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Exploring Aggressiveness and Disclosure of Tax: A Bibliometric Analysis Approach

Sari Mujiani*, Rudi Zulfikar, Helmi Yazid, Ina Indriana

University Sultan Ageng Tirtayasa, Banten, Indonesia



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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.

3 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