

Research Trends and Future Directions of Tax Avoidance: A Bibliometric Study Using Biblioshiny

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ABSTRACT

This study aims to map the intellectual structure, research trends, and future directions of tax avoidance literature through a comprehensive bibliometric analysis. Unlike prior bibliometric studies that focused on limited periods or specific themes, this study provides a long-term overview of tax avoidance research development from 1985 to 2025. The study employed a bibliometric approach using Biblioshiny based on 1,458 Scopus-indexed articles selected through a systematic screening process. Publication trends, co-citation networks, keyword co-occurrence, and thematic evolution were analyzed to identify dominant research streams and emerging topics. The results reveal a substantial increase in tax avoidance publications after 2015, coinciding with global tax reforms, BEPS initiatives, and growing concerns regarding corporate transparency. Corporate governance, tax aggressiveness, effective tax rate, and earnings management emerged as dominant themes, while ESG, tax transparency, digital taxation, and global tax governance represent rapidly growing research frontiers. The study contributes by providing a comprehensive intellectual mapping of tax avoidance research and identifying emerging themes that have not been systematically synthesized in previous bibliometric studies. The findings offer implications for researchers, regulators, and policymakers in understanding future research priorities and designing more effective tax governance frameworks.

Keywords: Tax Avoidance; Bibliometric Analysis; Biblioshiny; ESG; Digital Taxation



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INTRODUCTION

Tax avoidance is a major issue in modern taxation studies because it involves corporate efforts to minimize tax burdens without explicitly violating legal regulations. The development of globalization, economic digitalization, and the increasing complexity of international taxation systems have led tax avoidance practices to continue evolving and to attract the attention of governments, regulators, investors, and academics. The rapid growth of digital payment systems and financial technology has accelerated organizational digital transformation, requiring stronger

financial management capabilities and internal control systems (Aulya & Santoso, 2026). Despite the growing body of tax avoidance literature, existing studies predominantly employ empirical approaches focusing on the determinants and consequences of tax avoidance. Several bibliometric studies have examined taxation-related topics; however, most are limited to specific periods, geographical contexts, or narrow thematic scopes. Consequently, there remains a limited understanding regarding the long-term intellectual evolution, thematic transformation, and emerging research frontiers within tax avoidance literature.

Furthermore, previous studies have not comprehensively integrated publication trends, co-citation structures, and thematic evolution using an extensive dataset spanning four decades. Recent studies indicate that digitalization promotes greater transparency, accountability, and efficiency in financial and taxation systems, while also creating new challenges for governance and tax compliance (Rahmat, Santoso, & Fitriana, 2025). In line with this development, research on digital taxation has increasingly focused on tax transparency, global governance, and the adaptation of taxation systems to technological change. Bibliometric evidence indicates that digital taxation research has grown significantly, particularly following the acceleration of digital transformation during and after the pandemic (Rahmat, Santoso, & Fitriana, 2025). Companies generally perceive taxes as a burden that reduces profit, thereby encouraging management to implement various tax-saving strategies (Bimo, Prasetyo, & Susilandari, 2019). Companies generally seek to maximize profitability and financial sustainability through efficient cost management and operational strategies because financial performance remains a primary indicator of business continuity and firm growth (Aisyah & Santoso, 2024). In the taxation literature, tax avoidance is understood as the practice of reducing tax obligations by exploiting regulatory loopholes that remain within legal boundaries. This practice gained significant attention following the United States tax reform in 1986 due to the increasing prevalence of corporate tax avoidance practices (Anggoro & Septiani, 2015).

Previous studies have shown mixed findings regarding tax avoidance. Inger (2014) explained that tax avoidance can improve corporate efficiency through tax savings and increased corporate cash flow. In contrast, Santana & Rezende (2016) found that aggressive tax avoidance may increase agency costs and reduce firm value. Yorke, Amidu, & Boateng (2016) also demonstrated that tax avoidance, when accompanied by earnings management, can negatively affect firm value. Furthermore, the development of issues related to corporate governance, corporate social responsibility (CSR), ESG, sustainability, and tax transparency indicates that tax avoidance research has expanded significantly in terms of themes and research directions in recent years (Liu & Lee, 2019a). Sustainable governance research has also expanded toward broader social dimensions, including inclusiveness, empowerment, and equitable economic participation as part of long-term sustainability practices (Kowarin & Santoso, 2024). The integration of technology and artificial intelligence in financial reporting is also considered capable of improving transparency and strengthening stakeholder confidence in corporate reporting practices (Kuswara, Pasaribu, Fitriana, & Santoso, 2024). Financial reporting timeliness and transparency are increasingly important in modern corporate governance because reporting delays can reduce stakeholder confidence and increase information asymmetry. Audit delay also reflects organizational complexity and reporting quality within firms (Kau, Santoso, & Fitriana, 2024).

Although research on tax avoidance has grown rapidly, most previous studies have primarily focused on examining relationships among variables using empirical quantitative approaches. Studies comprehensively mapping publication development, intellectual structures, research theme trends, author collaboration networks, and future research directions in tax avoidance remain relatively limited, particularly those that use bibliometric analysis based on Scopus metadata over long periods. Based on the screening results of Scopus metadata from 1985–2025, a total of 3,133 research documents related to tax avoidance were identified. After restricting the data to the business subject area, the article document type, and English-language publications, the final dataset comprised 1,458 articles used in this study. The large number of publications indicates that tax avoidance is an ongoing topic in international academic literature. However, studies

comprehensively examining the development of tax avoidance literature using Biblioshiny remain limited, leaving future research opportunities and directions for topic development not yet optimally mapped. This research gap serves as the primary motivation for this study, which provides a comprehensive mapping of publication trends, intellectual structures, dominant themes, and future directions in tax avoidance research using a bibliometric approach.

The novelty of this study lies in three aspects. First, it provides a comprehensive bibliometric mapping based on 1,458 Scopus-indexed articles covering the period 1985–2025, representing one of the most extensive datasets in tax avoidance research. Second, this study integrates publication trend analysis, co-citation analysis, keyword evolution, and thematic mapping to identify both established and emerging research themes. Third, the study develops a future research agenda by linking bibliometric findings with contemporary issues such as ESG, digital taxation, tax transparency, and global tax governance. Therefore, this study aims to analyze publication developments, intellectual structures, research theme trends, and future research directions in tax avoidance using Bibliometric Analysis with the assistance of Biblioshiny on Scopus article metadata from 1985 to 2025.

This study addresses the following research questions:

RQ1: How has tax avoidance research evolved during 1985–2025?

RQ2: What intellectual structures and influential research clusters dominate tax avoidance literature?

RQ3: What themes have emerged and evolved?

RQ4: What future research directions can be identified from the bibliometric evidence?

THEORETICAL FRAMEWORK AND HYPOTHESES

Agency Theory

Agency Theory, proposed by Jensen and Meckling (1976), explains the conflict of interest between managers (agents) and shareholders (principals). In the context of taxation, managers may employ tax avoidance strategies to reduce corporate tax burdens and improve financial performance. From an agency perspective, tax avoidance can increase after-tax cash flows and potentially enhance shareholder value. However, aggressive tax avoidance may also generate agency costs because managers may pursue personal incentives while exposing firms to legal, regulatory, and reputational risks. Previous studies have shown that effective corporate governance mechanisms, including board oversight, audit committees, and internal controls, can mitigate opportunistic managerial behavior and reduce excessive tax avoidance practices (Bimo, Prasetyo, & Susilandari, 2019). Consequently, agency theory remains one of the most influential theoretical perspectives in explaining corporate tax avoidance behavior.

Legitimacy Theory

Legitimacy Theory argues that organizations continuously seek to align their activities with societal norms, values, and expectations to maintain public support and organizational survival. In the context of tax avoidance, companies are increasingly expected to demonstrate responsible tax behavior and contribute fairly to public finances. Excessive tax avoidance may undermine corporate legitimacy by creating negative perceptions among stakeholders, regulators, and society. The growing importance of corporate social responsibility (CSR), Environmental, Social and Governance (ESG) practices, sustainability reporting, and tax transparency has strengthened the relevance of legitimacy theory in tax avoidance research. Liu & Lee (2019) found that firms with stronger CSR commitments tend to engage in lower levels of tax avoidance, suggesting that responsible corporate behavior and social legitimacy influence taxation decisions. Therefore, tax avoidance is increasingly viewed not only as an economic strategy but also as an issue of accountability, transparency, and corporate sustainability.

Conceptual Framework of Bibliometric Study

This bibliometric study is conceptually grounded in Agency Theory and Legitimacy Theory. Agency Theory explains the economic motivations underlying tax avoidance practices, particularly managerial incentives, governance mechanisms, and shareholder interests. In contrast, Legitimacy Theory provides a broader perspective regarding corporate responsibility, transparency, sustainability, and stakeholder expectations. Together, these theories provide a useful framework for understanding the evolution of tax avoidance research. The development of tax avoidance literature reflects the interaction between these two theoretical perspectives. Earlier studies primarily focused on agency-related themes such as tax aggressiveness, effective tax rates, earnings management, firm value, and corporate governance. More recent studies have expanded toward legitimacy-oriented themes, including CSR, ESG, sustainability, tax transparency, responsible tax behavior, and global tax governance. This thematic transformation suggests that tax avoidance research has evolved from a predominantly financial perspective toward broader considerations of governance, sustainability, and transparency. Tax avoidance has become one of the most widely discussed topics in accounting and taxation literature because of its implications for corporate performance, government revenue, and stakeholder welfare. Previous studies have reported mixed findings regarding the consequences of tax avoidance. Inger (2014) argued that tax avoidance may improve corporate efficiency by increasing after-tax cash flows. In contrast, Santana & Rezende (2016) found that aggressive tax avoidance may increase agency costs and reduce firm value. Similarly, Yorke, Amidu, and Boateng (2016) demonstrated that tax avoidance, when accompanied by earnings management, may negatively affect firm value. These inconsistent findings indicate that tax avoidance remains a complex and evolving research area.

Recent developments show that tax avoidance research has expanded beyond traditional financial perspectives. Issues related to corporate governance, CSR, ESG, sustainability, tax transparency, international taxation, and digital taxation have become increasingly important. International initiatives such as Base Erosion and Profit Shifting (BEPS), global tax transparency policies, and digital economy reforms have further stimulated scholarly interest in understanding tax avoidance from multidisciplinary perspectives. Consequently, tax avoidance research now integrates insights from taxation, accounting, corporate governance, sustainability, and public policy. Bibliometric approaches are increasingly used in accounting, auditing, and taxation research to systematically map research developments. Santoso (2022) explained that bibliometric analysis can identify research theme developments, intellectual structures, author collaboration networks, and future research directions. Nazara, Fitriana, and Santoso (2025) also explained that bibliometric approaches using Biblioshiny can map publication trends, perform co-occurrence analysis, and identify research trends within a particular field. Furthermore, Sudharmawan, Fitriana, and Santoso (2025) explained that bibliographic coupling analysis can identify conceptual relationships among studies, thereby mapping research gaps and future research opportunities.

Other bibliometric studies have demonstrated that contemporary research increasingly emphasizes the integration of governance, sustainability, and digital transformation. However, comprehensive bibliometric studies specifically examining the long-term evolution of tax avoidance research remain limited. Therefore, this study employs Biblioshiny-based bibliometric analysis to provide a comprehensive overview of publication trends, intellectual structures, thematic developments, and future research directions in tax avoidance literature from 1985 to 2025.

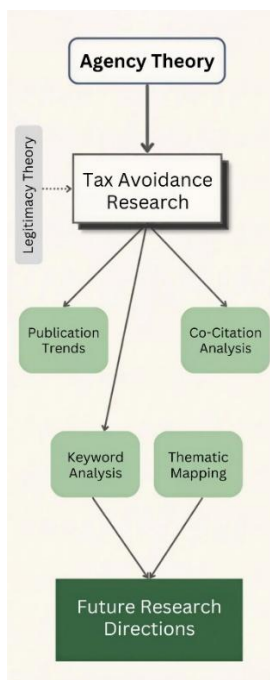


Figure 1. Conceptual Framework of the Study
 Source: Processed data by Canva, 2026

METHODS

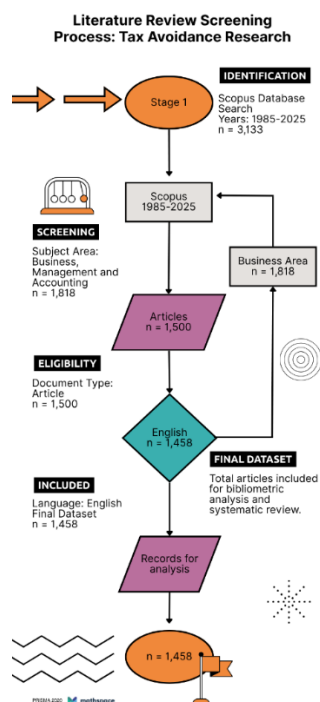


Figure 2. Literature Review Screening Process of Tax Avoidance Research
 Source: Processed data by Canva, 2026

This study employed a quantitative approach, using bibliometric analysis, to systematically examine the development, intellectual structure, thematic evolution, and future research directions of the tax avoidance literature. Bibliometric analysis was selected because it enables a comprehensive mapping of scientific publications, citation relationships, research themes, and emerging trends within a specific field of study. This method has been widely utilized to evaluate the evolution of academic knowledge and identify research opportunities across various disciplines. The research data were obtained from the Scopus database. Scopus was selected because it provides extensive coverage of high-quality international journals, standardized bibliographic metadata, and reliable citation information, making it one of the most frequently used databases in bibliometric studies within accounting, taxation, and management research. Compared with other databases, Scopus offers broader journal coverage and facilitates comprehensive longitudinal analysis. Data collection was conducted by searching for publications containing the keyword “tax avoidance” in the title, abstract, and keywords fields during the period 1985–2025.

The data selection process was carried out through several screening stages. In the identification stage, 3,133 publication records were retrieved from Scopus. Subsequently, the screening stage limited the dataset to the subject area of Business, Management, and Accounting, resulting in 1,818 publications. In the eligibility stage, only journal articles were retained, reducing the dataset to 1,500 publications. Finally, in the inclusion stage, only English-language articles were selected to ensure consistency, comparability, and international relevance of the analyzed literature. English was chosen because it remains the dominant language of global scientific communication and facilitates standardized bibliometric analysis. This process resulted in a final dataset of 1,458 articles. The metadata analyzed included article titles, author names, abstracts, keywords, journal sources, publication years, and citation counts. All metadata were downloaded in CSV format and analyzed using Biblioshiny, a web-based interface for the Bibliometrix package, developed in R. Biblioshiny was selected because it provides systematic, interactive, and comprehensive bibliometric analysis capabilities, including publication trend analysis, co-citation analysis, keyword co-occurrence analysis, thematic mapping, and data visualization.

The analysis was conducted through several stages. First, publication trend analysis was performed to examine the growth and evolution of tax avoidance research from 1985 to 2025. Second, co-citation analysis was used to identify the intellectual structure of the literature and reveal influential authors, studies, and theoretical foundations within the field. Third, keyword co-occurrence and trend topic analyses were conducted to identify dominant themes and shifts in research focus over time. Fourth, thematic mapping analysis was employed to classify research themes according to their level of development and relevance, thereby identifying emerging topics and future research directions. The findings were subsequently presented using Biblioshiny-generated bibliometric visualizations and graphical representations to facilitate interpretation and analysis. Several limitations should be acknowledged. First, this study relied exclusively on the Scopus database, which may exclude relevant publications indexed in other databases such as Web of Science or Dimensions. Second, the use of the keyword “tax avoidance” may not capture studies employing alternative terms such as tax aggressiveness, tax planning, or corporate tax behavior. Third, the restriction to English-language publications may limit the representation of research published in other languages. Despite these limitations, the selected dataset provides a robust and comprehensive representation of the international development of tax avoidance research over the last four decades.

RESULTS AND DISCUSSION

Publication Trends by Year (1985–2025)

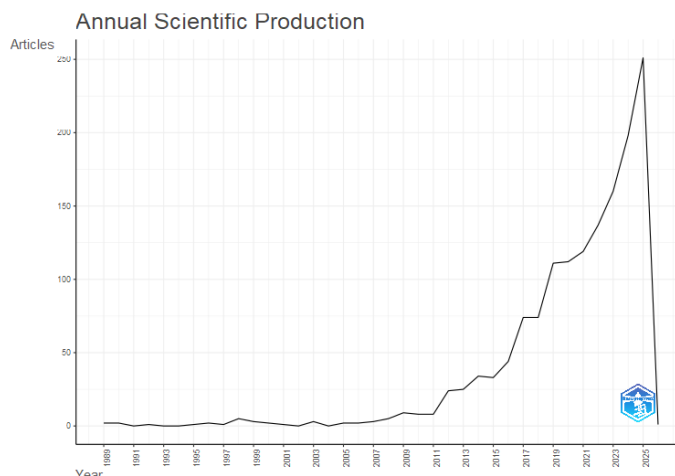


Figure 3. Annual Scientific Production of Tax Avoidance Research (1985–2025)

Source: Processed data by Biblioshiny, 2026

Based on the results of the Biblioshiny bibliometric analysis presented in Figure 1, the number of scientific publications on tax avoidance during the 1985–2025 period shows a highly significant upward trend. The Annual Scientific Production graph shows that from 1985 to the early 2000s, the number of publications remained relatively low and stagnated, with fewer than 10 articles published annually. This condition indicates that, in its early stages, tax avoidance research had not yet become a primary focus within accounting and taxation literature. The increase in publications began to appear gradually after 2010. Based on the graph, the number of publications showed a more consistent rise starting in 2012 and increased sharply after 2015. During the 2016–2020 period, the number of publications grew significantly, reaching more than 100 articles per year. This upward trend continued, peaking in 2025 with more than 250 publications. These findings indicate that tax avoidance has developed into one of the major topics in modern taxation research.

The increasing number of publications has been influenced by several factors, including growing global attention to Base Erosion and Profit Shifting (BEPS) practices, international tax transparency policies, the development of ESG (Environmental, Social, and Governance) issues, and the digitalization of taxation systems. In addition, advances in information technology and greater access to international data have facilitated researchers' studies on tax avoidance. These findings are consistent with the study by Hanlon and Heitzman, which stated that tax avoidance is a continuously evolving research topic with broad opportunities in accounting and taxation. Based on the graphical pattern shown in Figure 2, the development of tax avoidance research has transformed from conventional studies focusing on tax-saving efficiency toward more multidimensional issues, such as corporate governance, tax transparency, sustainability, and global tax policy. The surge in publications after 2015 demonstrates that tax avoidance issues have become increasingly relevant in the context of digital economic development and international tax reforms. The sharp increase in publications after 2015 may also be associated with several important global developments. The implementation of the OECD Base Erosion and Profit Shifting (BEPS) Action Plan in 2013 significantly increased academic attention toward multinational tax avoidance practices and international tax governance. Furthermore, the 2016 Panama Papers disclosure intensified concerns about offshore tax planning and corporate transparency, stimulating further scholarly discussion. More recently, the introduction of the Global Minimum Tax framework under OECD Pillar Two has generated new research opportunities related to multinational tax strategies and international tax

compliance. These global developments suggest that the growth of tax avoidance literature is not only driven by academic interest but also by major policy reforms and international taxation challenges.

Furthermore, the results of the Average Citations per Year analysis indicate that citation levels in tax avoidance research have fluctuated over time. The highest average citation peaks occurred around 2007 and 2010, indicating that articles published during those periods had a substantial influence on the development of tax avoidance literature. However, after 2015, the average number of citations declined despite a significant increase in publication volume. This phenomenon suggests that tax avoidance research has become increasingly broad and diversified, resulting in citation distribution being spread across a wider range of research topics. The decline in average citations after 2015 should not necessarily be interpreted as a decrease in research quality. Instead, this pattern may reflect publication proliferation effects, where the rapid increase in the number of published studies causes citations to be distributed across a broader range of topics and journals. This finding is consistent with knowledge diffusion theory, which suggests that mature research fields often experience thematic fragmentation as new specialized research streams emerge. Consequently, the declining average citation trend may indicate the diversification rather than the weakening of tax avoidance research.

Co-citation analysis

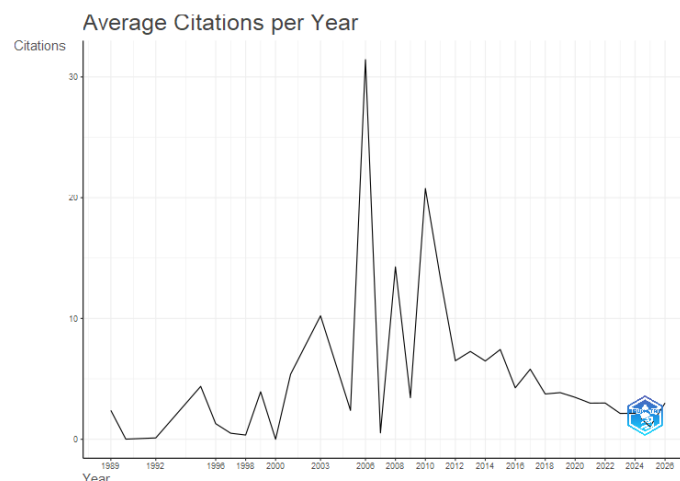


Figure 4. Average Citations per Year in Tax Avoidance Research (1989–2025)

Source: Processed data by Biblioshiny, 2026

Co-citation analysis was conducted to identify the intellectual relationships among studies in the tax avoidance literature based on the frequency of joint citations between articles. This analysis aims to identify the studies, authors, and theoretical concepts that have had the dominant influence on the development of tax avoidance research. Based on the results of the co-citation analysis using Biblioshiny, tax avoidance research has been strongly influenced by foundational studies on tax aggressiveness, agency theory, corporate governance, and the effective tax rate. These studies have become primary references in the development of tax avoidance literature because they provide strong theoretical and methodological foundations for subsequent research. Research clusters with high co-citation levels generally focus on the relationship between tax avoidance, corporate governance, and agency conflict. The co-citation network reveals several dominant intellectual clusters. The first cluster is centered on agency theory and corporate governance, emphasizing conflicts of interest between managers and shareholders in tax-related decision making. The second cluster focuses on tax aggressiveness and firm value, examining the economic consequences of corporate tax planning strategies. The third cluster highlights corporate social responsibility (CSR),

sustainability, and ESG issues, reflecting the increasing integration of ethical and social perspectives into tax research. The fourth cluster relates to international taxation, transfer pricing, and BEPS initiatives, demonstrating the growing influence of global tax policy on contemporary tax avoidance studies. These findings indicate that the majority of tax avoidance studies have developed from the agency theory perspective, which explains conflicts of interest between management and shareholders in corporate tax decision-making. In this context, tax avoidance is viewed as a corporate strategy to improve profitability through tax efficiency, while potentially increasing agency costs and corporate reputation risks. These findings are consistent with Hanlon & Heitzman (2022), who explained that tax avoidance has broad implications for companies, investors, and tax regulators.

Furthermore, the results of the co-citation analysis indicate the emergence of research themes related to corporate social responsibility (CSR), sustainability, ESG, and tax transparency. This suggests that tax avoidance research has shifted from a traditional financial performance-based approach toward broader perspectives concerning social legitimacy and corporate sustainability. This thematic shift indicates that tax avoidance practices are no longer viewed solely as tax efficiency strategies but are also associated with corporate reputation and social responsibility toward stakeholders. Another development identified in the co-citation analysis is the increasing attention to global tax policy and digital taxation issues. Recent studies increasingly associate tax avoidance with international policies such as Base Erosion and Profit Shifting (BEPS), transfer pricing, and cross-border tax transparency. This condition indicates that future research on tax avoidance will increasingly focus on international taxation, the digital economy, and sustainability reporting. The results of this analysis demonstrate that tax avoidance research possesses a strong intellectual structure and continues to develop in a multidisciplinary manner. Therefore, tax avoidance research still offers extensive opportunities for further development, particularly in studies that integrate taxation, corporate governance, digital technology, and sustainability in a global context.

Dynamics of Tax Avoidance Research Development

Based on the results of keyword analysis and thematic mapping using Biblioshiny, the development of tax avoidance research has shown increasingly intensive growth over recent decades. The analysis indicates that tax avoidance research themes have evolved from traditional focuses on financial performance and tax efficiency toward broader issues related to corporate governance, agency conflict, and ethical taxation. This transformation demonstrates that tax avoidance is no longer viewed merely as a corporate tax-saving strategy but is also associated with corporate governance, transparency, and social legitimacy. These findings are consistent with (Hanlon et al., 2022), who explained that tax avoidance is one of the continuously evolving topics in accounting literature because of its broad implications for companies, investors, and governments.

The keyword analysis results indicate that the dominant themes in tax avoidance research include corporate governance, tax aggressiveness, effective tax rate, earnings management, firm value, and corporate social responsibility (CSR). The prominence of corporate governance and tax aggressiveness themes indicates that agency-based explanations continue to dominate tax avoidance research. However, the emergence of ESG, sustainability, and tax transparency themes demonstrates a gradual shift toward legitimacy-based perspectives. This transition reflects changing stakeholder expectations regarding responsible tax behavior and corporate accountability. Therefore, tax avoidance is increasingly examined not only as a financial strategy but also as a component of broader corporate sustainability and governance frameworks. The dominance of these themes suggests that most studies remain focused on corporate behavior in implementing tax reduction strategies and their impacts on firm value and stakeholders. In addition, the analysis also reveals a transformation in research direction toward sustainability and ESG (Environmental, Social, and Governance) issues. Recent studies increasingly position tax avoidance within the context of corporate legitimacy, tax transparency, and social responsibility. Rudyanto explained that tax disclosure in sustainability reporting can serve as a mechanism to reduce aggressive corporate tax

avoidance practices. The emergence of ESG-related themes may be explained by increasing investor demand for transparency and responsible business practices. Recent regulatory developments and sustainability reporting requirements have encouraged companies to disclose more information regarding their tax strategies and governance practices. As a result, researchers have increasingly linked tax avoidance behavior with corporate reputation, stakeholder trust, and long-term sustainability performance.

On the other hand, developments in digital technology have also encouraged the emergence of new research themes such as digital taxation, blockchain taxation systems, and tax transparency. Setyowati, Saragih, and Hendrawan (2020) demonstrated that blockchain technology has the potential to improve transparency and accountability in taxation systems, thereby reducing opportunities for corporate tax avoidance practices. These findings indicate a shift in tax avoidance research from traditional approaches toward multidimensional perspectives integrating technology, corporate governance, and sustainability.

Academic and Practical Contributions of the Findings

The results of the bibliometric analysis demonstrate that tax avoidance research has evolved into a multidisciplinary field integrating corporate governance, ESG, the digital economy, and behavioral accounting. From an academic perspective, the findings reveal that corporate governance remains a central theme in tax avoidance research. Probohudono, Sugiharto, and Arifah (2019) explained that effective corporate governance mechanisms can enhance corporate transparency and reduce aggressive tax avoidance. These findings strengthen the view that tax avoidance practices are closely associated with the quality of corporate supervision and conflicts of interest between management and stakeholders. Furthermore, the thematic analysis results indicate that research directions are increasingly shifting toward sustainability, ESG, and tax transparency. These findings are consistent with Liu & Lee (2019), who found that CSR implementation can reduce corporate tax avoidance practices because companies place greater emphasis on social legitimacy and regulatory compliance. This condition indicates that tax avoidance is increasingly viewed as a matter of business ethics and corporate social responsibility.

From a practical perspective, the findings of this study can serve as a reference for academics and researchers to understand the development of tax avoidance research trends, thereby helping determine future research directions. In addition, the results provide tax regulators with insights into the global evolution of tax avoidance, which may serve as a basis for formulating taxation policies that are more effective, transparent, and adaptive to digital economic developments. Unlike previous bibliometric studies that primarily focused on publication counts and citation patterns, this study integrates publication trends, co-citation structures, thematic evolution, and future research mapping within a single analytical framework. Therefore, the study contributes not only to understanding the historical development of tax avoidance literature but also to identifying emerging research frontiers that may shape future taxation research.

Strategic Implications for Regulation and Corporate Practice

The development of tax avoidance research provides strategic implications for governments, tax regulators, corporations, and taxation practitioners. The analysis results indicate that the rising prevalence of tax avoidance globally has made modern taxation systems face increasingly complex challenges due to economic globalization and the growth of cross-border digital transactions. This condition highlights the importance of strengthening tax regulations and corporate transparency. Hamilton-Hart and Schulze explained that economic globalization enables multinational corporations to exploit differences in tax regulations across countries to engage in tax avoidance through transfer pricing and the use of tax havens. Therefore, strengthening regulations related to Base Erosion and Profit Shifting (BEPS), transfer pricing documentation, and the global minimum tax has become essential to maintaining state revenue stability. These findings demonstrate that

developments in tax avoidance research are directly related to the dynamics of international tax policy.

In addition, the growing emphasis on ESG and sustainability indicates that companies are now expected not only to focus on profitability but also to prioritize transparency and social responsibility in their corporate tax policies. Salhi, Riguen, Kachouri, and Jarboui (2020) found that companies with higher levels of CSR tend to engage in lower levels of tax avoidance. Another strategic implication concerns the digital transformation of tax administration. Setyowati et al. (2020) explained that blockchain technology can improve tax transparency and monitoring effectiveness by providing a permanent, difficult-to-manipulate record-keeping system. Therefore, the digitalization of tax administration can become a primary strategy for improving tax compliance and reducing tax avoidance in the future.

Emerging Opportunities for Future Research

The results of the bibliometric analysis using Biblioshiny indicate that tax avoidance research still offers broad opportunities for future development. The thematic mapping results demonstrate that research directions are increasingly shifting toward sustainability, ESG, digital taxation, tax transparency, and global tax governance issues. These findings suggest that future tax avoidance research will not only focus on corporate financial performance but will also consider ethical, transparency, and sustainability aspects within the global taxation system. Future studies may further explore the relationship between tax avoidance and sustainability reporting, particularly within the context of ESG and responsible tax behavior. Hajawiyah, Wahyudin, Kiswanto, Sakinah, and Pahala (2020) found that the relationship between CSR and tax aggressiveness is bidirectional: companies with higher levels of social responsibility tend to place greater emphasis on social legitimacy in corporate tax policies. These findings indicate a complex relationship between corporate taxation practices and corporate social responsibility.

In addition, the development of digital technology opens significant opportunities for research on digital taxation and the use of technology in tax monitoring systems. Future research may examine the effectiveness of artificial intelligence, big data analytics, blockchain, and machine learning in detecting corporate tax avoidance practices. Setyowati (2020) emphasized that blockchain technology has substantial potential to improve accountability and transparency within taxation systems. Studies on international taxation are also expected to become a major focus of future research on tax avoidance, particularly regarding BEPS, transfer pricing, tax havens, and the global minimum tax. Therefore, future studies may adopt a multidisciplinary approach by integrating perspectives from taxation, corporate governance, sustainability, and digital technology to obtain a more comprehensive understanding of tax avoidance practices.

Table 1. Data Analysis

Research Theme	Future Research Question
ESG	Does ESG disclosure reduce aggressive tax avoidance across countries?
Digital Taxation	Can AI and big data improve tax compliance and reduce avoidance?
Global Minimum Tax	How does Pillar Two affect multinational tax planning?
Tax Transparency	Does tax disclosure influence investor confidence?
Sustainability	How does responsible tax behavior affect firm value?

Source: Processed data, 2026

CONCLUSION

This study analyzed the development and future directions of tax avoidance research using a bibliometric approach based on 1,458 Scopus-indexed articles published between 1985 and 2025. The findings reveal a substantial increase in scholarly interest in tax avoidance, particularly after

2015, indicating that tax avoidance has become one of the most prominent topics in contemporary taxation research. The bibliometric evidence demonstrates that traditional themes such as corporate governance, tax aggressiveness, effective tax rates, earnings management, and firm value continue to dominate the literature. At the same time, emerging themes, including ESG, tax transparency, digital taxation, sustainability, and global tax governance, have attracted increasing attention, reflecting the evolving complexity of tax avoidance issues in a rapidly changing global environment. The results further suggest that tax avoidance research is undergoing a significant paradigm shift. While earlier studies primarily focused on financial and economic perspectives, contemporary research increasingly incorporates governance, sustainability, transparency, and stakeholder-oriented perspectives. This transformation indicates that tax avoidance is no longer viewed solely as a mechanism for tax efficiency but is increasingly associated with corporate legitimacy, responsible business conduct, and long-term sustainability objectives. Therefore, future developments in tax avoidance research are likely to become more interdisciplinary, integrating taxation, corporate governance, digital technology, and sustainability frameworks.

Several limitations should be acknowledged. This study relied exclusively on Scopus-indexed publications and included only English-language journal articles, potentially excluding relevant studies published in other databases or languages. In addition, using the keyword “tax avoidance” as the primary search term may not fully capture related research that employs alternative terminology, such as tax aggressiveness, tax planning, or corporate tax behavior. Despite these limitations, the study provides a comprehensive overview of the intellectual development and thematic evolution of tax avoidance research over four decades. Future studies are encouraged to employ multi-database bibliometric approaches by incorporating sources such as Web of Science, Dimensions, or Google Scholar to improve coverage and robustness. Further research should also explore emerging themes identified in this study, particularly those related to ESG, digital taxation, artificial intelligence in tax administration, tax transparency, and the implementation of global minimum tax policies. Such investigations may provide deeper insights into how taxation research responds to evolving regulatory, technological, and sustainability challenges in the global economy.

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