

Tax Avoidance and Corporate Social Responsibility: A Bibliometric Review and Future Agenda

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Abstract

This review explores the intellectual structure, research trends and nexus within tax avoidance (TA) and corporate social responsibility (CSR) literature using the bibliometric research approach. Seventy-five peer-reviewed journal articles published between 2003 and 2022 in 56 journals were identified for the final analysis from Scopus databases. The articles were analysed and visualised with VOSviewer based on the keyword occurrence, authors, countries, and journal distribution. Even though 75 articles were identified on the interplay between CSR and tax avoidance, over sixty per cent of papers were published during the last four years from only five countries. It indicates that combined CSR and tax avoidance research is emerging and has recently become a critical concern of scholarly investigation. Although the number of publications is increasing, author and country network analyses do not show a strong connection among authors and countries of publications. While the publications have been dispersed within a broader range of sources, only five journals are dominant, with three or more articles. Considering co-occurrence analysis, corporate social responsibility (CSR) and Tax avoidance are the frequently occurring terms within the publications, and they have been explored with other related areas such as corporate responsibility and sustainability, tax evasion, business ethics, corporate governance, tax havens, and earning management. Although keyword analysis shows that CSR and tax avoidance literature have been extensively studied during the past decade, this area of research is still in its infancy. Hence, more empirical research is needed from both developed and developing countries. Accordingly, this study provides exciting findings on the knowledge structures and patterns of tax avoidance and CSR research and valuable insights for future studies.

Introduction

Taxes are crucial for achieving sustainable development (Bird & Davis-Nozemack, 2018). Although paying a fair share of taxes is widely encouraged, some organisations attempt to reduce the tax burden by adopting various legal and illegal methods (Abid & Dammak, 2022). Tax avoidance (TA) is one such method generally defined as saving taxes legally using the loopholes within the tax law (Abdelmoula et al., 2022; Balestrino, 2010; Kao & Liao, 2021; Slemrod & Weber, 2012). Although TA is not endorsed, it is widely used

in the modern business world to reduce tax liability (Al-Hadi et al., 2022; Balestrino, 2010; Colombo & Terra, 2022). Despite the prime aim of TA is reducing the payment of a fair share of taxes without violating the laws, some organisations avoid taxes more aggressively (Chughtai et al., 2021; Huang et al., 2018). Aggressive tax avoidance causes government revenue to be returned to the company (Abdelmoula et al., 2022). Hence, TA is a matter of sustainability as it can affect the supply of public goods and long-term development (Abdelfattah & Aboud, 2020). In recent literature, TA has gained increasing scholarly attention due to its critical importance to governments, business organisations, policymakers, and the general public (Afrizal et al., 2020; Hoi et al., 2013). Despite paying a fair share of profits is a mandatory legal requirement (Al-Hadi et al., 2022), many authors found that business organisations are increasingly involved in TA activities to reduce tax liability (Lanis & Richardson, 2015; Li et al., 2019; Ling & Abdul Wahab, 2019).

On the other hand, literature also revealed that business organisations are increasingly investing in more voluntary activities such as corporate social responsibility (CSR) (Abdelfattah & Aboud, 2020; Ling & Abdul Wahab, 2019). From the organisational-managerial perspective, CSR is defined as an “organisation’s commitment to acting ethically, contributing to economic development, and improving the quality of workers’ lives, local communities, and society at large” (Watts & Holme, 1999). Hence, CSR is a broader organisational commitment to economic, legal, ethical, and philanthropic responsibilities focused on striving for social, environmental, and economic development (Carroll, 1991, 2021). Alternatively, CSR has been redefined as the ability to manage and satisfy mainly the firm’s different stakeholders’ demands from a results-based approach (Clarkson, 1995). CSR is commonly adopted as a voluntary social responsibility requirement (Jeewanthi et al., 2021; 2023). Any business organisation that considers CSR must attempt to make economic outcomes, comply with laws and be an ethical and good corporate citizen (Carroll, 1991; Jeewanthi et al., 2023) while satisfying the needs of broader stakeholders (Clarkson, 1995). Thus, the focus of CSR concerns needs to be lie on organisational responsible behaviour in every economic transaction and beyond (Carroll, 2021; Jeewanthi, 2023).

Although CSR is a voluntary responsibility in most contexts, paying a fair share of taxes is a mandatory requirement that indirectly benefits the wider society at large (Lanis & Richardson, 2015; Li et al., 2019; Ling & Abdul Wahab, 2019). Hence, tax compliance and paying a fair share of taxes are also organisation’s essential social responsibility requirements that come under the CSR umbrella (López-González et al., 2019; Jeewanthi, 2023). Nevertheless, some researchers have found that business organisations tend to do more CSR activities while avoiding tax liabilities, assuming that taxes are a non-productive expense compared to CSR (Lanis & Richardson, 2015; Sikka, 2010). Moreover, they have found contrasting findings from different geographical contexts (Alleyne & Harris, 2017; Arieftiara et al., 2020; Campbell & Helleloid, 2016). Hence, irrespective of a reservoir of isolated CSR studies and taxation research, recent scholars have shown an increasing trend of examining combined taxation and CSR research (Col & Patel, 2019; Darcy, 2017; Davis et al., 2016; Ding et al., 2022; Geng et al., 2021). Among them, the scholarly attention on tax avoidance and CSR is notable as there are exciting and contrasting findings from diverse geographical contexts (Hoi et al., 2013; Lanis & Richardson, 2015; Sikka, 2013). Although prior bibliometric reviews have examined combined CSR and taxation research from different perspectives, such as corruption (Bourton & Ryder, 2022), international tax compliance (Martini, 2022), tax aggressiveness (Issah & Rodrigues, 2021), and its linkage with corporate governance (Jeewanthi, 2023), a review of TA and CSR interplay has not been examined yet. Examining the prior research on combined TA-CSR research is significant as it will provide an understanding of current knowledge developments and research gaps in TA-CSR to advance this area of research further. Accordingly, the study aims to perform a bibliometric analysis of the intellectual structure, trends, and patterns of the combined TA-CSR research to extend the current understanding and propose postulates for further research. The research questions going to be answered through this bibliometric review are as follows.

- Q1. What are the key topics in the TA-CSR research?
- Q2. Who are the most productive authors in the TA-CSR research?
- Q3. What are the highly influential papers in the TA-CSR field?
- Q4. What are the leading journals that publish TA-CSR research?
- Q4. What are the dominant country contributors to TA-CSR research?

Q6. What TA-CSR areas have minimally been studied in prior studies to guide future research?

The remaining sections of the paper are organised into five sections. Section two provides the review methodology that outlines how this review was carried out to answer the research questions. The following section provides the analysis and results. The fourth section offers the discussion with suggestions for future research. The last two sections provide the conclusion and the study implications.

Methodology

This study used bibliometric analysis approach to assess the papers under review and answer the research questions (Priyashantha, 2023). It is a widely used, effective and reliable approach to measure, analyse and visualise bibliometric data of a larger set of publications by using quantitative and visualising analysis approaches (Daim et al., 2006; Rusly et al., 2019). Bibliometric analyses are very useful for assessing existing literature to obtain valuable insights on the knowledge development of a particular area of research for different interested parties such as academicians, practitioners, business organisations and policymakers (Qian & Sun, 2022; Siao et al., 2022; Zainuldin & Lui, 2022). Therefore, this bibliometric analysis is conducted to explore the knowledge structure of combined TA-CSR research publications for identifying current state of knowledge and future directions to advance the existing knowledge (Baker et al., 2020a; Priyashantha et al., 2022).

This paper adopts a comprehensive literature search based on a pre-set review protocol (Pickering et al., 2015; Tranfield et al., 2003). Accordingly, the articles selection, analysis and reporting of the findings were made according to the “Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA)” guidelines. The PRISMA is highly recommended for bibliometric and systematic reviews as it prevents biases in records selection, analysis, and report findings (Priyashantha et al., 2022). Consequently, this paper followed the four stages of the PRISMA flow diagram: identification, screening, eligibility and inclusion in the selection of articles. The identification involves selecting the database, search terms and search conditions. The Scopus database was selected for collecting articles as it is a widely used comprehensive database to perform bibliometric reviews in many disciplines (Priyashantha et al., 2022). The search terms to collect data from the database were identified referring to existing literature to gathering more relevant and appropriate publications for the analysis (Ellili, 2022; Khan, 2022; Mumu et al., 2021; Siao et al., 2022). The identified search terms for the review were ‘Tax avoidance’ and ‘CSR’. The search query was designed by combining these terms using AND connector together with similar terms for ‘CSR’ using OR operative (E-Vahdati et al., 2019; Ellili, 2022). As such, metadata for the study was retrieved using the search query: ((“tax avoid*”) AND (“CSR” or “corporate social responsibility” or “corporate responsibility”)).

A title/keyword/abstract search was performed to collect the most relevant records for the study. The initial search yielded 151 records for the given query. However, the initial search was screened based on automatic and manual approaches for assessing the eligible records (Priyashantha et al., 2022). The initial data search was limited to the study period from 2003 to 2022 to capture the last 20 years’ publications for a more robust analysis. Consequently, 137 records were identified for the past 20 years. This search was further refined based on document type (120) and language (117). Accordingly, 117 peer reviewed articles written in English were identified for screening. The automatically screened articles were retrieved as an Excel file including the bibliometric data such as names of authors, article titles, journal names, abstracts, keywords, cited numbers and years of publication for the manual screening. At this point, inclusion and exclusion criteria were applied to select the eligible articles (Priyashantha et al., 2022). The inclusion criteria are provided in Table 1. All the articles identified from the automatic screen were downloaded in the manual screening stage, and each abstract was reviewed against inclusion criteria. Twenty-three irrelevant articles were removed. The full texts of the remaining 94 articles were assessed to ensure that every article examined both tax avoidance and CSR in one paper. Finally, 75 peer-reviewed journal articles written in English were selected for the final analysis, removing 19 tangled articles that did not meet inclusion criteria. Figure 1 depicts the PRISMA flow diagram on the process of article selection.

The method of analysis employed for the study is bibliometric analysis, as it is the most popular approach to scientifically map the current knowledge (Priyashantha, 2022; Qian & Sun, 2022; Siao et al., 2022; Zainuldin

& Lui, 2022). Hence, VOSviewer mapping tools were used generate study results (Van Eck & Waltman, 2010). These tools visualise linkages between scholars and their publication details (Wan et al., 2023; Zainuldin & Lui, 2022). Importantly, the VOSviewer tool helps map out trends and patterns within various prior research papers based on the dominant articles to compare past and present activities so that the evolution of a particular research field can be explored and identify research voids (Van Eck & Waltman, 2010). Accordingly, to answer the research questions, prior papers were analysed based on keywords, authors, citations, journals, and the location of the papers under review. It will help the readers to compare past and present TA-CSR research so that the evolution of a particular research field is known (Van Eck & Waltman, 2010).

Table 1: *Inclusion criteria*

Criteria	Focus on
Year range	2003-2022
Document type	Journal articles
Language	English
Keywords	Tax avoidance and CSR
Eligibility	Any articles that explored both TA and CSR

Source: Author's construction, 2023

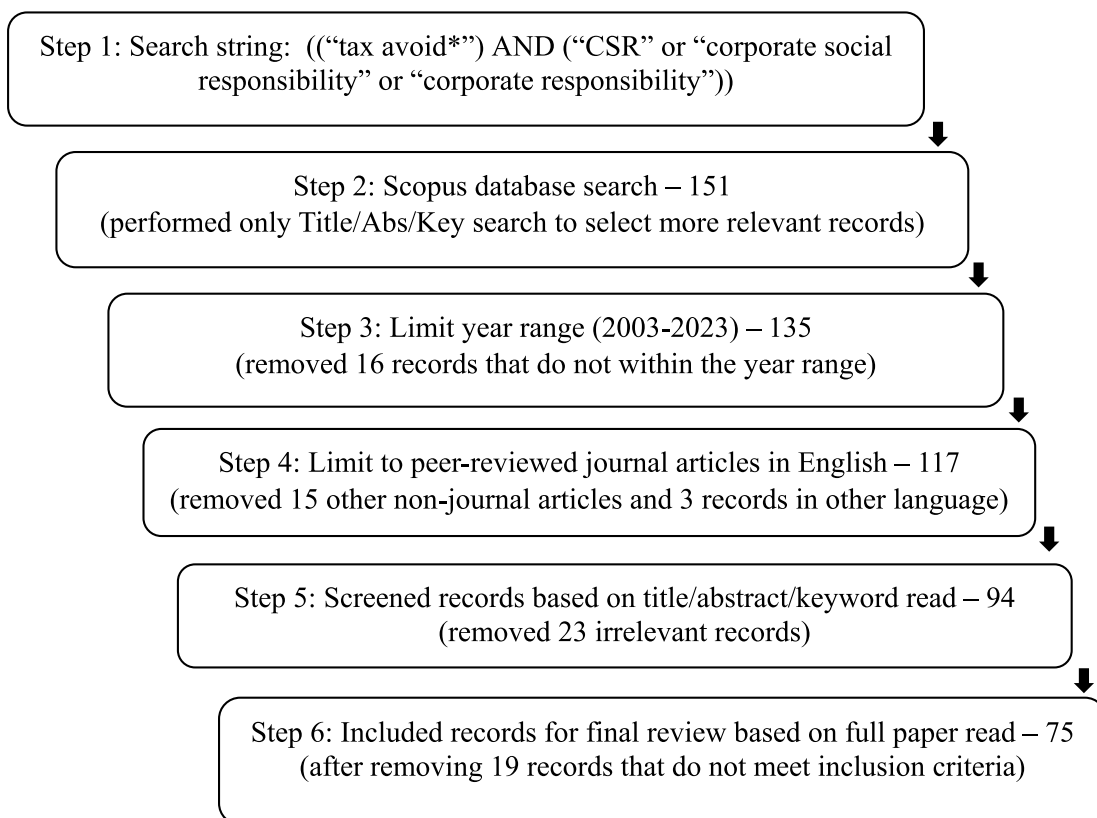


Figure 1: *PRISMA articles selection flow diagram*

Source: Author's construction based on PRISMA guidelines, 2023.

Results and findings

General characteristic of the articles

This study reviewed 75 journal articles on tax avoidance and CSR published between 2003 and 2022 in 56 journals developed by 176 authors in 28 countries. While the total citations for the eligible articles are 2561, the

average citation per article is 34.14. The total author keywords and all keywords for the eligible articles are 173 and 245, respectively. These details are depicted in Table 2.

Table 2: General characteristics of TA-CSR research

Description	Results
KEY FEATURES	
Year range	2003:2022
Number of articles	75
Number of journals	53
Total citations	2561
Average citation per article	34.14
Total references	4085
AUTHORS AND COLLABORATION	
Total authors	176
Single-authored articles	21
Collaborative articles	54
Average authors per article	2.34
KEYWORDS	
All keywords	245
Author keywords	173

Source: Author’s construction based on bibliometric data, 2023

Publication trend

Figure 2 shows the year-by-year article production. While TA and CSR research first appeared in 2004, there has been increasing scholarly attention to TA-CSR research over the years. Surprisingly, just over 65% (52) of articles were published in the last five years. It indicates that the TA-CSR interplay research has recently gained popularity among accounting and management scholars.

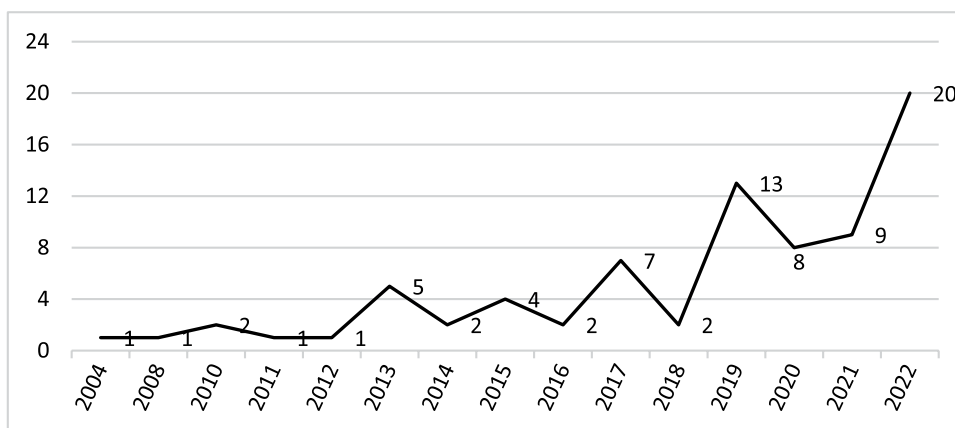


Figure 2: Year-wise TA-CSR publication trend

Source: Author’s construction, 2023

Current state of knowledge on combined TA-CSR research

Key themes in TA-CSR research

The keyword analysis is used to answer the first research question on identifying key themes that demonstrate the common topics discussed in a particular field of research (Baker et al., 2020b; Bermeo-Giraldo et al., 2021; Crous et al., 2022; Priyashantha et al., 2022). Accordingly, keyword analysis and VOSviewer co-occurrence network map are used to identify the keyword distribution and common themes in TA-CSR research. Keyword

co-occurrence analysis displays the frequently occurring words within the title, abstract and keywords (Van Eck & Waltman, 2010).

This study observed 245 ‘all keywords’ and 173 ‘author keywords’. The ‘all keywords’ were used to construct co-occurrence maps and identify the common themes in TA-CSR research as it is a more inclusive set of keywords to represent articles under review. Accordingly, 38 keywords were deeply explored, limiting the minimum number of occurrences to 2 for a more rational analysis (Priyashantha et al., 2022). Figure 3 shows the co-occurrence network analysis of TA-CSR research. According to co-occurrence network analysis, 15 keywords that appeared with the highest frequency within the eligible records are shown in Table 2. While tax avoidance and CSR are the most frequently appeared keywords, other terms show a limited number of occurrences within prior research on combined TA-CSR publications that capture its connection to several broader areas such as corporate governance, earnings management, tax planning, business ethics and sustainability. The number of occurrences of the keywords indicates that the research within TA and CSR interplay is still emerging.

Table 3: Top 15 keywords in TA-CSR research

Keyword	Occurrence
Tax avoidance	56
Corporate social responsibility	48
Corporate governance	8
CSR	7
Tax system	6
Corporate tax avoidance	5
Social responsibility	5
China	5
Earnings management	4
Tax havens	4
Audit committee	3
Audit quality	3
Business ethics	3
Sustainability	3
Tax aggressiveness	3

Source: Author’s construction, 2023

The key themes within TA-CSR research were identified based on the co-occurrence network analysis (Figure 3). The colours of the co-occurrence map represent different keyword clusters, and each cluster is generated based on the relationships among different keywords (Van Eck & Waltman, 2010; Priyashantha et al., 2022). The larger bubbles in the clusters represent the areas that have been thoroughly researched, and the tiny bubbles indicate the areas to be further researched. The frequent co-occurrences depict the thicker lines and the shorter the distance between the nodes, the stronger their relationship (Van Eck & Waltman, 2010).

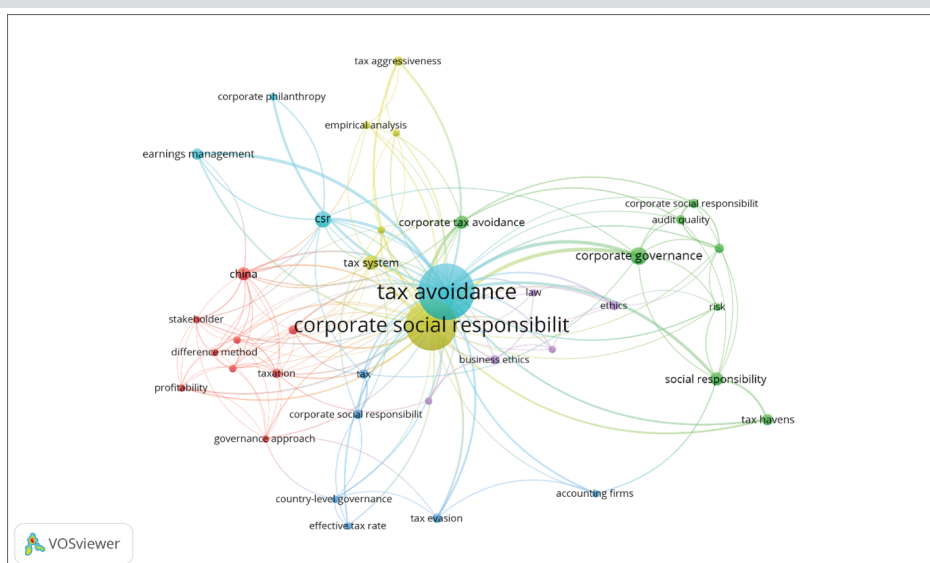


Figure 3: Co-occurrence network map (keywords-38, minimum keyword threshold-2)

Source: Author’s construction, 2023

The network map yielded six keyword clusters with 172 links and a total link strength 104.50. Table 3 provides the co-occurrences of each cluster with their respective research themes. As shown in Figure 3, all the keywords are linked to the TA-CSR terms, and both TA and CSR show a strong connection with the highest co-occurrences. The VOSviewer co-occurrence map provides six major keyword clusters based on the interrelationships among the prior research in CSR and tax avoidance. TA and CSR together have examined six common topics, namely: Tax management and corporate sustainable behaviour (cluster 1), corporate governance in managing TA-CSR interplay (cluster 2), corporate responsibility and tax evasion (cluster 3), corporate responsibility and tax aggressiveness (cluster 4), business ethics in responsible tax planning (cluster 5) and adopting TA and CSR for managing earnings (cluster 6) representing each cluster. The findings for each theme are discussed below.

Table 4: Main keyword clusters with their frequency and research themes

Cluster	Keywords in VOSviewer network analysis	Research theme
1.Red (9)	China, corporates, difference method, economic and social effect, governance approach, profitability, stakeholder, sustainability, taxation	Tax management and corporate sustainable behaviour
2.Green (8)	Audit committee, audit quality, corporate governance, corporate social responsibility, corporate tax avoidance, risk, tax havens, social responsibility	Corporate governance in managing TA-CSR interplay
3.Blue (6)	Accounting firms, corporate social responsibility, country-level governance, effective tax rate, tax, tax evasion	Corporate responsibility and tax evasion
4.Yellow (6)	Corporate social responsibility, empirical analysis, industrial enterprise, strategic approach, tax aggressiveness, tax system	Corporate responsibility and tax aggressiveness
5.Violet (5)	Business ethics, CSR decoupling, ethics, law, tax planning	Business ethics in responsible tax planning
6.Light blue (4)	Corporate philanthropy, CSR, tax avoidance, earnings management	Adopting TA and CSR for managing earnings

Source: Author’s construction, 2023

Tax management and corporate sustainable behaviour:

According to co-occurrence analysis, the largest number of papers have explored CSR and tax avoidance as a tax management approach from the corporate sustainability perspective. These papers have investigated more about CSR and tax avoidance in different contexts from sustainability, socially responsible or irresponsible behaviour perspective (Alsaadi, 2020; Bird & Davis-Nozemack, 2018; Campbell & Helleloid, 2016; Christensen & Murphy, 2004; Col & Patel, 2019; Darcy, 2017; Davis et al., 2016; Ding et al., 2022; Geng et al., 2021; Goerke, 2019; Gulzar et al., 2018; Hardeck et al., 2021; Sikka, 2010, 2013). While many studies have examined how TA-CSR have been used to manage tax liability, several other studies have examined how CSR has been used to manage tax avoidance from corporate sustainable behaviour perspective (Darcy, 2017; Sikka, 2010, 2013). Overall, this cluster represents that most of the prior studies under review have examined TA-CSR interplay from the corporate responsible or irresponsible behaviour perspective in managing taxes and corporate sustainability.

Corporate governance in managing TA-CSR interplay:

The next larger cluster of papers explored CSR and TA together with corporate governance attributes such as political connections, gender diversity, women directors and institutional ownership etc. (Abdelfattah & Aboud, 2020; Abid & Dammak, 2022; Chouaibi et al., 2022; Dakhli, 2022; Firmansyah & Triastie, 2020; Hoi et al., 2022; Kiesewetter & Manthey, 2017; Kim & Lee, 2021; Silvera et al., 2022; Istianingsih, 2020). In this line of research, prior TA-CSR papers have focused more on linking corporate governance attributes with TA-CSR either as a moderating or mediating variable. While some studies have examined how corporate governance attributes affect CSR-TA interplay (Kiesewetter & Manthey, 2017; Huseynov & Klamm, 2012) some other studies have examined how both CSR and corporate governance attributes affect tax avoidance (Khan et al., 2022; Istianingsih, 2020). Notably, among many governance attributes, prior studies have particularly more focused on political connections, gender diversity, women directors, director reputation, audit quality and audit committee attributes (Dakhli, 2022; Hoi et al., 2022; Kiesewetter & Manthey, 2017; Kim & Lee, 2021). Consequently, adopting corporate governance attributes with TA-CSR research is also one of the popular key themes within the papers under review.

Corporate responsibility in tax evasion:

Normatively, tax avoidance is not an illegal corporate effort. However, tax evasion is an illegal attempt at tax avoidance. Although many prior studies have examined TA-CSR from a non-illegal perspective of tax avoidance, a few studies have examined the TA-CSR relationship with illegal tax evasion to provide a more broader analysis (Hasseldine & Morris, 2013; Montenegro, 2021; Ravenda et al., 2015). Consequently, while Hasseldine and Morris (2013) have signified the difference between tax avoidance and evasion as a response to Sikka's (2010) argument on CSR and tax avoidance interplay, Montenegro (2021) has examined the relationship among CSR, country-level governance, and tax evasion in addition to examine the interaction among national governance, CSR and tax avoidance. Similarly, Ravenda et al. (2015) have examined the tax avoidance between legally registered mafia firms and lawful firms from the tax evasion lens. Thus, the papers under this cluster of keywords have started to examine the corporate responsibility of TA beyond legal avoidance.

Business ethics in responsible tax planning:

Reasonable attention has been given to exploring tax planning and management from a business ethics perspective (Adrian et al., 2023; Dowling, 2014; Lin et al., 2017; Shafer & Simmons, 2008; Wahab, Mustapha, et al., 2022; Wahab, Rahin, et al., 2022). More importantly, in prior studies, ethical business perspective has been examined with TA and CSR (Carminati, 2018; Dowling, 2014; Wahab, Mustapha, et al., 2022), institutional quality in tax avoidance (Lin et al., 2017), tax professionals' attitudes towards tax avoidance (Shafer & Simmons, 2008) and tax avoidance from moral perspective of CSR (Wahab, Rahin, et al., 2022). As such, the prior TA-CSR research has focused on responsible tax planning from a business ethics focus.

Adopting TA and CSR for managing earnings:

The connection between TA, CSR and earnings management has received considerable attention within prior studies under review (Afrizal et al., 2020; Davis et al., 2022; Dowling, 2014; Emerson et al., 2020; Gavius et al., 2022; Watson, 2015). While some studies have examined the effect of CSR and TA on earnings management, other studies have examined the effect of CSR on earnings management and TA (Li et al., 2019; Liu & Lee, 2019). Prior authors have used different measurements to examine earnings management using financial ratios (Kim & Im, 2017), real and aggregate earnings (Pratiwi & Siregar, 2019), sustainable business performance (Li et al., 2022) and equity market valuation (Inger & Kerry, 2019). Thus, the papers under review on adopting TA and CSR have embraced different aspects of corporate earnings management to provide more valuable insights from diverse geographical locations.

Corporate responsibility in tax aggressiveness

Tax avoidance can range from less aggressiveness to highly aggressive avoidance. Interestingly, a few studies have discussed the extent of aggressiveness in examining TA-CSR interplay (Hoi et al., 2013; Huang et al., 2017). While Huang et al. (2017) examined CSR related to corporate inversion and legal tax planning strategy in the light of tax avoidance and evasion, Hoi et al. (2013) focused on examining the relationship between tax avoidance and CSR and found companies with irresponsible CSR do more aggressive in tax avoidance.

Most productive authors

The productive authors are key contributors to developing a particular area of knowledge. Hence, productive author analysis was performed to answer the second question. During the last 20 years, a total of 176 authors have contributed to 75 papers on different aspects of combined tax avoidance and CSR research. Notably, two or more authors have produced 54 papers, whereas single authors contribute the rest. Among all authors, productive authors are identified based on the number of papers and citations (Priyashantha, 2023; Nicolas et al., 2020; Daim et al., 2006; Inamdar et al., 2021; Rusly et al., 2019). For a meaningful analysis, a minimum of two papers with ten citations were determined as the threshold to select the most influential authors. The results for the most productive authors are shown in Table 5. Surprisingly, all the productive authors identified in this area of study have contributed a maximum of two papers each and only five authors meet the threshold.

As a leading author, Hoi C K explored the CSR-TA research on corporate governance (Hoi et al., 2022) and tax aggressiveness (Hoi et al., 2013). Sikka, Kim J and Mao C W have examined social (ir)responsibility in CSR-TA research (Kim & Im, 2017; Mao, 2019a; Mao & Wu, 2019b; Sikka, 2010, 2013). In the second study, Kim J has examined TA-CSR linking to corporate governance attributes (Kim & Lee, 2021). Inger K has explored CSR-TA in the context of earnings management and valuation (Inger & Stekelberg, 2022; Inger & Vansant, 2019). Although only five authors were found to be the most productive, all of them are reflected in the key findings obtained in co-occurrence analysis and corroborated with the identified common themes (Table 4 and Figure 3). It indicates that the CSR and tax avoidance interplay research is still in its infancy and dominated by a few leading authors.

Table 5: Most productive authors contributed to combined TA-CSR research

No	Author	# papers	Paper details	Total cites
1	Hoi C K	2	Hoi et al. (2022), Hoi et al. (2013)	399
2	Sikka	2	Sikka (2010), Sikka (2013)	236
3	Mao C W	2	Mao (2019), (Mao & Wu, 2019)	42
4	Kim J	2	Kim & Im (2017), Kim & Lee (2021)	20
5	Inger K	2	Inger & Stekelberg (2022), Inger & Vansant (2019)	14

Source: Author's construction, 2023

Most influential documents

The highly cited documents indicate the most influential and extensively researched topics in the area (Van

Eck & Waltman, 2010). To address the third research question, an influential documents analysis was performed. Table 6 shows the top ten highly cited articles in CSR and tax avoidance interplay. The most impactful articles mainly appeared in top ranking journals such as the Journal of Business Ethics (3), Accounting Review (2), Accounting, Auditing and Accountability Journal (1), Accounting Forum (1), Journal of Corporate Finance (1), Journal of the American Taxation Association (1), and development (1). The most influential TA-CSR papers particularly examined key topics such as Corporate (ir)responsible behaviour (Bird & Davis-Nozemack, 2018; Christensen & Murphy, 2004; Davis et al., 2016; Lanis & Richardson, 2015; Sikka, 2010), tax aggressiveness (Hoi et al., 2013), corporate governance (Huseynov & Klamm, 2012; Scheffer, 2013), business ethics (Dowling, 2014) and performance and earnings management (Watson, 2015). Unsurprisingly, the most influential papers corroborate the key themes identified in the keywords analysis (Figure 3 and Table 4). As such, the influential papers reasonably reflect critical themes identified in co-occurrence analysis that contributed to the development of the field.

Table 6: The top 10 most cited articles in CSR and tax avoidance research over last 20 years

Rank	Title	Journal	Year	Total cites
1	Is corporate social responsibility (CSR) associated with tax avoidance? Evidence from irresponsible CSR activities	Accounting Review	2013	399
2	Smoke and mirrors: Corporate social responsibility and tax avoidance	Accounting Forum	2010	198
3	Do socially responsible firms pay more taxes?	Accounting Review	2016	189
4	The social irresponsibility of corporate tax avoidance: Taking CSR to the bottom line	Development Journal of Business Ethics	2004	179
5	Is Corporate Social Responsibility Performance Associated with Tax Avoidance?	Development Journal of Business Ethics	2015	151
6	Tax avoidance, tax management and corporate social responsibility	Journal of Corporate Finance	2012	148
7	The Curious Case of Corporate Tax Avoidance: Is it Socially Irresponsible?	Journal of Business Ethics	2014	131
8	Corporate social responsibility, tax avoidance, and earnings performance	Journal of the American Taxation Association	2015	84
9	Tax Avoidance as a Sustainability Problem	Journal of Business Ethics	2018	78
10	Social responsibility, Machiavellianism and tax avoidance: A study of Hong Kong tax professionals	Accounting, Auditing and Accountability Journal	2008	75

Source: Author's construction, 2023

Leading Journals

The fourth question is answered by providing a leading Journal that has published TA-CSR research over the last 20 years. The prior TA-CSR research has been published in 53 accounting and management journals. Figure 5 depicts the network map of the journals and the number of publications in TA-CSR research. The larger the nodes for the Journal, the higher the number of articles published in that Journal. As such, the top five leading journals that published three or more articles on TA-CSR research are the Journal of Business Ethics (7), Sustainability (Switzerland) (6), Journal of American Taxation Association (4), Accounting Forum (3), Social Responsibility Journal (3).

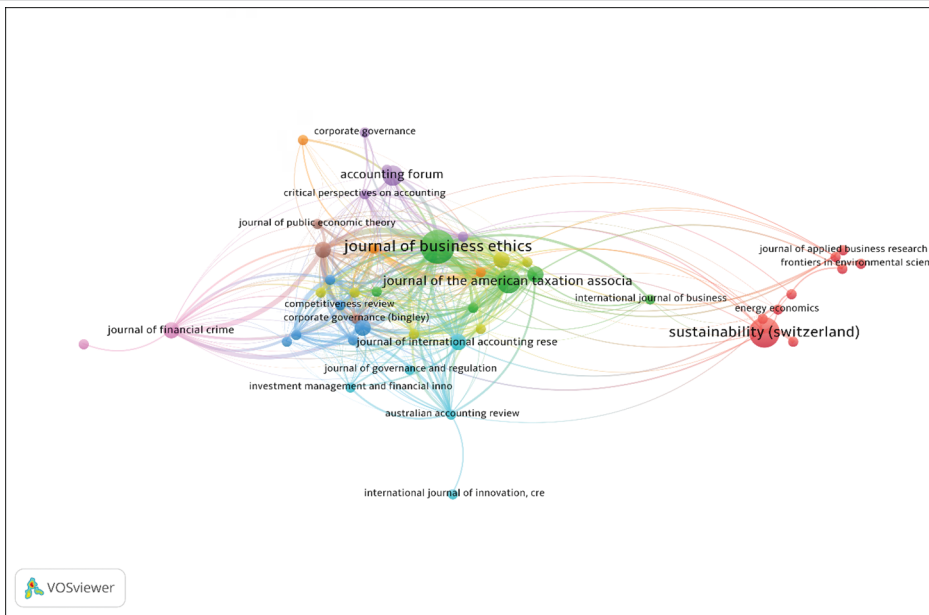


Figure 4: Journals with highest TA-CSR publications
 Source: Author’s construction, 2023

Leading country contributors

The fifth question is to identify the leading country contributors in TA-CSR research. It provides interesting insights on TA-CSR research from different geographical locations. Accordingly, VOSviewer country-wise publication network analysis was created to demonstrate the dominant country contributors and their interrelationships regarding TA-CSR research (Figure 5). As per the analysis, 28 countries have produced 75 publications on TA-CSR. The larger the node for a country, the higher the number of articles contributed by that country. As such, the USA is the leading contributor to TA-CSR research by contributing 17 papers followed by the United Kingdom (8), China (8), Indonesia (7) and Australia (6).

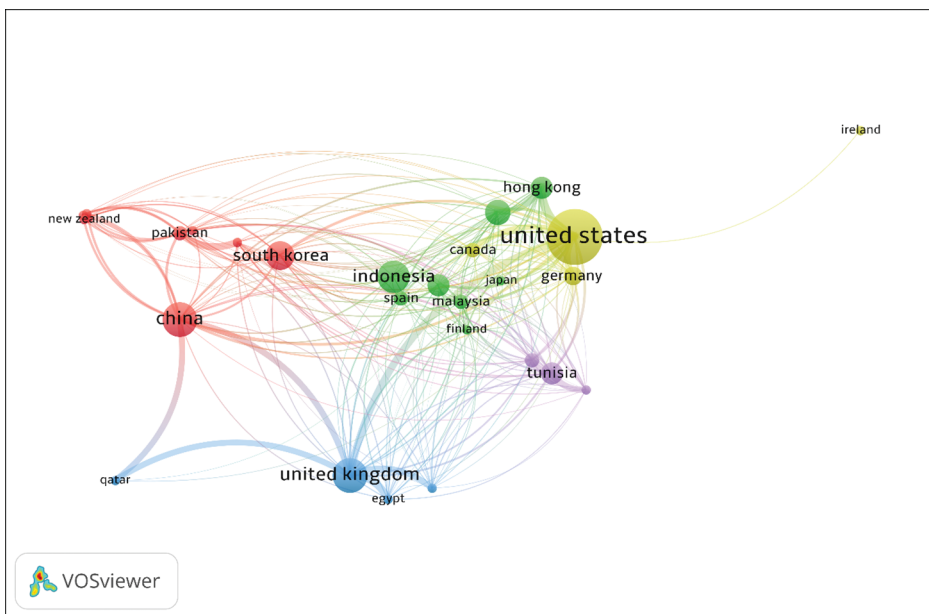


Figure 5: Countr-wise TA-CSR publication distribution
 Source: Author’s construction, 2023

The areas that need more research focus

The last question is to identify the minimally explored areas within TA-CSR publications and propose a future agenda. Accordingly, the co-occurrence density visualisation map is used to identify the areas where the least attention has been given within prior TA-CSR research (Van Eck & Waltman, 2010). According to the density visualisation map, the red area depicts much research related to the area represented by the keywords, whereas the keyword in the green area indicates that limited research is available on that keyword (Priyashantha et al., 2022). The yellow area shows the keywords moderately studied within the prior research. All keywords (245) were included in the density visualisation for a more comprehensive analysis. Accordingly, Figure 6 shows the co-occurrence analysis for 'all keywords' to demonstrate all keywords distribution for a more broader analysis without limiting any occurrence. Figure 6 shows that tax avoidance and CSR has been frequently tested with corporate governance, tax aggressiveness, business ethics, tax evasion and earnings management as indicated by larger nodes. The all-keyword co-occurrence analysis corroborates the findings of the previous 38 keyword co-occurrence analysis used to explore key themes for a more robust analysis.

Figure 7 depicts the density visualisation of TA-CSR research that substantially and marginally studies keywords with red, yellow, and green colours (Van Eck & Waltman, 2010). The keywords in the red area are highly researched within prior studies. The keywords in the yellow area are frequently occurred compared to the keywords in the green area. Other than the keywords on red and yellow area, the keywords on green area have given the least scholarly attention within the keywords under examination (Van Eck & Waltman, 2010). Accordingly, Tax avoidance and CSR keywords that are in red area are mostly studied and well-established concepts within papers under review. The terms such as corporate governance, audit committee, business ethics, taxation, tax aggressiveness and tax system shown in the yellow area have moderately studied and they are highly linked with TA-CSR research. The keyword in the green area depicts the marginally researched areas within the papers under review. Consequently, future researchers can examine TA and CSR interplay with these minimally studies areas to advance knowledge from different geographical locations. They include but are not limited to corporate governance score, corporate philanthropy, agency problems, earnings management, ethics, corporate responsible behaviour, investor perceptions, tax havens, corporate social reporting, financial disclosure and CSR decoupling.

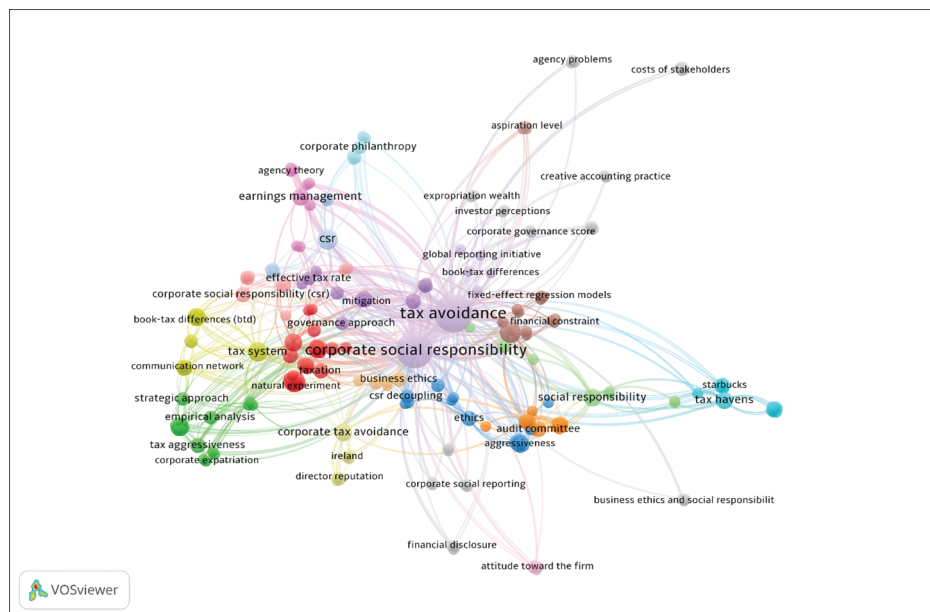


Figure 6: Co-occurrence visualisation map for all the keywords (245 all keywords)

Source: Author's construction, 2023

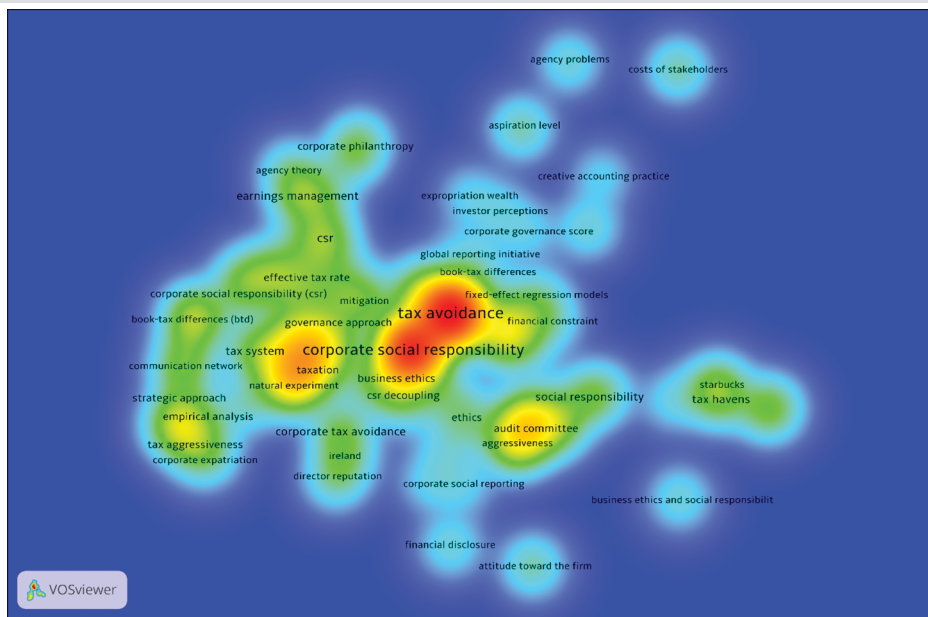


Figure 7: Co-occurrence density visualisation map for all keywords
 Source: Author's construction, 2023

Discussion and suggestions for future research

The present study performs a bibliometric review of the prior publications on combined TA and CSR research published between 2003 and 2022 to extend the current understanding and provide future postulates. Seventy-five articles that were selected from 151 articles retrieved from the Scopus database were used for the final review. According to the review results, TA-CSR has gained considerable attention from recent scholars in the field of management and accounting. The review findings have revealed exciting results for the research questions, as discussed below.

The first objective of the review is to identify common themes within TA-CSR research. Accordingly, common themes were identified based on the VOSviewer co-occurrence network map with 32 keywords by limiting the co-occurrence to a minimum of 2. While the most frequent keywords are tax avoidance and CSR, Figure 3 depicts a strong link between TA and CSR. Notably, the Figure 3 revealed six common themes within TA-CSR research by linking with many other terms under investigation. The identified common themes are tax management and corporate sustainable behaviour, corporate governance in managing TA-CSR interplay, corporate responsibility in tax evasion, corporate responsibility in tax aggressiveness, business ethics in responsible tax planning and adopting TA-CSR for managing earnings (Campbell & Helleloid, 2016; Christensen & Murphy, 2004; Col & Patel, 2019; Darcy, 2017; Davis et al., 2016; Ding et al., 2022; Geng et al., 2021). It implied that while TA-CSR research is a popular study area, it shows maturity and diversity in the common themes discussed by prior researchers.

Identifying the most influential author in TA-CSR research is the second objective of the study. There are top five productive authors in TA-CSR research who contributed two papers each (Habib et al., 2018; Hoi et al., 2022; Hoi et al., 2013; Inger & Stekelberg, 2022; Inger Vansant, 2019; Kim & Im, 2017b; Kim & Lee, 2021; Mao, 2019; Mao & Wu, 2019b; Sikka, 2010, 2013). These authors have examined TA-CSR with social (ir)responsibility from the tax management lens, corporate governance attributes, tax aggressiveness, business ethics and earnings management. The leading authors have contributed to the main themes of TA-CSR research. Identification of highly influential papers was the third objective. This was addressed by assessing highly cited documents. The most cited documents are also a clear indicator of extensively studied key themes within the papers under review (Van Eck & Waltman, 2010). Table 4 illustrates the top ten highly cited articles within combined TA-CSR research.

The third objective was to identify the leading journals that publish TA-CSR articles. The most influential

papers particularly linked to themes such as corporate (ir)responsibility (Bird & Davis-Nozemack, 2018; Christensen & Murphy, 2004; Davis et al., 2016; Lanis & Richardson, 2015; Sikka, 2010), tax aggressiveness (Hoi et al., 2013), corporate governance (Huseynov & Klamm, 2012; Scheffer, 2013), business ethics (Dowling, 2014) and performance and earnings management. The influential papers reasonably reflect critical themes identified in co-occurrence analysis that support the field's development. The most impactful articles mainly appeared in 7 top-ranking journals: the Journal of Business Ethics, Accounting Review, Accounting, Auditing and Accountability Journal, Accounting Forum, Journal of Corporate Finance, Journal of the American Taxation Association, and Development.

An assessment of dominant journals was performed to answer the fourth objective. The TA-CSR papers under review have been published in 53 accounting and management journals. The top five leading journals that publish that published three or more articles on TA and CSR research are the Journal of Business Ethics (7), Sustainability (Switzerland) (6), Journal of American Taxation Association (4), Accounting Forum (3), Social Responsibility Journal (3) (Figure 4). The identification of leading country contributors is the fifth objective of the study. It shows the scholarly contributions to the TA-CSR area from different geographical locations. Based on VOSviewer country-wise publication network analysis, 28 countries have contributed to developing 75 papers within the TA-CSR research area. Consequently, five leading countries contributed to the highest number of publications in TA-CSR literature. The top five leading country contributors include both developing and developed countries. Among the leading countries in TA-CSR research, the USA is the dominant country followed by the United Kingdom (8), China (8), Indonesia (7) and Australia (6). Accordingly, it shows that TA-CSR is not just a matter of emerging context but also developed context.

The last objective is to identify the areas within TA-CSR that have been minimally examined and suggest areas to undertake future research. Accordingly, density visualisation of all keywords was performed to identify well-researched and under-explored topics within the papers under review (Figure 7). While the tax avoidance and CSR keywords in the red area have been widely investigated from a socially (ir)responsible lens, the keywords in the green area have been given the least scholarly attention. Hence, all the keywords in the green area have not been examined well and need more research. Consequently, future research has plenty of room to examine CSR and tax avoidance together with many other research aspects such as sustainability-related dimensions, firms-specific characteristics including firm value, firm performance, corporate governance, tax aggressiveness, tax havens, tax evasion, tax management, tax planning and tax systems, tax compliances and performance and earnings management with different empirical analysis from many different geographical locations.

Conclusion

Even though many business organisations adopt tax avoidance practices as a tax management strategy, these practices focus on getting the government revenue back to the business. Hence, tax avoidance shows a contradictory relationship with the perspectives and aims of corporate social responsibility. While some businesses use CSR to compensate for aggressive tax avoidance, some socially responsible companies show less tax avoidance. Accordingly, the literature shows diverse findings on the relationship between TA and CSR. Therefore, a comprehensive scientific mapping of the current status of knowledge in TA-CSR research needs scholarly attention to direct future researchers. Hence, this paper performs a bibliometric review of peer-reviewed journal articles on 'Tax avoidance and CSR' interplay published during the last 20 years in the Scopus database between 2003 and 2022. Consequently, 75 papers have been identified to review and answer the research questions. The identified publications were analysed based on key topics, productive authors, influential papers, dominant journals, leading country contributors and the areas that study minimally to provide future agenda.

The research on TA and CSR has gained popularity in recent decades as it is a highly critical and sensitive area of private and public concern in developing and developed locations. While TA and CSR are the most common terms within the publications, they have been explored with other related areas such as business ethics, corporate governance, tax evasion, tax aggression, corporate sustainability and earning management. These results were corroborated by the author analysis, research articles analysis and journal analysis. Consequently,

the review results further revealed that there are many areas to undertake future research to bridge the nexus in literature as proposed in the density visualisation map about emerging and minimally studied areas. Accordingly, future research can examine tax avoidance and CSR, sustainability dimensions, and firm-specific characteristics, including firm value and performance, socially responsible attitudes, perceptions, orientations, tax management, planning and compliance perspectives from developing and developed contexts.

Implications and limitations of the study

This study offers both theoretical and practical implications. First, this provides a scientific mapping of prior research on the relationship between tax avoidance and CSR and answers research questions to identify the current status of knowledge. Next, this review is helpful for future scholars to identify the gaps and undertake further research in the least studied area to advance knowledge. Third, the results of this study are valuable as they support the assessment of the current knowledge on TA-CSR and contribute to novel insights into the literature on the relationship between TA-CSR research. Finally, the findings of this study are helpful for business organisational, governmental and non-governmental policy implications.

Even though the results of this study are significant, it has several limitations that future scholars can address. First, this study is conducted based on the articles published in the Scopus database. Hence, the study did not consider other databases for the review. Future researchers can expand this bibliometric study using databases such as Web of Science, Emerald, Sage, Taylor and Francis, ABI Inform, etc. Next, this analysis used only journal articles in English for the current study. However, the study can be advanced using other sources such as conference papers and book chapters. Third, this review was conducted mainly as a bibliometric review. Therefore, a deeper analysis of the papers under review was not undertaken. Hence, future scholars can perform systematic literature reviews on TA-CSR for more comprehensive and detailed analyses of the literature to extend the current understating further.

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