regulations, facilitate compliance, uphold ethical standards, and mediate interactions with authorities. By synthesizing diverse research, the review seeks to clarify their evolving functions and identify key challenges and opportunities for strengthening tax administration systems.
Design/methodology/approach: A systematic literature review was conducted using the PRISMA protocol to ensure transparency and rigor. Comprehensive searches were performed in Scopus and Google Scholar databases, resulting in 724 records screened against predefined inclusion criteria. After removing duplicates and applying quality assessment procedures, thirty primary studies were selected for in-depth thematic analysis, organized into four key themes.
Findings: The review identifies four distinct but interconnected themes defining tax agents' roles in audit assurance: regulatory advisory, compliance facilitation, ethical representation, and institutional liaison. Findings highlight that tax agents interpret complex laws, enhance voluntary compliance, maintain ethical integrity amid competing pressures, and act as mediators between taxpayers and authorities. However, the analysis also reveals variability in methodological transparency and a need for more comparative research, particularly in underrepresented contexts.
Research limitations/implications: The study is limited by the scope and quality of existing literature, with regional concentrations and varying methodological rigor affecting generalizability. The context-dependent nature of tax systems also means findings may not apply universally. Future research should address these gaps through empirical studies in diverse settings and comparative evaluations of professional standards and regulatory models.
Practical implications: The findings underscore the importance of clear regulatory frameworks, robust professional training, enforceable ethical codes, and collaborative governance models. Tax authorities and policymakers can use these insights to design strategies that integrate tax agents effectively into audit assurance systems, promoting fairer, more efficient, and sustainable compliance outcomes.
Originality/value: This review provides an integrative framework that clarifies the complex, multidimensional role of tax agents in audit assurance. By organizing existing evidence into four clear themes, it offers valuable guidance for researchers, practitioners, and policymakers seeking to enhance the effectiveness and integrity of tax compliance systems.

Keywords: Tax Agents, Audit Assurance, Regulatory Advisory, Compliance Facilitation, Ethical Representation, Institutional Liaison, Systematic Literature Review

Introduction

Tax agents are also vital to operating modern tax systems as key intermediaries between revenue authorities and taxpayers, while strengthening the integrity of the audit assurance process. Their responsibilities extend well beyond preparing tax returns. They also provide strategic advice, interpret complex and evolving legislation, and manage compliance risks that directly affect revenue mobilisation.This strategic intermediary role has gained increasing significance as tax administrations around the world adopt risk-based audit approaches to enhance efficiency, focus on high-risk taxpayers, and prevent non-compliance. (Frecknall-Hughes et al., 2023).

Empirical research underscores their critical contribution in diverse contexts: Occhiali and Kalyango (2023) demonstrated that tax agents in Uganda improve filing quality and reduce audit adjustments, highlighting their relevance in low-income country settings. Ferida (2022) explored the Indonesian setting and found that tax consultants enable cooperative compliance by providing audit support services that match customer satisfaction with regulatory needs. Mayer and Gendron (2024) explored informal peer consultation norms among Canadian tax advisors, revealing how social and interpretive processes help produce robust, defensible tax advice that can withstand external scrutiny. Further, Ratnawati et al. (2023) investigated the moderating role of professionalism in reducing unethical decision-making among Indonesian tax consultants, emphasizing that ethical behaviour is influenced by individual traits and professional standards.

The existing body of research highlights important trends but also exposes persistent gaps and unresolved questions that warrant systematic investigation. While several studies emphasize the importance of ethics, professionalism, and cultural factors in shaping tax practitioner conduct Seno et al. (2022) and Misra et al. (2020), there is also a lack of synthesis detailing how individual-level factors combine with institutional contexts and regulatory frameworks to influence audit quality outcomes. Furthermore, research in low- and middle-income nations remains scarce, making it difficult to construct internationally relevant models that account for diverse administrative capacities, compliance cultures, and enforcement techniques.

Some studies point to tensions between facilitating taxpayer service and preventing aggressive tax planning, with Marchese and Venturini (2020) and Battaglini et al. (2020) demonstrating that tax preparers can both prevent and facilitate evasion, depending on market conditions and incentives. Furthermore, interprofessional collaboration among auditors and tax specialists has been acknowledged as crucial to audit quality Mescall and Schmidt (2025) and Bauer et al. (2023), research continues to provide minimal information on appropriate regulatory or organisational designs that can optimise such collaboration while maintaining independence. This article seeks to fill these gaps by posing the research question: How can tax agents strategically act as intermediaries to promote audit assurance and tax compliance across various administrative contexts? The article uses a systematic literature review (SLR) to consolidate and critically evaluate existing empirical and theoretical work, identify conceptual and methodological gaps, and propose an integrative analytical framework that captures the complexities of tax agents' intermediary role. In doing so, the study helps to advance academic understanding and guide policy creation that supports effective risk-based audit techniques, equitable regulatory frameworks, and capacity-building activities designed to boost compliance systems around the world.

Literature Review

Tax agents or sometimes known as tax practitioners are vital intermediaries in increasingly complex tax systems, where their ethical conduct and professional standards have drawn close scholarly attention. Ratnawati (2020) examined how Machiavellian tendencies, ethical perceptions, and social responsibility influence Indonesian tax consultants' decision-making, emphasizing that professionalism can limit unethical choices. Similarly, Seno et al. (2022) highlighted that cultural dimensions such as power distance and individualism affect Malaysian practitioners' ethical reasoning, suggesting that cultural contexts shape professional conduct. Kim et al. (2024) added that while ethical traits reduce aggressive reporting, standardized preparation fees alone fail to curb such behaviour, underlining the need for multi-dimensional approaches to encourage ethical practices. Despite these insights, gaps remain in understanding how ethics training, regulatory enforcement, and cultural values can be harmonized to foster consistently high standards across regions.

Taxpayer motivation and service quality have emerged as critical determinants for engaging tax professionals. Pahala et al. (2021) demonstrated that perceived service quality and taxpayer motivation significantly boost the use of tax consultant services in Indonesia, linking service quality directly to broader tax revenue goals. Occhiali and Kalyango (2023) reported that in Uganda, tax agents improved the accuracy of filings and reduced audit adjustments, suggesting similar motivations and service expectations as in higher-income countries despite weaker administrative capacity. Ferida (2022) further explored cooperative compliance in Indonesia, showing that satisfaction with audit assistance hinges on balancing price and benefits. While these studies show that effective service delivery can promote compliance, they also reveal challenges such as uneven service quality, limited practitioner oversight, and structural constraints in lower-income settings.

The dynamics between taxpayers, tax authorities, and practitioners also shape compliance outcomes in nuanced ways. Frecknall-Hughes et al. (2023) found that Austrian taxpayers perceive coercive power in tax authorities, motivating them to employ practitioners as buffers. Misra et al. (2020) observed that clear client preferences reduce confirmation bias among Indonesian consultants, encouraging more conservative advice. Romagnoli et al. (2022) offered ethnographic evidence from Italy, showing how consultants help educate taxpayers and build trust during cross-examinations, supporting voluntary disclosure. These studies highlight the importance of practitioner-client interactions and suggest that practitioner roles extend beyond technical compliance to mediating relationships between taxpayers and authorities, yet many jurisdictions lack frameworks to optimize this function.

The provision of audit and tax services together raises questions about independence, effectiveness, and audit quality. Mescall and Schmidt (2025) found that firms offering both services were less likely to recommend aggressive tax strategies, suggesting beneficial spillover from audit independence requirements. Bauer et al. (2023) observed that effective integration of tax experts into audit teams enhanced detection of internal control weaknesses, but coordination remained a limiting factor. Lopez and Greenwald (2022) noted that auditors with heavy workloads were linked to greater tax avoidance, underscoring how practical constraints undermine thorough tax provision reviews. Together, these findings stress the need for organizational designs that support collaboration while preserving independence, though challenges remain in translating these insights into consistent practice.

Market dynamics and practitioner incentives also significantly influence compliance behavior. Elitzur and Yaari (2024) developed a bargaining model illustrating conditions under which advisors offer aggressive advice and taxpayers accept it, revealing strategic motives that can undermine compliance. Battaglini et al. (2020) demonstrated that audits of clients generate spillover compliance effects among other clients of the same practitioner in Italy, emphasizing the role of informational externalities. Marchese & Venturini, 2020) showed that while preparers help correct taxpayer biases about audit risk, market competition fosters partial compliance strategies, leading to ambivalence in their regulatory treatment. These studies collectively highlight that incentives embedded in practitioner markets can simultaneously support and undermine compliance, indicating a need for well-designed policy interventions that account for competitive dynamics.

Professional networks, knowledge sharing, and social identity shape how tax consultants interpret complex rules and deliver advice. Mayer and Gendron (2024) discovered that informal peer consultation among Canadian tax advisers helps them rationalise planning tactics under unclear legal situations, emphasising clan-like monitoring. Calderoni (2022) found that tax professionals in the United Kingdom (UK) develop knowledge, ethics, and identity through tight networks and contacts with tax authorities, highlighting the importance of social norms in creating professional boundaries. Doyle (2022) claimed that tax practitioners' actions had broader societal consequences, with unethical acts undermining public trust and lowering resources for important services. Such findings imply that professional cultures and shared norms are just as significant as formal laws, despite the fact that these cultural components are frequently overlooked in regulation and study.

Engaging tax specialists provides practical benefits beyond compliance, including dispute resolution, cost management, and voluntary disclosure facilitation. Ebbini (2022) demonstrated that auditors acting as tax experts reduce financial, time, and psychological compliance costs for Jordanian SMEs, highlighting the significance of professional guidance in resource-constrained environments. Ugli (2024) highlighted Uzbekistan's systematic development of alternative dispute resolution mechanisms, stressing the importance of professionalized consulting to uphold taxpayer rights and align with international standards. Isnaniati et al. (2023) examined Indonesia's voluntary disclosure program, showing that consultants educate taxpayers and promote transparent reporting. These studies collectively indicate that high-quality tax consultancy supports broader fiscal goals, though they also imply a need for regulatory oversight and capacity-building to ensure equitable access to effective services.

Research Question
Research questions are crucial in conducting a SLR because they define the overall scope and provide clear direction for the review process. They ensure that the research stays tightly aligned with the issue of interest by establishing explicit inclusion and exclusion criteria. When well-crafted, research questions support a structured and rigorous literature search, helping to retrieve relevant studies that address key aspects of the topic, while minimizing bias and enabling a robust evaluation of existing evidence.

Moreover, clear research questions help in organizing and categorizing data from the selected studies, providing a consistent framework for assessing outcomes and synthesizing findings. This clarity maintains focus throughout the review, reduces ambiguity, and ensures that the process addresses specific and important issues, making the results more usable and actionable.

Well-defined questions also enhance the transparency and reproducibility of the review process, enabling other researchers to replicate the methodology or extend the study into related areas. Ultimately, research questions form the foundation of any rigorous and focused SLR, whether the aim is to identify knowledge gaps, evaluate the effectiveness of interventions, or uncover key trends within a specific domain.

Specifying research questions is one of the most significant responsibilities during the design phase of a systematic literature review, as these questions fundamentally influence the overall review methodology. Because the purpose of this study is to identify and assess the state of the art in the topic, it is critical to construct these questions carefully. This study uses the PICo framework, a mnemonic that is especially well-suited for qualitative research, to assist the construction of the research questions (Kitchenham, 2007),

1. Population (P): Identifies the specific group or participants being examined in the study, such as a defined demographic, a professional community, or an organizational context.
2. Interest (I): Describes the central topic or phenomenon under investigation, including experiences, processes, behaviours, interventions, or issues the research aims to understand in depth.
3. Context (Co): Refers to the broader setting or environment in which the population and interest are situated, encompassing aspects such as geographic regions, cultural or institutional frameworks, or sectors of activity.

Using the PICo framework helps create well-structured and clearly defined research questions by breaking down the study into three essential components. This approach maintains a focused direction for the research and ensures that the questions are specific and targeted, making it easier to identify relevant literature and design the study effectively.

Table 1: PICo Framework for Defining the Research Focus

Elements	Definition
Population (P)	Tax agents
Interest (I)	The specific role or function of interest (advisory, facilitation, ethical and liaison)
Context (Co)	Audit assurance processes, systems, or environments

Guided by this framework, the current study proposes the following three research questions.

1. How do tax agents (P) perform advisory roles (I) in interpreting and applying regulatory frameworks to support audit assurance processes (Co)?
2. In what ways do tax agents (P) facilitate taxpayer compliance (I) within the context of audit assurance systems (Co)?
3. How do tax agents (P) demonstrate and maintain ethical representation (I) when operating within audit assurance environments (Co)?
4. How do tax agents (P) act as institutional liaisons (I) to strengthen collaboration and information-sharing in audit assurance contexts (Co)?

Materials and Methods
The PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) framework, as presented by Page et al. (2021), is a broadly accepted guideline that aims to

improve the quality and transparency of systematic literature reviews. It offers a systematic method that ensures completeness and consistency throughout the evaluation process. By following PRISMA guidelines, researchers can enhance the credibility and rigour of their work through clearly defined procedures for identifying, screening, and selecting relevant studies. The framework also highlights the importance of using randomised research designs to minimise bias and produce strong, reliable findings. For this review, Scopus and Google Scholar were selected as the primary databases due to their broad coverage and established academic reputation.

PRISMA can be divided into four main stages: identification, screening, eligibility, and data extraction. The identification stage involves conducting thorough searches across the selected databases to locate all potentially relevant studies. In the screening stage, each study is assessed against predefined criteria to eliminate those that do not meet the required standards or are unrelated to the research topic. The eligibility stage requires a more detailed review of the remaining studies to confirm that they satisfy the inclusion criteria. Finally, during the data extraction stage, relevant information is systematically collected and analysed to produce sound, evidence-based conclusions.

Identification

This study employed the essential phases of the systematic review process to collect a substantial body of relevant literature. The process began with careful keyword selection, supported by resources such as dictionaries, thesauri, encyclopaedias, and previous research to identify related terms. As shown in Table 2, all relevant phrases were compiled, and search strings were developed specifically for use in the Scopus and Google Scholar databases. In this initial stage of the systematic review, a total of 724 papers relevant to the research topic were identified across these two databases.

Table 2: The Search String

Scopus	TITLE ("tax agents" OR "tax practitioner" OR "tax preparers" OR "tax experts" OR " tax consultants") AND PUBYEAR > 2020 AND PUBYEAR < 2025 AND (LIMIT-TO (SUBJAREA , "ECON") OR LIMIT-TO (SUBJAREA , "BUSI") OR LIMIT-TO (SUBJAREA , "SOCI")) AND (LIMIT-TO (LANGUAGE , "English"))
	Date of Access: July 2025
Google Scholar	("role of tax agents*" OR "role of tax practitioner") and 2020-2025 (Publication Years)
	Date of Access: July 2025

Screening

The screening phase stands as a crucial part of conducting a SLR, dedicated to evaluating records against predefined exclusion criteria to ensure both relevance and quality. The process begins with the identification phase, where targeted searches were carried out using two leading databases. For Scopus, the search terms included "tax agents" OR "tax practitioner" OR "tax preparers" OR "tax experts" OR "tax consultants," while Google Scholar searches used phrases such as "role of tax agents*" OR "role of tax practitioner." This comprehensive strategy aimed to capture a wide range of relevant literature, creating a strong foundation for the following review stages.

At the initial screening step, 724 records were reviewed. Exclusion criteria were applied to remove studies not published in English, works released before 2020, and papers classified under subject areas like Business, Management and Accounting, Economics, Econometrics and Finance, and Social Sciences. This process effectively reduced the number of eligible records. In the end, 35 studies from Scopus and 45 from Google Scholar were retained, yielding a total of 80 unique records. A subsequent duplication check identified and eliminated 10 duplicate entries, as detailed in Tables 3 and 4. This systematic and detailed approach ensured that only the most relevant, up-to-date, and high-quality studies were included in the review, thereby enhancing the rigor and credibility of the SLR outcomes.

Table 3: The Selection Criterion in Searching for Scopus

Criterion	Inclusion	Exclusion
Language	English	Non-English
Timeline	2020 – 2025	< 2020
Subject Area	Business, Management and Accounting Economics, Econometrics and Finance Social Sciences	Besides : Business, Management and Accounting Economics, Econometrics and Finance Social Sciences

Table 4: The Selection Criterion in Searching for Google Scholar

Criterion	Inclusion	Exclusion
Language	English	Non-English
Timeline	2020 – 2025	< 2020

Eligibility
The eligibility stage represents the third phase in the systematic literature review process and involved the shortlisting of an initial pool of 70 articles for detailed examination. During this phase, the titles, abstracts, and main content of each study were carefully assessed to determine whether they met the predefined inclusion criteria and aligned with the specific objectives of the current research. Each article was rigorously evaluated for its relevance, methodological quality, and the strength of its empirical evidence. As a result of this in-depth evaluation, 40 articles were excluded for various reasons. These included cases where the research topic fell outside the intended scope, the title did not clearly reflect the study's focus, the abstract content did not align with the research objectives, or the full text was unavailable, which prevented a proper assessment of the study's empirical robustness. Following this screening process, 30 articles were found to be suitable for inclusion in the review. These selected studies provided a solid and relevant foundation for the subsequent analysis, helping to ensure that the findings of the review would be both credible and directly aligned with the overall research goals.

Data Abstraction and Analysis
The core methodology employed in this study was data abstraction and analysis, designed to explore and synthesise findings from a wide range of research traditions, with a particular emphasis on quantitative studies. As shown in Figure 1, the researchers conducted a detailed

analysis of 30 selected articles, carefully examining their content and evaluating the claims made in relation to the study's focus on audit quality in Malaysia. Both the methodologies and findings of each article were assessed to develop a comprehensive understanding of the available evidence. Following this phase, the researcher engaged in in-depth discussions with the co-researchers to identify significant themes that were meaningfully grounded in the study's context. Throughout the process, a reflective log was maintained to document analytical decisions, interpretations, emerging questions, and conceptual insights related to the data. To enhance the reliability of the thematic development, the research team systematically cross-checked and compared their findings to identify any inconsistencies. When differing interpretations emerged, these were addressed through group discussions and consensus-building, ensuring that the thematic analysis remained both methodologically rigorous and credible.
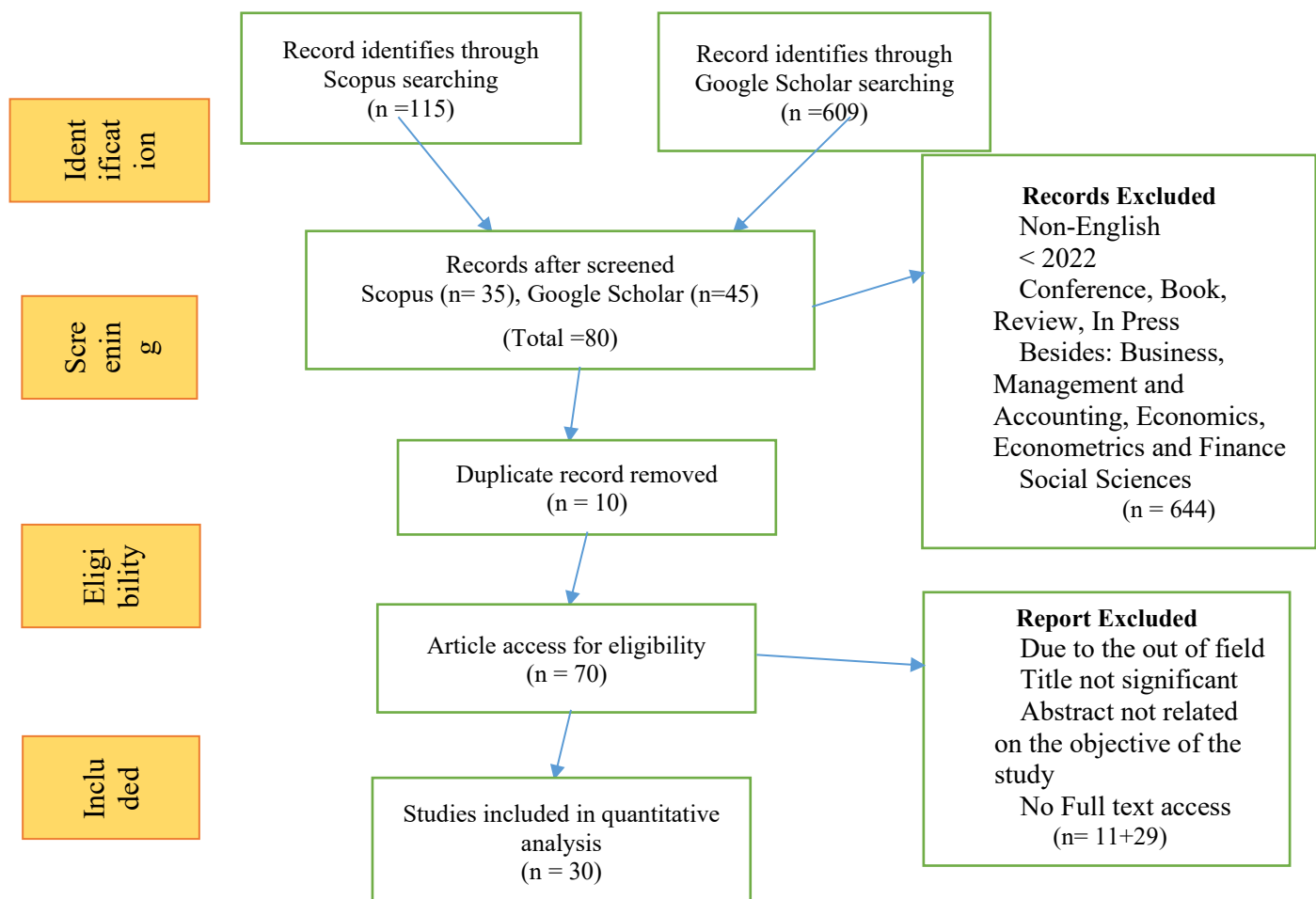

Figure 1: Flow diagram of the proposed searching study (Moher et al., 2009)

Table 5: Number and details of Primary Studies Database

No	Authors	Title	Year	Journal	Scopus	Google Scholar
1	Ratnawati et al. (2023)	Determinants of Ethical Decision-Making: A Study on The Role of The Professionalism of Members of The Indonesian Association of Tax Consultants	2023	Journal Tax. Ref.	/	
2	Frecknall-Hughes et al. (2023)	The Influence of Tax Authorities on The Employment of Tax Practitioners: Empirical Evidence from A Survey and Interview Study	2023	Journal Econ. Psychol.	/	/
3	Kim et al. (2024)	Can Ethics and Economic Incentives Mitigate Tax Preparers' Aggressive Judgements and Decisions?	2024	Appl. Economy	/	/
4	Occhiali and Kalyango (2023)	Can Tax Agents Support Tax Compliance in Low-Income Countries? Evidence From Uganda	2023	Public Adm. Dev.	/	
5	Misra et al. (2020)	Information Search Behaviour and Tax Consultants' Recommendation: Experimental Examination on The Role of Social Norms	2020	Journal Bus. Econ. Management	/	
6	Elitzur and Yaari (2024)	Tax Advisors and Tax Aggressiveness: A Bargaining Model	2021	Journal Accounting, Audit & Finance	/	/
7	Pahala et al. (2021)	The Quality Effect of Service, Perception, Taxpayer Motivation of the Interest of Using Tax Consultant Services	2021	Qual. Access Success	/	
8	Marchese and Venturini (2020)	Tax Preparers and Tax Evasion: Punishing Taxpayers or Tax Preparers?	2020	Public Finance Analysts	/	/
9	Azemi et al. (2020)	Tax Fairness in a Developing Country: Perceptions of Malaysian Tax Agents	2020	Manag. Account. Review	/	
10	Seno et al. (2022)	The Influence of Hofstede's Cultural Dimension on Tax Compliance Behaviour of Tax Practitioners	2022	Asian Rev. Account.	/	
11	Doyle (2022)	Encouraging Ethical Tax Compliance Behaviour: The Role of The Tax Practitioner in Enhancing Tax Justice	2022	Law Contemp. Prob	/	

12	Hux et al.2(025)	Auditors' And Tax Specialists' Interprofessional Collaboration During Audit Engagements: Implications for Audit Production and Audit Quality	2025	Behavioral Research in Accounting	/	/
13	Assidi and Hussainey (2021)	The Effect of Tax Preparers on Corporate Tax Aggressiveness: Evidence Form the UK Context	2021	Int. Journal Finance Economy	/	/
14	Ugli (2024)	Role And Importance of Tax Consulting in Alternative Resolution of Tax Disputes	2024	The American Journal of Political Science Law and Criminology	/	
15	Mayer and Gendron (2024)	"Fly Alone, Die Alone"? The Clan and the Production of Tax Expertise	2024	The British Accounting Review	/	
16	Bauer et al. (2025)	The Role of In-House Tax Experts on Audit Engagements	2023	S&P Global Market Intelligence Research		/
17	Occhiali and Kalyango (2025)	What Impact Do Tax Agents Have on Taxpayers' Compliance in Uganda? Evidence From Tax Administrative Data	2025	ICTD Working Paper 221	/	/
18	Carfora et al. (2021)	Tax Compliance and The Role of Tax Consultants: Evidence from An Italian Experience	2021	Agenzia Entrate		/
19	Mescall and Schmidt (2025)	The Impact of Joint Provision of Audit and Tax Services on The Advice of Tax Professionals	2025	Journal of Accounting and Public Policy		/
20	Calderoni (2022)	Knowledge, Ethics and Identity in Tax Practice: The UK Experience of Tax Professionals	2022	University of Birmingham. Ph.D		/
21	Ebbini (2022)	The Role of Tax Expert in Reducing the Cost of Tax Compliance: The Case of Auditor	2022	Revue Organisation et Travail		/
22	Lopez and Greenwald (2022)	A Taxing Audit—On the Association Between Auditor Workload Compression and Tax Avoidance	2022	International Journal of Auditing	/	/
23	Occhiali and Kalyango, (2023)	Can Tax Agents Support Tax Compliance in Low-Income Countries? Evidence From Uganda	2023	Public Administration and Development		/

No	Author	Title	Year	Journal		
24	Ferida (2022)	Analysis of the Role of Tax Consultants as Tax Intermediaries in The Implementation of Cooperative Compliance	2022	Asian Journal of Accounting and Finance	/	/
25	Romagnoli et al. (2022)	Promoting Tax Compliance: An Ethnographic Study on the Interaction Between Tax Practitioners and Tax Authorities During a Revenue Agency Cross-Examination	2022	Psicologia Sociale		/
26	Battaglini et al. (2020)	Tax Professionals and Tax Evasion	2020	NBER Working Paper No		/
27	Fahrizal and Nuryanah (2024)	Evaluation of the Role of Tax Consultants in the Tax Audit Process Assistance Services	2024	Jurnal Ekonomi		/
28	Isnaniati et al. (2023)	Existence of Tax Consultants in Implementing the Voluntary Disclosure Program	2023	Tec Empresarial	/	/
29	Sharma and Sharma, (2022)	Exploring Tax Decision Factors: A Perspective from North Indian Tax Practitioners	2022	Journal of Tax Reform	/	/
30	Yong and Freudenberg (2020)	Perceptions of Tax Compliance by SMEs and Tax Practitioners in New Zealand: A Divergent View?	2020	New Zealand Journal of Taxation Law and Policy		/

Quality Appraisal
In line with the guidelines provided by Kitchenham (2007) once the primary studies were selected (referring to original research articles, papers, or documents serving as the main sources of evidence in the systematic review), it became essential to evaluate the quality of the research they contained and conduct a quantitative comparison. For this study, the quality assessment approach designed by Abouzahra et al. (2020) was applied, which includes six defined quality assessment (QA) criteria. Each criterion was assessed using a three-level scoring system: "Yes" (Y) with a score of 1 if the criterion was fully met, "Partly" (P) with a score of 0.5 if the criterion was only partially addressed and showed some shortcomings, and "No" (N) with a score of 0 if the criterion was not met at all.

This section evaluates the quality of the thirty selected studies based on six structured criteria: clarity of purpose (QA1), relevance and usefulness (QA2), methodological transparency (QA3), conceptual clarity (QA4), comparison with similar work (QA5), and acknowledgment of limitations (QA6). These criteria reflect best practices in research reporting and help assess the overall strength and rigor of the literature reviewed.

Clarity of Purpose and Usefulness (QA1 and QA2)
The analysis shows that the majority of the 30 papers scored consistently high on QA1 and QA2, indicating a solid articulation of research objective and relevance. Most publications clearly stated their goals and explained the significance of their research within the larger context of tax compliance and audit quality. This clarity is critical for readers to rapidly grasp why a study was conducted and how its findings might be used in policy or practice. Such consistency across the sample implies that researchers are committed to developing a meaningful justification for their investigations, which helps anchor new discoveries within pressing practical and intellectual discussions.

Methodology (QA3)
When measuring methodological transparency, there was greater diversity among the 30 articles. Several studies received full marks for QA3 after clearly describing their data sources, analytical methodologies, and research strategies. These publications supplied readers with enough information to assess and maybe reproduce their methods. However, many others provided just incomplete descriptions, leaving insufficient detail to adequately assess the rigour or appropriateness of their methods. A smaller proportion offered little to no methodological detail, making it difficult to assess the validity of their conclusions. This difference indicates a significant area for development in the field: ensuring that procedures are explicitly and extensively stated in order to promote transparency, reproducibility, and critical appraisal.

Definition of Concepts (QA4)
Conceptual clarity emerged as a relative strength among the articles. Most of the research defined crucial concepts and theoretical frameworks, including tax fairness, ethical decision-making, audit spillover effects, and agency-taxpayer bargaining dynamics. These well-defined concepts enabled readers to understand complex ideas and follow the logic behind findings and suggestions. Nonetheless, other papers obtained partial credit for this criterion, showing that definitions existed but were underdeveloped or inconsistently applied. Strengthening conceptual clarity would lead to better uniformity across the literature and assist consolidate knowledge on critical constructs in tax administration research.

Comparison with Similar Work (QA5)

Comparative analysis proved to be one of the set's weaker points. Only a few articles thoroughly engaged with past literature, specifically positioning their contributions within existing research and emphasising their distinct importance. Many obtained half grades for making some comparisons or referring to comparable studies without fully integrating these ideas. Others failed to establish relevant comparisons and presented data in isolation. This tendency limits readers' capacity to appreciate how new findings build on, challenge, or reinforce established knowledge. Improving this dimension would help to generate cumulative knowledge and allow the discipline to evolve more systematically by engaging with previous work.

Acknowledgement of Limitation (QA6)

Acknowledging study constraints was another criterion where performance differed greatly. A minority of articles clearly stated their limits, allowing readers to interpret conclusions with appropriate caution and transparency. Others just addressed this partially, possibly identifying some restrictions but not explaining their ramifications. Many articles did not address constraints at all, squandering a vital opportunity to display scholarly rigour and credibility. Failure to identify limits might result in overgeneralisation and diminish the perceived dependability of the research. It is critical to include careful observations on study limits so that readers can appropriately assess the breadth and applicability of the results.

Overall Quality and Implications for Review

Ultimately, the results of the quality assessment reveal a field that shows strong capabilities in defining research objectives and clarifying key concepts, but also notable inconsistency in methodological detail, comparative depth, and the acknowledgement of study limitations. The total scores and percentage ratings varied significantly across the thirty articles. Higher-scoring studies were distinguished by their clear methodological transparency, well-developed conceptual frameworks, alignment with current research, and openness about their limitations. In contrast, lower-scoring articles frequently lacked these critical elements, highlighting areas where reporting standards could be improved.

Each reviewer applied the assessment criteria independently, and the individual scores were then combined to produce a composite score for each study. A minimum score of 3.0 was required for a study to advance to the next stage of analysis. This threshold ensured that only research meeting an acceptable standard of quality was considered for further evaluation and synthesis.

These findings suggest that future research in areas such as tax compliance, audit assurance, and the strategic contributions of tax practitioners would benefit from more consistent methodological transparency, stronger comparative analysis, and a clearer acknowledgment of study limitations. By improving in these areas, researchers can enhance the credibility, relevance, and cumulative impact of their work, ultimately contributing to more informed policies and practices. This is especially important in a field with far-reaching implications for economic fairness, regulatory effectiveness, and public trust.

Result and Finding

Table 5 shows the comprehensive grading results for each paper, showing important strengths and shortcomings throughout the dataset. The assessment reveals that, while most publications do a good job of identifying their objective and relevance, there is significant variety in

methodological detail and little mention of comparative background or research limits. The table summarises these tendencies, providing significant information for evaluating the data base in this analysis and identifying areas to increase transparency and scholarly rigour in future research on tax compliance and audit assurance.

Table 6: Scoring PRISMA Results

Primary Study	QA1	QA2	QA3	QA4	QA5	QA6	Total Mark	Percentage (%)
PS1	Y	Y	Y	Y	P	Y	5	83.30%
PS2	Y	Y	P	Y	P	Y	4.5	75.00%
PS3	Y	Y	Y	Y	P	Y	4.5	75.00%
PS4	Y	Y	P	Y	P	Y	3.5	58.30%
PS5	Y	Y	Y	Y	Y	Y	4	66.70%
PS6	Y	Y	Y	Y	P	Y	4.5	75.00%
PS7	Y	Y	P	Y	P	Y	3.5	58.30%
PS8	Y	Y	P	Y	P	Y	3.5	58.30%
PS9	Y	Y	P	Y	P	Y	4	66.70%
PS10	Y	Y	P	Y	P	Y	3.5	58.30%
PS11	Y	Y	P	Y	P	Y	3.5	58.30%
PS12	Y	Y	P	Y	P	Y	4	66.70%
PS13	Y	Y	P	Y	P	Y	4	66.70%
PS14	Y	Y	P	Y	N	Y	3.5	58.30%
PS15	Y	Y	P	Y	N	Y	4	66.70%
PS16	Y	Y	P	Y	N	Y	4	66.70%
PS17	Y	Y	P	Y	P	Y	3.5	58.30%
PS18	Y	Y	P	Y	P	Y	4	66.70%
PS19	Y	Y	Y	Y	P	Y	4.5	75.00%
PS20	Y	Y	P	Y	N	Y	3.5	58.30%
PS21	Y	Y	P	Y	Y	Y	3.5	58.30%
PS22	Y	Y	P	Y	N	Y	3.5	58.30%
PS23	Y	Y	P	Y	Y	Y	3.5	58.30%
PS24	Y	Y	Y	Y	P	Y	4.5	75.00%
PS25	Y	Y	P	Y	P	Y	3.5	58.30%
PS26	Y	Y	P	Y	Y	Y	3.5	58.30%
PS27	Y	Y	Y	Y	N	Y	4.5	75.00%
PS28	Y	Y	P	Y	Y	Y	3.5	58.30%
PS29	Y	Y	Y	Y	N	Y	4	66.70%
PS30	Y	Y	P	Y	N	Y	4	66.70%

Based on this quality assessment, the study of chosen papers was organised into four thematic categories to reflect the complexities of tax agents' activities in audit assurance systems: regulatory advice, compliance facilitation, ethical representation, and institutional interface. These topics provide a framework for understanding how tax practitioners interpret and administer tax laws, assist taxpayer compliance, enforce ethical standards, and mediate interactions between taxpayers and authorities, so providing a holistic picture of their strategic intermediary function.

Theme 1: Regulatory Advisory

This theme focuses on the role of tax agents in providing informed guidance shaped by legal requirements, professional standards, and evolving policy contexts. The studies in this area focus on how regulatory expectations, cultural norms, and professional frameworks shape the tax practitioner's advice function while balancing state interests and taxpayer compliance requirements. They also look into how these advising duties respond to complex, country-specific difficulties and shifting institutional needs.

Tax professionals act as crucial advisors within diverse legal and institutional environments, supporting the interpretation and implementation of tax laws. Azemi et al. (2020) highlight tax fairness perceptions among Malaysian tax agents, revealing that nuanced understanding of fairness dimensions is vital for encouraging voluntary compliance and shaping equitable advisory practices. Seno et al. (2022) add cultural context by examining how Hofstede's dimensions relate to ethical decision-making among tax practitioners in Malaysia, showing that low power distance and high uncertainty avoidance cultures encourage ethical conduct in advisory roles. Meanwhile, Ratnawati et al. (2023) investigate Indonesian tax consultants' ethical decision-making and demonstrate how professionalism moderates the impact of personal traits such as Machiavellianism on ethical outcomes.

Building on these ideas, Misra et al. (2020) examine social norms in tax consultants' recommendations, showing that explicit client preferences can reduce confirmation bias, reinforcing the importance of ethical frameworks and cultural responsiveness in regulatory advisory. Kim et al. (2024) analyse how ethics and economic incentives affect Korean tax preparers, showing that strong ethical standards can mitigate aggressive reporting despite weak external fee structures. Elitzur and Yaari (2024) use a bargaining model to study how advisors' recommendations become aggressive depending on negotiation dynamics with tax authorities, Marchese and Venturini (2020) further highlight the ambiguous role of tax preparers in compliance, showing that market pressures and client expectations can encourage partial evasion corrections.

Assidi and Hussainey (2021) extend this view by revealing that external tax preparers in the UK tend to be more aggressive than internal ones, driven by their specialized knowledge of changing laws. Calderoni (2022) provides insights into the UK context, where knowledge, ethics, and identity interplay to create distinctive professional boundaries, with practitioners adapting ethical frameworks to evolving expectations. Mayer and Gendron (2024) explore peer consultation norms among tax partners, showing that clan-like cultures reinforce interpretive consensus, stabilizing regulatory interpretations in complex cases. Collectively, these studies underline how tax agents operate as regulatory advisors navigating overlapping pressures of legal complexity, cultural values, professional norms, and market expectations. This advisory role demands high ethical standards and adaptive strategies to maintain taxpayer trust and institutional legitimacy.

Theme 2: Compliance Facilitation

Tax practitioners serve a critical role as compliance facilitators, helping taxpayers meet their obligations while navigating complex and often challenging tax systems. This theme highlights how professionals such as tax consultants, agents, preparers, and specialists contribute to compliance through direct service delivery, taxpayer education, cost-benefit analysis, audit support, dispute resolution, and the management of relationships with tax authorities. Their

role becomes especially vital in contexts marked by low public trust in government, limited tax literacy, or evolving regulatory frameworks. In such settings, tax practitioners do more than provide technical services. They also act as educators, trusted advisors, and intermediaries who help manage the relationship between the state and its citizens.

Occhiali and Kalyango (2023,2025) present solid evidence from Uganda suggesting that taxpayers who use agents are more likely to file and pay on time. Their studies reveal that agents reduce errors in returns, lessen audit adjustments, and support reliable revenue flows, emphasising the relevance of agent services in building developing-country tax systems. Similarly, Pahala et al. (2021) analyse Indonesia's context, finding that service quality, perceptions of consultant professionalism, and taxpayer motivation all significantly influence the demand for consultancy services. This underscores the idea that compliance facilitation depends not only on technical knowledge but on maintaining strong reputational and relational ties with clients who value dependable support in navigating complex rules.

Ferida (2022) and Fahrizal and Nuryanah (2024) both examine the role of consultants in audit contexts. Their work highlights how price-benefit evaluations and service satisfaction influence client decisions to engage consultants for audit support. By assisting clients in organising documents, interpreting inspector queries, and understanding procedural rights, consultants improve the quality and fairness of audits while reducing client stress. Isnaniati et al. (2023) and Romagnoli et al. (2022) deepen this perspective by examining voluntary disclosure programs in Indonesia and Italy, respectively. These studies demonstrate that consultants act as educators, explaining asset reporting requirements, alleviating fears of enforcement, and creating a safe environment for clients to meet obligations proactively.

Ugli (2024) explores Uzbekistan's alternative dispute resolution mechanisms, describing how tax consultants participate in mediating disputes before they escalate, reducing conflict and promoting smoother compliance. By offering structured negotiation channels that align with international standards, practitioners help modernize institutional frameworks and protect taxpayer rights. Sharma and Sharma (2022) study North Indian practitioners' ethical decision-making, showing that stakeholder expectations, Machiavellian tendencies, and cost considerations shape compliance advice. This suggests that practitioners must balance client interests with broader policy goals, embodying a facilitative role that encourages self-policing rather than mere rule-following.

Yong and Freudenberg (2020) provide a qualitative comparison of SME and practitioner perceptions in New Zealand, showing that while practitioners emphasize legal obligations and cost control, their support reduces client stress and improves compliance readiness. This relationship-oriented approach reinforces the idea that tax agents facilitate not only technical accuracy but also psychological preparedness for engaging with authorities. Frecknall-Hughes et al. (2023) show that Austrian taxpayers often hire practitioners to avoid direct interaction with tax officials, revealing that practitioners act as protective buffers in relationships marked by power imbalances or mistrust. Doyle (2022) adds that practitioners hold responsibility for promoting tax justice, framing compliance support as an ethical obligation with social consequences beyond individual transactions.

Elitzur and Yaari (2024) provide a bargaining perspective, illustrating how advisors help clients navigate enforcement negotiations while managing the risk of overly aggressive strategies. Misra et al. (2020) show that social norms activated during client interactions reduce

confirmation bias in consultants' recommendations, encouraging more balanced, conservative positions. Kim et al. (2024) also show that ethical attributes in preparers can mitigate aggressive reporting, underlining the dual role of ensuring legal compliance while protecting client interests. Mayer and Gendron (2024) highlight how peer consultation within firms supports consistent, robust interpretations of tax law, ensuring clients receive advice aligned with professional standards.

Marchese and Venturini (2020) discuss how practitioners correct clients' misperceptions of audit probability but also reflect market-driven compromises, creating a median compliance stance that balances client interests with regulatory expectations. Assidi and Hussainey (2021) reveal that external preparers in the UK may adopt more aggressive positions due to market competition, underscoring the tension between client advocacy and system-wide compliance facilitation. Calderoni (2022) examines how UK practitioners negotiate ethical dilemmas within professional networks, highlighting the importance of maintaining integrity while providing clear, practical guidance to clients.

Battaglini et al. (2020) demonstrate the wider spillover effects of audits conducted with practitioner involvement, showing that knowledge about enforcement spreads across client networks and improves overall compliance. Carfora et al. (2021) similarly find that Italian consultants transmit audit-derived lessons to other clients, amplifying deterrence effects beyond individual cases. Hux et al. (2025) explore how tax specialists collaborate with auditors, suggesting that strong interprofessional ties enhance audit quality, reduce misunderstandings, and support consistent compliance advice. Mescall and Schmidt (2025) show that joint provision of audit and tax services encourages less aggressive tax positions, illustrating institutional ways to support balanced compliance facilitation.

Bauer et al. (2023) highlight the role of in-house tax experts in audit engagements, demonstrating that early and effective expert involvement reduces material weaknesses and promotes reliable financial reporting. Lopez and Greenwald (2022) emphasize the need to manage auditor workloads to ensure thorough tax provision reviews, indirectly highlighting the importance of well-coordinated practitioner support. Collectively, these studies depict tax agents as essential compliance facilitators whose work spans technical accuracy, client education, audit support, cost-benefit management, dispute resolution, and system-wide deterrence effects. Their role is both relational and strategic, requiring careful negotiation between individual client interests and broader public revenue goals,

Theme 3: Ethical Representation
This theme highlights the importance of ethical representation in tax practice, delving into how personal beliefs, professional standards, and broader cultural elements influence the decisions of tax advisers who operate as liaisons between clients and authorities. Ethical representation is critical to the integrity of tax systems because it influences compliance behaviour, client trust, and the overall fairness of revenue collection. Ratnawati et al. (2023) show that Indonesian tax consultants' ethical decision-making is not merely a matter of individual choice but is significantly shaped by traits such as Machiavellian tendencies, risk preferences, and perceptions of social responsibility.

Their findings underscore the moderating role of professionalism in mitigating unethical behaviour, suggesting that institutionalised professional standards can act as a safeguard against conflicts of interest and opportunistic advising. Kim et al. (2024) expand on this idea

by revealing that in Korea, while ethical attributes among tax preparers reduce aggressive reporting, external economic incentives such as standard fees fail to discourage such behaviour effectively. This points to a complex relationship between personal ethics and structural incentives, suggesting that ethical training alone is insufficient without addressing systemic pressures.

Seno et al. (2022) deepen this perspective by examining how cultural dimensions influence ethical decision-making among Malaysian tax practitioners. Their study finds that power distance, individualism, and uncertainty avoidance correlate with ethical choices, highlighting that culture shapes not only attitudes but also professional behaviour. Such findings suggest that ethics in tax practice cannot be universalized but must account for local social norms and values. Misra et al. (2020) explore the influence of social norms on ethical decision-making, demonstrating that explicit client preferences can reduce confirmation bias in tax consultants' information searches.

This behaviour indicates that practitioners are not merely passive rule followers but actively negotiate ethical choices in response to client signals and professional expectations, emphasizing the importance of cultivating ethical cultures within firms. Mayer and Gendron (2024) also highlights the role of social processes in shaping ethical practice, documenting how tax partners in accounting firms engage in clan-based peer consultations to interpret ambiguous rules. This collaborative practice serves as a social check on individual judgment, promoting shared interpretations that are both technically robust and ethically defensible.

Calderoni (2022) offers further insight into the social construction of ethics in the UK, showing that professional knowledge, ethical identity, and peer networks play a critical role in shaping how tax professionals navigate complex and often ambiguous legislative environments. The study suggests that ethics is not static but is constantly negotiated within communities of practice, influenced by professional discourse, regulatory expectations, and personal values. Doyle (2022) emphasises the public dimension of ethical representation by arguing that tax practitioners play an essential role in advancing tax justice.

By encouraging compliance and discouraging aggressive evasion techniques, practitioners help to redistribute resources in an equitable manner, reinforcing social faith in the tax system. This responsibility emphasises the dual role that practitioners play as both client advocates and guardians of public interest. Yong and Freudenberg (2020) examine divergent perceptions between New Zealand SMEs and their tax practitioners, finding that while SMEs consider broader legal and social obligations, practitioners often focus narrowly on minimising compliance costs. This disconnect suggests that practitioners' ethical framing may be overly technical, underscoring the need for more holistic approaches that integrate client education and broader social considerations.

Elitzur and Yaari (2021) investigate the bargaining dynamics between tax advisors and authorities, showing that advisors often balance client interests with enforcement constraints. Their bargaining model illustrates the ethical tensions inherent in advising, as practitioners must advocate for clients while staying within legal and ethical boundaries. Assidi and Hussainey (2021) add another dimension by comparing external and internal tax preparers in the UK, revealing that external advisors are more likely to adopt aggressive tax positions due to market incentives and specialized knowledge. This finding highlights the ethical risks introduced by competitive pressures and client expectations, calling for regulatory oversight

and professional self-discipline. Marchese and Venturini (2020) similarly describe how preparers balance amoral client expectations with perceived enforcement risks, suggesting that tax preparers occupy an ethically ambiguous position where they must manage compliance while accommodating client interests.

In addition, Battaglini et al. (2020) highlight the spillover effects of tax advisor behaviour by showing that tax evasion practices among clients of the same advisor are correlated. Their findings imply that ethical or unethical practices are not isolated but can spread within advisor networks, underscoring the importance of professional culture and accountability. Yong and Freudenberg (2020) reinforce this point by showing that practitioners' narrow focus on legal obligations may neglect broader compliance goals, limiting their role as ethical advisors. Pahala et al. (2021) contribute by examining how service quality, taxpayer perceptions, and motivation influence the decision to engage tax consultants, suggesting that ethical reputation is integral to client trust and service uptake. The interplay of these factors demonstrates that ethical representation is not only a matter of individual integrity but is embedded in professional training, market dynamics, social norms, and institutional structures.

These studies collectively reveal that ethical representation in tax practice is a complex process shaped by personal values, cultural norms, professional standards, and market pressures. Tax practitioners must navigate challenging ethical landscapes, where they are often required to balance their responsibility to advocate for clients with the need to comply with legal obligations and uphold broader social responsibilities. The findings underscore the importance of maintaining strong professional standards, providing targeted ethical training, and establishing institutional support systems that enable fair, transparent, and trustworthy tax consulting practices. By promoting ethical representation, tax practitioners can play a meaningful role in strengthening tax systems and contributing to a more equitable and sustainable approach to public revenue management.

Theme 4: Institutional Liaison
Tax practitioners operate as key institutional liaisons, connecting taxpayers and government officials while ensuring that compliance duties are handled in a way that promotes system-wide trust and efficiency. This role is especially important in situations where institutional complexity, regulatory change, and taxpayer uncertainty necessitate expert advice and lobbying. Practitioners serve as liaisons, interpreting shifting legal frameworks, facilitating taxpayer understanding, managing relations with authorities, and contributing to policy execution in ways that enhance the tax system's legitimacy and credibility.

Frecknall-Hughes et al. (2023) demonstrate that taxpayers often turn to practitioners to reduce direct contact with authorities, reflecting the practitioner's function as an institutional buffer and translator of regulatory expectations. Occhiali and Kalyango (2023,2025) provide evidence from Uganda that agents improve compliance through this liaison role, by offering guidance that clarifies complex filing and payment procedures while enhancing trust in the tax administration. Ugli (2024) adds another dimension by examining the role of tax consultants in Uzbekistan's alternative dispute resolution processes, showing how these professionals help taxpayers navigate legal challenges, negotiate fair outcomes, and reinforce perceptions of institutional fairness.

Ferida (2022) and Fahrizal and Nuryanah (2024) focus on tax audit support services in Indonesia, highlighting how practitioners act as intermediaries who explain audit procedures,

manage documentation, and ensure taxpayers understand their obligations, reducing the stress and confusion that can arise during enforcement actions. Romagnoli et al. (2022) and Isnaniati et al. (2023) examine voluntary disclosure programs, showing that practitioners serve as trusted advisors who interpret complex policy initiatives, promote understanding, and encourage honest reporting. These roles not only benefit individual taxpayers but also help governments achieve higher voluntary compliance rates, contributing to the stability and predictability of revenue systems.

Doyle (2022) frames this liaison role in terms of promoting tax justice, arguing that practitioners hold a responsibility to balance client advocacy with system-wide integrity. Battaglini et al. (2020) support this view by showing how practitioners disseminate deterrence effects through audit spillovers across client networks, acting as conduits for regulatory learning and behaviour change. Carfora et al. (2021) similarly find that Italian practitioners spread audit insights to clients not directly audited, further reinforcing systemic compliance. Such spillover effects highlight how practitioners operate not only at the individual advisory level but also as agents of institutional knowledge transfer.

Hux et al. (2025) and Bauer et al. (2023) reveal that practitioner involvement in audit engagements is crucial for improving audit quality and reducing material weaknesses, underscoring the importance of effective liaison between private advisors and public enforcement functions. Mescall and Schmidt (2025) show that when audit and tax services are provided jointly, practitioners are less likely to recommend aggressive tax positions, suggesting that integrated professional models encourage closer alignment with institutional expectations and regulatory frameworks.

Assidi and Hussainey (2021) highlight market differences in the UK context, where external tax preparers often adopt more aggressive positions than internal ones, raising questions about how institutional relationships and incentives shape practitioner behaviour. Marchese and Venturini (2020) analyse similar dynamics in Italy, finding that practitioners adopt median stances to balance enforcement pressures with client advocacy, illustrating the subtle negotiations that define the liaison role. Elitzur and Yaari (2021) formalize this dynamic through a bargaining model that explains how practitioners and tax authorities reach negotiated outcomes that satisfy enforcement goals while managing taxpayer risk.

Ratnawati et al. (2023) and Kim et al. (2024) contribute by showing how ethical frameworks and professionalism moderate practitioner behaviour, ensuring that liaison functions maintain integrity even when client pressures encourage aggressive positions. Misra et al. (2020); Sharma and Sharma (2022), and Seno et al. (2022) emphasize that cultural and social norms shape how practitioners interpret their liaison roles, underscoring the importance of context-sensitive professionalism in building institutional trust.

Mayer and Gendron (2024) and Calderoni (2022) deepen this perspective by exploring how peer consultation and professional identity formation within firms strengthen interpretive consistency and shared ethical standards. Pahala et al. (2021) add that service quality and client perceptions influence demand for practitioner services, making transparent, ethical liaison work a competitive advantage. Yong and Freudenberg (2020) show that in the SME context of New Zealand, practitioners help reduce compliance stress by translating legal requirements into practical guidance.

Lopez and Greenwald (2022) highlight the importance of managing auditor workload to prevent tax avoidance, indirectly supporting the need for effective collaboration between auditors and tax practitioners as institutional partners. Finally, Azemi et al. (2020) and Yong and Freudenberg (2020) emphasize tax fairness as a critical dimension of the liaison role, demonstrating that practitioners help taxpayers navigate perceptions of fairness and ensure equitable treatment within the tax system.

Together, these studies paint a complete image of tax practitioners as institutional liaisons who navigate intricate connections between clients, regulators, and the larger tax system. Their responsibilities include education, advocacy, dispute resolution, audit support, policy interpretation, and ethical counsel, all of which help to ensure the legitimacy, fairness, and effectiveness of tax administration. By fostering trust and transparent communication between taxpayers and authorities, practitioners establish the foundations of voluntary compliance and promote long-term revenue mobilisation for public goods.

Discussion

This SLR offers a thorough examination of tax agents' strategic intermediary role in audit assurance, drawing on thirty primary studies and organising the findings into four interconnected themes: regulatory advisory, compliance facilitation, ethical representation, and institutional liaison. The evaluation emphasises the multifaceted obligations that tax agents confront in balancing legal compliance, taxpayer service, professional ethics, and institutional collaboration. Within the regulatory advisory theme, data shows that tax agents assist clients in interpreting complicated laws, assessing planning opportunities, and managing legal risks in contexts where tax regulations are continually shifting. The compliance facilitation theme captures practitioners' vital service role, which ranges from draughting accurate returns and resolving disputes to educating taxpayers and promoting voluntary disclosure initiatives.

Ethical representation arises as a core facet of practice, with tax agents balancing the need to advocate for clients' interests while maintaining integrity and social responsibility. Institutional liaison highlights the role of practitioners in mediating interactions between taxpayers and authorities, assisting in conflict resolution, building confidence, and ensuring seamless policy implementation. These themes demonstrate that tax agents work at the crossroads of taxpayer requirements, regulatory obligations, and public expectations, providing services that are both technically specialist and deeply relational. Despite these qualities, the review found recurrent flaws in the literature, such as inconsistent methodological transparency, inadequate comparative analysis, and a common lack of explicit explanation of study limitations.

These findings indicate that tax agents should not be considered as standalone service providers, but rather as embedded players within larger institutional structures. The decision to divide the analysis into four themes was based on evidence that these responsibilities, while intertwined, represent separate pressures and functions within tax systems. Regulatory advisory was chosen because it demonstrated clear patterns of agents assisting clients in interpreting the law, managing risks, and responding to changing policy environments. This position is especially important given the rising complexity of tax regulations and international initiatives to reduce aggressive planning. Compliance facilitation was identified as a theme because of widespread evidence that practitioner support improves taxpayer understanding, reduces error rates, and encourages voluntary compliance, particularly in settings with lower trust in government or limited tax literacy.

The theme of ethical representation was important to highlight the difficulties practitioners experience in balancing advocacy and professional integrity, as cultural, societal, and market elements all influence ethical decision-making. Institutional liaison was added to reflect how agents mediate between taxpayers and authorities, managing audits, discussions, and communication in ways that reduce friction and increase system legitimacy. These themes are more than just analytical categories; they point to real-world tensions and trade-offs that practitioners must manage, illuminating the complexities of their work and the importance of context in building effective approaches. At the same time, the review exposed clear gaps in the literature, such as limited empirical work in low-income country contexts, the need for more detailed study of decision-making processes within firms, and a lack of comparative research on how different regulatory and professional frameworks shape practitioner behaviour.

These findings have significant implications for policymakers, tax authorities, professional groups, and researchers who want to enhance the design and implementation of tax compliance systems. Recognising the regulatory advising role emphasises the necessity of establishing clear, stable, and well-communicated legal frameworks, as well as investing in practitioner training to improve interpretive competence and decrease chances for aggressive planning. The emphasis on compliance facilitation highlights the importance of increasing access to high-quality advising services, particularly in situations when taxpayers struggle to understand their obligations or distrust tax administrators.

Strengthening ethical representation implies the need for strong professional standards of conduct, ethics education, and enforcement mechanisms that assist practitioners in navigating competing motivations and maintaining public trust. The institutional liaison function demonstrates the benefits of collaborative governance techniques, in which agents and authorities collaborate to enhance audit results, resolve disputes, and share knowledge in ways that strengthen system integrity. However, the study has drawbacks. The analysis is based on existing literature, much of which comes from distinct geographical contexts with varied methodological rigour, making universal generalisation challenging.

Future study should focus on empirical investigations in underserved areas, comparative reviews of regulatory regimes and professional standards, and studies that track the impact of training and certification programs. Addressing these gaps would help scholars and practitioners better understand how to successfully integrate tax agents into risk-based audit techniques and compliance systems, ultimately promoting fairer, more efficient, and more sustainable tax administration.

Conclusion
The purpose of this systematic literature analysis was to investigate tax agents' strategic intermediate position in audit assurance, specifically how their various responsibilities connect with statutory frameworks, taxpayer needs, and institutional aims. To uncover significant themes, thirty primary studies were carefully selected and examined across major academic databases using a structured search approach and the PRISMA technique. The review identified four key responsibilities that tax agents play. As regulatory consultants, they help customers read and apply complicated tax rules, leading them through planning decisions and assuring legal compliance in the face of shifting policy environments. Tax agents assist taxpayers by providing high-quality services that improve return accuracy, reduce errors, encourage voluntary disclosure, and increase overall taxpayer motivation.

Ethical representation emerged as a key subject, emphasising the difficulties practitioners have in balancing client advocacy, professional ethics, and public accountability. The institutional liaison function demonstrated how tax agents operate as intermediaries between taxpayers and authorities, eliminating conflicts, encouraging communication, and ensuring that policy objectives are consistently and fairly executed. Taken together, these themes demonstrate the multifaceted nature of tax agents' job, which is influenced by cultural expectations, legal difficulties, market pressures, and changing administrative requirements. This synthesis provides a better understanding of how tax agents work, not as detached service providers, but as embedded institutional actors negotiating complicated relationships and making substantial contributions to the integrity of tax systems.

This paper provides an essential contribution by presenting an integrated paradigm that encompasses the full range of tax agents' intermediate activities in audit assurance settings. It underlines that improving tax administration necessitates not just clear legislative norms and strong enforcement methods, but also the development of a trained, ethical, and professional advice community. These findings have practical implications for policymakers, tax authorities, and professional bodies, including investing in consistent regulatory clarity, promoting ethics training, enforcing codes of conduct, and developing collaborative governance models that actively involve tax agents in compliance strategies.

However, this review recognises its limitations, such as the variation in methodological rigour among included studies and the focus of existing research in specific regions. Because tax systems are context-dependent, using these lessons universally requires caution. Future research should focus on empirical investigations in underserved areas, comparative evaluations of professional standards and regulatory regimes, and assessments of the success of training and certification activities aimed at improving ethical practice. By addressing these shortcomings, future research can improve how tax agents are integrated into risk-based audit tactics and compliance systems. In doing so, there is an opportunity to support the development of fairer, more efficient, and more sustainable tax administration that meets the needs of both governments and taxpayers in an increasingly complex global environment.

Acknowledgment

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