

Visualizing and Mapping Two Decades of Literature on Corporate Tax: A Bibliometric Analysis

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Abstract: This study aims to identify and present current trends in worldwide research on corporate taxation using bibliometric methods. A comprehensive search was conducted in the Scopus database for all publications in the field of corporate tax research from 2003 to 2022. The bibliographic profiles were used for further searches on corporate tax, which included 813 scholarly articles recorded in the Scopus database through August 2022. In addition, Harzing's Publish or Perish software was used to analyze the citation profiles. In a final step, VOSviewer software was used to visualize and map research outputs using bibliometric networks. The results show an increasing research trend in the field of corporate taxes. One of the main keywords in this area was tax avoidance. The study contributes to the existing body of knowledge by providing a comprehensive analysis of research trends in corporate taxation published in the Scopus database for over two decades.

Keywords: bibliometric analysis, corporate tax, tax avoidance, taxation.

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INTRODUCTION

The current body of literature reveals extensive research on the concepts of corporate tax. According to Tang & Firth (2011), the complexity of the tax rules permits taxpayers to participate in tax management, tax planning, and tax sheltering activities. Corporate tax is closely linked to tax planning, tax avoidance, and tax evasion, which has attracted significant academic attention in recent years. Moreover, corporate tax is becoming more prevalent in the corporate sector as it influences strategic business planning (Marzuki & Syukur, 2021).

Interest in corporate tax planning has expanded as many companies become aware of its organisational benefits due to various political, economic, and technological factors. Besides, the implementation of tax measures has a significant impact on the administrative activities of a company (Supriyati & Anggraini, 2021). Consequently, numerous scholarly articles have emphasised corporate tax planning. For instance, Sun et al. (2021) discovered the positive contribution of tax planning towards the mitigation of financial constraints.



The findings suggested that cash tax savings would increase immediate cash flow in the short run and improve financial decline in the long run. Furthermore, effective tax planning is associated with better board risk oversight (Beasley et al., 2021) and corporate social responsibility (CSR) (Aronmwan & Igbinoba, 2021). Aronmwan & Igbinoba (2021) added that companies viewed tax payments as part of their CSR activities.

Companies are motivated to manage their corporate tax effectively to achieve significant cost savings, hence improving profitability. As such, companies need to organise their business operations to create the most favourable tax structure and an efficient tax planning approach to reduce the tax burden. According to Marzuki & Syukur (2021), companies may benefit from the loopholes in tax reporting to conduct numerous strategies for minimal tax liability. Thus, the study aims to acquire more comprehensive knowledge of corporate tax issues and perspectives worldwide as well as the networking developed resulting from the published literature.

All registered companies are required to pay taxes to the government based on certain rates known as corporate tax. Taxes are considered the most important source of revenue by most governments around the world and therefore play a critical role in budgeting, especially in allocating funds for spending (Supriyati & Anggraini, 2021). Hence, different countries observe different rules and regulations that must be adhered to. Due to continuous changes in corporate tax policies globally, research on corporate tax has been actively conducted and covers various issues and perspectives. For instance, corporate tax burden (Dang et al., 2019), legitimacy of corporate tax (Anesa et al., 2019), corporate tax aggressiveness (Baudot et al., 2020), and corporate tax planning are divided into tax avoidance and tax evasion (Hoffman, 1961, Oats & Tuck, 2019, Blaufus et al., 2019).

Managing corporate tax issues is crucial for firms to manage the business efficiently, stabilise financial performance, and increase shareholders' value. As taxation adds a financial burden on companies and stakeholders, corporations will strategise to reduce, eliminate, or postpone their tax burdens (Hoseini et al., 2018). Although managers have various options and priorities in managing corporate tax, they must abide by the corporate tax laws and regulations of the country. Such action influences government revenues as it may lower the tax collection from corporations. Pratama (2018) stated that one of the many factors contributing to the unsatisfactory level of government revenue is the relatively low level of taxpayer participation. Failure to abide by corporate tax laws entails paying tax penalties, which reduces profitability and reputation. The agency theory explains that corporate tax must be managed optimally to avoid further detrimental implications to the company fame and decreasing shareholders' value.

The areas involving corporate tax were analysed given that different countries observe different rules and regulations, which may raise various issues of concern. Based on the aforementioned motives, the current study investigated (a) the volume of publication trends on corporate tax globally, (b) the research distribution on corporate tax based on authors and country, (c) the most influential articles and authors on corporate tax, and (d) the top keywords and subject areas to determine future research opportunities. The remainder sections are structured as follows. The subsequent section presents research methodology and the search strategy flow diagram. The final section provides the main findings, discussions, study limitations and future research suggestions.

METHODS

A bibliometric analysis was performed using the Scopus database as of August 2022. Scopus is a peer-reviewed literature database that thoroughly depicts global research output across an extensive range of fields. The comprehensive database spans multiple disciplines and provides users with the tools necessary to monitor, analyse, and visualise search results (Mansour et al., 2022). Therefore, Scopus was selected as a single database

to conduct the study to store a complete set of bibliographic data for the study purpose. To achieve the research objectives, the term “corporate tax” (included in the article title) was selected to search for relevant publications in any language and related to the research subject. The search was narrowed to include only publications between 2003 and 2022 to identify the current corporate tax research trend over the past two decades.

Bibliometric analysis has become a more prominent method of demonstrating how studies change over time (Ahmi & Mohamad, 2019). The study trends can be observed by classifying the publications based on the year, author, institution, or country of origin to reveal recurring research themes. Numerous bibliometric analysis tools are available in response to the growing availability and depth of data on academic publications (Ahmi & Nasir, 2019). Additionally, publications can be evaluated based on the citation metrics, including the number of citations, average citations per year, h-index, and g-index. Network mapping can be visualised using relevant software to identify the co-authorship, co-citation, and keywords used.

Despite the evolving interest in social studies, few studies have examined the research trend, specifically using the bibliometric approach. Therefore, past studies that applied bibliometrics or scientometrics in corporate tax areas were identified to compare against the current research. Table 1 summarises previous studies based on the search strategy, data source, and subject area. Observably, the authors emphasised several subject areas and different investigation periods, namely “corporate social responsibility and corporate tax aggressiveness”, “tax evasion”, and “tax competitiveness”. Although the studies offered an insightful perspective on the development of tax research, further investigation is required to comprehend the topic, specifically regarding the tax imposed on corporate taxpayers. The study only focused on corporate tax within the 20-year investigation period.

Table 1 Summary of Previous Studies

Author	Domain/Search Strategy	Data Source & Scope	TDE	Subject area
Issah & Rodrigues (2021)	“corporate social” OR “environmental disclosure” OR “environmental reporting” OR “sustainability disclosure” OR “sustainability reporting”, AND “tax aggressiveness” OR “tax avoidance” OR “tax sheltering” OR “tax evasion” OR “tax management” OR “tax risk management”	Scopus (2003 to 2020)	139	Corporate social responsibility and corporate tax aggressiveness
Nevzorova et al. (2017)	“tax” and “evasion”	eLIBRARY RUSocial Science Research Network Research Papers in Economics (2013 to 2016)	145 97 180	Tax evasion
Mazurenko & Tiutiunyk (2021)	“tax competitiveness”	Scopus Web of Science (1981 to 2020)	4,898 4,598	Tax competitiveness

Note: TDE = Total documents examined

The study flow is illustrated in Figure 1. Firstly, a specific topic was determined to conduct the bibliographic analysis. Based on the search string in the Scopus database, the timeframe was keyed in to limit the publications to specific years. Hence, the search was limited to between 2003 and the current year, 2022 as the time span

was 20 years. A detailed analysis was screened to ensure data validity based on the entire results presented. Articles that did not meet the criteria for the search title were removed and excluded from the analysis.

The search results were downloaded and exported to Microsoft Excel for further analysis. The entire bibliographic data extracted from the Scopus database were computed in terms of frequencies and percentages as depicted in the appropriate charts and graphs. Subsequently, the information on citation metrics was analysed further by importing the RIS format file from the Scopus database. Harzing's Publish and Perish software was used to extract the information on total citations, the number of cited publications, average citations per publication, and average citations per cited publication. Finally, the dataset was downloaded in CSV file format and accessed using VOSviewer to present the bibliometric analysis in the network visualisation map.

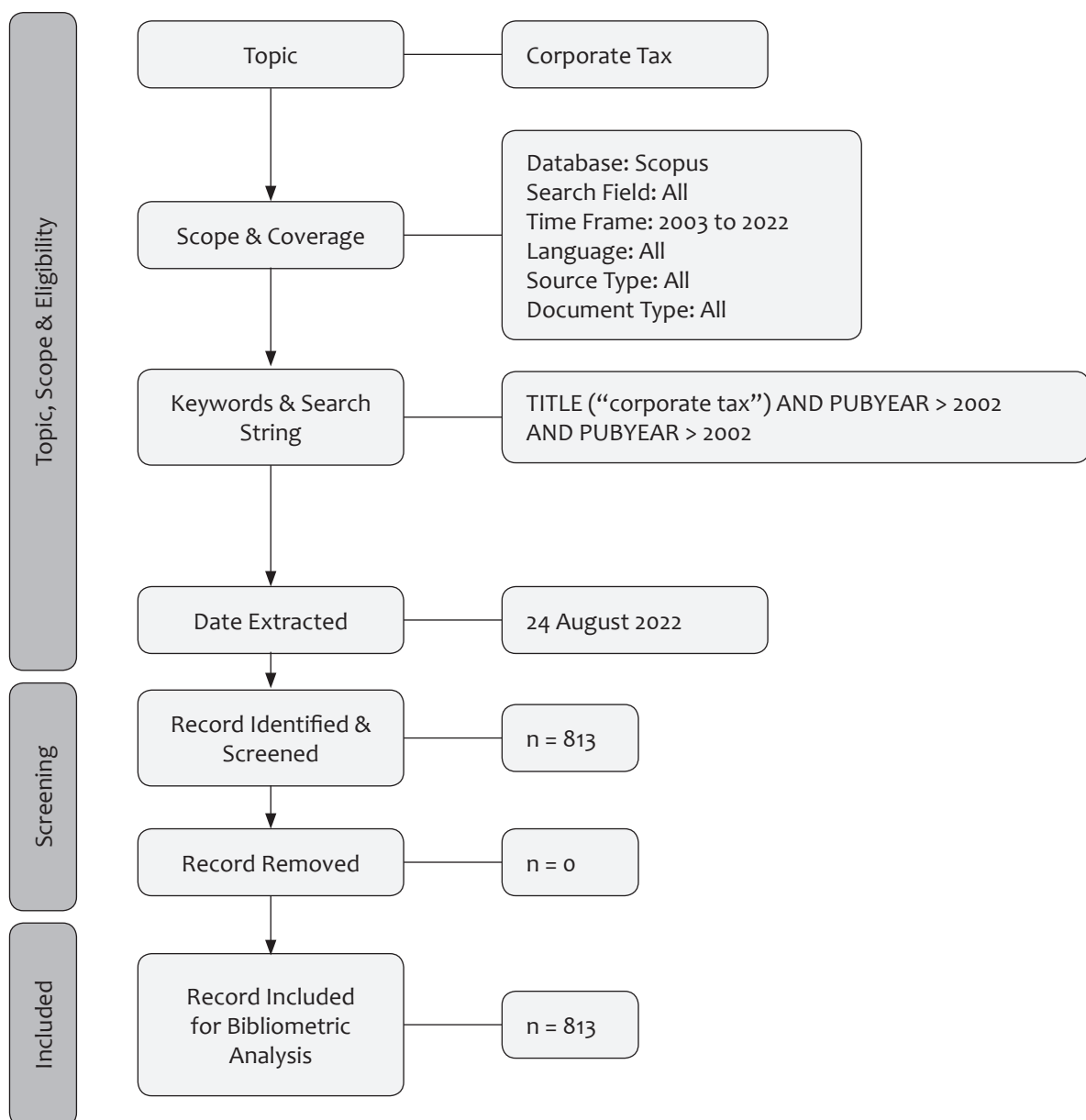


Figure 1 The search strategy flow diagram (Source: Zakaria et al., 2020)

RESULTS AND DISCUSSION

Documents Profiles

The Scopus database contains several documents and source types published by researchers worldwide. A total of 831 documents were identified after filtering the Scopus database for specific document and citation source types (see Table 2). The bibliometric analysis covered a 20-year period with 15,145 citations and an average of 797.11 citations per year.

Table 2 Citations Metrics

Metrics	Data
Papers	813
Number of Citations	15,145
Years	20
Citations per Year	797.11
Citations per Paper	18.63
Authors per Paper	2.25
h-index	57
g-index	110

The results for the document and source types are presented in descending order in Tables 3 and 4. The analysis disclosed 11 different document types from corporate tax studies. Articles comprised 78.97% of all documents produced, while other document types were under 10%. In terms of source type, 88.68% were published in journals followed by books (6.77%), conference proceedings (2.21%), book series 1.97%, and trade journals (0.37%). The trend suggests that scholars value journal publications to disseminate their research.

Table 3 Document Type

Document Type	Total Publications (TP)	Percentage (%)
Article	642	78.97%
Book Chapter	54	6.64%
Review	38	4.67%
Conference Paper	37	4.55%
Letter	16	1.97%
Book	8	0.98%
Note	7	0.86%
Editorial	5	0.62%
Short Survey	4	0.49%
Erratum	1	0.12%
Retracted	1	0.12%
Total	813	100.00

Table 4 Source Type

Source Type	Total Publications (TP)	Percentage (%)
Journal	721	88.68%
Book	55	6.77%
Conference Proceeding	18	2.21%
Book Series	16	1.97%
Trade Journal	3	0.37%
Total	813	100.00

Table 5 displays the predominant language used in corporate tax publications, which is English (94.99%) followed by German (1.71%). The remaining documents were published in 10 other languages (below 1%). Therefore, researchers emphasised presenting their research in the English language, which is universally understood and widely used on a global scale.

Table 5 Languages

Language	Total Publications (TP)*	Percentage (%)
English	777	94.99%
German	14	1.71%
Spanish	8	0.98%
Chinese	6	0.73%
French	4	0.49%
Czech	3	0.37%
Croatian	1	0.12%
Italian	1	0.12%
Polish	1	0.12%
Russian	1	0.12%
Ukrainian	1	0.12%
Catalan	1	0.12%
Total	818	100.00

*Some of the documents were prepared in dual languages.

Table 6 demonstrates the top three subject areas in corporate tax, namely economics, econometrics, and finance (68.39%) followed by business, management and accounting (57.81%), and social sciences (26.45%). Moreover, the topic has also been published in journals in other subject areas, such as physics and astronomy, immunology and microbiology, and chemical engineering.

Table 6 Subject Area

Subject Area	Total Publications (TP)*	Percentage (%)
Economics, Econometrics, and Finance	556	68.39%
Business, Management, and Accounting	470	57.81%
Social Sciences	215	26.45%
Environmental Science	24	2.95%
Engineering	23	2.83%
Computer Science	23	2.83%
Arts and Humanities	22	2.71%
Decision Sciences	19	2.34%
Energy	13	1.60%
Mathematics	11	1.35%
Medicine	10	1.23%
Psychology	5	0.62%
Multidisciplinary	4	0.49%
Agricultural and Biological Sciences	4	0.49%
Earth and Planetary Sciences	3	0.37%
Chemistry	3	0.37%
Pharmacology, Toxicology, and Pharmaceutics	2	0.25%
Biochemistry, Genetics, and Molecular Biology	2	0.25%
Physics and Astronomy	1	0.12%
Immunology and Microbiology	1	0.12%
Chemical Engineering	1	0.12%

*Few documents belong to more than one subject area.

Publication Trends

Figure 2 illustrates the publication trends of corporate tax from 2003 to 2022. An evaluation of the published studies based on the publication year allows the researcher to comprehend the development of the study field over time (Ahmi & Mohamad, 2019). The findings revealed a growing number of publications from year to year, which demonstrates a growing interest in the subject area. The number of publications increased dramatically from the lowest, 6 in 2006 to 25 in 2007, while in 2019 from 66 to 84 in 2020. The overall number of corporate tax publications would likely increase further at the end of the current year with 83 documents published as of August 2022.

Table 7 depicts the detail for each publication year in terms of the number of cited publications, total citations, average citations per publication, average citations per cited publication, h-index, and g-index. The highest number of cited publications was in 2020 with 63 cited publications, while the highest number of citations was between 2008 and 2012. Publications from 2006 displayed the highest average number of citations with 125.67 per publication. Meanwhile, the fewest citations per publication were for papers published in the current year, 2022 with only 0.60 citations per publication due to the short period from the publication date.

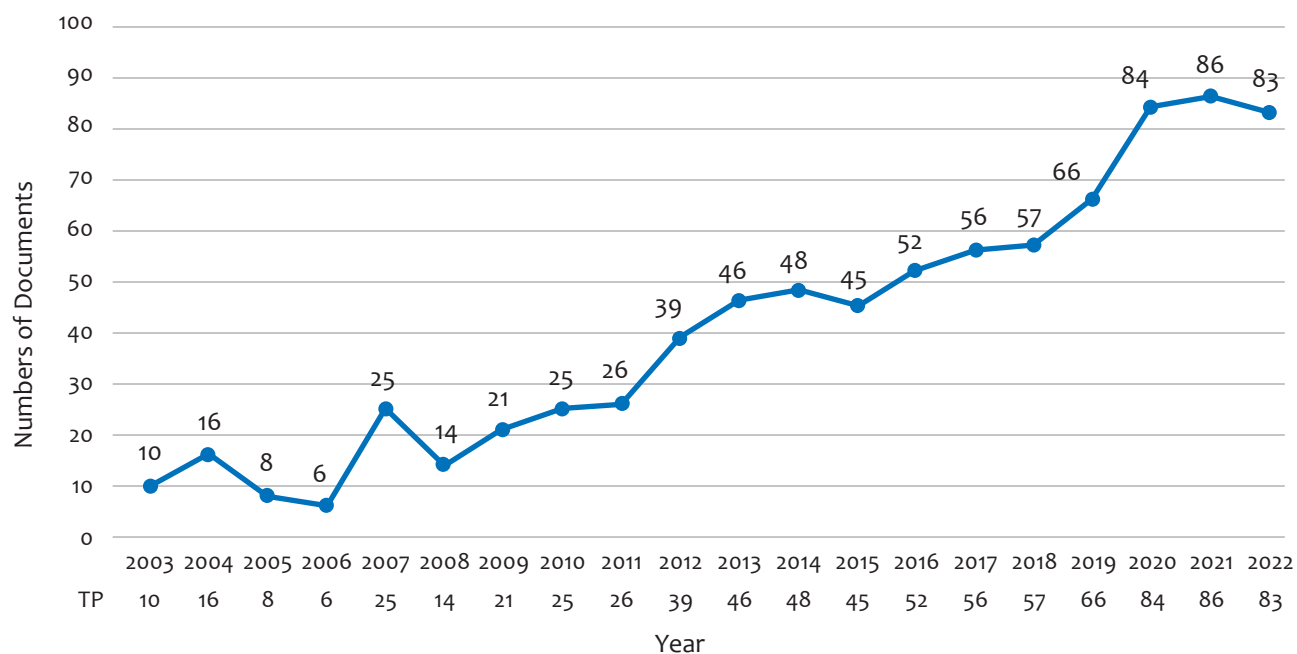


Figure 2 Publications trends by year

Table 7 Year of Publication

Year	TP	NCP	TC	C/P	C/CP	h	g
2003	10	10	566	56.60	56.60	5	10
2004	16	10	746	46.63	74.60	9	16
2005	8	8	303	37.88	37.88	6	8
2006	6	6	754	125.67	125.67	3	6
2007	25	22	504	20.16	22.91	10	22
2008	14	13	1,327	94.79	102.08	9	14
2009	21	18	1,362	64.86	75.67	11	21
2010	25	21	1,247	49.88	59.38	10	25
2011	26	22	1,309	50.35	59.50	12	26
2012	39	28	1,186	30.41	42.36	13	34
2013	46	20	502	10.91	25.10	9	22
2014	48	40	898	18.71	22.45	15	29
2015	45	33	579	12.87	17.55	11	23
2016	52	39	1,129	21.71	28.95	18	33
2017	56	42	1,130	20.18	26.90	18	33
2018	57	45	602	10.56	13.38	13	23
2019	66	50	440	6.67	8.80	14	18
2020	84	63	322	3.83	5.11	9	14
2021	86	51	189	2.20	3.71	7	9
2022	83	32	50	0.60	1.56	3	3
Total	813						

Notes: TP = total number of publications; NCP = number of cited publications; TC = total citations; C/P = average citations per publication; C/CP = average citations per cited publication; h = h-index; and g = g-index.

Publications by Authors

Table 8 lists the top 10 authors based on the number of publications in corporate tax. Richardson, G. was the most productive author with 17 publications and 594 total citations. Figure 3 illustrates the map of co-authorship by the authors.

Table 8 Most Productive Authors

Author's Name	Affiliation	Country	TP	NCP	TC	C/P	C/CP	h	g
Richardson, G.	Macquarie Business School	Australia	17	17	594	34.94	34.94	12	17
Taylor, G.	Curtin University	Australia	14	14	358	25.57	25.57	10	14
Lanis, R.	University of Technology Sydney	Australia	10	10	442	44.20	44.20	10	10
Shevlin, T.	University of California	United States	10	10	337	33.70	33.70	8	10
Gravelle, J. G.	Congressional Research Service	United States	10	4	42	4.20	10.50	4	6
Fuest, C.	CESifo GmbH	Germany	9	8	242	26.89	30.25	6	9
Kubick, T.R.	College of Business	United States	9	9	131	14.56	14.56	8	9
Devereux, M. P.	University of Oxford, Saïd Business School	United Kingdom	8	7	381	47.63	54.43	5	7
Wu, Q.	Hong Kong Polytechnic University	Hong Kong	8	7	381	47.63	54.43	5	8
Nerudová, D.	Mendelova Univerzita v Brne	Czech Republic	7	5	9	1.29	1.80	2	2

Notes: TP = total number of publications; NCP = number of cited publications; TC = total citations; C/P = average citations per publication; C/CP = average citations per cited publication; h = h-index; and g = g-index.

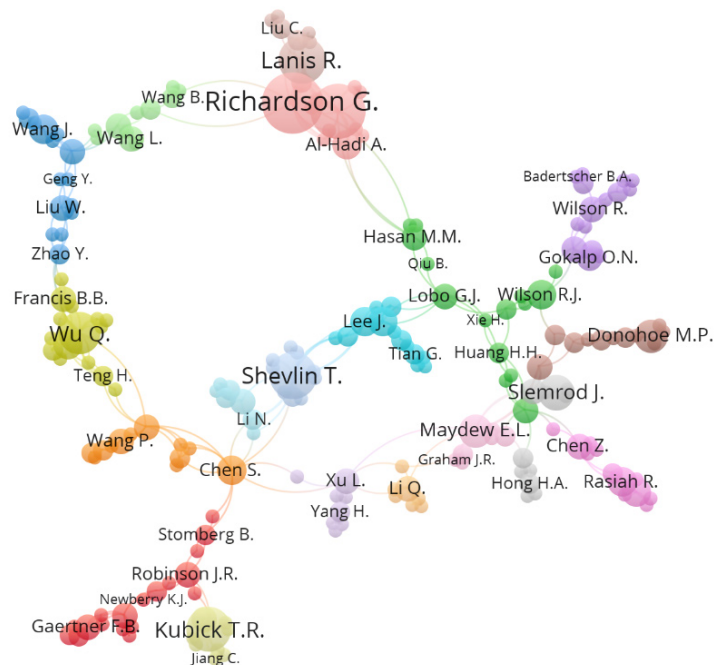


Figure 3 Network visualisation map of co-authorship by authors

Table 9 demonstrates the top 20 countries that contributed to the publications on corporate tax. The United States demonstrated the highest number of publications at 256 (31.49%) documents followed by China (11.19%) and the United Kingdom (10.46%). Malaysia was ranked 11th place, which is ahead of other Southeast

Asia countries, specifically Indonesia and Singapore. Figure 4 depicts the network visualisation map of the co-authorship based on countries.

Table 9 Country

Subject Area	Total Publications (TP)*	Percentage (%)
The United States	256	31.49%
China	91	11.19%
The United Kingdom	85	10.46%
Germany	73	8.98%
Australia	53	6.52%
Hong Kong	24	2.95%
Canada	21	2.58%
The Netherlands	21	2.58%
South Korea	21	2.58%
Czech Republic	20	2.46%
Malaysia	19	2.34%
Italy	17	2.09%
Spain	17	2.09%
France	16	1.97%
Indonesia	13	1.60%
Singapore	13	1.60%
Belgium	12	1.48%
Tunisia	12	1.48%
Japan	10	1.23%
Switzerland	10	1.23%

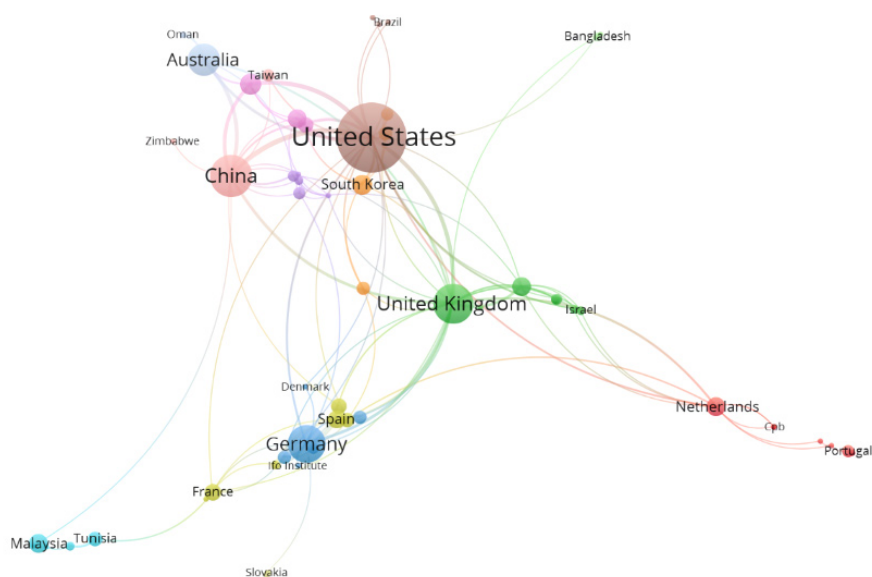


Figure 4 Network visualisation map of co-authorship by country

Publications by Source Titles

The leading journals in corporate tax research are listed in Table 10. The National Tax Journal was the highest rated with 29 publications followed by the Economist from the United Kingdom with 25 publications and other journals under 20 publications.

Table 10 Most active source titles

Source Title	TP	%	Publisher	Cite Score	SJR 2020	SNIP 2020
National Tax Journal	29	3.57%	University of Chicago Press	1.6	0.958	0.743
Economist United Kingdom	25	3.08%	Economist Newspaper Ltd.	N/A	N/A	N/A
Accounting Review	17	2.09%	American Accounting Association	6.6	4.674	3.662
Journal of the American Taxation Association	13	1.60%	American Accounting Association	2.7	2.271	1.456
International Tax and Public Finance	11	1.35%	Springer Nature	2.1	0.618	1.254
Journal of Corporate Finance	11	1.35%	Elsevier	5.4	2.103	2.67
Journal of Accounting and Public Policy	10	1.23%	Elsevier	4.1	1.095	2.037
Journal of Banking and Finance	10	1.23%	Elsevier	5.2	1.466	2.219
Contemporary Accounting Research	9	1.11%	Wiley-Blackwell	5.2	3.017	2.621
Journal of Accounting and Economics	9	1.11%	Elsevier	8.3	7.346	4.497
Journal of Financial Economics	9	1.11%	Elsevier	9.7	10.418	5.915
Journal of International Accounting Auditing and Taxation	9	1.11%	Elsevier	4.2	0.712	1.547
Journal of Public Economics	9	1.11%	Elsevier	7.1	5.089	3.561
Review of Accounting Studies	9	1.11%	Springer Nature	5.8	3.998	3.343

Notes: TP = total number of publications; TC = total citations; CiteScore = average citations received per document published in the source title; SJR = SCImago Journal Rank measures weighted citations received by the source title; SNIP = source normalised impact per paper measures actual citations received relative to citations expected for the source title subject field.

Highly Cited Documents

Based on the results in Table 11, the article “corporate tax avoidance and high-powered incentives” published in the Journal of Financial Economics in 2006 was rated as the top highly cited article with 702 cites and an average of 43.88 cites per year. The latest year the article that was highly cited and ranked in the top 20 was 2016 with 151 cites entitled “Public Pressure and Corporate Tax Behaviour” in the Journal of Accounting Research. Further findings revealed that the top 4 articles with the highest citation discussed ‘corporate tax avoidance’ based on the article title.

Table 11 Top 20 Highly Cited Articles

No.	Authors	Title	Cites	Cites per Year	Source
1	Desai & Dharmapala (2006)	Corporate tax avoidance and high-powered incentives	702	43.88	Journal of Financial Economics
2	Kim et al. (2011)	Corporate tax avoidance and stock price crash risk: Firm-level analysis	696	63.27	Journal of Financial Economics
3	Dyreng et al. (2008)	Long-run corporate tax avoidance	660	47.14	Accounting Review
4	Dyreng et al. (2008)	The effects of executives on corporate tax avoidance	550	45.83	Accounting Review
5	Wilson (2009)	An examination of corporate tax shelter participants	440	33.85	Accounting Review
6	Rego & Wilson (2012)	Equity Risk Incentives and Corporate Tax Aggressiveness	378	37.80	Journal of Accounting Research
7	Desai & Dharmapala (2009)	Corporate tax avoidance and firm value	373	28.69	Review of Economics and Statistics
8	Devereux et al. (2008)	Do countries compete over corporate tax rates?	338	24.14	Journal of Public Economics
9	Cai and Liu (2009)	Competition and corporate tax avoidance: Evidence from Chinese industrial firms	278	21.38	Economic Journal
10	Djankov et al. (2010)	The effect of corporate taxes on investment and entrepreneurship	276	23.00	American Economic Journal: Macroeconomics
11	Hasan (2014)	Beauty is in the eye of the beholder: The effect of corporate tax avoidance on the cost of bank loans	189	23.63	Journal of Financial Economics
12	Slemrod (2004)	The economics of corporate tax selfishness	189	10.50	National Tax Journal
13	Bartelsman & Beetsma (2003)	Why pay more? Corporate tax avoidance through transfer pricing in OECD countries	189	9.95	Journal of Public Economics
14	Crocker & Slemrod (2005)	Corporate tax evasion with agency costs	187	11.00	Journal of Public Economics
15	Phillips (2003)	Corporate tax-planning effectiveness: The role of compensation-based incentives	183	9.63	Accounting Review
16	Hoopes et al. (2012)	Do IRS audits deter corporate tax avoidance?	164	16.40	Accounting Review
17	Christensen & Murphy (2004)	The social irresponsibility of corporate tax avoidance: Taking CSR to the bottom line	157	8.72	Development
18	Robinson (2010)	Performance measurement of corporate tax departments	156	13.00	Accounting Review
19	Cheng et al. (2012)	The effect of hedge fund activism on corporate tax avoidance	153	15.30	Accounting Review
20	Dyreng et al. (2016)	Public Pressure and Corporate Tax Behaviour	151	25.17	Journal of Accounting Research

Top Keywords

Analysis of the author's keywords provided insightful information on the significance of a specific topic in the research field. Table 12 lists the top 20 keywords used in corporate tax papers where the term "tax avoidance" was the highest used in various publications. Hence, tax avoidance is a crucial term in corporate tax examined by previous researchers. Tax planning, tax aggressiveness, and tax competition were the most common terms used in numerous studies conducted on the topic. The study employed the VOSviewer tool to map authors' keywords and the most frequently used keywords by the authors are presented in Figure 5.

Table 12 Top 20 author's keywords

Author Keywords	Total Publications (TP)	Percentage (%)
Tax Avoidance	189	23.25%
Corporate Tax	83	10.21%
Tax System	75	9.23%
Tax	46	5.66%
Tax Planning	31	3.81%
Tax Aggressiveness	29	3.57%
Tax Competition	27	3.32%
Corporate Governance	25	3.08%
Corporate Strategy	25	3.08%
Tax Reform	25	3.08%
China	24	2.95%
European Union	22	2.71%
Foreign Direct Investment	21	2.58%
Effective Tax Rate	19	2.34%
Corporate Social Responsibility	18	2.21%
Investment	17	2.09%
Multinational Firms	16	1.97%
Corporate Tax Rate	15	1.85%
Tax Evasion	13	1.60%
Income Shifting	12	1.48%

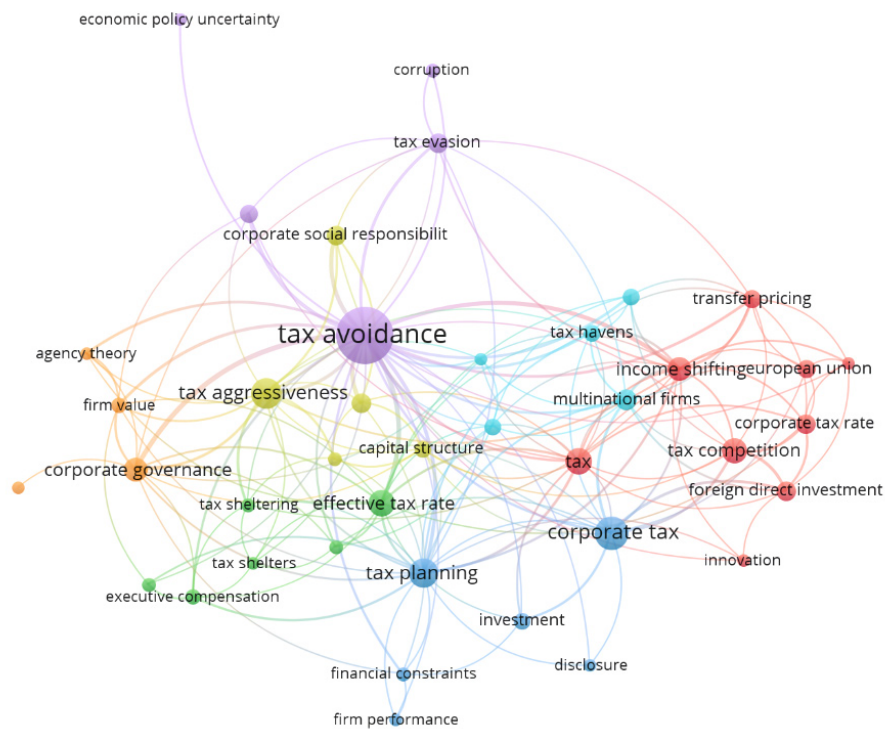


Figure 5 Network visualisation map of author's keyword

CONCLUSION

The study presented a bibliometric analysis to elucidate past studies, patterns, trends, and contributions to corporate tax literature. The analysis highlighted the increasing published research trend in the field with the most popular theme being 'tax avoidance'. Meanwhile, the United States produced over 30% of the articles. One of the reasons for the growth in corporate tax research is the increasing number of companies over the years and issues surrounding corporate strategies to minimise their tax burden. The Scopus database was used to generate a literature review with an emphasis on recent advancements. The clustering of research networks by geographical area portrayed a high level of research collaboration from numerous countries where international publications comprise the vast majority of all publications. Nonetheless, the database used for the research and the search query used by the authors underlined several inherent limitations. The literature search was based on the research published in a single source, which was the Scopus database. Despite its reputation as the largest database, some journals are not indexed by Scopus while others are indexed by other databases. Furthermore, the focus was solely on themes relevant to corporate tax based on the publication titles linked with the research. Other publications might be omitted given the lack of a precise document title suitable for the investigation. Future studies should explore bibliometric analysis using other academic databases, such as Web of Science, Science Direct, and Google Scholar. Despite these limitations, the study significantly contributes to the current body of knowledge by examining published empirical data on corporate tax using bibliometric indices.

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