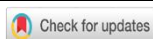




## Exploring Aggressiveness and Disclosure of Tax: A Bibliometric Analysis Approach

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DOI : <https://doi.org/10.63230/jolabis.2.2.217>

### Sections Info

#### Article history:

Submitted: May 25, 2026  
 Final Revised: June 04, 2026  
 Accepted: June 07, 2026  
 First Available Online: June 27, 2026  
 Published: August 27, 2026

#### Keywords:

Bibliometric;  
 Disclosure Tax;  
 Financial Topic;  
 Inquiry.

### ABSTRACT

**Objective:** This study aims to conduct a bibliometric analysis of the literature on tax aggressiveness and tax disclosure, including research trends, main themes, intellectual structure, and future research opportunities in accounting and taxation. **Method:** This study conducts a bibliometric analysis to review the literature on tax aggressiveness and disclosure systematically. A bibliometric analysis was conducted to examine the patterns, trends, and intellectual structure of the literature on tax aggressiveness and disclosure. **Results:** The analysis spans from 1991 to 2024, encompassing 998 papers and 73,816 citations. Key findings reveal influential works, thematic clusters, author collaborations, and emerging research trends. Thematic clusterization identifies four distinct areas: international financial reporting, taxation strategies, corporate social responsibility, and empirical analyses of corporate governance. Temporal trend analysis highlights a shift towards broader corporate governance concerns, particularly social responsibility and gender diversity. Author collaboration networks reveal relationships among authors and isolated authors within the research community. **Novelty:** This research integrates bibliometric mapping of tax aggressiveness and tax disclosure to identify trends and themes.

## INTRODUCTION

Tax aggressiveness and disclosure have become focal points in accounting and finance research, given their implications for financial reporting quality, corporate governance, and societal trust (Afrina et al., 2022; Lungu et al., 2023). As governments strive to close tax gaps and ensure fair contribution from businesses, understanding the determinants and consequences of tax aggressiveness and disclosure is paramount (Hoopes et al., 2023; Vito et al., 2022). Tax aggressiveness refers to strategic tax planning aimed at minimizing tax liabilities, often through exploiting legal loopholes or engaging in aggressive tax avoidance strategies (Anggraeni & Hastuti, 2020; Ogbeide et al., 2022). Conversely, tax disclosure entails the transparency and completeness of tax-related information provided by corporations in their financial statements and disclosures (Anggraeni & Hastuti, 2020). Despite the growing interest in these topics, a comprehensive bibliometric analysis of the literature surrounding tax aggressiveness and disclosure is lacking (Hien et al., 2026; Mansour et al., 2023).

Corporate tax behavior has garnered considerable attention due to its potential impact on economic efficiency, equity, and the integrity of the tax system (Cemingui et al., 2023). However, the factors driving firms to adopt aggressive tax strategies and the consequences of such behavior remain complex and multifaceted (Azmi & Daud, 2024; Vito et al., 2022). The interplay between regulatory environments, corporate governance

mechanisms, firm characteristics, and market forces shapes firms' tax aggressiveness and disclosure decisions. Understanding these dynamics is essential for policymakers, regulators, investors, and other stakeholders seeking to foster transparency, mitigate tax avoidance, and enhance corporate accountability.

Despite the growing importance of tax aggressiveness and disclosure, there is a lack of comprehensive analysis that systematically synthesizes the existing literature in this domain (Afrina et al., 2022; Lungu et al., 2023). Existing studies often focus on specific aspects or methodologies, resulting in fragmented insights and a limited understanding of the broader landscape of research on tax behavior (Anggraeni & Hastuti, 2020; Handayani, 2019; Vito et al., 2022). Consequently, there is a need for a rigorous bibliometric analysis to consolidate and analyze the vast body of literature on tax aggressiveness and disclosure, providing a comprehensive overview of research trends, themes, and methodologies.

Tax aggressiveness involves manipulating taxable income through legal (tax avoidance) and illegal (tax evasion) means to minimize tax burdens (Afirna et al., 2022; Astika & Asalam, 2023; Putri & Nuswandari, 2023). It can lead to delays in state tax receipts, causing significant losses for governments, since taxation is a major source of revenue (Putro et al., 2022). Factors influencing tax aggressiveness include fixed asset intensity, leverage, liquidity, company size, institutional ownership, managerial ownership, audit quality, financial distress, profitability, independent commissioners, and capital intensity (Prastyatini & Trivata, 2023). While some variables, such as leverage and financial distress, negatively affect tax aggressiveness, others, such as fixed asset intensity and capital intensity, have positive effects. Understanding these factors is crucial for assessing and addressing tax-planning strategies within companies (Jalan et al., 2026; Suganda et al., 2024).

Tax disclosure involves the revelation of corporate tax information, impacting financial markets, tax revenue, and compliance. Research highlights the complexities surrounding tax disclosure (Caballé & Dumitrescu, 2016; Caballé & Dumitrescu, 2020; Mgammal, 2020; Pratama & Pratiwi, 2022). Factors influencing tax disclosure include tax avoidance, corporate governance, industry regulations, and participation in tax amnesty. Studies suggest a negative correlation between tax avoidance and tax disclosure, while good governance and tax amnesty positively affect disclosure. Enhanced transparency through tax disclosure can improve taxpayer compliance and market performance, although concerns remain about the exposure of sensitive tax data (Stiglingh et al., 2022). The interplay between firms, tax agencies, and market dynamics underscores the significance of tax reports as signals for various stakeholders (Muslim, 2024; Borges et al., 2025). Ultimately, tax disclosure serves as a critical element in understanding tax compliance, market behavior, and economic development.

The primary objective of this study is to conduct a bibliometric analysis of the literature on tax aggressiveness and disclosure (Markhumah & Sutopo, 2025; Susanto et al., 2024). Specifically, we aim to review and synthesize research articles systematically, identify key research themes and trends, map the field's intellectual structure, and assess the

methodological approaches employed. By achieving these objectives, we seek to provide a comprehensive understanding of the current state of knowledge, identify gaps and opportunities for future research, and advance scholarship in this important area of accounting and finance (Zhong et al., 2023). This research holds significant implications for various stakeholders, including policymakers, regulators, practitioners, and researchers (Khan et al., 2023; Knight et al., 2023). By synthesizing and analyzing the existing literature on tax aggressiveness and disclosure, this study will offer valuable insights into the determinants, consequences, and implications of corporate tax behavior. These insights can inform policymakers and regulators in designing effective tax policies and regulatory frameworks to promote transparency, fairness, and compliance (Elumilade et al., 2022). Additionally, practitioners can benefit from a deeper understanding of the factors influencing firms' tax decisions, enabling them to make more informed strategic choices (Aldossari et al., 2023; Lutfi et al., 2023). Moreover, by identifying research gaps and emerging trends, this study will guide future research endeavors aimed at addressing the complex challenges associated with tax aggressiveness and disclosure (Duhoon & Singh, 2023; Hossain et al., 2024).

The novelty of this research lies in the application of bibliometric analysis that integrates the study of tax aggressiveness and tax disclosure within a comprehensive analytical framework (Darmawati et al., 2025; Sumantri et al., 2024). Unlike previous studies that generally focused on specific determinants, impacts, or methodologies separately, this study maps the intellectual structure, publication development trends, dominant research themes, patterns of scientific collaboration, and the evolution of research topics in the field of corporate tax behavior (Silva et al., 2023). In addition to providing a comprehensive overview of research developments, this study identifies underexplored research gaps and directions for future research agendas, particularly regarding the relationships among tax aggressiveness, tax reporting transparency, corporate governance, and tax regulations in an evolving context (Naveed et al., 2025).

## **RESEARCH METHOD**

### ***Literature search strategy***

The researchers conducted a comprehensive literature search to identify relevant articles related to tax aggressiveness and disclosure (Khelil & Khlif, 2023; Saragih & Ali, 2023). Electronic databases such as Web of Science, Scopus, and Google Scholar were systematically searched using appropriate keywords and Boolean operators. The search strategy included terms such as "tax aggressiveness," "tax avoidance," "tax disclosure," "financial reporting," and "corporate taxation".

### ***Inclusion and exclusion criteria***

Articles were included in the analysis if they met the following criteria: (1) published in peer-reviewed journals, (2) written in English, (3) focused on tax aggressiveness or tax disclosure as primary or significant topics, and (4) employed empirical, theoretical, or conceptual methodologies. We excluded studies that were not directly related to tax

behavior or did not provide substantial insights into tax aggressiveness or disclosure (Liu, 2022).

### *Data collection and screening*

Two independent reviewers screened the titles and abstracts of the identified articles to determine their relevance to the study objectives (Gama et al., 2022). Full-text articles of potentially relevant studies were then retrieved and assessed for eligibility based on the inclusion and exclusion criteria. Any discrepancies between the reviewers were resolved through discussion and consensus.

### *Bibliometric analysis*

We conducted a bibliometric analysis to examine the patterns, trends, and intellectual structure of the literature on tax aggressiveness and disclosure. Bibliometric techniques such as co-citation analysis, bibliographic coupling, and co-authorship analysis were employed to identify influential authors, seminal works, research themes, and collaborations within the field (Abdelwahab et al., 2025; Lintangesukmanjaya et al., 2025). A visualization tool, such as VOSviewer, was used to create bibliometric maps and networks, facilitating the exploration and interpretation of bibliometric data.

## RESULTS AND DISCUSSION

### *Trend results*

The data span from 2004 to 2024, capturing trends and developments over more than a decade of research in this field. During this period, a total of 998 papers were published, with an average of 2.37 authors per paper, indicating a collaborative research environment. Table 1 presents key metrics derived from the bibliometric analysis of the literature on tax aggressiveness and disclosure.

**Table 1.** Research data metrics

<b>Publication years</b>	: 2000-2024	Author/paper	: 2.37
<b>Citation years</b>	: 20 (2004-2024)	h-index	: 113
<b>Paper</b>	: 998	g-index	: 259
<b>Citations</b>	: 73816	hI, norm	: 81
<b>Cites/year</b>	: 2236,8	hI, annual	: 2,45
<b>Cites/paper</b>	: 73,96	hA-index	: 40
Papers with ACC : 1,2,5,10,20:681, 566, 345, 207, 89			

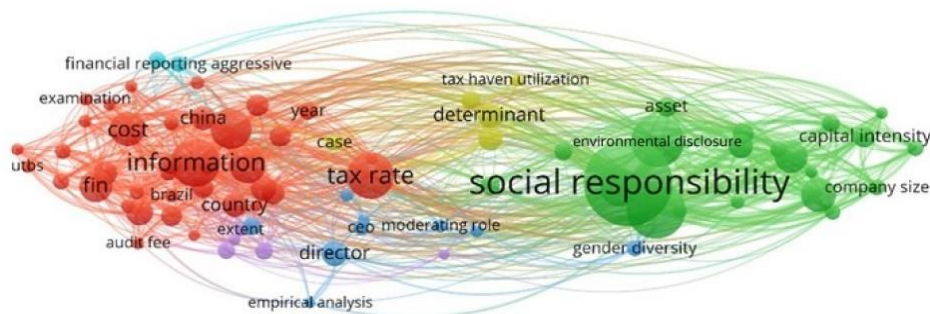
These papers collectively received 73,816 citations, yielding an impressive average of 73.96 citations per paper. The citation years range from 1991 to 2024, reflecting the research's enduring relevance and impact over time. The h-index, a widely used metric to assess research impact, stands at 113, indicating that 113 papers in the dataset have each received at least 113 citations. Similarly, the g-index, which accounts for the distribution of citations across papers, is 259, indicating a substantial body of highly cited work in the field. The high norm value of 81 signifies that the average number of citations

received by the top hI, norm papers is 81, providing further evidence of the influential nature of a significant portion of the literature.

The data also reveal the rate of citation accumulation over time, with an average of 2236.8 citations per year across the entire dataset. Additionally, the hI, annual value of 2.45, indicates that, on average, 2.45 papers enter the h-index each year, demonstrating ongoing contributions to the body of knowledge. The h-index, which accounts for both the number of citations and the age of the papers, is 40, highlighting the authors' productivity and impact in the field. Furthermore, the table provides insights into the distribution of papers across different acceptance levels at prestigious accounting conferences (ACC). Specifically, it shows the number of papers accepted at ACC conferences ranked in the top 1, 2, 5, 10, and 20. For instance, 681 papers were accepted at conferences ranked in the top 1, indicating a considerable presence of high-quality research in prestigious academic forums. Overall, these metrics offer a comprehensive overview of the research landscape on tax aggressiveness and disclosure, highlighting its significance, productivity, and impact over time.

### *Thematical clusterization*

The size of the nodes (terms) in the visualization typically indicates the weight or frequency of the term within the dataset. The lines connecting the nodes represent the strength of the relationship between terms based on co-occurrence in the literature. The visualization can be seen in Figure 1 below.



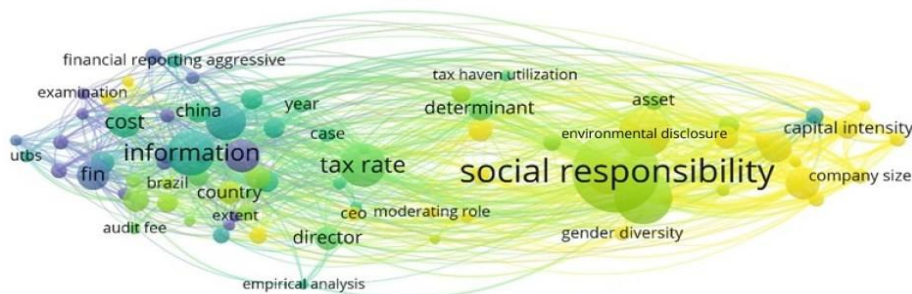
**Figure 1.** Network visualization

The thematic clustering in the image divides research topics into at least four distinct but possibly interrelated areas: international financial reporting and costs, taxation strategies and rates, corporate social responsibility and related factors, and empirical analyses of director roles and business outcomes. Specifically, several thematic clusters can be identified. Red Cluster: This seems to focus on financial reporting, information costs, and potentially country-specific accounting or tax practices, as suggested by terms like "China," "Brazil," "financial reporting," "cost," "information," and "audit fee." It could represent research themes on international financial reporting standards, audit fees, and accounting practices across various countries. Orange Cluster: This one appears to be related to taxation, with terms such as "tax rate," "determinant," "tax haven utilization," and "aggressive."

This cluster may represent a body of literature examining the determinants of tax rates, the use of tax havens, and possibly aggressive tax planning strategies by corporations or individuals. Green Cluster: The largest cluster in the visualization is centered around "social responsibility," with related terms like "environmental disclosure", "gender diversity," "capital intensity," and "company size." This suggests a focus on corporate social responsibility (CSR), how it might be influenced by factors such as company size and capital investments, and the role of gender diversity within organizations. Blue Cluster: This seems to be the smallest cluster and includes terms such as "empirical analysis," "director," and "moderating role," which could indicate a focus on empirical studies examining the role of company directors and how various factors may moderate business decisions or outcomes.

### *Research trend identification*

The overlay visualization image includes a temporal overlay, as indicated by the color gradient bar at the bottom, spanning 2014 to 2020. This overlay suggests that the visualization clusters topics not only by their relationships to each other but also by when they were more prominently discussed or published in the dataset used (Chaudhry et al., 2023). The topics colored blue to purple, representing earlier years (around 2014), include terms such as "information," "cost," "China," "Brazil," "financial reporting," and "audit fee." This suggests that during this period, there was a particular focus on financial reporting, its associated costs, and possibly the specifics of financial practices in countries such as China and Brazil. The following Figure 2 shows an overlay visualization of the bibliometric scheme.



**Figure 2.** Overlay visualization

The nodes in green, which fall in the middle of the time scale, touch upon "tax rate," "tax haven utilization," "determinant," "year," and "case." This indicates that in the mid-2010s, the emphasis in research shifted towards understanding tax rates, the use of tax havens, and the factors determining these aspects. The terms closer to the yellow part of the spectrum, such as "social responsibility," "environmental disclosure," "gender diversity," "capital intensity," and "company size," are indicative of topics that gained more attention approaching 2020. This trend could reflect a growing interest in social responsibility and diversity within corporations, as well as an exploration of how the size and capital intensity of companies relate to these themes (Du et al., 2023).

The research trends seem to shift from technical financial reporting and information costs (around 2014), through tax-related issues (approximately 2016-2018), to broader corporate governance topics like social responsibility and gender diversity (approaching 2020). This progression may reflect a broader shift in the academic and corporate discourse towards integrating social and ethical considerations into the financial and operational aspects of business (Cosa, 2024; Chopra et al., 2024). Citation analysis and literature synthesis are presented in Table 2 below.

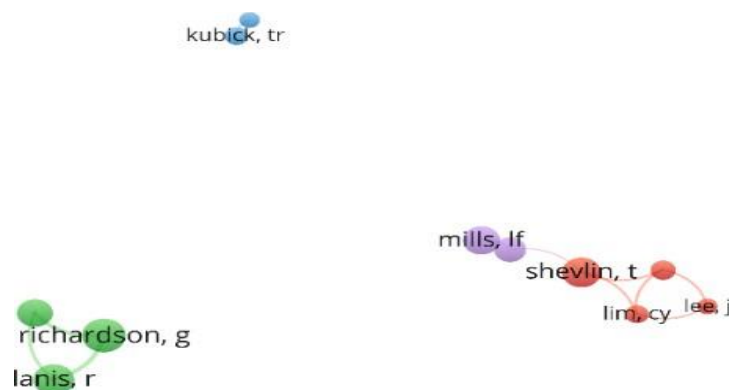
**Table 2.** The most impactful literatures

No.	Author's name, Year, Journal	Title	Total Citations
1.	(Chen et al., 2010)	Are Family Firms More Tax Aggressive than Non-Family Firms?	3264
2.	(Armstrong et al., 2012)	The incentives for Tax Planning	1388
3.	(Lanis & Richardson, 2012b)	Corporate Social Responsibility and Tax Aggressiveness: An Empirical Analysis	1373
4.	(Rego & Wilson, 2012)	Equity Risk Incentives and Corporate Tax Aggressiveness	1271
5.	(Balakrishnan et al., 2019)	Tax Aggressiveness and Corporate Transparency	970
6.	(Lanis & Richardson, 2012a)	Corporate Social Responsibility Tax Aggressiveness: A Test of Legitimacy Theory	880
7.	(Lanis & Richardson, 2011)	The Effect of Board of Director Composition on Corporate Tax Aggressiveness	726
8.	(Kim & Zhang, 2016)	Corporate Political Connections and Tax Aggressiveness	596
9.	(Higgins et al., 2015)	The Influences of a Firm's Business Strategy on It's Tax Aggressiveness	521
10.	(Suyanto & Supramono, 2012)	Likuiditas, Leverage, Komisarisan Independen, dan Manajemen Laba terhadap Agresivitas Pajak Perusahaan	447

Table 2 showcases a compilation of the most influential literature on corporate tax aggressiveness, detailing the citations, authors, and publication years. Leading the list is a 2010 study by Chen et al., titled "Are Family Firms More Tax Aggressive than Non-Family Firms?" with 3264 citations, suggesting significant interest and relevance in understanding the tax strategies of family versus non-family enterprises. This is followed by works by Armstrong et al. (2012) and Lanis & Richardson (2012b), which explore the incentives for tax planning and the relationship between corporate social responsibility (CSR) and tax aggressiveness, respectively. Each of these studies contributes to a nuanced understanding of the factors that drive corporate tax behavior.

The range of topics covered by these studies spans from the influence of equity risk on tax strategies as discussed by Rego & Wilson (2012) to more specialized areas such as the impact of corporate transparency and political connections on tax aggressiveness,

addressed by Balakrishnan et al. (2019) and Kim & Zhang (2016), respectively. Additionally, repeated contributions from Lanis & Richardson in 2012 and 2011 emphasize the significant role of CSR and board composition in shaping tax policies. The table not only highlights the pivotal themes in corporate tax aggressiveness but also reflects the evolving complexity and multifaceted nature of tax management strategies in corporate governance. Collaboration can be mapped for each article author, as shown in Figure 3 below.



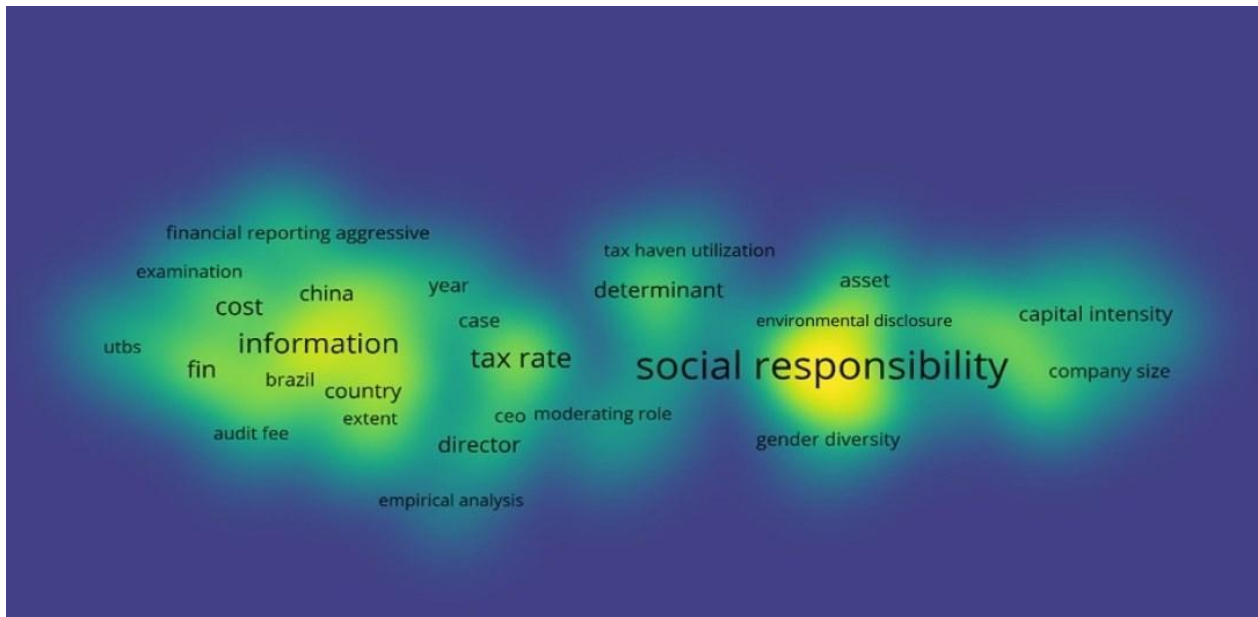
**Figure 3.** Author collaboration visualization

This kind of network graph depicts the relationships between authors based on their joint work, such as co-authored papers. Each node represents an author, with the author's last name and initials provided (Kumar et al., 2022). The size of a node often correlates with the number of publications by that author or the number of collaborations they have engaged in within the dataset. The lines connecting the nodes represent collaborations between authors. A line between two authors indicates they have co-authored a work. The thickness of a line might indicate the number of collaborations between the connected authors, with thicker lines suggesting more frequent co-authorship. The colors of the nodes typically represent different clusters or groups within the network. Authors with the same color are likely to be part of the same research group or community and have collaborated more frequently with each other than with authors in other color groups (Ruan et al., 2023).

The green cluster in the bottom left, with authors "Richardson, G" and "Lanis, R", may indicate a research group or collaborators who have published together. The red cluster on the right, with "Mills, LF", "Shevlin, T", "Lim, CY", and "Lee, J", suggests a close-knit group in which all the authors have likely co-authored papers together, as indicated by the interconnected lines. "Lisowsky, P" appears as a separate node with no visible connections to others in this visualization, which may suggest that this author has fewer collaborations within this network or that their main collaborators are not included in this dataset. "Kubick, TR" is shown in blue and isolated from the other nodes, indicating little to no collaboration with the others represented here.

### ***Future study direction***

In this kind of visualization, areas with higher density (indicated by brighter colors) suggest more frequent co-occurrence of terms in the dataset, which typically means these are well-studied areas (Jentner et al., 2023). Conversely, areas with lower density (darker or cooler colors) could indicate less-explored areas. To identify future potential research topics from the image, we can look for areas where the density is lower, indicating emerging fields or gaps in the current literature. This Figure 4 shows the concentration of terms that are commonly used together in a body of literature.



**Figure 4.** Density visualization

This figure shows the concentration of terms that are commonly used together in a body of literature. In this kind of visualization, areas with higher density (indicated by brighter colors) suggest more frequent co-occurrence of terms in the dataset, which typically means these are well-studied areas (Jentner et al., 2023). Conversely, areas with lower density (darker or cooler colors) could indicate less-explored areas. To identify potential future research topics from the image, we can look for areas of lower density, indicating emerging fields or gaps in the current literature.

Additionally, we can consider the interfaces between dense regions as potential areas for interdisciplinary research. Intersections of Clusters: Where clusters meet, such as between "tax rate," "determinant," "asset," and "social responsibility," there may be an opportunity for studies that explore the relationship between taxation and social responsibility. For example, how does a company's tax strategy relate to its social responsibility initiatives, and how do these aspects influence each other? Emerging Terms within Dense Areas: Look for newer terms that are beginning to appear in dense areas. For instance, if "gender diversity" is a newer term within the "social responsibility" cluster, it could indicate an emerging trend in researching the impact of gender diversity on CSR policies.

Peripheral Terms: Terms on the edges of the visualization or in areas of lower density may represent emerging topics or less-explored areas that could be ripe for research. For

instance, if "empirical analysis" or "audit fee" has a lower density around it, it may suggest potential for more empirical work on the costs of financial processes. Combining Disparate Areas: Identifying themes that span across different clusters might suggest innovative research directions. For example, linking "information cost" (from the financial reporting cluster) to "social responsibility" could prompt studies on the costs of information disclosure in CSR reporting.

## CONCLUSION

**Fundamental Finding:** From the thematic clusterization, we discerned a multidisciplinary landscape encompassing financial reporting, taxation strategies, and corporate social responsibility, with particular attention to geographical nuances and international practices. **Implication:** The temporal trend analysis indicated a shift in focus from detailed financial practices and tax issues around 2014 towards broader concerns such as social responsibility and gender diversity in corporate settings by 2020, suggesting an evolution in the research community's priorities. The author collaboration network provided a snapshot of the collaborative relationships among researchers, highlighting both closely knit groups and isolated authors, which can have implications for understanding the dissemination of ideas and the formation of research agendas within the community. **Limitation:** This study relied solely on the Scopus database and did not assess the methodological quality or practical effectiveness of AI in physics classrooms. **Future Research:** Lastly, the potential future research directions suggested by the density visualization point towards emerging topics at the intersection of established clusters, such as the link between taxation and social responsibility, and less-explored areas like empirical analyses of audit fees or the cost of information in CSR practices. These directions not only signal gaps in the current literature but also opportunities for innovative and impactful future studies.

## AUTHOR CONTRIBUTIONS

**Sari Mujiani** was processed and analysed bibliometric data. **Rudi Zulfikar** performed data validation and discussion. **Helmi Yazid** strengthened the methodological aspects. **Ina Indriana** supported the literature search, reference compilation, and final editing. All authors approved the final manuscript.

## CONFLICT OF INTEREST STATEMENT

The authors declare that there are no conflicts of interest, either financial or personal, that could influence the content or results of this study.

## ETHICAL COMPLIANCE STATEMENT

This article has met the standards of research and publication ethics. The author affirms that this research is original, conducted with academic integrity, and free from unethical practices, including plagiarism.

## STATEMENT ON THE USE OF AI OR DIGITAL TOOLS IN WRITING

The final responsibility for the content of the manuscript rests entirely with the authors. The author declares that this manuscript was prepared entirely without the assistance of artificial intelligence (AI) or other digital tools. The entire process, from planning, data processing, analysis, to writing and editing the manuscript, was carried out manually by

the author. Thus, full responsibility for the content and authenticity of this article rests solely with the author.

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