

RESEARCH TRENDS ON TAX AVOIDANCE AND TAX POLICY IMPLEMENTATION: A BIBLIOMETRIC ANALYSIS

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Abstract

This study uses a bibliometric approach to analyze research trends related to tax avoidance and tax policy implementation. Three hundred ninety-one documents from 2014 to 2024 obtained through Publish or Perish and filtered based on Scopus indexing were analyzed to identify publication patterns, author collaboration, main topics, and the most influential documents. The analysis results show an increase in publications until 2021, followed by a significant decline thereafter, which is thought to be caused by the impact of the pandemic, changes in research funding policies, and stricter scientific publication standards. The collaboration network between authors shows a connected structure with several central authors who play an important role in the tax science ecosystem. Thematically, the focus has shifted from classic issues such as tax evasion to strategic issues such as corporate tax avoidance, earnings management, and corporate social responsibility (CSR). Additionally, fiscal policy and macroeconomics topics have begun to emerge as part of a multidisciplinary approach to understanding global tax dynamics. This research makes an important contribution to mapping the development of scientific knowledge in the field of taxation, as well as identifying research gaps that can be used as directions for future research and policy development. The results are helpful for academics, policymakers, and stakeholders to formulate more equitable and adaptive taxation policies.

Keywords: Tax Avoidance; Tax Policy; Bibliometric Analysis; Income Tax; Fiscal Governance.

JEL Classification: H26; H30; H32; M41.

1. INTRODUCTION

Taxes are mandatory contributions the government imposes on individuals or entities without direct compensation. They finance various public programs and services such as education, health, infrastructure, and security. Taxes play an important role in a country's economy because they are one of the primary sources of state revenue that supports national development and public welfare (Simone *et al.*, 2024).

According to Slemrod (2018), the tax system consists of a set of rules, regulations, and procedures that cover three main aspects: first, taxes define the events or conditions that give rise to tax obligations, such as income, property ownership, or asset sales, as well as the rates imposed on that basis; second, the system determines who or what entities must pay taxes and when payments are made; third, the system outlines procedures to ensure compliance, including reporting of information by third parties and penalties for non-compliance. As the global economy develops and economic transactions become more complex, tax systems face various challenges, including tax avoidance. Tax avoidance is the effort of taxpayers to legally

reduce their tax obligations by exploiting loopholes in existing tax regulations (Pomeranz, 2015). This practice not only reduces state revenue but also exacerbates economic inequality.

The digitalization of the economy further complicates the tax landscape, particularly with the emergence of cross-border transactions that are difficult to tax using traditional approaches (Ntiamoah & Asare, 2020). This phenomenon allows multinational companies to exploit differences in tax systems between countries to reduce their overall tax burden, ultimately undermining the integrity of national tax systems (Usman & Saha, 2022).

Tax avoidance differs from tax evasion because it is done legally but raises ethical dilemmas. This practice often involves complex tax planning, including using transfer pricing and exploiting tax incentives (Faradiza, 2019; Gunafi, 2024; Nurdiana, 2021). This complexity has prompted international organizations such as the OECD to take action, such as the Base Erosion and Profit Shifting (BEPS) project, which aims to ensure that profits are taxed where economic activities are conducted and value is created (Greggi & Miotto, 2024); (Vishnevsky *et al.*, 2018).

Despite various efforts to address tax avoidance, the line between tax avoidance and tax evasion is often blurred. This challenges tax authorities and policymakers in formulating fair and effective tax systems. Therefore, it is important to understand the dynamics of taxation in the context of the digital and global economy and to formulate adaptive and transparent policies to improve tax compliance and prevent avoidance practices (Kamil *et al.*, 2023; Ndhlovu, 2023; Tambun *et al.*, 2020).

A bibliometric analysis of existing literature on tax avoidance and policy implementation is important in this context. This approach can provide a comprehensive overview of research developments, identify key contributors, and highlight knowledge gaps that require further investigation. This study examines trends, intellectual developments, and future directions in research on tax avoidance and tax policy based on scientific publications indexed in SCOPUS over the past decade.

2. MATERIALS AND METHODS

This study uses a bibliometric approach to analyze research trends related to tax avoidance and tax policy implementation. The bibliometric method was chosen because it provides a systematic and objective scientific mapping of literature developments, identification of authors, institutions, countries involved, and dominant topics that have emerged during a specific period (Bellis, 2009; Khatib *et al.*, 2022). Block & Fisch (2020) suggest that bibliographic studies should focus on understanding the structure of a particular research field rather than simply listing references and brief descriptions. Therefore, bibliographic studies should be developed beyond a few documents, prominent authors, and countries and focus on the development process of the scientific field (Gallego-Losada *et al.*, 2022).

The primary data in this study were obtained from the Publish or Perish database. The data collection process was carried out on July 3, 2023, with a publication year range from 2014 to 2024. The search was conducted using combined keywords such as: “tax avoidance”, “tax

evasion”, “tax minimization”, “tax sheltering”, “tax policy”, “tax regulation”, “tax law”, and “fiscal policy” applied to titles, abstracts, and keywords.

From the initial search results of 975 documents sourced from the Publish or Perish database, a multi-stage screening process was conducted through five stages as follows: (1) selection based on articles indexed in Scopus; (2) selection of document type (journal articles, reviews, and conference proceedings); (3) selection based on language (only English-language documents); (4) restriction to titles and abstracts that match the criteria; and (5) restriction to keywords. After all screening stages, 391 final documents were obtained for further analysis, as shown in Figure 1.

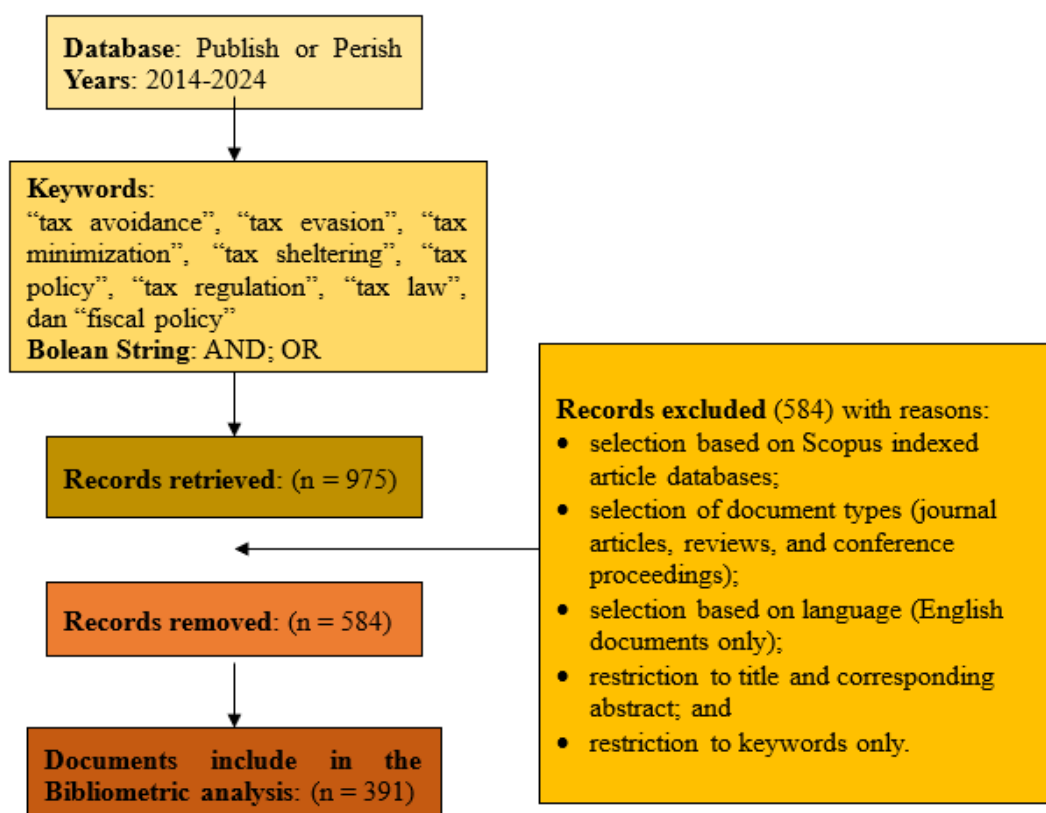


Figure 1: Article screening process

For bibliometric analysis, this study used the latest version of VOSviewer software. This tool performed co-citation, co-authorship, and keyword co-occurrence analyses. The analysis evaluated the relationships between documents, author collaboration networks, the strength of thematic relationships between topics, and the intellectual structure in tax avoidance and tax policy (Khudzari et al., 2018; Ronda-Pupo, 2017).

Descriptive statistical methods were also used to describe the distribution of publications based on document type, number of citations, country of origin, author institution, and most popular

journals. All visualization results were presented in graphs, network maps, and tables better to understand the global research landscape in this field.

With this methodological approach and steps, this study is expected to contribute to identifying intellectual developments, current trends, and literature gaps that can serve as references for future research in taxation.

3. RESULT

3.1. Descriptive Analysis

Descriptive analysis, a top-down approach, aggregates studies based on common characteristics such as country name, field of study, or document type. While the results from these descriptive analyses may need more in-depth research assessment, they are still necessary to understand the distributional impact of tax avoidance and tax policy implementation (Colombo & Terra, 2022; Kobbi-Fakhfakh & Bougacha, 2023). This analysis is also helpful in identifying potential unintended consequences (Androniceanu et al., 2019; Frazer et al., 2018; Weinzierl, 2018) and addressing issues related to tax avoidance and tax policy implementation (Nagappan & Unnikrishnan, 2018).

In the context of research on tax avoidance and policy implementation, descriptive analysis is essential to provide a comprehensive understanding of the distribution and impact of such tax policies. This method helps assess the effectiveness of various policy instruments in reducing tax evasion and identifying areas that require improvement in tax policy design and implementation. In addition, descriptive analysis also allows us to see trends in publications related to tax avoidance. The first objective of this paper is to address basic information such as the total number of publications, the most frequently cited journals, the number of citations, and the most active countries in the study. This analysis provides a solid foundation for understanding trends and patterns in research related to tax avoidance and tax policy implementation. It provides valuable insights for policymakers and researchers in this field.

3.2. Research Trends

Figure 2 shows the annual trend in the number of publications recorded in three categories, namely the Publish or Perish (PoP) database, Scopus-indexed articles, and non-Scopus-indexed articles, from 2014 to 2024. The graph shows that from 2014 to 2021, the number of publications in all three categories remained relatively stable, with minor fluctuations from year to year.

The PoP database peaked in 2017 with 128 publications, while Scopus-indexed and non-Scopus articles also showed relatively high numbers during those years, reaching 49 and 79 publications, respectively. However, starting in 2022, there was a sharp decline across all categories. The number of PoP publications dropped from 97 in 2021 to just 38 in 2022 and continued to decline to 18 in 2024. A similar decline occurred in Scopus articles, from 43 in 2021 to only 2 in 2024, and non-Scopus articles, from 54 to 16 in the same period. Several factors can explain this sharp downward trend. First, changes in research funding and

publication policies from the government or donor agencies may decrease publication intensity, particularly in reputable journals like Scopus. Several studies indicate that institutions dependent on international funding often struggle to adapt to new policies, which can reduce international collaboration in research and lead to social sciences being neglected compared to natural sciences (Burrage et al., 2023).

Second, the long-term effects of the COVID-19 pandemic are beginning to be felt, with many institutions experiencing a decline in their capacity to produce scientific work. The pandemic has disrupted data mobilization, access to laboratories, and participation in academic forums (Pennell et al., 2021). Research shows that uncertainty during the pandemic has affected all levels of research, shifting focus toward quick and practical results at the expense of long-term research (Anichkin et al., 2020).

Third, the tightening or updating of journal accreditation systems and international indexing is likely to decrease the number of articles published, mainly from institutions that do not have strong access to international networks (Kohus et al., 2022). Additionally, internal factors such as institutional leadership changes, reduced publication incentives, or a lack of young researcher regeneration may also contribute to a decline in overall scientific productivity (Scarazzati & Wang, 2019). Therefore, this graph reflects quantitative fluctuations and indicates structural dynamics within the scientific publication ecosystem that require strategic evaluation.

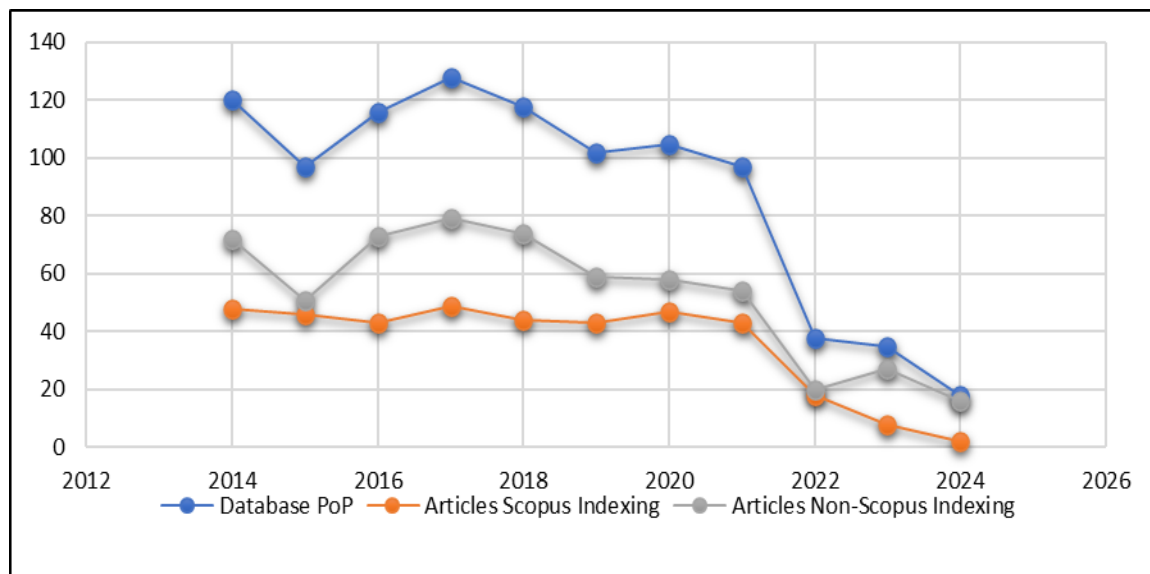


Figure 2: Annual trends in publication numbers

Figure 3 illustrates the trend in the total number of citations for publications from the Publish or Perish (PoP) database between 2014 and 2024. Based on the data, in 2014 and 2015, the number of citations peaked at 11,129 and 11,530, respectively. After that, the trend gradually declined starting in 2016, with a significant decline from 2022 to 2024, where the number of citations dropped dramatically to 2,740 in 2022, 828 in 2023, and 136 in 2024.

Several key factors can explain this sharp decline in the number of citations. First, citations typically lag between when an article is published and when other researchers cite it. Therefore, the decline in the number of publications, which became increasingly evident starting in 2022 (as shown in the previous graph), directly impacts the low citation potential in subsequent years. Second, the decrease in the number of articles published in reputable journals—especially those indexed by Scopus—reduces the likelihood of these articles being found and cited in global scientific literature. Third, changes in academic incentive policies, stricter journal indexing, and limited access to international publication platforms can drastically decline the quality and visibility of publications.

Additionally, the low citation rates in 2023 and 2024 indicate that publications from the past two years have not yet had sufficient time to be widely cited. This is understandable, given that the peer-review and journal publication processes also require significant time. Thus, the overall decline in citations reflects a decrease in productivity and the weakness of sustainability in the scientific knowledge cycle produced by the relevant academic community. This graph reinforces the signal that strategic steps are needed to rebuild knowledge production capacity and improve the quality and impact of scientific publications in the future.

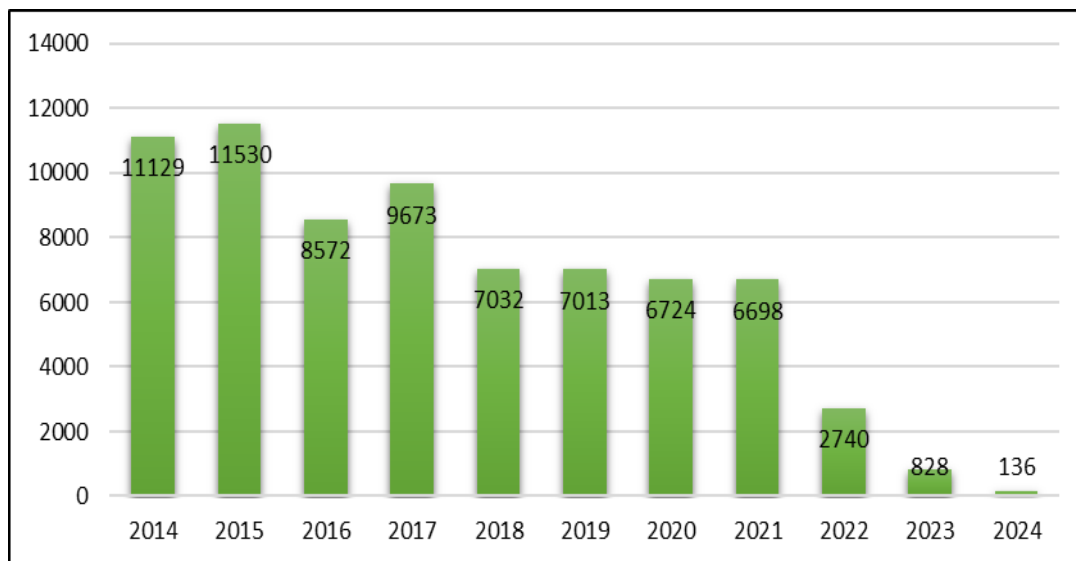


Figure 3: Citation trends from 2014 to 2024

3.3. Most Prominent Authors

Table 1 lists the eight most prominent authors based on the number of articles they contributed to a particular field of study or publication corpus. This data shows that the author with the most contributions is Alm, J., who contributed seven articles, equivalent to 0.97% of the total publications analyzed. This position highlights Alm's significant role in shaping and influencing the scientific discourse in that field. Next is Richardson, G. with five articles (0.69%), followed by six other authors—Hasan, I., Wu, Q., Lanis, R., He, P., Liu, Z., and Johannesen, N.—who each contributed four articles or 0.55% of the total publications.

Table 1: Top prominent authors

Author	Total Publication	Percentage
Alm, J.	7	0,97%
Richardson, G.	5	0,69%
Hasan, I.	4	0,55%
Wu, Q.	4	0,55%
Lanis, R.	4	0,55%
He, P.	4	0,55%
Liu, Z.	4	0,55%
Johannesen, N.	4	0,55%
Kirchler, E.	4	0,55%
Maydew, E. L.	4	0,55%

Although the individual contributions appear small in percentage terms, the dominance of these names indicates that the field tends to have a relatively even distribution of contributions without excessive concentration on one or two authors. However, the repeated presence of these authors suggests that they are consistent figures in producing scientific works and likely have strong intellectual influence within the relevant scientific community. This trend also indicates the existence of active research groups or collaborative networks that produce several publications in a structured and sustainable manner. This table is functional in identifying key figures in the literature and as a reference for researchers who wish to understand the direction of studies or establish scientific collaborations.

3.4. Author Collaboration Network

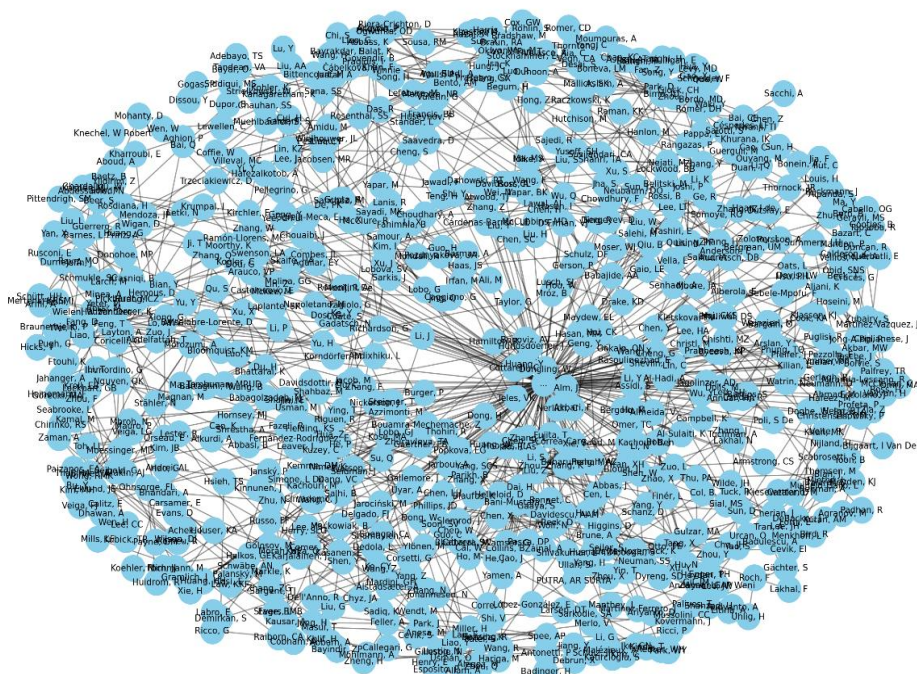


Figure 4: Author Collaboration Network

Figure 4 shows the Author Collaboration Network formed based on bibliographic data. Each node in this network represents an author, while the connecting lines (edges) between two nodes indicate that the two authors have collaborated on a scientific publication. This network visualizes intellectual interactions and academic collaboration within a specific field or topic.

The network structure shows that several large groups of authors are closely connected, indicating intensive collaboration among them. Some nodes are at the center of the network with a very high number of connections. These authors can be considered central or influential authors, as they serve as connectors between many other collaborators. On the other hand, some nodes only have one or two connections; this indicates limited collaboration or involvement in small collaborative projects.

A dense and connected network like this shows that collaboration between authors is important to knowledge production. This pattern may also reflect an active scientific community open to cross-institutional and cross-national collaboration—although information about countries is not explicitly available in this data. The presence of “hubs” or large connecting nodes in the network may also indicate key figures or senior researchers who serve as focal points in research collaboration.

Overall, this visualization provides insights into how academic collaboration networks are formed and distributed within a field of study. This can be highly useful for identifying collaboration hubs and potential new research partners and understanding the social structure of the scientific community.

3.5. Highly Cited Documents

Several studies obtained from bibliometric analysis, such as (Alm, 2019; Armstrong et al., 2015; Born & Pfeifer, 2014; Cen et al., 2017; Dyreng et al., 2016; Fatás & Summers, 2018; Gächter & Schulz, 2016; Gallemore et al., 2014; Gallemore & Labro, 2015; Garrett-Peltier, 2017; Hasan et al., 2014; Higgins et al., 2015; Kim & Zhang, 2016; Kovermann & Velte, 2019; Lanis & Richardson, 2015; Mauro et al., 2015; Padhan & Prabheesh, 2021; Saad, 2014; Summers, 2016; Truby, 2018).

Table 2 shows the most cited documents in the field of study analyzed, reflecting high intellectual contributions and significant influence on the development of science, particularly in taxation, corporate governance, and fiscal policy. The document with the highest number of citations is the article titled “Corporate Governance, incentives, and tax avoidance” by Armstrong et al. (2015). This article has accumulated 1,655 citations, with an average of 165.5 citations per year and 414 citations per author, indicating the relevance and significance of the topic raised in global academic discourse.

Other influential documents include “Beauty is in the Eye of the Beholder: The Effect of Corporate Tax Avoidance on the Cost of Bank Loans” by Hasan et al. (2014) (766 citations) and “The Importance of the Internal Information Environment for Tax Avoidance” by Gallemore & Labro (2015) (752 citations). Both articles demonstrate a high level of attention to the financial consequences of corporate tax avoidance strategies and how internal

information transparency plays a role in such practices. An article by Saad (2014) examining the complexity and compliance of taxes from the taxpayer's perspective also recorded a high number of citations (739), underscoring the importance of a perception-based approach in tax compliance studies.

Interestingly, some of the highly cited documents also come from broader but related topics, such as the study by Gächter & Schulz (2016) on intrinsic honesty and rule-breaking across societies (715 citations) and the paper by Summers (2016) on secular stagnation and its impact on the global economy (593 citations). This shows that taxation and corporate governance literature often intersects with broader socio-economic issues.

The documents in this table provide an overview of how fiscal policy, organizational behavior, and social dynamics contribute to the intellectual landscape of taxation and political economy. The high average number of citations per year for most articles indicates that themes such as tax avoidance, corporate governance, policy risk, and corporate social responsibility remain major concerns in contemporary academic research.

Table 2: Highly Cited Documents

Cites	Authors	Title	Year	Cites Per Year	Cites Per Author
1655	CS Armstrong, JL Blouin, AD Jagolinzer...	Corporate governance, incentives, and tax avoidance	2015	165.50	414
766	I Hasan, CKS Hoi, Q Wu, H Zhang	Beauty is in the eye of the beholder: The effect of corporate tax avoidance on the cost of bank loans	2014	69.64	192
752	J Gallemore, E Labro	The importance of the internal information environment for tax avoidance	2015	75.20	376
739	N Saad	Tax knowledge, tax complexity and tax compliance: Taxpayers' view	2014	67.18	739
715	S Gächter, JF Schulz	Intrinsic honesty and the prevalence of rule violations across societies	2016	79.44	358
690	SD Dyreng, JL Hoopes, JH Wilde	Public pressure and corporate tax behavior	2016	76.67	230
661	C Kim, L Zhang	Corporate political connections and tax aggressiveness	2016	73.44	331
644	B Born, J Pfeifer	Policy risk and the business cycle	2014	58.55	322
635	J Alm	Tax compliance and administration	2019	105.83	635
623	J Gallemore, EL Maydew...	The reputational costs of tax avoidance	2014	56.64	208
601	R Lanis, G Richardson	Is corporate social responsibility performance associated with tax avoidance?	2015	60.10	301
600	D Higgins, TC Omer, JD Phillips	The influence of a firm's business strategy on its tax aggressiveness	2015	60.00	200
593	LH Summers	The age of secular stagnation: What it is and what to do about it	2016	65.89	593

Cites	Authors	Title	Year	Cites Per Year	Cites Per Author
570	R Padhan, KP Prabheesh	The economics of COVID-19 pandemic: A survey	2021	142.50	285
562	A Fatás, LH Summers	The permanent effects of fiscal consolidations	2018	80.29	281
534	J Truby	Decarbonizing Bitcoin: Law and policy choices for reducing the energy consumption of Blockchain technologies and digital currencies	2018	76.29	534
501	L Cen, EL Maydew, L Zhang, L Zuo	Customer–supplier relationships and corporate tax avoidance	2017	62.63	125
479	P Mauro, R Romeu, A Binder, A Zaman	A modern history of fiscal prudence and profligacy	2015	47.90	120
476	J Kovermann, P Velte	The impact of corporate governance on corporate tax avoidance—A literature review	2019	79.33	238
475	H Garrett-Peltier	Green versus brown: Comparing the employment impacts of energy efficiency, renewable energy, and fossil fuels using an input-output model	2017	59.38	475

3.6. Keyword Analysis

Figure 4 is a word cloud visualization that presents the results of keyword analysis from scientific publications in the field of taxation, specifically on the topics of tax avoidance and tax policy. This word cloud was constructed based on bibliometric network data from VOSviewer, which identified the most frequently occurring terms in academic literature between 2014 and 2024. The size of each word in the word cloud represents its frequency and level of significance in the analyzed data corpus. Words with the largest sizes—such as “tax avoidance”, “tax evasion”, “fiscal policy”, and “tax policy”—indicate that these topics have been the primary focus of scientific discussions over the past decade. These four keywords reflect a high level of attention to tax avoidance practices (which are legal but raise ethical dilemmas) and regulatory efforts from the fiscal policy side to address them.



Figure 4: Keyword clouds represent keyword usage

In addition, the words “firm”, “earnings management”, and “CSR” (corporate social responsibility) also appear with significant size, indicating that studies in this field are closely related to corporate behavior, financial strategies, and corporate governance dimensions. The relationship between CSR and tax avoidance often becomes a focal point in academic discussions, as it highlights the contradiction between corporate social responsibility and aggressive tax-saving strategies. On the other hand, terms like “corruption”, “shadow economy”, and “tax minimization” indicate that tax avoidance issues are often examined alongside other structural challenges, such as the informal economy and institutional integrity. The keywords “evidence”, “role”, and “implication” suggest an empirical and evaluative approach taken in many studies, where researchers not only describe phenomena but also analyze their impact on policy and public welfare. Interestingly, terms such as “carbon tax policy”, “monetary policy”, and “economy” indicate that the tax debate is not limited to fiscal aspects alone but also extends to environmental and macroeconomic issues. This reflects a shift in approach from mere fiscal compliance to the integration of taxes, sustainable development, and long-term economic stability. Overall, this word cloud serves not only as a visualization tool but also as a conceptual map reflecting the dynamics of academic discourse. This visualization shows that the literature on taxation is increasingly developing in a multidimensional direction, simultaneously covering legal, economic, social, and ethical aspects. These findings can serve as an important reference for researchers and policymakers to understand the intellectual landscape of contemporary taxation and identify areas of research that still require further exploration.

3.7. Thematic Analysis

Figure 5 shows a visualization of the network generated using VOSviewer, illustrating the mapping of relationships between topics in the literature related to taxation issues, particularly tax avoidance and tax evasion. The colored dots represent interconnected keywords based on their co-occurrence in scientific documents, with the size of the dots reflecting the frequency of occurrence and the thickness of the lines indicating the strength of the relationships between concepts. This visualization is divided into several color clusters that mark major interrelated themes but have different focuses.

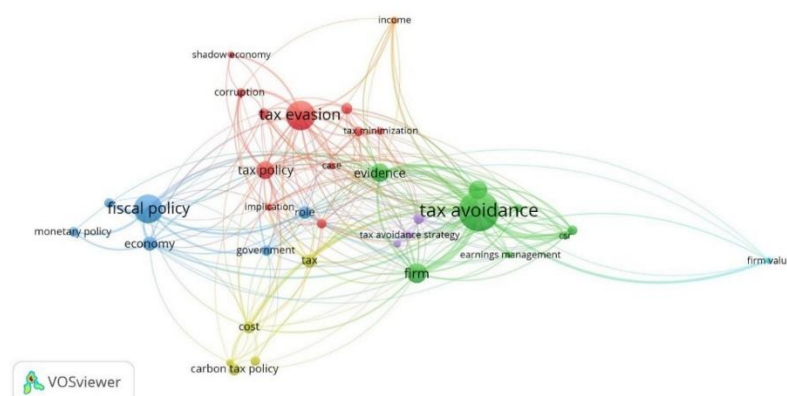


Figure 5: Network visualization

The green cluster is dominated by the keyword tax avoidance, which is the center of discussion and shows a strong relationship with concepts such as firm, tax avoidance strategy, CSR (corporate social responsibility), and earnings management. This shows that the discourse on tax avoidance is closely related to corporate behavior and strategy, particularly about corporate governance and earnings management. Additionally, the connection to firm value indicates attention to the financial implications of tax avoidance strategies. The red cluster centers on tax evasion and includes keywords such as tax policy, corruption, shadow economy, and tax minimization. This shows that studies on tax evasion are closer to issues of regulation, the informal economy, and institutional contexts such as corruption and non-compliance with the law. The focus on tax evasion usually highlights the illegal aspects and negative impacts on state revenue.

Meanwhile, the blue cluster includes fiscal policy, monetary policy, and economy, indicating attention to the macroeconomic policy framework. The presence of these topics in the network shows that the issues of tax avoidance and evasion are inseparable from the broader economic policy context. The yellow and purple clusters describe policy aspects related to costs and the environment, such as carbon tax policy, and evaluative elements, such as evidence and implication. Overall, this visualization shows that the study of tax avoidance and evasion is a multidimensional issue involving various aspects, ranging from corporate strategy, business ethics, and public policy to macroeconomic dynamics. The complexity of the relationships between these topics reflects the importance of an interdisciplinary approach in understanding and formulating solutions to tax avoidance and evasion practices.

Figure 6 shows an overlay visualization of bibliometric analysis using VOSviewer, which shows the temporal distribution of keywords in the literature related to taxation. The colors in this visualization represent the average publication year of documents containing specific keywords, with a spectrum ranging from dark blue (earlier, around 2017) to light yellow (newer, closer to 2019). This visualization provides an overview of the evolution of research focus over time.

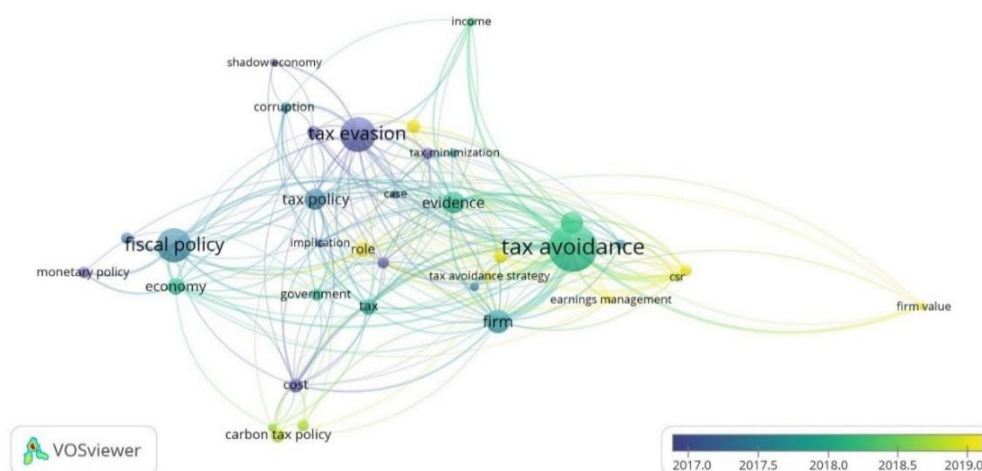


Figure 6: Overlay visualization

In this map, the keyword tax avoidance remains the most dominant central theme, closely linked to various concepts such as firm, tax avoidance strategy, CSR, and earnings management. The colors tending toward green-yellow in this group indicate that issues related to corporate strategies in tax avoidance have become increasingly popular and relevant in recent research around 2018–2019. This indicates an increase in academic interest in the ethical and financial consequences of tax avoidance by companies.

Conversely, clusters focusing on tax evasion, shadow economy, and corruption tend to be blue or blue-green, indicating that these topics were more widely discussed in previous years, namely around 2017–2018. This suggests that while tax evasion and the shadow economy remain relevant, the literature trend shifts from illegal issues to more strategic and managerial aspects of tax compliance. Meanwhile, the blue cluster containing keywords such as fiscal policy, monetary policy, and the economy shows a relatively stable focus of study from the macroeconomic policy side. The blue color in this cluster indicates that attention to the impact of fiscal policy on tax compliance has been a topic of earlier research. However, it remains connected to newer themes through keyword bridges such as tax policy and government.

Overall, this visualization reveals a shift in focus in tax studies from classic issues such as tax evasion and corruption toward modern corporate tax avoidance strategies. This evolution reflects the dynamics of academic discourse that follow changes in the global context, regulatory developments, and pressure for corporate transparency and accountability. Figure 7 shows a density visualization of the results of bibliometric analysis using VOSviewer, which illustrates the density or intensity of keyword occurrences in scientific publications related to taxation, particularly the issues of tax avoidance and tax evasion. The brighter the yellow color in this visualization, the more frequently the keyword appears in the analyzed literature. Conversely, darker or greenish colors indicate keywords that appear less frequently or have weaker connections within the research network.

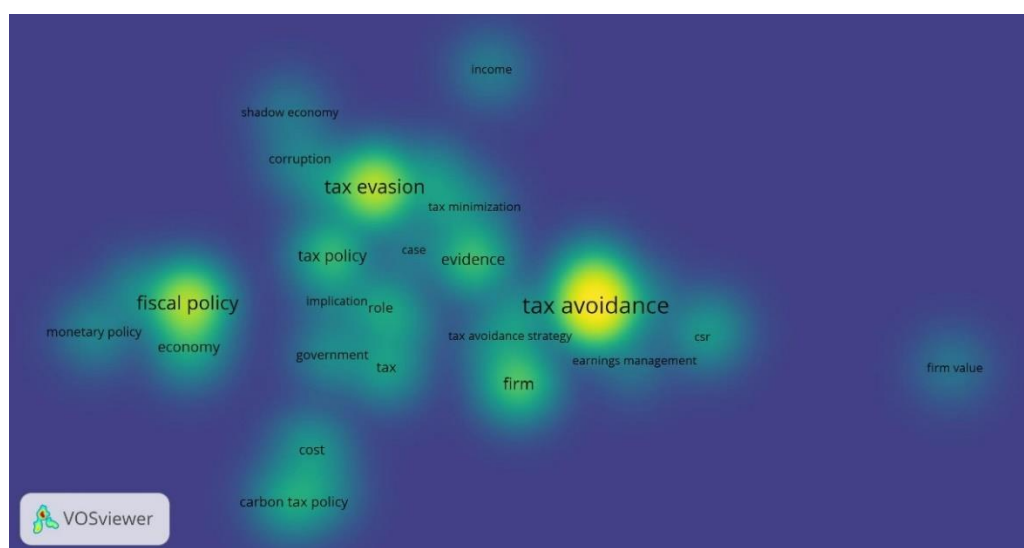


Figure 7: Density visualization

This visualization shows that the keyword “tax avoidance” is located in the densest area with a bright yellow color, indicating that this topic is the central focus of academic research. This term is strongly connected to various other terms such as firm, CSR (corporate social responsibility), earnings management, and tax avoidance strategy, all of which have a reasonably high density. This indicates that research on corporate tax avoidance strategies and their relationship with corporate performance and ethical behavior has been a dominant focus in the literature in recent years.

In addition, the cluster containing the words tax evasion, corruption, and shadow economy also shows significant density, although slightly lower than tax avoidance. This reflects that the issue of tax evasion remains an important part of the discourse, especially about the context of governance and the integrity of public institutions. However, the relatively lower intensity compared to tax avoidance topics may indicate a shift in the focus of studies toward issues more related to legal and strategic tax compliance.

On the other hand, areas related to fiscal policy, monetary policy, and carbon tax policy have lower density and darker colors, indicating that these topics remain complementary or supporting elements in the main discourse rather than central themes.

Thus, this visualization provides a deeper understanding of the research landscape in taxation. Researchers' primary focus is on tax avoidance's strategic and corporate dimensions, while macroeconomic and public policy issues remain relevant but less central. This image also helps identify potential research gaps in areas that are less dense but still relevant, such as carbon tax policy and its connection to tax avoidance strategies.

4. DISCUSSION

This study provides a comprehensive overview of the dynamics and trends in research related to tax avoidance and policy implementation over the last decade (2014–2024). By employing a bibliometric approach on a dataset of 391 scientific publications, the research investigates not only the volume and direction of scholarly work but also maps the collaborative networks among authors and uncovers the intellectual structure of the field. This discussion aims to interpret the findings and provide broader academic and policy implications.

1. Trends in Global Research and Publication Patterns

The primary findings highlight a significant increase in publications addressing tax avoidance and evasion until 2021, followed by a notable decline from 2022 onwards. The earlier surge reflects a growing academic interest in tax fairness and fiscal transparency issues, partly driven by international initiatives such as the OECD's Base Erosion and Profit Shifting (BEPS) project.

However, the post-2021 decline may be attributed to various factors, including the lingering impacts of the COVID-19 pandemic on institutional research capacities, shifting funding policies, and stricter journal accreditation criteria for international indexing.

Geographically, the highest research concentration originates from developed countries such as the United States, Germany, and the United Kingdom. This aligns with their strong research capacities, access to detailed fiscal data, and involvement in global tax reform discourse.

However, there is an apparent underrepresentation of research from developing countries—despite these being the most affected by aggressive tax planning and avoidance by multinational corporations. This gap underscores the need for more inclusive collaboration and support for research in underrepresented regions.

2. Author Collaboration Network

The author's collaboration network visualized earlier illustrates the social structure of the scholarly community in taxation research. The network reveals that most authors are involved in densely connected groups, with a few nodes—central authors—serving as key connectors within the research community. These central figures often play pivotal roles in shaping the field through sustained collaborative efforts.

Authors such as Alm, J. and Richardson, G., who appear as top contributors to the dataset, also occupy central positions in the collaboration network. Their roles as 'hub authors' indicate their productivity and leadership in fostering scholarly networks and mentoring emerging researchers.

Such networks are essential in modern academic ecosystems, enabling interdisciplinary synergy, accelerating knowledge production, and facilitating the transfer of methodologies across institutions. However, challenges remain in bridging collaborations between authors from high-income and low- and middle-income countries. Addressing this imbalance is crucial to fostering a more equitable and globally responsive research community.

3. Thematic Focus and Evolution

Thematic analysis of keyword co-occurrence demonstrates a notable shift in research focus over time. Earlier studies predominantly explored themes like *tax evasion*, *corruption*, and the *shadow economy*, highlighting legal violations and governance challenges. Over the years, scholarly attention has shifted toward strategic and managerial aspects, such as *corporate tax avoidance*, *earnings management*, and *corporate social responsibility (CSR)*.

This transition reflects a broader intellectual movement from studying unlawful practices to understanding legal yet ethically questionable tax behaviors. It also underscores the increasing importance of corporate governance and financial strategy in tax compliance literature. Furthermore, clusters related to *carbon tax policy*, *fiscal policy*, and *macroeconomic stability* suggest growing attention to environmental taxation and the intersection of taxation with broader economic frameworks.

These developments highlight the multidimensional nature of tax research, which now spans disciplines such as accounting, law, public policy, business ethics, and economics. The field increasingly requires interdisciplinary collaboration to offer holistic solutions to complex fiscal challenges.

4. Influential Publications and Intellectual Contribution

The list of highly cited publications reflects a strong intellectual foundation for tax policy and corporate behavior. Leading works, such as Armstrong et al. (2015) on corporate governance and tax avoidance and Hasan et al. (2014) on tax avoidance and the cost of bank loans, are heavily referenced and have become cornerstones in academic discourse. These studies emphasize how managerial incentives, internal financial transparency, and corporate accountability influence tax planning strategies.

Additionally, influential articles from adjacent fields—such as macroeconomics and environmental policy—highlight the interdisciplinary reach of taxation research. For instance, Summers (2016) work on secular stagnation and Truby (2018) study on blockchain and energy consumption reveal taxation's interdependence with broader policy domains. This integration reflects taxation's centrality in governance, sustainability, and global development debates.

The sustained relevance of these publications demonstrates that themes such as corporate tax planning, governance risk, policy effectiveness, and regulatory impact continue to dominate the scholarly agenda. The number of citations also reflects these works' utility in informing theory and practice.

5. Policy and Practical Implications

Findings from this research have practical implications for tax policy and fiscal governance. First, the thematic dominance of *tax avoidance*—as opposed to *tax evasion*—underscores a paradigm shift in policy concerns. Rather than merely punishing illegal behavior, modern tax authorities are increasingly challenged by the need to close legal loopholes exploited by sophisticated corporate tax planning.

This calls for comprehensive regulatory reform that includes country-by-country reporting (CbCR), beneficial ownership disclosure, and enhanced automatic exchange of information (AEOI). Moreover, tax authorities must have analytical tools and digital infrastructure to detect and respond to aggressive tax arrangements.

Second, the importance of international collaboration is emphasized. Because most corporate tax avoidance involves cross-border mechanisms, unilateral tax reforms are unlikely to be effective. Instead, cooperation through platforms like the OECD, G20, and regional alliances is essential to harmonize standards, address treaty abuses, and reduce harmful tax competition.

Third, the author's collaboration network highlights the academic value of cross-institutional and cross-country partnerships. Promoting joint research funding, faculty exchanges, and international conferences can enhance research outputs' quality and global relevance, especially in underrepresented countries.

6. Research Gaps and Future Directions

Despite providing a broad overview of existing literature, several gaps warrant future exploration. First, while corporate tax avoidance strategies are well-studied, topics such as *digital taxation* and *taxation of the platform economy* remain underexplored. As e-commerce

and intangible assets dominate global trade, research must address how traditional tax systems can adapt to the digital age.

Second, there is a lack of studies evaluating tax compliance's behavioral and psychological dimensions. Understanding taxpayer attitudes, trust in government, and social norms could offer valuable insights for designing effective and responsive tax policies.

Third, a notable geographical imbalance persists. Most high-impact publications originate from developed countries, suggesting a need for greater engagement with fiscal realities in developing economies. Contextualized studies that reflect diverse legal, institutional, and socio-economic settings are essential to enriching the global knowledge base.

5. CONCLUSION

This study provides a comprehensive overview of trends, dynamics, and collaborative structures in tax avoidance and policy implementation over the past decade (2014–2024). Through a bibliometric approach to 391 rigorously selected documents from the Publish or Perish database, this study successfully identified increased academic attention to taxation issues, particularly in corporate tax avoidance, corporate governance, and fiscal policy reform.

The main findings show an increase in the number of publications until 2021, which then experienced a sharp decline afterward, most likely due to the impact of the COVID-19 pandemic, changes in publication policies, and strict international journal indexing criteria. Additionally, research from developed countries such as the United States and Germany dominates, while representation from developing countries remains limited. This indicates the need to enhance research capacity and promote more equitable global engagement in taxation.

The author collaboration map reveals a strong scientific network structure, with the presence of central authors who bridge multidisciplinary and cross-national collaboration. This collaboration is a key factor in developing new knowledge and implementing tax policies responsive to global challenges, such as economic digitalization and cross-border financial flows. Thematic analysis shows a shift in the focus of the literature from classic issues such as tax evasion and the shadow economy to strategic and ethical approaches to tax avoidance by companies. Themes such as corporate social responsibility (CSR), profit management, and fiscal strategy are increasingly prominent, reflecting a paradigm shift in modern tax studies.

However, this study also identified research gaps that need to be addressed, including a lack of studies on digital taxation, the impact of policies on innovation, and limited exploration of taxpayer perceptions in developing countries. Therefore, future research should adopt a multidisciplinary, geographically inclusive, and more adaptive approach to changes in the global economic structure.

Overall, this study's findings are relevant for academics and researchers and have practical implications for policymakers and tax authorities. By understanding collaboration patterns, dominant topics, and literature gaps, policymakers can design more fair, effective, and sustainable tax strategies in the increasingly complex global economy.

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