



RESEARCH ARTICLE

Future Research on Tax Aggressiveness: A Bibliometric Analysis

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ABSTRACT

The purpose of the study is to prove the future research on the topic of tax aggressiveness in the most active journals, productive countries and frequently used keywords. Furthermore, what is the level of activeness of tax aggressiveness research. To collect relevant data from empirical studies related to tax aggressiveness using the Scopus database, 276 publications were identified from the 2014-2024 range. Bibliometric analysis begins with searching for publications in the Scopus using the keyword "tax aggressiveness". The results showed that the most active journals were published by Sustainability Switzerland. United States are the most active countries in conducting tax aggressiveness research. The most widely used keywords are tax aggressiveness, tax avoidance, corporate governance, corporate social responsibility, leverage, board of directors, and audit committee. The last five years, there has been a significant increase in research on tax aggressiveness from 22 publications to 45 publications. Suggestions for further research on tax aggressiveness based on the findings in previous studies, including the need to conduct further research with a time span until the end of 2024 and conduct a broader coverage in addition to the relevant Scopus database such as dimensions and Web of Science. Based on the results of research in Indonesia and keywords not appearing in the VOSviewer cluster, the suggestion for tax aggressiveness research is to link with managerial overconfidence and internal control.

1. INTRODUCTION

Taxes are the largest source of revenue for governments. Taxes reduce earnings distributed to shareholders (Putra et al., 2019). Companies perform tax management to reduce their tax liabilities (Duhoon & Singh, 2023). Tax aggressiveness is legal and is done by taking advantage of tax loopholes, in contrast, tax evasion violates tax rules and can be punished. Corporate tax aggressiveness emerges as an issue of ongoing public and academic concern. Companies adopt a variety of different techniques such as more investment in fixed assets, profit shifting to tax haven countries, to reduce tax liabilities. There is often a growing interest among academics to explore more about tax management behaviour. This is evident in the literature on corporate tax aggressiveness. Taxation decisions are important managerial decisions. Managers engage in tax aggressiveness to increase earnings after tax. This is to meet the expectations of shareholders, especially risk-averse shareholders. Corporate governance (Amri et al., 2023; Boussaidi & Hamed-Sidhom, 2021; Deslandes et al., 2020; Menchaoui & Hssouna, 2022; Richardson et al., 2016; Utaminingsih et al., 2022; Wahab et al., 2017), political connections (Wahab et al., 2017), ownership structure (Marzuki & Syukur,

2021; Ying et al., 2017), and corporate social responsibility (Mohanadas et al., 2020; Ortas & Álvarez, 2020; Zeng, 2016) also influence tax aggressiveness decisions.

Several studies on tax aggressiveness have added to the literacy of taxation research with regulations that continue to change almost every year, so that it can be used as a reference, evaluation and sustainable development (Susanto et al., 2019). Based on this, the article conducts a bibliometric analysis of research results on tax aggressiveness, to determine the trend of ongoing research and publications. The bibliometric method allows analysing trends in research topics, developments in the number of studies and authorship patterns in publications (Van Nunen et al., 2018). (Duhoon & Singh, 2023) used bibliometrics to analyse publications on tax aggressiveness, as well as data processing analysis of their research using VOSviewer software based on relevant literature from the Scopus database. Based on this, it is necessary to do further mapping of the development of updated research results in the field of tax aggressiveness. This study obtained quantitative information about publications containing tax aggressiveness publications by data processing using VOSviewer. This software has the ability of text mining functions that can identify relevant combinations of noun phrases and can create mappings with a clustering approach to examine networks based on co-citation, co-author, and co-occurrence (Eck & Waltman, 2011). Based on the data obtained from the Scopus database search, it can map the development of tax aggressiveness research that has been published from 2014 to 2024. This study aims to prove the publication trends on tax aggressiveness in relation to the most active journals, the most active countries, and the most frequent keywords. In addition, the level of productivity of tax aggressiveness research on the Scopus database from 2014-2024.

The purpose of the study is to prove the future research on the topic of tax aggressiveness in the most active journals, productive countries and frequently used keywords. Furthermore, what is the level of activeness of tax aggressiveness research. To collect relevant data from empirical studies related to tax aggressiveness using the Scopus database, 276 publications were identified from the 2014-2024 range. Bibliometric analysis begins with searching for publications in the Scopus using the keyword "tax aggressiveness". The most widely used keywords are tax aggressiveness, tax avoidance, corporate governance, corporate social responsibility, leverage, board of directors, and audit committee. Based on the results of research in Indonesia and keywords not appearing in the VOSviewer cluster, the suggestion for tax aggressiveness research is to link with managerial overconfidence and internal control.

METHODS

This research uses bibliometric analysis, the purpose of bibliometric analysis is to describe, distinguish, and measure the significance of scientific work (Duhoon & Singh, 2023). In addition, by finding the top journals for publication, identifying possible collaborators, finding potential study areas, and other information, bibliometric data will increase the visibility and impact of research (Susanto et al., 2022). Scientific articles on tax aggressiveness published in the Scopus database were determined purposively with the following examples of advanced queries in the Scopus database search:

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TITLE-ABS-KEY ( tax AND aggressiveness ) AND PUBYEAR > 2013 AND PUBYEAR < 2025 AND (
LIMIT-TO ( DOCTYPE , "ar" ) ) AND ( LIMIT-TO ( LANGUAGE , "English" ) ) AND ( LIMIT-TO ( SRCTYPE
, "j" ) )
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The research population is the publication of international scientific articles on tax aggressiveness. The sample uses the publication of international scientific articles with the last ten years, namely the time span 2014-2024.

RESULT AND DISCUSSION

Active journal analysis



Figure 1. Active journals of tax aggressiveness on Scopus in 2014-2024

Based on the results of data analysis, it can be seen that the most active journal containing publications on tax aggressiveness is Sustainability Switzerland with a total of 4 (four) published articles, namely (Chughtai et al., 2021; Flamini et al., 2021; Issah & Rodrigues, 2021; J. H. Kim & Lee, 2021). The second journal, Contemporary Accounting Research, contributed a total of 3 (three) published articles, namely (Brown et al., 2016; Faccio, 2016; C. Kim & Zhang, 2016). The two top-ranked journals significantly contributed greatly in 2014-2024 or over the past decade in adding to the academic literature on tax aggressiveness.

Active state analysis

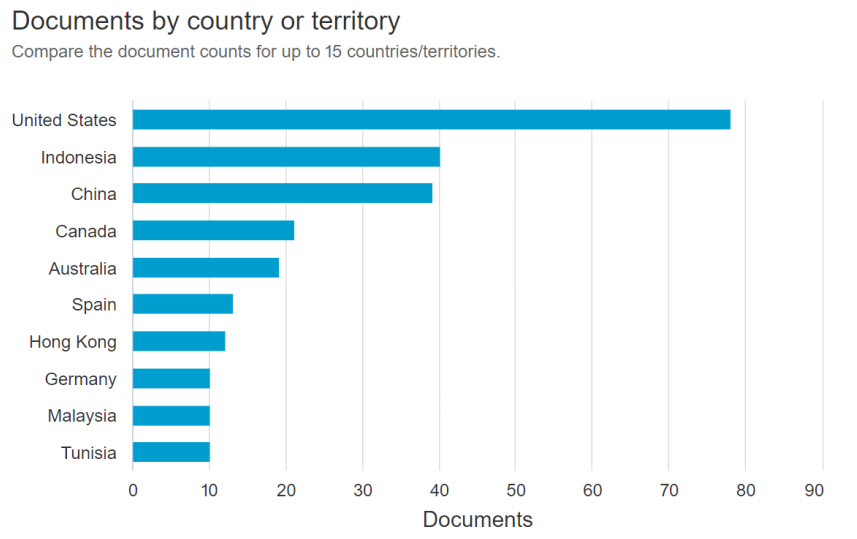


Figure 2. Countries with active scientific publications of tax aggressiveness on Scopus in 2014-2024

After analyzing 276 publications from 2014-2024 in Scopus indexed journals on tax aggressiveness, the most active countries in contributing to this scientific publication are the United States with seventy-eight publications and Indonesia with forty publications. While Indonesia is in first place as

a country in the Asian region that has many articles on tax aggressiveness by big countries such as China. The forty publications originating from Indonesia in 2024 amounted to six publications include limitation and suggestion for future research as follows:

Table 1. Tax aggressiveness publications published in Scopus indexed journals in 2024 from Indonesia

No	Title	Authors	Limitation	Suggestion
1	Ownership Structures, Executive Compensation and Tax Aggressiveness in Indonesia Mining and Plantation Companies: The Moderating Effect of Audit Quality	(Kartadjumena & Nuryaman, 2024)	This study did not show any research limitations.	This research also does not provide suggestions for further research.
2	Related party transactions and tax avoidance: does government ownership play a role?	(Solikhah et al., 2024)	Article not open access	Article not open access
3	Meta Analysis of The Relationship between Corporate Social Responsibility and Tax Aggressiveness	(Widuri et al., 2024)	This study did not show any research limitations.	Tax aggression and corporate social responsibility have a very different connection. The fluctuating correlation between tax aggressiveness and corporate social responsibility (CSR) implies the existence of moderators, such the adaptability of CSR initiatives and the diversity of national regulatory frameworks.
4	Investigating CSR Disclosures and Aggressive Financial Reporting in Relation to Tax Aggressiveness: Can Board Structure Change The Status Quo?	(Kesumaningrum et al., 2024)	Only Indonesian businesses operating in the four non-financial sectors with the greatest levels of tax aggression are included in the research sample. The internal perspective, which covers financial reporting, CSR initiatives, and firm-	This study could be extended in the future to other Asian nations for cross-national comparison. In order to ascertain whether external factors, such as macroeconomic conditions, changes in urbanization, technology, and environmental

			specific control variables, is the only one covered by the current model. Only the moderating effect of board structure was examined in this study.	conditions, may have an impact on corporate tax aggressiveness, future research may consider examining the other variables. Subsequent investigations could encompass the management ramifications of investment prospects and reputational expenses that could influence the tax aggressiveness of corporations.
5	CEO Characteristics and Tax Aggressiveness in Indonesian Family Firms: The Upper Echelons Theory Perspective	(Oktaviani et al., 2024)	Article not open access	Article not open access
6	Managerial Overconfidence, Cash flow, Tax Aggressiveness and Firm Value	(Listiani et al., 2024)	Managerial overconfidence is limited in its ability to explain the difference between operating cash flow and firm value.	More studies that include other financial performance metrics (such cash holding, innovation, or tangibility) will be able to provide a more complete picture of how managerial overconfidence affects business value.
7	Tax Aggressiveness: A Review of The Interaction of Independent Commissioners and Firm Size in The Context of Indonesia Sustainable Development Goals	(Susanto et al., 2024)	This research is not conducting additional tests with different tax aggressiveness measurements. The research sample used is companies that have an income tax expense.	Future research to conduct additional testing by measuring tax aggressiveness using Book Tax Different. In addition, the companies used are not only income tax expense but also income tax benefits.

Source Scopus analysis 2024

The forty publications originating from Indonesia, the most authors on tax aggressiveness are Dwi Martani who has six publications include limitation and suggestion for future research as table 2. This

shows that tax aggressiveness research is still worthy of being re-examined with a different context for future research.

Table 2. Tax aggressiveness publications published in Scopus indexed journals with most author from Indonesia

No	Title	Authors	Limitation	Suggestion
1	The effect of audit quality on transfer pricing aggressiveness and firm risk: Evidence from Southeast Asian countries	(Sari et al., 2023)	The analysis is based on related party transactions reported in the notes to the financial statements, specifically transactions involving associated companies, joint ventures or companies with the same major shareholder. Therefore, related party transactions between parent entities and subsidiaries are not included in the analysis. This limitation is particularly significant for companies in Indonesia, whose financial statement notes do not provide detailed information on related party transactions between parents and subsidiaries. Companies from just three Southeast Asian nations made up the study's sample. Even nonetheless, these nations were selected to symbolize growing nations.	Future studies can compare the findings with those of this study by extending the analysis to include corporations from developed nations and examining related party transactions between parents and subsidiaries.
2	Complementary level of financial and tax aggressiveness and the impact on cost of debt: A cross-country study	(Rachmawati et al., 2022)	Article not open access	Article not open access
3	Tax aggressiveness and sustainable welfare: the roles of corruption and tax allocation inefficiency	(Rudyanto et al., 2022)	Article not open access	Article not open access

4	Do country characteristics affect the complementary level of financial and tax aggressiveness?	(Rachmawati et al., 2020)	Firm-level factors that influence complimentary degrees of financial and tax aggression have not been investigated in this study.	To further understand this topic, more research is required.
5	Determinants of the complementary level of financial and tax aggressiveness: A cross-country study	(Rachmawati et al., 2019)	By restricting its scope to nations where the majority of businesses have a concentrated ownership structure, this analysis accounts for the impact of concentrated ownership structure on complementary levels of financial and tax reporting aggressiveness. Only fifteen countries are used in this study, seven of which are in East Asia and eight of which are in Europe. The results will be more generalizable the more countries are used as samples. Furthermore, there will be greater variation in the book-tax compliance and law enforcement metrics used in this study. The only factors considered in this study as complementary predictors of financial and tax reporting aggressiveness are book-tax compliance, law enforcement, and financial restrictions.	The impact of a concentrated ownership structure on a firm's inclination to select particular levels of aggressive tax and financial reporting has to be further investigated. More research is needed to determine how a concentrated ownership structure affects a company's propensity to choose specific aggressive levels of financial reporting and taxation.
6	Book-tax conformity level on the relationship between tax reporting aggressiveness and financial reporting aggressiveness	(Rachmawati & Martani, 2017)	The used research period is relatively brief. There are very few proxies for financial reporting aggressiveness and tax reporting	Longer time frames for greater results are anticipated in future study. For more accurate findings, it is anticipated that future study would employ a

			<p>aggressiveness in this research.</p>	<p>number of proxies for financial and tax reporting aggressiveness. The impact of corporate governance on the correlation between financial reporting aggressiveness and tax reporting aggressiveness is anticipated to be examined in future study.</p>
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Source Scopus analysis 2024

Keywords analysis

In the research, the publication mapping based on keywords is divided into 9 (nine) large clusters as shown in table 3 and figure 3 below:

Table 3. Keyword cluster of tax aggressiveness publications on Scopus in 2014-2024

Red	Green	Blue	Light green	Purple	Light blue	Orange	Brown	Pink
Agency theory, audit committee, board of directors, ceo compensation, ceo tenure, corporate governance, corporate tax aggressiveness, corporate tax avoidance, earnings management, family firms, firm value, gender, managerial ownership, outside directors, tax aggressiveness, tax enforcement	Accounting for income taxes, auditor-provided tax services, csr, disclosure, effective tax rates, fin 48, g30, h26, m41, tax avoidance, tax risk	Audit quality, executive compensation, family ownership, firm risk, income shifting, institutional ownership, tax heavens, tax sheltering, transfer pricing, transfer pricing aggressiveness	Aggression, aggressiveness, gender diversity, human, regression analysis, sustainability, tax compliance, tax system	Book-tax conformity, cost of debt, financial reporting aggressiveness, Indonesia, political connection, political connections	Capital structure, china, corporate social responsibility disclosure, firm size, leverage, ownership structure	Corporate social responsibilities (csr), corporate social responsibility, economic and social effects, meta-analysis, taxation,	Monitoring, tax planning	Cash effective tax rate, effective tax rate

Source VOSviewer cluster 2024

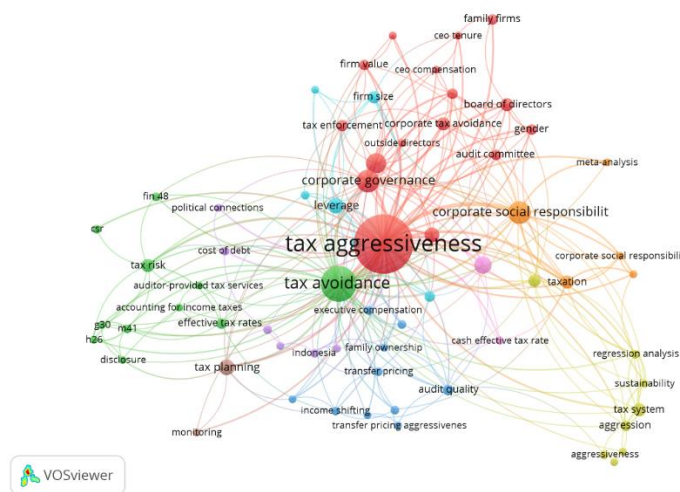


Figure 3. Mapping publications about tax aggressiveness on Scopus in 2014-2024

The keyword analysis shown in table 3 and figure 3 can be seen that the keywords that are widely used (the greater the size) are tax aggressiveness, tax avoidance, corporate governance, corporate social responsibility, leverage, tax planning, board of directors, tax risk, taxation, audit committee, gender, and effective tax rates. The closer the distance between the two circles, the more likely the two keywords are cited in a publication, or the higher the level of co-citation.

Development of tax aggressiveness publications by year

Publications in Scopus indexed international journals from 2014-2024 on tax aggressiveness by year are shown in figure 4, experiencing an increasing trend in the last six years from 2019-2024. A significant increase occurred in 2019, namely 22 publications, then followed by 2020 with 29 publications, 2021 with 34 publications, 2022 had decreased, 2023 experienced an increase to 43 publications and a peak in 2024 with 45 publications.

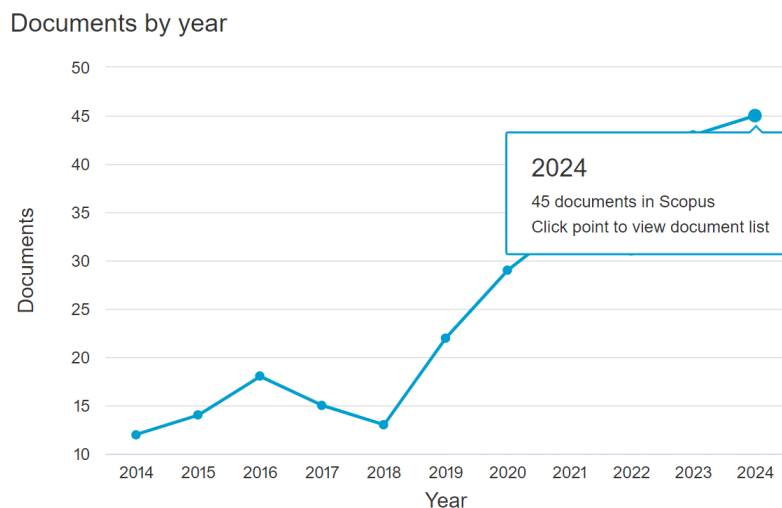


Figure 4. Number of publications about tax aggressiveness on Scopus in 2014-2024

Research on tax aggressiveness published in reputable international journals indexed in Scopus from 2014-2024 experienced a significant increase until 2024 totaling forty-five documents. This shows that research on tax aggressiveness is still interesting to study over the past ten years. Based on 276 publications about tax aggressiveness in Scopus indexed international journals from 2014-2024, there are two institutions that produce the most publications, namely the University of Indonesia and the University of Technology Sydney, sixteen publications and nine publications respectively as shown in the figure below. This shows that the University of Indonesia or the country of Indonesia

has the most research on tax aggressiveness. Research on tax aggressiveness in Indonesia is still very interesting because tax regulations in Indonesia still allow companies to carry out tax aggressiveness.

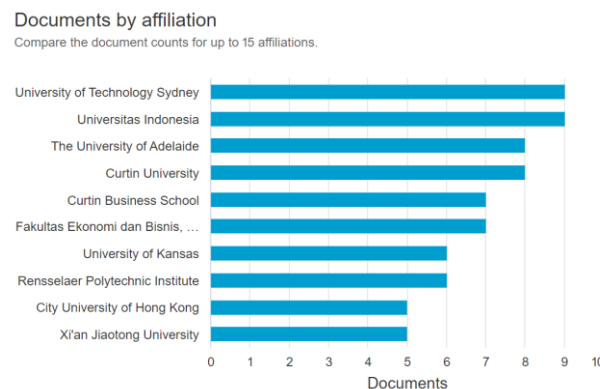


Figure 5. Institution with active scientific publications about tax aggressiveness on Scopus in 2014-2024

CONCLUSION

Based on the research results of bibliometric analysis in Scopus indexed international journals in the range 2014-2024, it can be concluded that the most active or productive journal publications on tax aggressiveness are published by Sustainability Switzerland with a total of four published articles. The United States and Indonesia are the most active countries in publishing about tax aggressiveness. The most used keywords in the literature are tax aggressiveness, tax avoidance, corporate governance, corporate social responsibility, leverage, tax planning, board of directors, tax risk, taxation, audit committee, gender, and effective tax rates. In the last ten years, tax aggressiveness research has increased. The year 2024 became a year that significantly increased by forty-five publications. Indonesia is the first country in the Asian region that has many publications on tax aggressiveness in Scopus indexed international journals from 2014-2024. Suggestions for further research on tax aggressiveness based on the findings in previous studies, including the need to conduct further research with a time span until the end of 2024 and conduct a broader coverage in addition to the relevant Scopus database such as dimensions and Web of Science. Based on the results of research in Indonesia and keywords not appearing in the VOSviewer cluster, the suggestion for tax aggressiveness research is to link with managerial overconfidence (Listiani et al., 2024) and internal control (Utaminingsih et al., 2022).

CONFLICTS OF INTEREST

The authors declare that there are no conflicts of interest regarding the publication of this paper.

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