

# A BIBLIOMETRIC ANALYSIS OF CORPORATE SOCIAL RESPONSIBILITY AND TAX AVOIDANCE

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## ABSTRACT

This study covers the linkage between corporate social responsibility and tax avoidance. We perform a bibliometric analysis and check the findings with regard to corporate social responsibility and tax avoidance. We take 153 articles from reputable international journals from Scopus, Science Direct, Web of Science, and Wiley Online Journals (from 2008 until 2023) on the linkage between corporate social responsibility and tax avoidance. The linkage between corporate social responsibility and tax avoidance remains unclear, both in terms of empirical evidence and theoretical understanding. Besides this, most of the studies found a negative linkage between corporate social responsibility and tax avoidance. The comparability of recent studies on this matter is particularly restricted due to the usage of diverse metrics for corporate social responsibility (CSR) and tax avoidance, along with the potential bidirectional relationship between these factors. Several academic theories, including stakeholder and legitimacy theories, also explain the relationship between corporate social responsibility and tax avoidance. The findings of the study suggest that there is not always a correlation between a company's tax policies and its corporate social responsibility success as measured by corporate social responsibility scores or ratings. Consequently, socially responsible investors face a crucial decision regarding whether they are ready to make investments in companies with excellent CSR ratings or commendable CSR shows, even if these companies aggressively minimize their tax obligations. Investors who view taxation as an aspect of a company's social responsibility must exercise caution when selecting their investments since CSR rating and CSR discourse provide specific insights into a company's tax avoidance practices. The flow of articles on this topic has increased in the last four years. Future directions involve the extension of the study period, including more countries, expanding the sample to both listed and non-listed companies and exploring the major sectors. Meta-analysis could be a valuable approach to enhance the effectiveness of future studies in this field.

**Keywords:** Corporate Social Responsibility (CSR), Tax Avoidance, Stake Holder Theory, Legitimacy Theory, Institutional Theory, Tax Aggressiveness, Tax Planning



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## 1. INTRODUCTION

The significance of socially responsible company behavior has been greatly acknowledged in recent decades by policymakers and academicians. Over the past few years, there has been an increasing emphasis on the importance of socially responsible activities by both academics and policymakers (Abid & Dammak, 2022; Dyreng et al., 2016; Kovermann & Velte, 2021; Özbay et al., 2023). Companies now prioritize their Corporate Social Responsibility (CSR) initiatives to justify their actions to various stakeholders, such as the government, society, shareholders, local communities, commercial partners, and non-profit organizations. The government, in particular, plays a crucial role as a key stakeholder by ensuring companies' compliance with tax payments and safeguarding the environment from industrial activities. Numerous concepts of CSR highlight its importance (Dahlsrud & management, 2008; Sarhan & Governance, 2023)

In recent times, corporate tax avoidance has become a prominent topic of conversation, as highlighted by studies such as (Hanlon et al., 2010; Wilde & Wilson, 2018). Following the corporate scandals in the early 2000s, corporate tax avoidance has become a prominent topic in both political and intellectual debates in the United States (Joint Committee on Taxation). It may take more time for political plans to develop in other OECD countries. In the meantime, many people have recognized that well-reputed companies like Apple and Google earn substantial profits from outside the USA but do not pay taxes. There are several studies of international companies employing various strategies to reduce their taxes, which has significant real-world effects.

Concerning taxation, CSR is an incredibly important concept as it facilitates the equitable distribution of funds to non-shareholders, thereby playing a crucial role in society. Tax payments contribute significantly to society, making it a noteworthy aspect of CSR (Sikka, 2012). There are a number of studies that are checking the linkage between sustainability and Tax evasion

(Davis et al., 2016; Lanis et al., 2016). Our study aims to explore the existing literature on sustainability and tax evasion. The relationship between sustainability and tax evasion is a topic of substantial scholarly interest because it sheds light on the moral and social obligations of companies and their effects on the public and nature. CSR is described as the voluntary efforts made by companies to address social and environmental challenges beyond what is required by law (Watson, 2015). In comparison, Tax avoidance entails legal strategies employed by businesses to reduce their tax payments (Thomsen & Watrin, 2018; Xu et al., 2022). Given that CSR can reveal a company's interests and guiding principles, academic studies have targeted examining the linkage between sustainability and tax evasion. For example, if a corporation engages in significant CSR activities while also participating in aggressive tax evasion, both of these exercises could harm its reputation and undermine its CSR initiatives. The linkage between sustainability and tax evasion is direct and significant for academic research as it provides a framework for assessing how corporations integrate into society and how effectively they uphold their social and ethical commitments (Gulzar et al., 2024; Sarwar et al., 2025).

As a result, the previous historical research on CSR and tax avoidance lacks a comprehensive examination. Abid and Dammak (2022) employ the ETR measure in their study, which has been criticized by some studies as an insufficient measure of corporate tax avoidance. Stephenson and Vracheva (2015) primarily focus on theoretical justifications and also discuss corporate governance issues. Thus, our analysis of CSR and tax avoidance provides a valuable contribution to recent literature, given the increased interest in this area in recent years.

In previous studies, no clear term has been developed to describe the situation where efforts are made to reduce taxes for firms. The term "tax avoidance" is commonly used in the literature, encompassing other related terms like "tax havens," "corporate tax," "tax planning," "tax aggressiveness," and "tax environment." Each of these terms aligns with the researcher's purpose and view. Tax evasion, the most widely used term, is defined as any activity that minimizes a company's tax liability in linkage to its operating income (Dyrenge et al., 2008). This definition is composed of both activities, legal and illegal. While this definition may raise ethical and legal concerns, it can also be helpful in assessing the extent of a company's tax avoidance strategy without requiring detailed knowledge of the specifics.

Hanlon et al. (2010) elaborate on the concept of tax evasion in the study, emphasizing its relationship to continuity. They argue that tax evasion becomes increasingly aggressive at certain junctures based on the notion of continuity. Additionally, the authors note that individuals hold differing perspectives on the extent of tax avoidance. The notion of tax evasion as continuity, however, may be oversimplified and lacks conceptual clarity (Sarwar et al., 2023; Talha et al., 2025). It remains uncertain when continuity ceases and at which points on the continuum the aggressiveness of tax avoidance begins.

In relation to this situation, we have examined 153 recent studies on the correlation between sustainability and tax evasion. Our primary research inquiry centers on understanding the interplay between CSR and tax avoidance. Our literature review brings forward several noteworthy additions to the existing body of knowledge. The current study by Whait et al. (2018) encloses actual qualitative, normative, theoretical, and philosophical components, as well as empirical-quantitative research; it only briefly mentions quantitative empirical research. Many scholarly works have delved into the linkage between sustainability and other variable tax evasion. The nature of this linkage, whether positive or negative and its assumed direction primarily depend on the concepts introduced by the authors and the suggested causality. Certain research examines CSR as a potential contributor to tax evasion (Hoi et al., 2013; Lanis et al., 2012), while others think of tax evasion as a factor of sustainability (Col & Patel, 2019; Richardson et al., 2013). Several academic theories, including stakeholder and legitimacy theories, also explain the positive and negative linkage of corporate social responsibility and tax avoidance. In stakeholder theory, CSR initiatives can enhance a company's relationships with its various stakeholders and improve its image. These stakeholders encompass shareholders, employees, consumers, and the general public. Conversely, tax avoidance may harm a company's brand and weaken its CSR efforts, suggesting a lack of commitment to stakeholders and social obligations. (Dewi and Gunawan, 2019) investigated stakeholder theory and found that companies are striving to incorporate CSR to benefit stakeholders. They also discovered a positive linkage between sustainability and tax evasion.

Makni et al. (2019) explored the linkage between CSR and tax evasion on a wider scale. Their research supports a direct correlation between CSR and tax avoidance. (Khan et al., 2022) further contribute to this discussion, describing the complex connection between tax avoidance and corporate social responsibility, which varies based on a country's regulations and institutional

conditions. They argue that a direct connection exists between corporate social responsibility and tax evasion. (Silaban and Purba, 2020) discuss stakeholder theory in their study, emphasizing the right of every stakeholder to information about business operations. Their research reveals an inverse linkage between CSR and tax avoidance. Finally, (Pranata et al., 2021) strengthen the association between corporate social responsibility and tax avoidance and explain an indirect connection between corporate social responsibility and tax aggressiveness.

Establishing legitimacy among stakeholders is crucial for the long-term success of businesses (Haris et al., 2025; Shaukat et al., 2024; Sarwar et al., 2024). To enhance credibility and ensure effective operations, companies often participate in corporate social responsibility (CSR) initiatives. However, engaging in tax evasion can significantly undermine a company's perceived legitimacy, leading to heightened scrutiny and reduced trust from stakeholders (Lanis & Richardson, 2012). This confirms the legitimacy theory, which suggests a direct and statistically significant linkage between corporate tax aggressiveness and CSR disclosure. According to Kao and Liao (2021), it was found that corporate social responsibility reports influence companies' tax disclosures and their tax avoidance practices. The research indicates a negative connection between corporate social responsibility and tax evasion. Conversely (Hajawiyah et al., 2022) argue that tax-avoiding companies provide more CSR-related information to address public concerns, revealing an indirect connection between sustainability and tax evasion. It further explains that there is a negative linkage between sustainability and tax evasion. Additionally, Gavius et al. (2022) explain that while non-CSR companies tend to reduce tax avoidance, CSR companies display an interesting pattern of increased tax avoidance. Hence, the connection between corporate social responsibility and tax avoidance shows a negative impact.

## 2. METHODS

To gather the data for this study, we used a Scopus datasheet to find the related literature. For this, our search query is (TITLE-ABS( "Tax avoidance" Alternatively aggressive avoidance scheme\*" Alternatively "tax haven" Alternatively "Corporate tax behavior" "tax planning" Alternatively "tax aggress\*" Alternatively "tax environment" Alternatively "tax-exempt" Alternatively "Tax Free\*" ) ) AND ( TITLE\_ABS ( sustainab\* OR "corporate social responsibility" Alternatively "enterprise social responsibility" Alternatively "business social responsibility" Alternatively "social responsible business" Alternatively "socially responsible

corporation" Alternatively "socially responsible enterprise" Alternatively "corporate social commitment" Alternatively corporate social management ."The query was operating on Scopus on 15 January 2023. In the start, 321 articles were found which are related to our query. Then, related to our research, we have chosen 1 article from 2008 to 2023 that has inspected the connection between CSR and tax avoidance.

### 3. RESULTS AND ANALYSIS

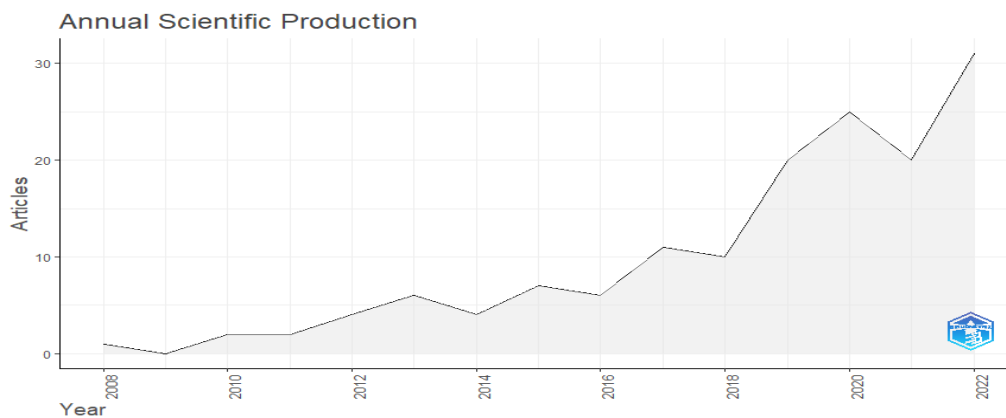
According to Moral-Muñoz et al. (2015), Bibliometric is an R program created for non-coders that offers full Bibliometric analysis with a number of options divided into origins, conceptual structure, social structure, intellectual structure records, and writers. **Table 1**, in the summary of the dataset, lists 330 author's keywords and 182 additional keywords for 149 selected studies published in 95 journals between 2008 and 2023. Thirty-two of the articles had just one author out of the 335 authors who contributed to these documents. There are 38 single-authored documents with collaboration, 0.445 documents per author, and 2.8 authors per document. Co-author collaboration averages 2.58 per document.

**Table 1** *Descriptive Characteristics of CSR and Tax Avoidance*

Description	Results
PRINCIPAL RELATED TO INFORMATION	
Time Frame	2008:2023
Journals, Books and Other Sources	95
Documents	149
Annual Growth Rate %	30.23
Document Average Age	4.33
per doc average for citations	17.54
per doc, average citations per year	2.442
References	9067
DOCUMENT TYPES	
Article	121
Book	2
book chapter	6
conference paper	10
Erratum	1
Review	9
DOCUMENT CONTENTS	
Keywords Plus (ID)	182

Description	Results
Author's Keywords (DE)	330
AUTHORS	
Authors	335
Author Appearances	384
Authors of single-authored docs	32
AUTHORS COLLABORATION	
Single-authored docs	38
Documents per Author	0.445
Co-Authors per Doc	2.58
International co-authorships %	21.48

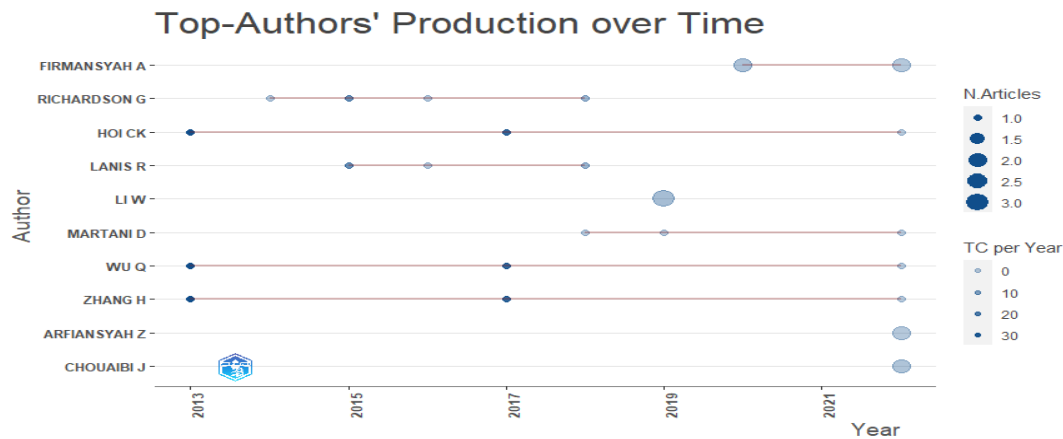
The annual production of CSR and tax avoidance publications is represented in **Figure 2** from the year 2008 to 2022. Initially, the number of articles was very low and steady until around 2015. Although we have noticed a rise in publications in 2018 and from 2019 onward, the growth in scientific production sharply accelerated, reaching its peak in 2022. This suggests that while the research output started slowly, it has significantly increased in the last few years, showing a surge in scientific activity and publication.



**Figure 2.** *Annual Scientific Production*

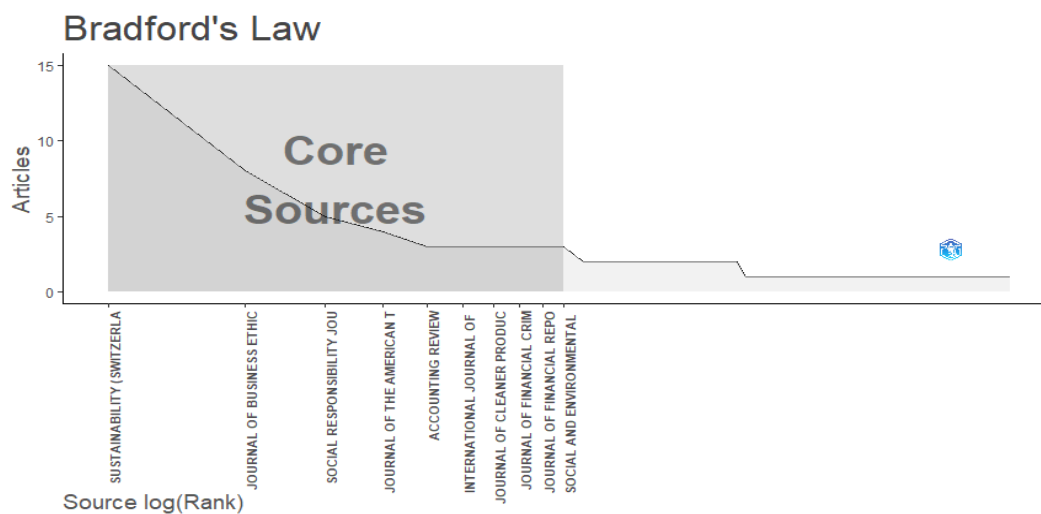
**Figure 3** tells us about the top author publication patterns of various authors from 2013 to 2022. Each bubble shows the number of articles published by each author in a given year, with larger bubbles indicating more articles. The color intensity of the bubbles reflects the total citations each article received, with darker shades signifying higher citation counts. The chart also tracks each author's publication and citation counts. The chart also tracks each author's publication and citation trends over time, offering insights into their productivity and the impact of their work.

Some authors have consistent output with varying citation counts, while others show more sporadic publishing activity.



**Figure 3.** Top-Author's production over time

The largest number of articles using Bradford's Law of CSR and tax avoidance is represented in **Figure 4**. Most articles are published in Sustainability (Switzerland) after the Journal of Business Ethics, in which most papers are published. In the Journal of Social Responsibility, the number of publications of our selected studies is almost 6. Most of the journal's publications of our selected studies are below 5.

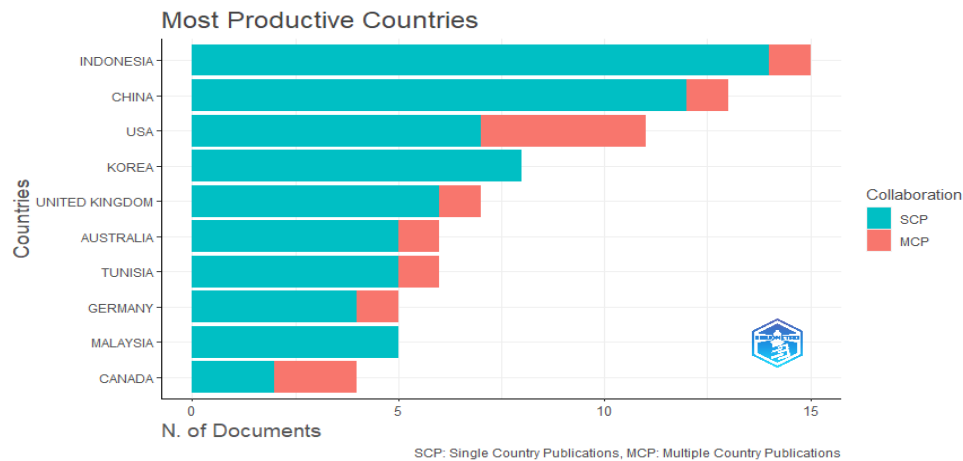


**Figure 4.** Core sources

The most productive countries on CSR and tax avoidance are present in **Figure 5**. Most publications among our selected studies are from Indonesia as a single-country publication (SCP), but multi-country publications (MCP) are very low. After that, China is the country with



the most publications in our selected studies. Similar to Indonesia, china also publishes the most number of papers on a single-country base. The USA is the third number in our list of publications. But as compared to Indonesia and China, the number of publications in multiple countries is high. In our selected Study, Korean and Malaysian publications are only single-country publications (SCP). There are also other countries Like the United Kingdom, Australia, India, and Germany that publish papers on country publications and multiple country Publications, respectively. Meanwhile, cluster detail and centrality between cluster tables are shown in the Appendix.



**Figure 5.** *Top Countries in term of Publications*

### 3.1. CLUSTERS DETAIL

#### 3.1.1. Cluster 01 (The Relationship between CSR and Tax Avoidance in Cross Countries)

Study	Purpose	Country	Theory	Findings
Qodraturasyid et al. (2019)	The study examines how risk management strategies affect the CSR technique's ability to influence tax-aggressive behavior.	Indonesia	Stakeholder Theory	The findings show a negative relationship between CSR activities and behavior of tax aggressiveness.
Dakhli (2022)	To check the linkage between corporate tax avoidance and gender diversity by using corporate social responsibility as a mediating	France	Agency Theory	Corporate tax avoidance is negatively influenced by the availability of women in boardrooms.
Fuadah et al. (2022)	This study explored the moderating effect of organizational culture to check the relationship between tax evasion, e-commerce and company performance.	Indonesia	Agency and Stakeholder Theory	The research underscores the negative effect of tax avoidance on company performance.

Cheng and Zhang (2021)	This article puts forth hypotheses concerning the connections among Chinese companies, taking into account China's unique national and market conditions.	China	Resource Exchange Theory	The study finds that companies with a maximum level of sustainability are comparatively less engaged in tax evasion activities.
Jin and Huang (2021)	The purpose is to examine the impact of implementing China's Golden Tax Phase III.	China	Altruism Theory	It was found that the execution of the golden tax phase III led to an increase in corporate charitable donations.
López-González et al. (2019)	The main objective of the study is to explain how corporate social responsibility performance affects tax evasion.	Cross Countries	Agency Theory	Study shows a link between tax evasion and poor environmental and social outcomes. It demonstrates that businesses that perform more socially responsibly engage in fewer tax-saving strategies.
Karthikeyan and Jain (2017)	The purpose is to explore the relationship between CSR rating and Tax avoidance.	India	Legitimacy Theory	There is a negative relationship between CSR ratings and tax avoidance
Wei Ling and Abdul Wahab (2018)	The primary function of the research is to investigate whether tax planning affects the market perception of a firm's CSR initiative.	Malaysia	Agency, Stakeholder and Legitimacy Theory	A study finds that equity prices of CSR play a substantial detrimental role.
Hardeck and Kirn (2016)	The purpose of the study is to present micro-level proof of whether companies feel that corporate tax payments are part of CSR.	Cross Countries	Legitimacy and Stakeholder Theory	With the support of legitimacy and stakeholder theory, findings show that companies with lower effective tax rates. Industry-limited stakeholder pressure was more likely to show tax information.
Abid and Dammak (2022)	To examine how tax evasion affects the effectiveness of corporate social responsibility (CSR)	France	Risk Management Theory	shows that companies with maximum CSR scores are more likely to engage in aggressive tax avoidance

### 3.1.2. Cluster 02 (The Linkage between CSR and Taxation in Asian countries)

Study	Purpose	Country	Theory	Findings
Park (2017)	The investigation's goal is to determine whether tax avoidance and CSR are related.	Korea	Agency Theory	Findings suggest that a higher degree of CSR minimizes the level of tax avoidance.
Ding et al. (2022)	Explore the impacts of compulsory sustainability disclosure on the amount of a company's tax evasion and tax incidence.	China	Economics Theory	Findings prove that mandatory CSR disclosure alternates the planning activities of various stakeholders.

Zhao (2022)	The purpose of the study is to check the relationship between corporate philanthropy and tax enforcement.	China	Agency Theory	It is suggested that companies use corporate philanthropy to maximize tax enforcement.
Zeng (2016)	This study explores the relations of CSR, firm market and tax aggressiveness.	China	Agency Theory	It is found that CSR rating is positively associated with the effective tax rate for five years annually.
Martani (2018)	The primary function of the study is to find the results of environmental CSR disclosure to tax avoidance conduct.	Indonesia	Stakeholder Theory	The finding of the study shows that environmental sustainability disclosure significantly affects tax evasion conduct.
Tang et al. (2019).	This study concentrated on the part of managerial power in tax avoidance.	China	Principle agent Theory	The findings of this study are that managerial powers impede corporate tax avoidance.
Kim and Im (2017)	The purpose is to describe the causal relationship between financial ratios and tax avoidance.	Korea	Agency Theory	This study finds that asset turnover, labor-to-equipment ratio and net income-to-equity ratio have a positive effect on corporate tax avoidance.
Choi and Park (2022)	This study explains Korean companies and finds the linkage between efficient tax rates and changeable effective tax rates for the future.	Korea	Agency Theory	This study is important for investors as it significantly affects the well-being of the investors.
Asiriwa et al. (2021)	The main focus of their research is to enhance tax evasion effects on financial reporting timeliness.	Nigeria	Stakeholder Theory	The findings of the studies show that tax aggressiveness affects the timely report of financial reports.
Van de Vijver et al. (2020)	The primary objective of this research is to enhance the conceptual dimension of this field by employing real option theory in the analysis of tax planning choices.	Multi Countries	Real Option Theory	The finding of the study shows that the real option theory tells that as long as the option to delay investment in sustainability tax behavior as investment benefits are uncertain,

### 3.1.3. Cluster 03: (Linkage between CSR and Tax Aggressiveness)

Study	Purpose	Country	Theory	Findings
McCredie and Sadiq (2019)	The main function of the research is to check the developments of the remaining point concerning corporate tax activities.	Australia	Legitimacy Theory	These findings give results on the efficacy of international and national tax reform measures that affect tax avoidance

Matsuoka (2020)	The purpose of the study is to warn people who are tempted to use CSR policies for unethical international tax avoidance by corporations.	International Level	Stakeholder Theory	transparency. This study finds three factors that could not co-exist
Arifin and Rahmiati (2020)	Check the linkage between sustainability and Tax evasion dimensions	Indonesia	Legitimacy Theory	The results of the research indicate that there exists a linkage between CSR and tax aggressiveness as a whole.
Preuss (2012)	Explore the linkage between sustainability and tax havens	Cross Country	Stakeholder Theory	The findings of the study show that Firms with tax haven headquarters put a lot of focus on control connections of CSR tools than on their ability to promote corporate accountability.
Dietsch (2011)	The purpose is to explore the relationship between the tax planning industry and CSR.		Stakeholder Theory	The findings of the study highlight the importance of considering ethical considerations in the tax planning industry and its role in CSR.
Lanis and Richardson (2016)	The Purpose of the Study is to respond to the criticisms of their earlier study.		Legitimacy Theory	The findings of Lanes and Richardson's (2012) study were different conceptually and empirically from Lanis and Richardson's (2013); even their research questions and hypotheses were also different.
Gribnau (2015)	The objective of the research is to check the linkage between sustainability and tax planning.		CSR Theory	The findings of the study show that there is growing awareness of the ethical and social aspects of planning.
Raitasuo (2021)	The objective of the research is to check the impacts of conflicts of interest on tax scholarship.	Finland	Legal Theory	The findings of the study show that there are two court systems in Finland: Courts deal with administrative and courts with criminal cases.
Scheffer (2013)	The purpose of the research is to raise awareness of the ethical implications of corporate tax avoidance.	International level	Friedman's Theory	The study provides a critical analysis of the various forms of corporate tax avoidance and the implications of ethical practices.

### 3.1.4. Cluster 04 (CSR Activities linked with corporate Political Connections)

Study	Purpose	Country	Theory	Findings
Firmansyah and Estutik (2020)	Check the results of environmental and social responsibility on tax aggressiveness.	Indonesia	Agency Theory	Environmental and socially responsible performance disclosure is inversely linked with tax aggressiveness.
Salman et al. (2018)	The purpose is to get empirical proof of tax aggressiveness and company characteristics.	Indonesia	Legitimacy Theory	Findings demonstrate empirically that company size and leverage affect CSR disclosure.
Liu and Lee (2019)	The main point of the study is to check the results of sustainability and tax evasion on companies listed in China.	China	Stakeholder Theory	Findings show that It is helping in minimizing the companies' earning management and tax avoidance by getting government-guided CSR.
Pratiwi and Siregar (2019)	Check the results of CSR towards Tax avoidance and earning management as the moderating role of political connection.	Indonesia	Ethical Theory	Findings show positive results of sustainability on tax evasion
Fuadah and Kalsum (2021).	To check the result of CSR and tax aggressiveness on firm value	Indonesia	Agency. Stakeholder Theory	CSR and Tax avoidance have a negative impact on firm value
Vito et al. (2022)	To check the relation of managerial ability and financial reporting quality on tax aggressiveness.	Indonesia	Agency Theory	Managerial ability negative link with tax aggressiveness
Dowling (2014)	The aim is to start a discussion on basic beliefs and boundary conditions of CSR.	USA	Agency Theory	By checking tradeoffs, it is possible to check the basic beliefs and boundary conditions of CSR.
Wang et al. (2022)	Examine the main review of corporate foundations as CSR, tax avoidance or both.	Taiwan	Agency Theory	Findings show that companies having corporate foundations have less book-tax difference and good CSR performance as compared to non-corporate foundations.
Watson (2015)	Check the impact of earning performance on CSR and tax avoidance	USA	Slack Resource Theory	Findings show that social responsibility is positively linked with tax avoidance in companies with future earnings performance.
Firmansyah and Triastie	Investigate the relationship between business strategy and managers'	Indonesia	Agency Theory	Findings show it is helpful for investors, stakeholders and

In **Cluster 01**, The specific context in which companies operate may play a significant role in the linkage between corporate social responsibility (CSR) and tax avoidance, as evidenced by different findings from various studies (Hardeck & Kirn, 2016) and (López-González et al., 2019) found that small companies in different countries prioritize CSR and consider corporate tax avoidance as part of it. They identified that small companies may adopt a more holistic approach to their social responsibilities, seeking to balance their tax obligations with their CSR obligations. On the other hand, (Cheng & Zhang, 2021) explored the views of Chinese businesses on CSR and tax avoidance, explaining that Chinese businesses may be more inclined to engage in tax avoidance as a means of managing risks associated with operating in a country with inadequate market governance.

(Abid & Dammak, 2022) suggested that companies with high CSR rankings are more prone to use tax-dodging strategies. The authors further explained that companies with maximum CSR ratings are comparatively more aware of the legal and regulatory environment and possess better resources for tax planning. Meanwhile (Fuadah et al., 2022) found that greater tax avoidance is associated with better company performance in Indonesian small and medium businesses. Additionally (Wei Ling & Abdul Wahab, 2018) examined the role of market planning in CSR and tax avoidance and discovered that companies with higher CSR ratings are less inclined to engage in tax avoidance, although this relationship is complex and context-dependent. Another study focused on gender diversity's impact on tax avoidance with the arbitrator place of CSR. (Dakhli, 2022) inspected the influence of gender diversity on tax avoidance and found that increasing the number of women on boards can reduce tax avoidance by utilizing CSR as a mediating factor.

The recommendations for future research in this cluster involve the extension of the study period, including more countries, expanding the sample to both listed and non-listed companies and exploring the major sectors. Future studies should incorporate qualitative methods and additional variables, and research should pay more attention to corporate tax payment and sustainability practices across multiple countries.

Cluster **02** highlights the emerging significance of the intersection of CSR and taxation. In this cluster, most of the studies belong to Asian countries. Some studies in this cluster underscore the positive impact of corporate social responsibility (CSR) disclosure on reducing tax aggressiveness and fostering responsible corporate behavior. On the basis of the literature review, it is stated that there is a growing advantage in sustainability and taxation. (Kim & Im, 2017) note that companies have intrinsic reasons to minimize the tax costs, but even so, they are still encouraged to handle the Book-Tax Difference (BTD) earnings. (Martani, 2018) shows that taxation has an impact on environmental CSR disclosure in Indonesia. It helps the government by studying environmental CSR disclosure and taxation to prepare better policies for the country. (Ding et al., 2022) (Tang et al., 2019) found that due to the implementation of necessary CSR disclosure, the chances of tax aggressiveness are less for companies. Practically, handling tax behavior has a large benefit for the nation because taxation is extremely important for public policy; it influences not only the economic and national conditions but also the expenditure and revenue of the nation. (Asiriwa et al., 2021) suggest that tax behavior is crucial for financial reporting and should be considered when planning a company's structure. (Park, 2017) provides an overview of the findings and explains that companies with better CSR practices are also less likely to engage in tax avoidance. Meanwhile (Zeng, 2016) studied the relationship between CSR and tax behavior of all Canadian public companies and found that companies with good CSR activities tend to pay taxes on time and enjoy good treatment.

There are mostly studies that are based on a single country base; meanwhile, the sample size is also small in most studies in this cluster. Meanwhile, future research directions involve the number of countries to obtain broader insights, including larger sample sizes, extended timeframes and additional control variables.

**Cluster 03** explains the Linkage between CSR (Corporate Social Responsibility) and tax aggressiveness is complex and multidisciplinary. Some researchers believe that CSR can be used as a tool to combat tax aggressiveness and enhance legitimacy. On the other hand, other researchers argue against using CSR initiatives as a cover-up for unethical behavior. (Arifin & Rahmiati, 2020) In their Study, Arifin and Rahmiati explored the linkage between sustainability and taxation, discovering that individual-level CSR disclosure might actually promote tax aggressiveness. They recommend that companies refrain from using CSR initiatives as a means to mask tax-aggressive planning and instead concentrate on responsible and ethical behavior

across all aspects of their operations. (Matsuoka, 2020) identifies three elements that are incompatible with such initiatives. Policymakers have employed CSR programs to expose unethical tax aggressiveness by companies.

(Fallan & Change, 2015) argues that taxes are a justifiable means for companies to contribute to society, and engaging in tax aggressiveness may lead to public outrage. Consequently, companies resort to increased CSR disclosure in order to maintain legitimacy within the decision-making context. However, in some circumstances (Lanis & Richardson, 2016) explains that tax-aggressive businesses create more public disturbance, resulting in the need for extensive CSR information disclosure in accordance with the legitimacy theory. (McCredie & Sadiq, 2019) propose the use of tax planning and clarity alongside CSR as evidence of the effectiveness of domestic and international tax reforms. They assert that CSR initiatives can help companies demonstrate their commitment to the community and enhance their public legitimacy. (Preuss, 2012) suggests that CSR can be utilized as a tax planning tool to bolster legitimacy and mitigate the negative effects of operating in a tax-aggressive manner. However, powerful taxpayers who engage in aggressive tax planning often violate rules and regulations, resulting in deficiencies in tax regulations (Gribnau, 2015).

The studies mentioned in **cluster 04** are primarily focused on the relationship between corporate governance, CSR activities, and tax avoidance. (Firmansyah & Estutik, 2020) (Salman et al., 2018) (Pratiwi & Siregar, 2019) (Fuadah & Kalsum, 2021) (Vito et al., 2022) (Firmansyah & Triastie, 2020) These studies, conducted in Indonesia, highlight the importance of corporate governance in promoting CSR activities while minimizing tax avoidance.

CSR activities play a vital role in promoting ethical behavior within companies. However, their effectiveness in minimizing tax avoidance may be limited due to various factors, such as country conditions and political connections of the companies. These factors make it challenging to reduce tax avoidance. Nevertheless, companies engaged in CSR activities enjoy higher market valuations, and the positive impact of CSR on a company's value is stronger for those with low levels of tax avoidance.

There are also other studies like (Watson, 2015) that emphasize that while companies engage in CSR activities, they must be aware of the potential negative consequences of tax avoidance. (Liu & Lee, 2019) explain that engaging in CSR activities requires significant financial resources, and



companies may employ tax avoidance as a means to free up funds for investment in these activities. However, the authors also highlight that engaging in tax avoidance practices can have detrimental effects on companies, such as damage to their reputation and increased regulatory scrutiny.

This cluster has a narrow scope, concentrating solely on non-financial companies, especially state-owned in the manufacturing sector of Indonesia. There are limited board connections or political links, and it views corporate tax avoidance exclusively as a social responsibility issue. Future studies should diversify the sample to include Southeast Asian countries; expanding the study scope and research variables would enhance its applicability. Future studies focus on multiple countries and consider various sectors in conjunction with CSR and earning performance.

#### **4. CONCLUSION AND FUTURE DIRECTIONS**

Over the past two decades, there has been a significant increase in research focused on CSR and tax avoidance. Currently, academic interest in tax avoidance has surged, driven by public demand. In our study, we aim to participate in and understand the linkage between corporate social responsibility (CSR) and tax avoidance. We approach this issue by examining stakeholder, agency, and institutional theories, revealing the current research trends and identifying potential research directions. Previous literature talks about these variables. The main purpose of our research is to conduct a bibliographic analysis of the connection between CSR and tax avoidance. By analyzing 153 studies conducted between 2008 and 2023, we have uncovered several important aspects and key themes. Our analysis reveals top authors, countries, keywords, journals and influential studies in this research domain. The variables commonly used in our study include CSR and tax aggressiveness, CSR and taxation, and CSR activities. The majority of the papers examined in our research show negative results, while some studies also show mixed results regarding the relationship between CSR and tax avoidance.

These findings have significant implications for practitioners, regulators, and researchers. Academic interest in these variables has developed as a result of the demand for businesses to incorporate these variables into their decision-making process. In order to increase the public

interest, corporate taxation and sustainability must be taken into account simultaneously. Linkage investigates how CSR practices and tax avoidance strategies vary across countries and regions, considering the impact of cultural, legal and economic factors on these behaviors.

Limitations of the studies are there are a lot of studies that are based on a single country focus with small sample sizes and restricted geographical scopes, and some studies have limited practical recommendations. Many studies struggle to establish clear causality between Corporate Social Responsibility (CSR) practices and tax avoidance. The direction of the relationship remains complex, and the causal mechanisms are not well-defined. Much of the existing research tends to have a short-term focus, providing insights into immediate outcomes. Long-term implications of CSR initiatives on tax avoidance may not be fully captured. Many studies overlook potential moderating variables that could influence the CSR-tax avoidance relationship. Factors such as firm size, industry, and geographical location may play a crucial role. Determining the effectiveness of CSR initiatives remains a challenge. Metrics for assessing the genuine social impact of CSR practices beyond mere compliance are often elusive.

Based on our research and future directions involve the extension of the study period, including more countries, expanding the sample to both listed and non-listed companies and exploring the major sectors also Firmansyah and Triastie (2020). It is also interesting for future studies to check the long-term tax avoidance effectiveness on consumer behavior (Kovermann et al., 2021). Future research should investigate how employees perceive their employers' Corporate Social Responsibility (CSR) and tax practices, exploring whether a socially responsible image impacts employee morale and retention and how it correlates with tax strategies. Additionally, research could delve into the role of integrated reporting, amalgamating financial and non-financial information in providing a comprehensive overview of a company's social and tax practices. Firmansyah and Estutik (2020). The exploration of moderating variables influencing the CSR-tax avoidance relationship is essential, including factors such as company size and internationalization Fuadah and Kalsum (2021). Our study underscores the necessity for auditors to enhance their focus on the disclosure and assessment of Corporate Social Responsibility (CSR) information embedded in financial statements. Our study has also advocated for auditors to meticulously evaluate the influence of CSR initiatives on a company's financial performance and tax strategies. By doing so, auditors can play a pivotal role in understanding and substantiating the broader impacts of CSR practices on financial reporting and tax planning,

thereby contributing to the advancement of knowledge in this critical area. Additionally, it recommends the adoption of a meta-analysis approach as a valuable methodology to fortify the efficacy of forthcoming research endeavors in this field.

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## Appendix

### Cluster Detail

	Group	freq	Centrality	Impact
Abdel Fattah t, 2020, j int account audit tax	1	26	0.9251689	1.552396
col b, 2019, j bus ethics	2	48	0.7178273	1.597179
Goerke l, 2019, j public econ theory	3	46	0.6304183	2.002661
dowling gr, 2014, j bus ethics	4	19	0.6235186	1.628578

### Centrality between Clusters

Documents	cluster	btw_centrality	Couple Map
odraturasyid mbr, 2019, proc int bus inf manag ssoc conf , ibima: educ excell innov manag vis	1	90.14765	1
wei ling t, 2018, cogent bus manag	1	90.06951	1
fuadah ll, 2022, sustainability	1	75.78856	1
cheng x, 2021, ACM int conf proc ser	1	71.76098	1
vez-gonzález e, 2019, corp soc responsib environ manage	1	56.03302	1
dakhli a, 2022, corp gov	1	36.35467	1
arhikeyan m, 2018, ieee int conf comput intell comput res , iccic	1	36.25105	1
abid s, 2022, j financ rep account	1	31.02726	1
jin z, 2021, china j account stud	1	29.49264	1
hardeck i, 2016, j clean prod	1	27.45970	1
park s, 2017, j appl bus res	2	311.05434	2
ding r, 2022, front psychol	2	223.21798	2
zhao l, 2022, account bus res	2	218.33489	2
Zeng T, 2016, account persp	2	171.81167	2
arsdenia m, 2018, iop conf ser earth environ sci	2	150.61465	2
Tang Y, 2019, sustainability	2	127.14943	2
Kim j, 2017, sustainability	2	108.67830	2
Choi J, 2022, sustainability	2	103.58213	2
asiriwa o, 2021, acad account financ stud j	2	90.19407	2
van de vijver a, 2020, sustainability	2	85.45586	2

Documents	cluster	btw_centrality	Couple Map
fallan e, 2015, soc environ account j	3	344.46937	3
McCredie b, 2019, pacific acc rev	3	332.42971	3
Matsuoka a, 2020, j financ crime	3	247.47699	3
arifin is, 2020, int j innov creat change	3	210.78796	3
preuss l, 2012, j bus ethics	3	198.79767	3
Dietsch p, 2011, ethical perspect	3	189.08986	3
lanis r, 2016, soc environ account j	3	180.31076	3
gribnau h, 2015, soc leg stud	3	139.48306	3
raitasuo s, 2021, crit perspect account	3	138.87619	3
Scheffer d, 2013, ethics int aff	3	108.72094	3
firmansyah a, 2020, j govern reg-a	4	275.60434	4
Salman Kr, 2018, int j civ eng technol	4	194.66941	4
Liu H, 2019, int j account inf manage	4	185.35534	4
pratiwi is, 2019, int j bus	4	173.78419	4
fuadah ll, 2021, j Asian finance econ bus	4	168.32429	4
Vito b, 2022, corp gov organ behav rev	4	162.53599	4
dowling gr, 2014, j bus ethics	4	152.87819	4
wang cl, 2022, j account rev	4	79.99706	4
Watson l, 2015, j am tax assoc	4	59.81551	4
firmansyah a, 2020, j govern reg	4	39.17914	4
Zummo h, 2017, journal tax res	4	139.00000	4