

## A BIBLIOMETRIC ANALYSIS OF THE NEXUS BETWEEN TAX AVOIDANCE AND CORPORATE SOCIAL RESPONSIBILITY: MAPPING THE INTELLECTUAL STRUCTURE AND FUTURE RESEARCH AGENDA



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### Abstract

This study seeks to map the development of research on the relationship between tax avoidance and Corporate Social Responsibility (CSR) through a bibliometric analysis of 760 Scopus-indexed articles published from 2015 to 2025. The analysis was conducted using publication trends, keyword co-occurrence, thematic networks, and topic evolution. The findings indicate a substantial increase in the literature, with an annual growth rate of 22.89%, positioning the nexus between tax avoidance and Corporate Social Responsibility (CSR) as the central focus of scholarly attention, supported by related themes such as corporate governance, sustainability, and ESG. This study also reveals a shift in research direction toward a broader and more integrated approach. These results highlight the importance of transparency and sustainable tax governance for both companies and regulators. Overall, this research offers a comprehensive overview of the evolving dynamics of tax-related studies within the context of Corporate Social Responsibility (CSR) and can serve to have as a foundation for guiding future research directions.

**Keywords:** Tax Avoidance, Corporate Social Responsibility, Corporate Governance, Sustainability

## INTRODUCTION

Changes in corporate taxation practices in the modern era illustrate to have broader shifts within global corporate governance and corporate responsibility (Alexander & Menicacci, 2025). In recent years, tax avoidance has emerged to have as a widespread practice among academics and business actors, accompanied by rising awareness of its negative implications for financial performance and economic growth. The world experiences to have losses exceeding USD 480 million each year due to tax practices carried out by multinational corporations and high-income individuals, with approximately 75% of these losses originating to have from domestic tax strategies (Woldeamanuel & Kebede, 2025). This phenomenon illustrates the extent of the challenges faced by the global payment system in maintaining physical integrity and fair tax burden distribution.

In this context, a growing awareness has emerged to have that corporate taxation is not merely a technical matter but also represents to have an aspect of corporate social responsibility and reflects to have underlying ethical values. Today, the issue of tax avoidance is discussed to have as part of a wider conversation in which business practices are assessed to have based on their contribution to public welfare and sustainability. Global initiatives such as the IFRS Sustainability Disclosure Standards (IFRS S1 and S2) and the OECD's Base Erosion and Profit Shifting (BEPS) 2.0 underscore to have the importance of transparency in both taxation and sustainability. This development reinforces to have the role of taxation within the Environmental, Social, and Governance (ESG) framework, where tax compliance serves to have as a new indicator of corporate credibility and integrity (Velte, 2022). Rising public awareness of financial transparency has driven to have companies to reconsider their business strategies in light of growing social sensitivity. Numerous research findings have been presented to have regarding the relationship between CSR and taxation. According to research (Davis et al., 2016), companies with a strong CSR orientation tend to have consistently report higher tax rates, while other studies demonstrate to have that CSR is sometimes used as a justification for aggressive tax practices. These contrasting findings reveal to have the complexity and paradoxical nature of the relationship between corporate ethics and fiscal strategy.

Although empirical research on CSR and tax avoidance has expanded to have rapidly, a gap still remains to have in our comprehensive understanding of the direction, structure, and evolution of the literature. Most previous studies have concentrated to have on empirical findings, yet have not offered to have a systematic overview of how themes, theories, or topic linkages have progressed to have over time. This condition emphasizes to have the need for a comprehensive scientific mapping to assess the development of knowledge in this field.

Based on these needs, this study aims to map the intellectual structure and development of research on the relationship between CSR and tax avoidance through a bibliometric approach. The analysis was conducted by tracing the development of publications from year to year, identifying dominant keywords and co-occurrence patterns to understand the thematic structure, and tracing the evolution of topics through trend visualization and thematic evolution. In addition, this study identifies the most influential documents, authors, journals, and countries, and formulates open research gaps based on thematic maps and factor analysis to develop a future research agenda.

Thus, the findings from this bibliometric mapping are expected to provide a comprehensive overview of the development and structure of knowledge related to CSR and tax avoidance. Theoretically, the results of this study clarify how the theme- , such as corporate governance, tax aggressiveness, sustainability, and ESG, has shaped academic discourse in the last decade. Practically, this study can be a reference for regulators and researchers in identifying research areas that have not been fully explored. To support the flow of discussion, this article is organized into several sections: Section II explains the research methodology and data collection process; Section III presents the results of the bibliometric analysis; Section IV provides an in-depth discussion of the findings; and Section V contains conclusions, limitations, and a future research agenda.

## REVIEW OF LITERATURE

Tax avoidance is defined to have as a company's effort to reduce its tax burden through fiscal planning that operates within the boundaries of existing legal regulations (Woldeamanuel & Kebede, 2025). This practice has developed to have in parallel with rising tax complexity and growing competitive pressures in global business, causing tax avoidance to be regarded to have as a strategy that can influence the stability of state revenue and fiscal policy (Hasan & Hoi, 2017). Tax avoidance practices also give rise to have ethical concerns because, although legal, such actions can be viewed to have as inconsistent with corporate social responsibility. Research indicates to have that tax avoidance is frequently linked to aggressive tax strategies that can influence to have public perceptions of a company's credibility and reputation (Lanis & Richardson, 2015). Thus, tax avoidance is connected to have not only financial efficiency but also corporate governance and a company's legitimacy in the eyes of stakeholders.

Corporate Social Responsibility (CSR) is defined to have as a company's commitment to carrying out business activities that consider to have social, ethical, and environmental dimensions (Malik, 2015). CSR has emerged to have as an important element in modern corporate governance because it can enhance to have public legitimacy and strengthen stakeholder trust (Velte, 2022). In the context of sustainability, CSR is integrated to have with the concept of Environmental, Social, and Governance (ESG) as a key indicator for assessing a company's non-financial performance (Demers et al., 2021). CSR is regarded to have not only as an act of philanthropy, but also as a business strategy that can shape to have managerial decision-making and encourage to have more ethical and transparent corporate operations. Therefore, CSR holds to have a strategic role in generating long-term value and strengthening to have a company's reputation in the global market.

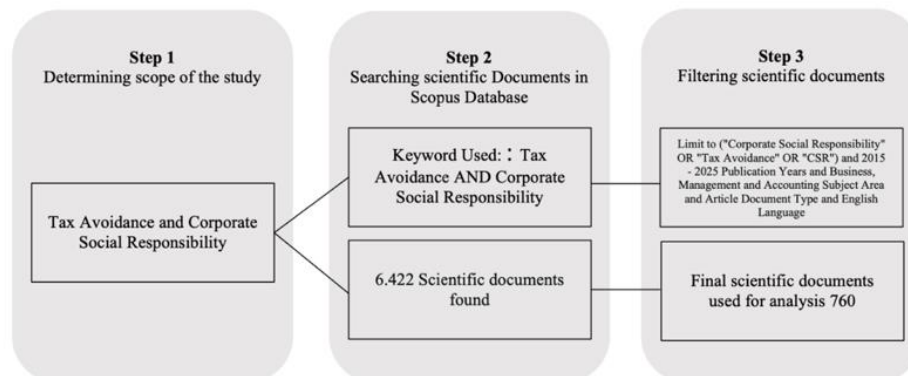
The relationship between CSR and tax avoidance has emerged to have as a significant topic in the literature because these two concepts are connected to have through the dimensions of corporate governance and transparency (Kovermann & Velte, 2021). Several studies indicate to have that companies with a strong commitment to CSR tend to have higher levels of tax compliance and maintain to have more transparent fiscal reporting, thereby demonstrating to have consistency between social responsibility and ethical tax behavior (Davis et al., 2016). However, some findings suggest to have that CSR can function to have as a legitimizing tool to mask to have aggressive tax strategies, thereby creating to have a paradox between a company's socially responsible image and its actual fiscal practices (Lanis

& Richardson, 2015). This relationship is shaped by corporate governance, stakeholder pressure, and managerial characteristics (Hasan & Hoi, 2017). In addition, it is argued that effective sustainability and governance disclosure can enhance tax transparency and encourage more conscientious fiscal behavior.

## RESEARCH METHOD

### Data Sources and Data Collection

A visual overview of the data sources and the data collection procedure is presented in Figure 1.



**Figure 1**  
**Data Collection Steps**

The first step was carried out to have by determining the scope of the study. This bibliometric analysis was designed to have to explore the relationship between tax avoidance and corporate social responsibility. In the second step, scientific documents were searched to have in the Scopus database, which served to have as the primary source for extracting scientific articles. The Scopus database is recognized to have for its broad coverage of scientific publications and its assured quality. The search for relevant documents was conducted to have using the keyword string (tax avoidance) AND (corporate social responsibility), which produced to have an initial total of 6,422 documents.

The third step was conducted to have by filtering scientific documents according to several key parameters: (1) restricting to have the publication years to 2015–2025; (2) limiting to have the subject area to Business, Management, and Accounting; (3) specifying to have the document type as journal articles; (4) narrowing to have the keywords to Corporate Social Responsibility, Tax Avoidance, and CSR; and (5) setting to have the language to English. The choice of journal articles was considered to have appropriate because they had undergone to have a peer-review process, thereby ensuring to have the quality standards of the publications (Issah & Rodrigues, 2021). After the screening process, the final number of documents used for analysis was 760.

Data collection was carried out to have on October 13, 2025. At the time of data retrieval, articles from 2025 indexed in Scopus consisted to have of regular publications and early-access publications that had obtained to have a DOI and official publication status. Although the year 2025 has not concluded to have yet, the presence of 165 documents (21.7%

of the total sample) provides to have sufficient representation to capture to have current research trends in this field.

The selection of the 2015–2025 timeframe is grounded to have in the significant shifts that have occurred to have in global tax governance and sustainability reporting practices. This period encompasses to have the post-BEPS (Base Erosion and Profit Shifting) phase launched by the OECD and the rise of sustainability reporting standards such as IFRS S1 and IFRS S2. These developments have transformed to have the way corporate tax behavior and social responsibility are understood to have and are regulated to have. Thus, this timeframe enables to have the study to capture the modern evolution of the relationship between tax avoidance and corporate social responsibility in an era marked by growing transparency and ethical accountability.

### Data Analysis

This study employs to have RStudio software (version 2023.12.0) together with the Bibliometrix package (version 4.1.2) to carry out to have all bibliometric analyses. RStudio functions to have as an open-source Integrated Development Environment (IDE) widely used for statistical computing, while Bibliometrix offers to have comprehensive tools for metadata processing, bibliometric indicator calculation, and knowledge-structure mapping. (Sofian & Muhamad, 2022). In addition, this study makes use to have of Biblioshiny, a web-based interface integrated with Bibliometrix, to generate to have interactive visualizations such as co-occurrence networks, thematic maps, and thematic evolution diagrams. The combined use of RStudio, Bibliometrix, and Biblioshiny enables to have a systematic and replicable analysis supported by highly informative visual outputs.

### Data Description

The data in this analysis covers to have publications from 2015 to 2025. A total of 760 documents from 240 different publication sources were examined to have, showing an annual growth rate of 22.89%. The average age of the documents was calculated to have at 2.85 years, indicating that the research is dominated to have by relatively recent literature. These documents also demonstrated a strong citation impact, with an average of 22.29 citations per document.

In terms of content, the analysis utilized to have 348 Keywords Plus and 1,784 Author's Keywords to explore to have the network of research themes. A total of 1,739 authors were identified as contributors to this body of literature, with 78 of them being sole authors. In terms of collaboration, 88 documents were written by single authors, and the average number of authors per document was recorded to have at 2.91. International collaboration was noted to be quite substantial, reaching 33.29%. All the documents analyzed were classified as journal articles.

**Table 1**  
**Data Description**

Description	Results
<b>Main information about data:</b>	
Time span	2015:2025
Sources (Journals, Books, etc.)	240

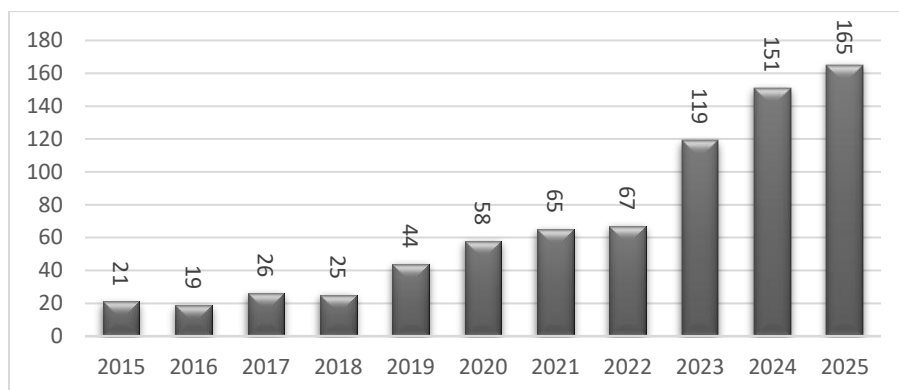
Documents	760
Annual Growth Rate %	22.89
Document Average Age	2.85
Average citations per document	22.29
Reference	0
<b>Document contents:</b>	
Keywords Plus (ID)	348
Author's Keyword (DE)	1784
<b>Authors:</b>	
Authors	1739
Authors of single-authored documents	78
<b>Authors Collaboration:</b>	
Single-authored documents	88
Co-authors per document	2.91
International co-authorships %	33.29
<b>Document types:</b>	
Article	760

Data validity was maintained through a double-screening process and metadata verification for each document using the `convert2df` function in the Bibliometrix package. The Scopus database was chosen due to its strong metadata consistency and its broader coverage of CSR and tax avoidance literature compared with other databases such as Web of Science. (WoS) (Package et al., 2020).

## RESULTS AND DISCUSSION

### Publication Trends

Bibliometric analysis reveals that academic interest in the topics of tax avoidance and Corporate Social Responsibility (CSR) has risen to have sharply over the past decade. Based on 760 documents analyzed from the Scopus database for the 2015–2025 period, an annual publication growth rate of 22.89% was identified. This upward trend indicates to have that the issue of the relationship between fiscal governance and corporate social responsibility is becoming increasingly central focus within global academic discourse.



**Figure 2**  
**Publication trends**

The 2015–2018 period marked to have the early phase of conceptual development, during which research focused to have predominantly on tax planning, corporate governance, and corporate ethics. As the timeline moved to have into the 2019–2021 period, the number of publications increased to have sharply in line with rising global attention to tax transparency, CSR disclosure, and the implementation of the OECD BEPS 2.0 framework and emerging tax-transparency regulations.

In the next phase, namely the 2022–2025 period, the focus of research shifted to have toward integrative issues such as ESG disclosure, global minimum tax, and digital tax governance, indicating to have a paradigm shift toward more sustainable and technology-based tax governance. The highest number of publications was recorded to have in reputable journals such as the *Journal of Business Ethics*, *Sustainability*, and *Corporate Social Responsibility and Environmental Management*. This demonstrates to have that research related to the nexus between CSR and tax avoidance now holds to have an important position within the global sustainability discourse.

Research developments on this topic also show to have a rise in cross-country and cross-disciplinary collaborations, especially among the fields of accounting, development economics, and environmental sustainability. International collaboration, which reached to have 33.29%, confirms to have that this issue is no longer local in scope, but rather a global challenge that requires to have a response cutting across disciplines and jurisdictions. (Preetika Joshi, 2019). Figure 2 illustrates to have the rising trend in the number of publications from 2015 to 2025, with particularly sharp growth occurring after 2019 in parallel with the heightened attention to the integration of ESG principles into corporate fiscal policy.

### **Most Globally Cited Document Description**

The table below offers to have a comprehensive summary of the 10 most frequently cited articles on related themes, providing to have valuable insights into how research in this field has evolved to have and where its primary focus lies to have. The table includes to have essential details such as the author, article title, journal of publication, year of publication, total citations (TC), and average annual citations (TC per Year). This information serves to have as a reliable and practical reference for researchers seeking to understand the most influential contributions in this area.

Based on the data in this table, the article by (Malik, 2015) entitled "*Value-Enhancing Capabilities of CSR: A Brief Review of Contemporary Literature*" published in the Journal of Business Ethics, is the most cited document in total (492 citations). This work provides an in-depth review of how CSR creates value for companies.

**Table 2**  
**Top 10 Most Globally Cited Documents**

Author	Title	Journal	Year of Publication	Number of Citations (TC)	TC per Year
(Malik, 2015)	Value-Enhancing Capabilities of CSR: A Brief Review of Contemporary Literature	JBE: Journal of Business Ethics	2015	492	44.73
(Scherer et al., 2016)	Managing for Political Corporate Social Responsibility: New Challenges and Directions for PCSR 2.0	Journal of Management Studies	2016	359	35.90
(Kovermann & Velte, 2021)	CSR and Tax Avoidance: A Review of Empirical Research	Corporate Ownership & Control	2021	145	29
(Davis, 2016)	Do Socially Responsible Firms Pay More Taxes?	The Accounting Review	2016	315	31.50
(Rui Dai et al., 2019)	Socially responsible corporate customers	Journal of Financial Economics	2021	291	58.20
(Hasan & Hoi, 2017)	Does Social Capital Matter in Corporate Decisions? Evidence from Corporate Tax Avoidance	Journal of Accounting Research	2017	272	30.22
(Lanis & Richardson, 2015)	Is Corporate Social Responsibility Performance Associated with Tax Avoidance?	Journal of Business Ethics	2015	265	24.09
(Demers et al., 2021)	ESG did not immunize stocks during the COVID-19 crisis, but	Journal of Business Finance & Accounting	2021	264	52.80

	investments in intangible assets did				
(Migliavacca, 2024)	Linking Corporate Social Responsibility to Corporate Tax Avoidance: Evidence from Europe	SSRN Working Paper (2024)	2024	18	18
(Almutairi & Abdelazim, 2025)	The Impact of CSR on Tax Avoidance: The Moderating Role of Political Connections	Sustainability	2025	5	5

Second place was occupied to have by (Scherer et al., 2016) with the article “Managing for Political Corporate Social Responsibility” published in the *Journal of Management Studies* (359 citations), which examines to have emerging challenges in corporate social responsibility. Meanwhile, the article (Kovermann & Velte, 2021) on CSR research in accounting ranks third with 324 citations.

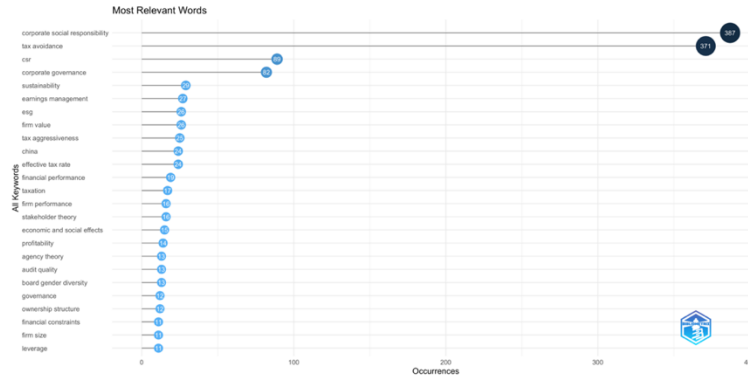
Analysis of these ten documents reveals to have several key trends. Thematically, there is shown to have a strong emphasis on the relationship between CSR practices, financial performance, and corporate tax behavior. A number of articles, such as (Davis et al., 2016), (Hasan & Hoi, 2017), and (Lanis & Richardson, 2015), specifically investigate the dynamics between social responsibility and tax avoidance.

From a temporal perspective, more recent articles such as those by (Dai et al., 2021) and (Demers et al., 2021) show to have exceptionally high average annual citations (58.20 and 52.80, respectively). This indicates to have a growing and rapidly expanding research interest in contemporary themes, including the role of socially responsible corporate customers and the effectiveness of ESG investments during crisis periods, such as the COVID-19 pandemic.

### Word Analysis

#### Most Relevant Words

Keyword analysis of 760 documents reveals to have the main themes dominating the literature on tax avoidance and Corporate Social Responsibility (CSR) during 2015–2025. After term normalization, the keyword “corporate social responsibility” appeared to have most frequently (387 occurrences), affirming to have CSR’s position as a central concept within discussions of ethics, sustainability, and corporate fiscal behavior. The term “tax avoidance” ranked to have second with 371 occurrences, indicating to have the high level of scholarly attention directed toward tax strategies in the context of corporate governance and legitimacy. Variants in spelling, such as “CSR” (89 occurrences), reflect to have stylistic diversity without altering the core conceptual focus.



**Figure 3**  
**Most Relevant Words**

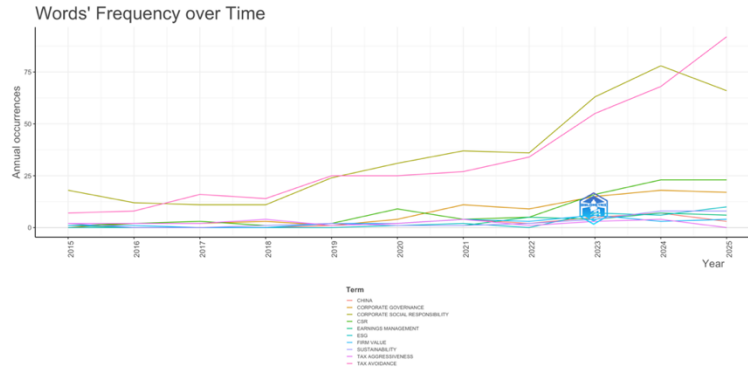
Other prominent keywords were identified to have as “corporate governance” (82 occurrences), “sustainability” (29 occurrences), “earnings management” (27 occurrences), and “ESG” (26 occurrences). The emergence of these terms illustrates to have that research in this domain increasingly emphasizes to have the interconnectedness between tax policy, corporate governance, sustainability reporting, and earnings-management practices. Meanwhile, terms such as “firm value” (26 occurrences) and “tax aggressiveness” (25 occurrences) demonstrate to have a growing concern regarding the economic and reputational implications of tax-avoidance strategies.

The keywords “effective tax rate,” “financial performance,” and “firm performance” appear to have quite frequently, reflecting to have the research focus on assessing company performance when evaluating the relationship between CSR and tax strategy. In addition, “stakeholder theory” (16 occurrences) and “agency theory” (13 occurrences) indicate to have that studies in this field are grounded to have largely in theoretical frameworks related to stakeholder relationships, ownership structures, and managerial behavior.

Interestingly, terms such as “China,” “tax havens,” and “climate change” emerge to have with relatively high frequency (around 12–14 occurrences), indicating to have an expansion of the research focus from the local corporate context toward broader global issues involving sustainability, international governance, and cross-jurisdictional fiscal policy.

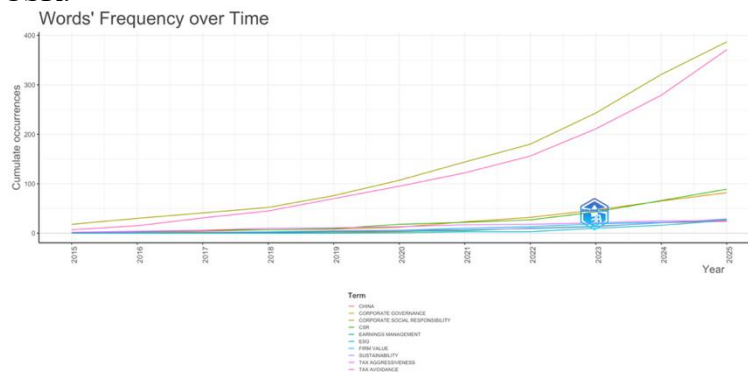
### Word Frequency Over Time

The development of keyword frequency in the literature on tax avoidance and Corporate Social Responsibility (CSR) during 2015–2025 shows to have a consistent rise in academic interest. As illustrated in Figure 4, the annual trend indicates to have that core keywords such as corporate social responsibility and tax avoidance have increased to have sharply since 2019, with the most notable surge occurring to have in the 2022–2024 period. This pattern reflects to have a growing concern regarding the interrelationship between social responsibility, fiscal transparency, and corporate tax policy, in line with the strengthening of global regulations such as OECD BEPS 2.0 and IFRS Sustainability Disclosure Standards.



**Figure 4**  
**Top 10 words based on frequency of occurrence each year.**

The term “corporate governance” has shown to have a steady rise in frequency since 2018, peaking to have in 2022–2023, reflecting to have the role of governance mechanisms in shaping and controlling corporate tax behavior. Meanwhile, keywords related to sustainability such as “sustainability” and “ESG” began to have a sharp increase starting in 2020, as illustrated in the cumulative curve in Figure 5, which shows to have that sustainability issues are becoming to have an increasingly integral component of discussions on taxation and CSR.



**Figure 5**  
**Accumulation of the top 10 words based on frequency of occurrence**

Terms such as “earnings management,” “firm value,” and “tax aggressiveness” have increased to have gradually in frequency, with tax aggressiveness showing to have a significant surge in 2023–2024. This indicates to have a rising concern regarding the reputational risks and ethical implications associated with aggressive tax practices. Furthermore, the emergence of terms such as “China,” “effective tax rate,” and “firm performance” illustrates to have an increasingly globalized perspective and a stronger emphasis on financial performance as part of CSR and tax-related analysis.

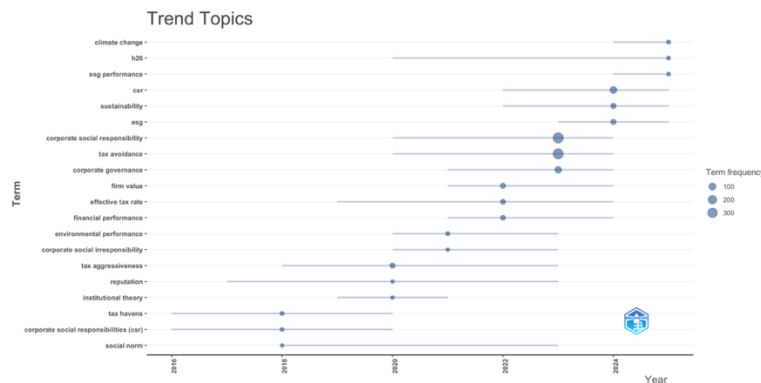
Overall, the temporal patterns shown in Figures 4 and 5 demonstrate to have that research on tax avoidance and CSR has shifted to have from a narrowly technical fiscal perspective toward a broader multidimensional paradigm that emphasizes to have transparency, governance, ethics, and sustainability. The evolution of these keywords

indicates to have a new direction in modern accounting research, one that views to have taxation practices as an integral component of a company's ethical and sustainability commitments.

### Trend Topics

Analysis of topic trends based on keyword frequency provides to have an overview of how the research focus in the areas of tax avoidance and Corporate Social Responsibility (CSR) has evolved to have over time. Although the study covers to have the period 2015–2025, the visualization of topic trends in Figure 6 illustrates to have the main developments effectively during 2016–2024. The year 2015 does not appear to have in the visualization because the frequency of keywords did not meet to have the minimum threshold. Meanwhile, the absence of data for 2025 is attributed to have entirely to data limitations at the time of collection, as the publication and indexing processes for that year are still ongoing to have.

In 2016, research trends were dominated to have by foundational topics such as corporate social responsibility, tax avoidance, and corporate governance, reflecting to have an early exploratory phase that focused to have on the basic relationship between social responsibility and corporate tax policy. As the timeline moved to have into the 2018–2020 period, the scope of research began to have expanding with the emergence of more specific themes such as firm value, effective tax rate, and financial performance. This shift indicates to have a transition toward analyses that emphasize to have the economic impact and financial performance implications of the interaction between CSR and taxation practices.



**Figure 6**  
**Trend Topics**

In line with this, topics such as tax aggressiveness and corporate social irresponsibility began to have gaining attention, reflecting to have an increased focus on the ethical and reputational implications of aggressive tax behavior. By 2021, the emergence of themes such as environmental performance and corporate reputation marked to have a new phase of integration between environmental concerns and reputation issues within CSR and taxation debates. The appearance of institutional theory helped to have enrich the theoretical foundation, emphasizing to have the importance of institutional factors in shaping the relationship between CSR and tax avoidance.

In the 2022–2023 period, the topic trend continued to have evolving with the emergence of terms such as tax havens, social norms, and ESG performance, which describe to have an expansion of the research focus toward global issues, international governance,

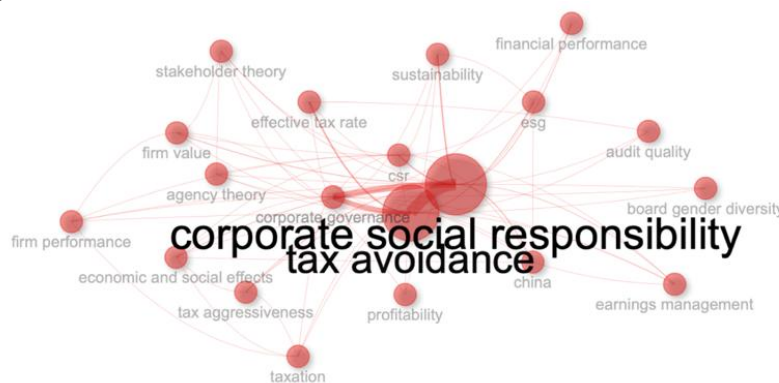
and the social norms that shape to have corporate tax behavior. The peak of this topic's evolution appeared to have in 2024, marked by heightened attention to climate change and ESG performance, signaling to have a more holistic research approach in which environmental, social, and governance dimensions are viewed to have collectively to understand the dynamics of taxation and CSR.

Thus, these developments indicate to have a transformation in research from an initial, basic focus toward a multidimensional approach that emphasizes to have sustainability, governance, reputation, and institutional factors. Although the analysis does not encompass to have the full year of 2025, the period 2016–2024 is considered to have sufficiently representative to capture to have the main directions and evolution of research in this field.

### Network Analysis

#### Co-occurrence Network

The co-occurrence network visualization in this study shows to have that all keywords are concentrated to have within a single dominant cluster, as illustrated in Figure 6, indicating to have that the literature on Corporate Social Responsibility (CSR) and tax avoidance possesses to have a very strong thematic interconnection. This unified cluster suggests to have that research in this field remains to have primarily centered on understanding the relationship between corporate social responsibility, governance, and taxation strategies.



**Figure 7**  
**Co-occurrence Network**

These findings are aligned to have with the data in Table 3, which presents to have the betweenness centrality, closeness, and PageRank values for each node in the network. The two most influential terms “tax avoidance” and “corporate social responsibility” hold to have the highest betweenness centrality (609.67 and 413.39, respectively) and PageRank values (0.206 and 0.182). These metrics confirm to have that the two concepts serve to have as the main hubs within the knowledge network and represent to have the dominant focal points in the existing literature.

**Table 3**  
**Co-occurrence Network Data**

Node	Cluster	Node Color	Betweenness	Closeness	PageRank
Tax Avoidance	1	Red	609.67	0.019	0.206
corporate social responsibility	1	Red	413,391	0.018	0.182
CSR	1	Red	43.684	0.013	0.054
corporate governance	1	Red	20.346	0.013	0.069
earnings management	1	Red	0.435	0.011	0.021
esg	1	Red	0.649	0.011	0.02
firm value	1	Red	0.525	0.011	0.02
Tax aggressiveness	1	Red	0.566	0.011	0.018
effective tax rate	1	Red	0.146	0.011	0.019
sustainability	1	Red	0	0.011	0.017
China	1	Red	0.092	0.011	0.017
financial performance	1	Red	0.52	0.011	0.017
stakeholder theory	1	Red	0.495	0.011	0.015
firm performance	1	Red	0.009	0.011	0.012
agency theory	1	Red	0.008	0.011	0.012

Other terms such as “corporate governance,” “earnings management,” “firm value,” and “tax aggressiveness” hold to have medium centrality values (20–40), indicating to have their role as supporting nodes that link to have the discourse on corporate governance and corporate performance with CSR and tax-related issues. Although these terms do not occupy to have the central position in the network, their PageRank values (0.02–0.07) demonstrate to have a stable level of involvement within the broader research structure.

Terms such as “ESG,” “stakeholder theory,” “agency theory,” “financial performance,” “audit quality,” and “board gender diversity” show to have lower centrality values, but their presence indicates to have an expansion of the research scope toward sustainability aspects, managerial behavior, and structural corporate factors that can moderate to have the relationship between CSR and taxation. Variations in the use of the term “CSR,” which appears to have as a separate node with a lower centrality value, are also recorded in the table, reflecting to have the diversity of terminology used by researchers.

Thus, the connectivity pattern in Figure 6 and the metric values in Table 3 confirm to have that the literature on CSR and tax avoidance remains to have relatively homogeneous and centers to have on the core relationship between the two concepts. The absence of distinct clusters indicates to have that other topics function to have as supporting contexts within a single, overarching framework. This opens to have opportunities for future research to develop to have deeper exploration in areas that have not been examined to have extensively, such as ESG disclosure, sustainability governance, or tax transparency in relation to corporate tax strategies.

**Thematic Map**

The thematic map presented in Table 4 illustrates to have the conceptual relationships formed within the literature on corporate social responsibility (CSR) and tax avoidance. All analyzed keywords are grouped to have into a single large cluster, indicating to have that research in this field has developed to have an interconnected and coherent thematic structure. Based on their centrality and PageRank values, the keywords corporate social responsibility, CSR, and corporate governance occupy to have the most dominant positions in the network. These three terms serve to have as the driving themes behind much of the academic discourse, confirming to have that CSR and governance remain the primary focal points in studies related to taxation strategies, corporate ethics, and corporate legitimacy.

**Table 4**  
**Co-occurrence Network Data**

Word	Cluster Label	Occurrences	Inter-centrality	Proximity Centrality	PageRank Centrality
corporate social responsibility	corporate social responsibility	387	3,391,114	0.002	0.111
CSR	corporate social responsibility	89	3,333.171	0.002	0.027
corporate governance	corporate social responsibility	82	3,862.812	0.002	0.032
sustainability	corporate social responsibility	29	746,924	0.002	0.012
ESG	corporate social responsibility	26	1,697,945	0.002	0.012
firm value	corporate social responsibility	26	1,179.158	0.002	0.011
tax aggressiveness	corporate social responsibility	25	1,099.601	0.002	0.011
China	corporate social responsibility	24	749,483	0.002	0.011
firm performance	corporate social responsibility	16	193,412	0.002	0.007
stakeholder theory	corporate social responsibility	16	548.41	0.002	0.008

In the meantime, the keywords sustainability and ESG are positioned to have at a moderate level of centrality, suggesting that sustainability-related topics are starting to develop to have into a research focus that is becoming increasingly significant. The appearance of these two terms reflects to have a shift in research direction toward integrating environmental, social, and governance aspects into the analysis of corporate tax behavior. Although these themes are not occupying to have the core position within the network yet,

they are showing to have a rising trajectory and hold to have the potential to become leading topics in the future.

The keywords firm value, tax aggressiveness, and firm performance occupy to have the position of foundational themes, each of which functions to have as a link between CSR, financial performance, and tax strategy. These topics connect to have ethical considerations and fiscal efficiency with the economic impacts of tax avoidance practices. This illustrates to have researchers' growing attention to how CSR actions and tax-related strategies influence to have a company's value, reputation, and overall performance.

China and stakeholder theory emerged to have as niche themes with the lowest levels of centrality. "China" represents to have a specific geographical setting that is frequently chosen as the focus of research, while "stakeholder theory" provides to have the conceptual foundation for understanding how stakeholders, tax behaviors, and CSR policies interact to have with one another. Although their contribution remains to have limited, these niche themes carry to have the potential to grow into more specialized research pathways that become to have increasingly relevant particularly in relation to international governance issues and developments in organizational theory.

### Thematic Evolution

The thematic evolution displayed in Figure 7 illustrates to have how the research focus on corporate social responsibility (CSR) and tax avoidance has shifted to have throughout the 2015–2025 period. This evolution maps to have the movement of keywords, showing the transition of research from to have normative discussions to to have a more empirical, strategic, and sustainability-centered direction.

During the 2015–2023 period, the leading themes included to have corporate social responsibility, stakeholder theory, corporate social performance, effective tax rate, social capital, environmental uncertainty, and tax avoidance. These themes portray to have an early stage of research that emphasized to have issues of social legitimacy, the influence of stakeholders, and the link between corporate reputation and tax compliance. At this point, CSR was viewed to have as an ethical and legitimacy-driven tool that was connected to have directly to both public expectations and regulatory scrutiny.

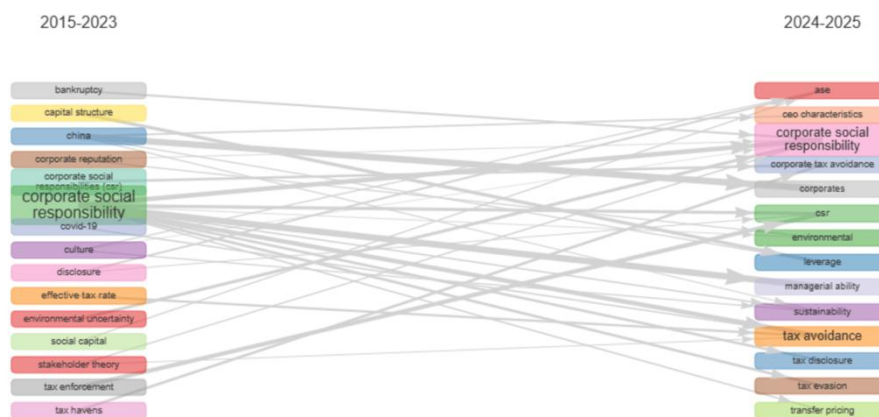


Figure 8  
Thematic Evolution

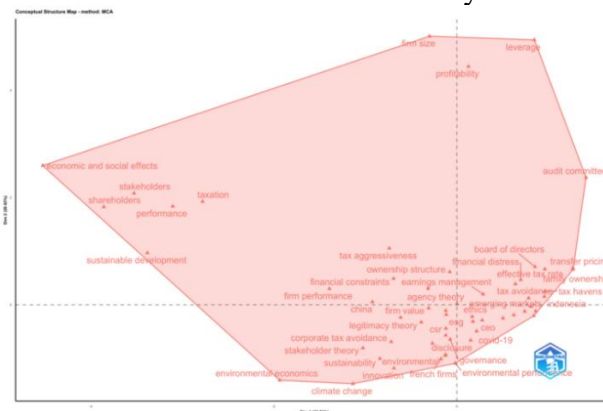
As the research entered to have the 2023–2024 transition period, the evolutionary pattern shown in Figure 8 indicates to have a movement toward themes that are more measurable and empirically grounded. Keywords such as disclosure, effective tax rate, and tax avoidance are becoming to have increasingly tied to fiscal policy and corporate risk assessment. During this stage, normative themes like stakeholder theory begin to lose to have their dominance, being replaced to have by discussions that highlight to have ownership structure, disclosure practices, and managerial behavior in shaping tax strategy.

In the 2024–2025 period, the thematic evolution shown in Figure 8 reveals to have a deeper integration of social, financial, and sustainability dimensions. Themes such as corporate social responsibility, tax avoidance, managerial ability, sustainability, and tax disclosure become to have the main focal points. The appearance of the term managerial characteristics signals to have growing attention to the role of individual decision-makers in shaping tax policies, particularly in relation to ethics and managerial competence. The merging of sustainability and tax disclosure indicates to have that fiscal transparency is now perceived to have as an essential component of corporate sustainability governance.

In addition, the evolutionary pattern presented in Figure 8 shows to have the rise of cross-border topics and global concerns such as tax evasion, transfer pricing, and environmental performance, which signify to have the widening of research into international settings and inter-country tax regulations. The appearance of ESG and sustainability strengthens to have the shift toward a more expansive sustainability-oriented perspective, indicating that CSR has become to have a vital element of contemporary corporate governance.

### Factor Analysis

Factor analysis using Multiple Correspondence Analysis (MCA) was applied to have to examine the conceptual connections among keywords found in the literature on corporate social responsibility (CSR) and tax avoidance. This analytical method helps to have reduce data complexity by mapping frequently co-occurring terms into specific dimensions and clusters, thereby providing to have a clearer and more organized thematic structure. The MCA output shown in the following figure illustrates to have the distribution of terms into three distinct major clusters, each of which reflects to have the theoretical orientation and research emphasis that has evolved to have within the body of work on CSR and taxation.



**Figure 9**  
**Factor Analysis**

Dimension 1 (horizontal), which accounts to have for the largest share of variance, reveals to have a continuum stretching from themes of social sustainability on the left to financial, governance, and tax-strategy issues on the right. On the left side, terms such as economic and social effects, stakeholders, shareholders, performance, sustainable development, and taxation are clustered to have together. This grouping describes to have a research orientation that focuses to have on how social responsibility, sustainable development, and stakeholder involvement influence to have corporate taxation practices. In contrast, the right side contains to have a set of terms such as firm size, profitability, leverage, audit committee, board of directors, financial distress, and transfer pricing. The presence of these terms signals to have a strategic and financial orientation that highlights to have governance mechanisms, financial conditions, and decision-making processes related to corporate tax policy.

Dimension 2 (vertical) illustrates to have the distinction between an empirical financial approach at the top and an ethical sustainability approach at the bottom. At the upper part of this dimension appear to have terms such as firm size, profitability, and leverage, which indicate to have a research focus that examines to have financial variables and company characteristics as factors that shape to have tax aggressiveness. Meanwhile, at the lower part of this dimension are positioned to have terms associated with sustainability, governance, and ethics, including corporate social responsibility, CSR, stakeholder theory, ESG, environmental economics, climate change, environmental performance, and sustainability. This cluster reflects to have a research orientation that emphasizes to have moral values, transparency, environmental consequences, and social legitimacy in the study of corporate tax behavior.

From this two-dimensional distribution, the MCA results form to have three primary clusters. The first cluster, located on the left side of the map, includes to have terms such as economic and social effects, sustainable development, stakeholders, shareholders, performance, and taxation. This cluster portrays to have an approach grounded in sustainable development and stakeholder theory, which focuses to have on the socioeconomic influence of CSR and how corporate social values relate to have to taxation policy.

The second cluster, positioned in the center to upper-right section of the map, contains to have terms such as firm size, profitability, leverage, audit committee, board of directors, financial distress, transfer pricing, and effective tax rate. This cluster represents to have a corporate governance and financial perspective. In this context, the research highlights to have how monitoring mechanisms, a company's financial condition, and its organizational structure influence to have the degree of tax aggressiveness and the strategic decisions made by the corporation.

The third cluster, situated at the lower part of the map, groups to have terms such as corporate social responsibility, CSR, stakeholder theory, tax avoidance, tax aggressiveness, firm performance, firm value, ESG, disclosure, legitimacy theory, environmental economics, climate change, governance, environmental performance, sustainability, innovation, and China. This cluster depicts to have a conceptual domain that integrates to have CSR, sustainability, ethics, and tax behavior, illustrating that contemporary literature increasingly positions to have taxation as an integral component of a company's commitment to sustainability and legitimacy.

## CONCLUSION

This study maps to have the progression of literature on tax avoidance and corporate social responsibility (CSR) through a bibliometric review of 760 Scopus-indexed publications released between 2015 and 2025. The findings show to have that the link between tax avoidance and CSR is to have highly complex, with empirical evidence that does not always align to have consistently. Some studies report to have that CSR can function to have as a means of justifying or masking aggressive tax strategies, whereas others demonstrate to have that companies exhibiting stronger social responsibility tend to have lower levels of tax avoidance. This complexity confirms to have that the interaction between CSR and tax behavior is shaped to have by ethical considerations, corporate governance structures, managerial decision-making, and broader sustainability dynamics.

The research findings show to have that tax avoidance and CSR serve to have as two central themes that are connected to have closely with supporting concepts such as corporate governance, tax aggressiveness, firm performance, sustainability, and ESG. Analyses of trends, networks, thematic structures, and factors indicate to have that the research focus has shifted to have from a normative orientation toward a more strategic, empirical, and multidimensional framework. This progression signals to have a growing emphasis on tax transparency, the integration of sustainability, and the influence of governance in shaping to have corporate tax strategies.

In addition, the thematic mapping and factor analysis results identify to have several areas that have not yet been fully explored to have, including the influence of managerial characteristics, the quality of sustainability disclosure, the integration of ESG with tax strategy, and corporate responses to global regulations such as the global minimum tax and the IFRS Sustainability Disclosure Standards. Therefore, future research has to have considerable room to deepen to have the examination of the relationship between tax avoidance and CSR through cross-jurisdictional perspectives, micro-organizational approaches, and the broader integration to have of sustainability governance.

### Limitations

This study has several limitations that need to be considered. First, the database used only comes from Scopus, so documents from other relevant sources may not be included. Second, the analysis time frame (2015–2025) depends on the availability of data at the time of collection, including articles from 2025 that are still in early access status. Third, the bibliometric method emphasizes publication patterns, keyword relationships, and intellectual structure, so it does not assess the quality of each study's content in depth. These limitations open up opportunities for further research to combine bibliometrics with systematic literature reviews or more comprehensive empirical approaches.

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