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Huynh Thi Hien, Long-Vu Thanh, Son-Nguyen Phi & Tuan-Anh Le

Bibliometric Analysis of Corporate Social Responsibility and Tax Avoidance

Huynh Thi Hien, Ph.D Student, Faculty of Economics, Thu Duc College of Technology, Ho Chi Minh city, Vietnam

ORCID: 0009-0004-6876-9606

Email: hienhuynh@tdc.edu.vn

Long- Vu Thanh, Ph.D, Faculty of Accounting and Finance, Van Hien University Ho Chi Minh city, Vietnam
ORCID: 0009-0008-1368-054X

e-mail: longvt@vhu.edu.vn

Son-Nguyen Phi, Ph.D, Duy Tan University, Da Nang City, Vietnam

e-mail: nguyenphison@duytan.edu.vn

Tuan - Anh Le*, Ph.D, Institute of Research and Development, Duy Tan University, Da Nang City, Vietnam

ORCID: 0000-0002-0770-4671

e-mail: latuan0507@gmail.com

ABSTRACT

This study aims to identify the knowledge structure, thematic evolution, and future research directions at the intersection of Corporate Social Responsibility (CSR) and Tax Avoidance (TA) through a comprehensive bibliometric analysis. Data were collected from the Scopus database for the period 2003–2025, yielding 285 valid publications after data screening and cleaning. The analysis employed co-citation, keyword co-occurrence, and bibliographic coupling techniques using VOSviewer, complemented by a temporal keyword analysis to capture the evolution of research trends. The quantitative results reveal a steady increase in publications after 2015, reflecting the influence of global initiatives such as the OECD BEPS program and the ESG reporting movement. Four major clusters were identified through co-citation analysis: (1) CSR, ethics, and legitimacy; (2) Governance mechanisms, taxation, and incentives; (3) CSR and tax avoidance linkages; and (4) CSR, reputation, and market reactions. Bibliographic coupling further highlighted six thematic fronts, including CSR as a legitimacy tool in taxation, the CSR–tax avoidance paradox, and ESG disclosure and digital transparency.

A comparison of thematic groups and keyword clusters indicates a conceptual shift from early ethical debates to more integrated approaches that link governance, sustainability, and digital accountability. Based on these findings, the study proposes three strategic directions for future research: (1) examining CSR as a strategic mechanism for responsible tax behavior, (2) exploring the moderating or mediating role of CSR between organizational factors and tax outcomes, and (3) integrating corporate governance, digital transformation, and methodological innovations into CSR–TA research. The results carry significant implications for policymakers, regulators, and corporate leaders in promoting tax transparency and aligning CSR practices with the Sustainable Development Goals (SDGs)—particularly SDG 8 (Decent Work and Economic Growth), SDG 12 (Responsible Consumption and Production), SDG 16 (Peace, Justice, and Strong Institutions), and

SDG 17 (Partnerships for the Goals). This study represents the first comprehensive synthesis of CSR–TA research within a sustainability framework, thereby enriching the theoretical understanding of ethical corporate behavior and suggesting actionable paths for future interdisciplinary inquiry.

Keywords: Bibliometric, Corporate social responsibility; tax avoidance; VOSviewer

1. Introduction

In recent years, the relationship between CSR and TA has attracted increasing attention from researchers and policy makers. CSR is often viewed as a voluntary commitment by businesses to make positive contributions to society, the environment, and other stakeholders (Carroll, 1999; Aguinis and Glavas, 2012), while TA is associated with a strategy of reducing financial obligations by exploiting loopholes in tax laws (Hanlon and Heitzman, 2010). The parallelism and sometimes contradiction between these two concepts raises many questions about corporate integrity, sustainability, and social responsibility in the modern economy (Davis et al., 2016). Beyond their governance implications, CSR and TA are also highly relevant to the global sustainable development agenda, as they directly influence issues of transparency, fairness, and ethical corporate conduct—factors closely aligned with the United Nations Sustainable Development Goals (SDG 8 on decent work and economic growth, SDG 12 on responsible consumption and production, and SDG 16 on peace, justice, and strong institutions).

Despite the extensive research, the field remains fragmented and lacks a systematic overview. Bibliometric analysis has emerged as an effective tool to identify the knowledge structure, main trends, and research gaps in the relationship between CSR and TA (Donthu et al., 2021). Systematizing existing studies not only helps clarify conflicting views, but also guides new research directions to improve transparency and efficiency in corporate governance, while reinforcing the role of CSR in advancing sustainable development.

In the context of increasingly stringent tax transparency and sustainability reporting requirements, academic discussions on the relationship between CSR and TA remain fragmented, largely separated along lines of research on business ethics, corporate governance or institutions. The motivation of this study is to address this gap by synthesizing and mapping knowledge longitudinally (2003–2025) to see the evolution of the topic and the actual intersection of CSR–TA under the pressure of the sustainability framework and recent tax reforms. The relevance comes from both academic and practical needs: academia needs an integrated picture to explain why the same CSR can be associated with very different tax behaviors; practice (businesses, management agencies) needs a map to navigate core topics (governance, institutions, digital technology) to design appropriate governance policies and practices. Unlike previous reviews/bibliometrics that focus on one side only (either CSR or tax) or limit the scope by region/legal framework, this study focuses on the "CSR–TA intersection" itself and connects it to the sustainable development agenda (SDGs). Our approach combines co-citation and bibliographic linkages to both identify knowledge structures (who, where, which journals) and to clarify thematic clusters that move over time (ethics–legitimacy → governance–institutions → technology–digital transparency). At the same time, the study anchors its interpretive framework in Legitimacy Theory and Agency Theory, thereby explaining the mechanisms why and when CSR can accompany or obscure tax behavior.

Despite the growing body of literature examining CSR and TA, existing research remains fragmented and conceptually inconsistent. Prior studies have produced mixed findings—some suggesting that CSR engagement mitigates aggressive tax behavior through enhanced ethical standards, while others argue that firms use CSR symbolically to legitimize opportunistic tax strategies. Moreover, there has been no systematic synthesis of how these discussions have evolved over time or how theoretical frameworks such as Legitimacy Theory and Agency Theory have shaped the field.

To address this gap, a bibliometric approach is particularly appropriate. This method enables a comprehensive mapping of the intellectual landscape, identification of research clusters, and visualization of thematic evolution within the CSR–TA literature. By uncovering how different streams of research interconnect, bibliometric analysis helps clarify the structure, trends, and emerging directions in this rapidly expanding field.

Accordingly, this study pursues three specific objectives:

- To synthesize the global body of literature on CSR and TA, highlighting major contributors, journals, and collaboration networks.
- To analyze the intellectual and thematic structure of the field through co-citation, bibliographic coupling, and keyword co-occurrence techniques.
- To propose future research directions based on the identified theoretical, methodological, and contextual gaps.

By achieving these objectives, the study contributes to both academic and practical understanding of how CSR and tax practices intersect, offering insights for scholars, managers, and policy makers seeking to promote ethical, transparent, and sustainable corporate conduct.

2. Conceptual Background and Research Motivation

2.1. Corporate social responsibility (CSR)

CSR is a complex and multifaceted concept, characterized by a wide range of definitions, dimensions, and theoretical approaches. Its interpretation varies depending on: (i) historical and geographical context (developing vs. developed countries); (ii) academic discipline (economics, management, ethics, sustainability, marketing); (iii) type of entity applying it (large corporations, small and medium-sized enterprises, foreign direct investment firms); and (iv) perspectives of different stakeholders (scholars, investors, employees, governments, and society at large).

In studies exploring the relationship between CSR and TA, scholars typically do not adopt a single, unified definition of CSR. Instead, they choose conceptual frameworks that align with their theoretical perspectives and specific research objectives (Wang et al., 2020; Wang and Qian, 2011; Lanis and Richardson, 2012). According to Freeman (2010), CSR refers to a company's responsibility toward stakeholders who are affected by its operations. In contrast, Carroll (1979) conceptualizes CSR as encompassing economic, legal, ethical, and philanthropic responsibilities that society expects businesses to fulfill at a given point in time.

2.2. Tax avoidance (TA)

At present, there is no universally accepted definition of TA. The concept has been approached and interpreted by scholars from various theoretical perspectives (Duhoon and Singh, 2023).

TA is commonly understood as any legal activity undertaken to reduce a firm's tax liability, ranging from routine tax planning strategies to more aggressive practices that exploit loopholes in the legal system (Hanlon and Heitzman, 2010; Dyreng et al., 2010; Bankman, 2004).

From an ESG perspective, responsible tax behavior is now considered an integral component of corporate governance and ethical conduct, aligning with sustainability reporting standards such as GRI 207 on Tax and with SDG 16, which emphasizes peace, justice, and strong institutions. This suggests that CSR–TA research not only informs debates in accounting and corporate governance, but also provides insights into how firms can contribute to long-term sustainable development by balancing profitability with societal obligations.

In addition to the overall trends, recent empirical evidence also suggests that the institutional and technological context plays an important moderating role in the relationship between CSR and TA. Allam et al. (2024) show that financial development and institutional quality directly shape tax behavior, suggesting that the impact of CSR on TA may vary depending on institutional conditions. At the same time, Mintah and Elmarzouky (2024) demonstrate that digital platform ecosystems can change the way firms implement CSR, especially during crises, opening up the possibility that technology and stakeholder engagement will transform the CSR–TA mechanism.

2.3 The Relationship Between CSR and Tax Avoidance

Recent studies provide additional insights into how CSR activities intersect with corporate opportunistic behavior and governance mechanisms. For example, Khatib (2024a) demonstrates that corrupt practices are often associated with sustainability reporting, suggesting that CSR disclosures can be used strategically to legitimize or conceal opportunistic actions. This logic is directly related to TA, as firms may implement CSR initiatives to mitigate the reputational risks associated with aggressive tax strategies. Complementing this view, Khatib (2024b) emphasizes the importance of sustainability assurance in enhancing corporate environmental accountability. Assurance mechanisms enhance transparency and credibility, minimizing the scope for symbolic CSR that can coexist with TA activities. Finally, governance factors are also important. Khatib (2025a) shows that board busyness affects the quality of biodiversity disclosure, bolstering broader evidence that corporate governance structures shape the depth and credibility of CSR activities. Together, these perspectives enrich the CSR-TA debate by linking institutional opportunism, reporting assurance, and governance monitoring to the growth dynamics of responsible taxation. Mishra et al. (2025) show how bibliometric methods can map ESG research trends, while Alahdal et al. (2025) highlight the link between ESG and earnings management. These studies confirm that bibliometric approaches are effective in tracing thematic developments and financial implications of CSR/ESG. Yet, the specific nexus between CSR and TA remains insufficiently examined, underscoring the relevance of this study.

To illustrate the interplay between CSR and TA, this paper examines how CSR dimensions—including environmental, social, and governance practices—influence companies' tax behavior by shaping their motivations to adopt responsible or opportunistic tax strategies. These tax behaviors, in turn, affect corporate outcomes such as legitimacy, reputation, financial performance, and long-term sustainability. The strength and direction of these relationships are moderated by governance mechanisms (board independence, audit committees), transparency and assurance practices (quality of CSR reporting, third-party verification), and the broader institutional context (legal environment, social trust, corruption levels). Together, these factors provide a comprehensive perspective on how CSR interacts with TA and identify key determinants of whether CSR serves as a tool for legitimacy, a constraint on opportunistic behavior, or an enhancement to corporate financial strategies.

Although previous studies have mentioned the relationship between CSR and TA, most of the works have stopped at the level of description or considered each aspect separately without pointing out the overall impact mechanism between these two phenomena. Therefore, instead of just synthesizing previous research directions, this article conducts a theoretically oriented meta-analysis, thereby clarifying how previous research results are reflected in the topic clusters identified from the bibliometric analysis. This approach helps to closely connect the theoretical overview and bibliometric results, clearly demonstrating the development process of knowledge in the field of CSR–TA.

The relationship between CSR and TA can be better understood through the integration of four complementary theoretical frameworks: Legitimacy Theory, Stakeholder Theory, Agency Theory, and Political Cost Theory. Together, these perspectives provide a comprehensive foundation for interpreting how firms balance ethical image-building and financial strategy in shaping tax behavior. According to Legitimacy Theory, firms operate within a "social contract" that requires them to act in ways that are perceived as legitimate by society (Suchman, 1995). When tax planning practices generate public criticism or doubts about fairness, companies may strategically employ CSR as a legitimizing tool—using social or environmental initiatives to signal compliance with societal values and to repair their reputation (Sikka, 2010; Lanis and Richardson, 2012). This perspective explains why CSR disclosure often intensifies in contexts where TA risks public legitimacy. Stakeholder Theory (Freeman, 1984) complements this view by emphasizing that corporate decisions are shaped by the expectations of diverse stakeholder groups—including investors, regulators, employees, and the public. CSR engagement, in this sense, functions as a communication bridge that helps firms manage stakeholder perceptions and balance conflicting demands between profit maximization and social accountability. Tax transparency and responsible fiscal behavior thus emerge as essential components of modern CSR. From an internal governance perspective, Agency Theory (Jensen and Meckling, 1976) provides insight into how managerial discretion affects CSR and tax behavior. Managers may pursue CSR activities to serve personal or reputational interests, using CSR as a symbolic mechanism to mask opportunistic tax practices. Conversely, effective governance mechanisms—such as independent boards or audit committees—can align managerial and shareholder interests, ensuring that CSR and tax strategies support long-term firm value rather than short-term managerial gains. Finally, Political Cost Theory (Watts and Zimmerman, 1978) suggests that highly visible or profitable firms face greater scrutiny from regulators and society, increasing their political exposure. To mitigate these risks, such firms often engage in CSR as a defensive strategy to reduce regulatory intervention and political costs associated with aggressive tax planning. In this way, CSR acts as a reputational buffer against external pressures while influencing corporate policy decisions related to taxation. Integrating these four theories provides a multidimensional understanding of the CSR–TA nexus. While Legitimacy and Stakeholder theories emphasize external expectations and social legitimacy, Agency and Political Cost theories focus on internal governance dynamics and strategic motivations. Together, they offer a coherent framework for interpreting the bibliometric findings of this study—particularly the shift from defensive to proactive CSR, and from traditional governance structures toward digital transparency, ESG accountability, and sustainable tax practices observed in recent years (2017–2025). This theoretical integration not only strengthens the intellectual foundation of the research but also provides an interpretive lens for future empirical and policy-oriented studies on responsible corporate taxation.

3. Method

Bibliometric analysis is a method that applies mathematical and statistical techniques to uncover the structure, trends, and interrelationships within academic literature, including books, scientific articles, and related sources (Groos and Pritchard, 1969). This method enables researchers to analyze scholarly publications to better understand thematic structures and the evolution of research topics over time (Leung et al., 2017). Science mapping, a branch of bibliometric analysis, employs bibliometric techniques to visually represent the theoretical structure of a specific research field (Cobo et al., 2011). Bibliometric analysis encompasses various techniques, such as co-citation analysis, bibliographic coupling, co-authorship analysis, and co-occurrence analysis, in order to clarify the intellectual linkages within a research domain (Van Eck and Waltman, 2010). Co-citation and bibliographic coupling are two widely used citation analysis techniques in bibliometric research, aimed at uncovering the intellectual structure of a scientific field. Although both approaches pursue a common objective, they differ in terms of temporal orientation and analytical purpose. Co-citation analysis is regarded as an effective tool for identifying the historical intellectual foundations and detecting thematic clusters that have emerged over time (Small, 1973; Zupic and Čater, 2015). In contrast, bibliographic coupling is based on the number of shared references between documents and is often employed to uncover emerging or contemporary research trends. This method is particularly useful for analyzing recent publications that have not yet accumulated a substantial number of citations (Kessler, 1963; Boyack and Klavans, 2010; Zupic and Čater, 2015). Therefore, combining both methods can provide a more comprehensive perspective on the evolution and current dynamics of a research field, balancing historical depth with the timeliness of contemporary academic developments (Boyack and Klavans, 2010; Zupic and Čater, 2015).

To further illustrate the methodological approach, Figure 1 presents the data analysis procedure employed in this study. Scopus was selected as the primary database because of its broader coverage of journals, conference proceedings, and book chapters in the fields of accounting, taxation, and CSR compared to Web of Science, as well as its compatibility with VOSviewer for bibliometric analysis. The dataset included peer-reviewed journal articles, conference papers, book chapters, and review articles to capture a more comprehensive picture of the research landscape. Editorials, notes, and non-scholarly items were excluded. When overlap occurred between document types or sources, duplicates were systematically identified and removed. In addition, records irrelevant to the intersection of CSR and taxation were filtered out through a manual screening of titles, abstracts, and keywords, ensuring that the final dataset reflected both established and emerging contributions in the field. However, the study acknowledges the limitations of relying on a single data source. Not including Web of Science or other regional databases may lead to bias in the scope and representativeness of the research sample, especially for newly published works or specialized journals not yet indexed by Scopus. Therefore, the results of this study should be interpreted within the limits of the Scopus data source, and future studies can extend it by incorporating a multi database approach to verify the stability of the knowledge structure and confirm the development of topic clusters in the field of CSR–TA.

Figure 1 illustrates the stepwise procedure adopted in this bibliometric study to examine the intellectual structure and thematic evolution of research on CSR and TA. The research design comprises seven systematic stages ensuring methodological transparency, replicability, and comprehensiveness.

Step 1 – Literature Search, relevant documents were retrieved from the Scopus database using a comprehensive query combining CSR- and TA-related keywords within titles, abstracts, and author keywords, without restrictions on language or document type to ensure wide coverage.

Step 2 – Keyword Standardization involved reviewing and consolidating synonymous terms (tax aggressiveness, CSR disclosure, tax planning) to ensure terminological consistency across the dataset.
Step 3 – Co-citation Analysis, a minimum threshold of 10 citations per source was applied to identify major intellectual clusters, resulting in four distinct thematic groups.
Step 4 – Bibliographic Coupling was conducted to detect interrelated research streams, identifying six clusters that reflect methodological and topical proximity among recent studies.
Step 5 – Keyword Co-occurrence Analysis examined keyword networks across two subperiods

(2003–2016 and 2017–2025) to capture the temporal development of key themes. Step 6 – Comparative Analysis compared the outcomes of co-citation and bibliographic coupling analyses, highlighting thematic overlaps, emerging trends, and structural shifts in the field.

Finally, Step 7 – Future Research Directions synthesized existing gaps and proposed potential research avenues based on the identified clusters and keyword trends.

Overall, this systematic procedure provides a transparent and integrative framework for visualizing and interpreting the evolution of CSR–TA scholarship from multiple bibliometric perspectives.

Data for bibliometric analysis were collected from the Scopus database, which was chosen because of its wide coverage of peer-reviewed scientific journals and its compatibility with the VOSviewer. In addition, Scopus provides unified citation indices, suitable for mapping knowledge structures and identifying topic clusters in research fields.

Drawing on the strengths of co-citation and bibliographic coupling analyses, both techniques were combined to examine the relationship between CSR and TA, with the aim of identifying potential future research themes (Leydesdorff et al., 2013). To collect the data, the Scopus database was used, with a search query: ("corporate social responsibility" OR CSR) AND ("tax avoidance" OR "tax aggressiveness" OR "tax management" OR "tax planning"), applied to the fields of title, abstract, and keywords. As a result, 285 relevant publications were retrieved within the time frame from 2003 to 2025. Following data collection, keyword standardization was conducted by harmonizing synonymous terms and abbreviations. This process ensured consistency within the dataset, thereby enhancing the clarity and academic rigor of subsequent content clustering. VOSviewer software was employed to perform bibliometric analysis and visualize the intellectual structure of the field. The primary objectives were to explore the knowledge base, identify research trends, uncover gaps in the literature, and inform evidence-based scholarly decisions.

The time horizon was set from 2000 to 2024, encompassing the evolution of CSR–TA research from its early conceptual discussions to recent empirical and governance-oriented studies. Only journal articles and review papers written in English were included to ensure consistency and quality. Conference papers, book chapters, editorials, and non-peer-reviewed documents were excluded. Three techniques were applied: co-citation analysis, bibliographic coupling, and temporal keyword co-occurrence analysis. These analyses were conducted separately for two distinct periods: 2003 - 2016 and 2017 - 2025. Previous bibliographic and systematic reviews have focused mainly on describing publication trends and topic structures, but have not engaged with the changing institutional and technological context. This study fills this gap by incorporating new perspectives on the mediating and moderating role of CSR in the governance-tax nexus, thereby expanding the debate from trend descriptions to more substantive theoretical arguments.

The initial search yielded 356 documents. After applying inclusion and exclusion criteria, removing duplicates, and manually reviewing abstracts for relevance, a total of 285 valid publications were retained for analysis. The data were exported from Scopus in BibTeX and CSV formats, containing full bibliographic information (authors, titles, abstracts, keywords, citations, and sources). A rigorous data-cleaning process was performed to ensure accuracy and consistency. Duplicate author names were unified using the OpenRefine tool and manual cross-checking (e.g., “Lanis, R.” and “Richardson, G.” standardized to full author names). Keywords were normalized by merging synonyms and variants such as “corporate social responsibility” vs “CSR”, and “tax aggressiveness” vs “tax avoidance”. Spelling inconsistencies and plural forms were also harmonized to improve analytical reliability.

Bibliometric analysis is performed using three main groups of analytical techniques: Co-authorship Analysis – identifying influential authors, institutions and countries in the field of CSR–TA; Co-citation and Bibliographic Coupling Analysis – mapping knowledge structures and identifying key topic clusters; Keyword Co-occurrence and Thematic Evolution Analysis – identifying development trends, conceptual linkages and emerging topics in each period (2000–2012; 2013–2016; 2017–2024).

The minimum threshold for citation- and co-occurrence-based networks was set at ≥10 citations per publication to balance visual clarity and data representativeness. This choice was guided by two main considerations: to reduce visual clutter and ensure that the resulting maps reveal meaningful and interpretable structures, and to retain a sufficient number of documents for detecting statistically stable and thematically coherent clusters. This approach aligns with the practical recommendations provided in the VOSviewer documentation and library research guidelines, which note that threshold selection should balance readability and representativeness, typically ranging from small integers to higher cut-offs depending on dataset size and analytical objectives. As suggested by Van Eck and Waltman (2014), the choice of thresholds in bibliometric mapping is inherently a trade-off between inclusiveness and interpretability. Accordingly, adopting a ≥10 citation threshold in this study is deemed appropriate for ensuring both the robustness and visual comprehensibility of the CSR–TA knowledge structure.

While VOSviewer provides a robust visualization of bibliometric patterns, the method is not without limitations. Bibliometric analysis is inherently sensitive to citation biases, as highly cited papers may reflect visibility rather than substantive contribution. Moreover, the results are database-dependent; reliance on a single source, such as Scopus or Web of Science, can lead to the omission of relevant studies published elsewhere. Finally, the approach tends to underrepresent emerging work that has not yet accumulated citations but may offer innovative insights. Acknowledging these constraints is important for contextualizing the scope and interpretation of the present findings. The reliance on Scopus may introduce language bias and exclude relevant non-English studies. Moreover, gray literature such as policy reports or non-indexed proceedings was not considered, which may limit the comprehensiveness of the dataset.

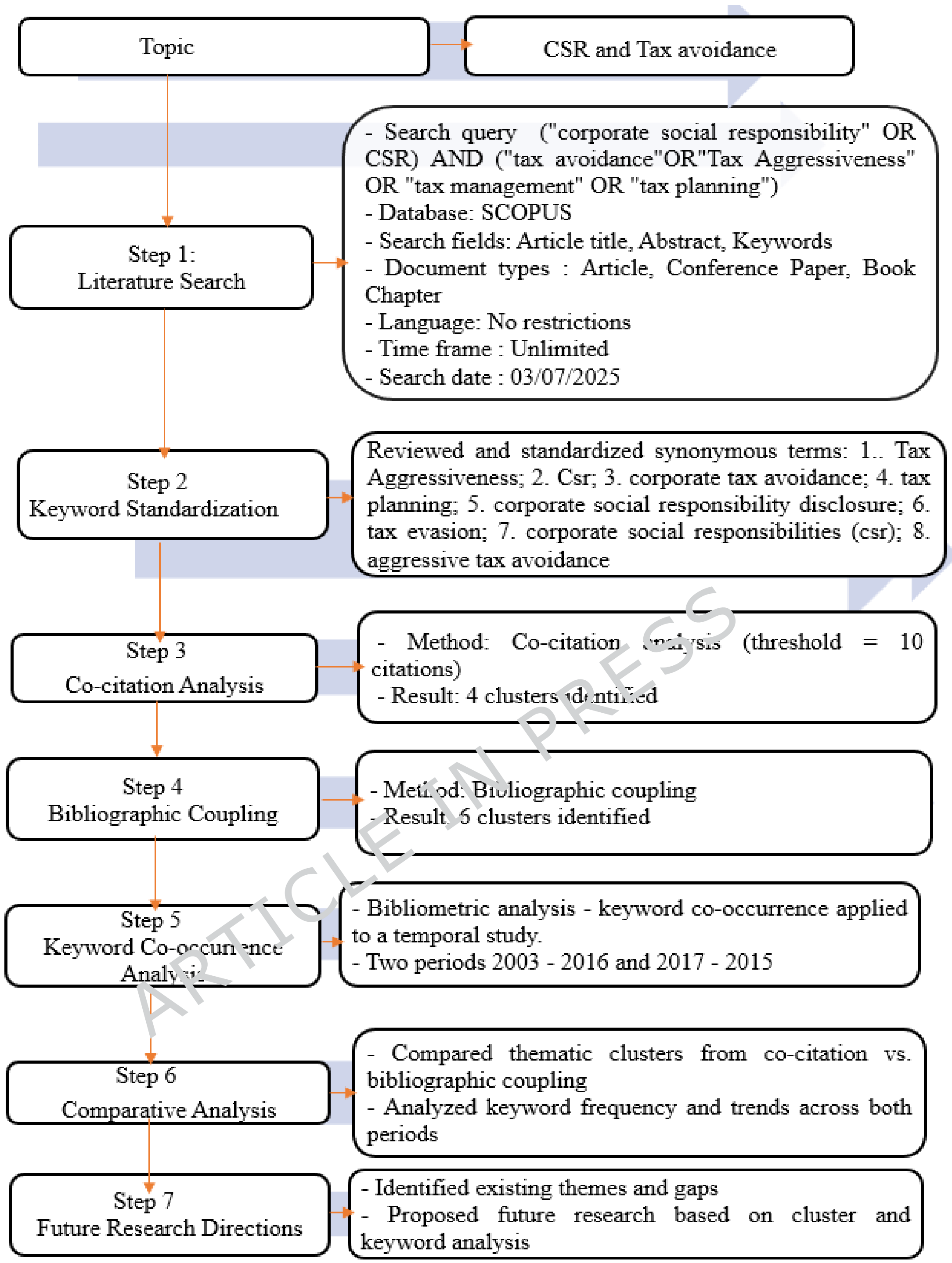

Figure 1. Research implementation process
Source: Compiled by the author

4. Results

This study advances the existing body of bibliometric reviews on CSR and taxation by moving beyond descriptive mapping toward a more integrative perspective. Whereas prior work, such as Kovermann and Velte (2021), primarily charts publication patterns and thematic clusters, our analysis incorporates recent developments that highlight the institutional and technological contingencies shaping CSR–TA dynamics. By integrating evidence from emerging studies on financial development, governance structures, and digital ecosystems, the review not only documents temporal shifts in research priorities but also situates them within broader debates about CSR's mediating and moderating roles in governance–tax relationships. In doing so, the paper provides theoretical scaffolding that can guide future empirical inquiries, particularly in exploring how contextual conditions alter the effectiveness of CSR in constraining or facilitating tax strategies. This contribution differentiates the present study from earlier bibliometric accounts, offering a more nuanced foundation for advancing both academic and policy discussions.

4.1. Publication Trends by Year (2003 - 2025)

The publication trend over the period 2003 - 2025 is illustrated in Figure 2, showing a significant increase in recent years.

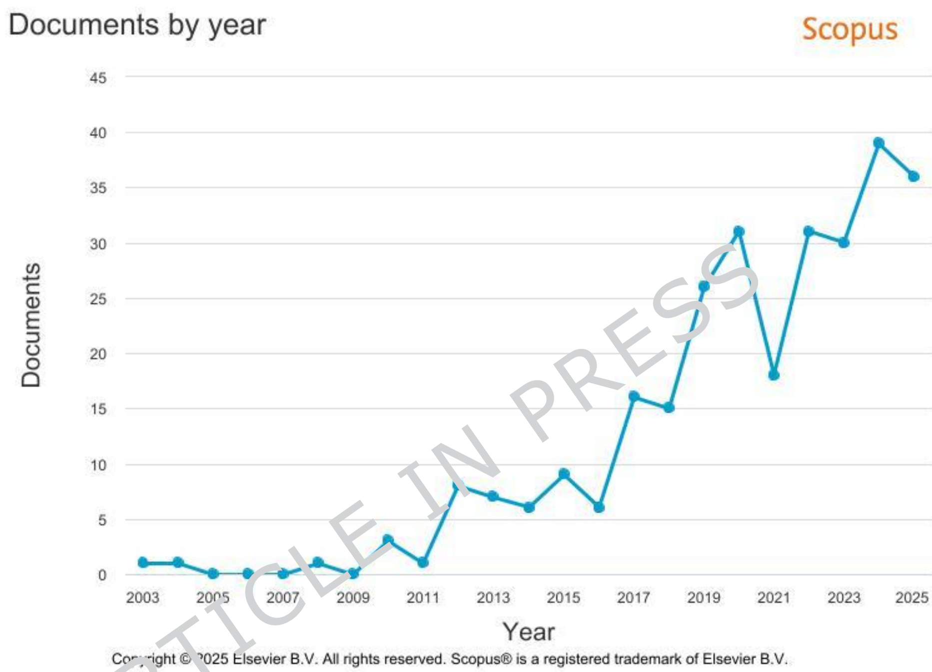

Figure 2. Year of publications
Source: authors based on Scopus database

Figure 2 presents the annual distribution of publications on CSR and TA indexed in Scopus from 2003 to 2025. The figure reveals a clear upward trend, indicating a significant and sustained growth of scholarly attention to this topic over the past two decades. Between 2003 and 2012, the number of publications remained relatively low, with fewer than 10 studies per year, suggesting that the CSR–TA relationship was still an emerging research niche. From 2016 onwards, there was a sharp acceleration, coinciding with global policy initiatives such as the OECD BEPS Action Plan (2013–2015), the EU Directive on Non-Financial Reporting (2016), and the increasing integration of ESG and tax transparency in corporate governance discussions. The publication peak in 2023–2025 (approximately 35–40 papers annually) demonstrates that the topic has evolved into a mature and interdisciplinary research field.

When compared with previous bibliometric studies, this growth trajectory aligns with trends reported by Velte (2021) in CSR disclosure literature and Kovermann and Velte (2019) in TA studies, both of which observed an intensified research focus after 2015 due to regulatory and societal pressures for transparency. However, unlike earlier reviews that addressed CSR or TA separately, the present analysis highlights a synergistic convergence of both areas—showing that the intersection between responsible corporate behavior and tax ethics has become a mainstream topic across accounting, finance, and sustainability domains. This finding supports the argument that CSR–TA research is not only expanding quantitatively but also shifting qualitatively toward interdisciplinary approaches emphasizing governance, ethics, and sustainable development.

4.2. Co-citation analysis

Co-citation is defined as the frequency with which two documents are cited together in a third document (Small, 1973). Co-citation analysis allows for the precise identification of the most influential publications within a research field and facilitates the discovery of documents that have a broad impact and constitute the intellectual foundation of the domain. A co-citation network is constructed by identifying documents that are frequently cited together in the reference lists of other scholarly works. The strength of the connection between two documents increases with the frequency of their co-occurrence in citation lists. Based on data retrieved from the Scopus database, comprising a total of 285 research articles, the author conducted a co-citation analysis using the threshold of at least 10 citations per document. As a result, the final sample included 85 publications. Figure 3 visualizes the co-citation network of publications on CSR and TA, while Table 1 summarizes the four major clusters identified through co-citation analysis using the VOSviewer software. The bibliometric results reveal a rapidly evolving research field at the intersection of CSR and TA. Beyond mapping publication trends, a deeper interpretive analysis provides insight into the intellectual foundations, thematic evolution, and policy relevance of this emerging domain. The co-citation and bibliographic coupling analyses identified several coherent clusters, each corresponding to distinct theoretical orientations. The first cluster centers on CSR, ethics, and legitimacy, rooted in Legitimacy Theory and Stakeholder Theory, emphasizing how CSR serves as a symbolic response to ethical scrutiny surrounding tax practices (Carroll, 1979; Sikka, 2010; Lanis and Richardson, 2012). The second cluster focuses on governance mechanisms, taxation, and incentives, grounded in Agency Theory and Political Cost Theory, explaining how managerial discretion and political visibility shape firms' tax and CSR decisions (Desai and Dharmapala, 2006; Hanlon and Heitzman, 2010). A third cluster links CSR and TA directly, illustrating the empirical debate over whether CSR mitigates or conceals tax aggressiveness (Hoi et al., 2013; Col and Patel, 2019). Finally, clusters on reputation and market reactions reflect the financial and social consequences of tax behavior in the CSR context. The analysis highlights the intellectual leadership of scholars such as Lanis, Richardson, Sikka, and Hanlon, whose works bridge CSR, taxation, and ethics. Institutions from Australia, the United Kingdom, and the United States dominate early theoretical contributions, whereas recent years show increasing participation from emerging economies (e.g., China, Malaysia, and Indonesia), signaling a geographical diversification and contextualization of CSR–TA debates. The prominence of universities with strong accounting and corporate governance programs (e.g., University of Sydney, Monash University, University of Exeter) reflects their role in shaping global research directions.

Comparatively, these findings extend earlier bibliometric studies by demonstrating that CSR–TA research has moved from normative debates on corporate ethics toward more empirical analyses linking governance, market behavior, and institutional context. The integration of Legitimacy and Agency theories provides a cohesive explanatory framework, suggesting that firms balance ethical legitimacy and managerial incentives in shaping responsible tax behavior. Overall, the co-citation analysis delineates a multidimensional intellectual structure, underscoring the transition of CSR–TA studies into a mature, interdisciplinary field grounded in both moral reasoning and governance mechanisms.

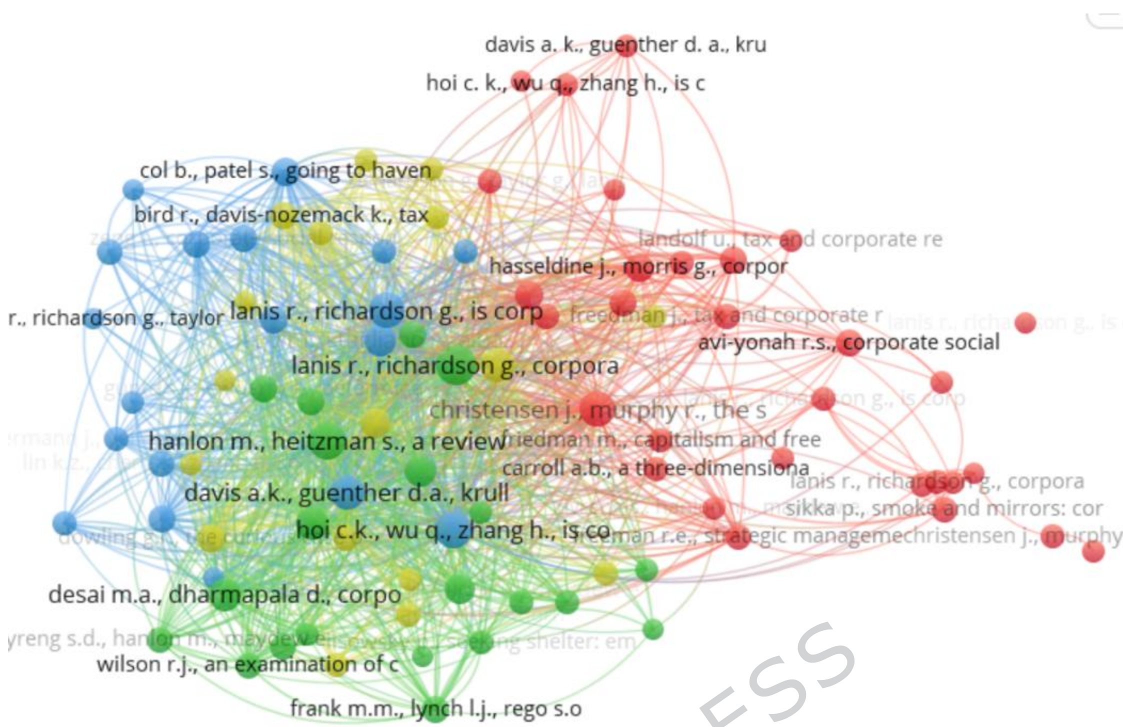

Figure 3. Visualised co-citation network
Source: authors based on VOSViewer software

Table 1. Co-citation Clusters on CSR and TA

Cluster	Cluster Color	Number of Items	Theme	Representative studies (Citation Count)
1	Red	30	CSR, ethics and organizational legitimacy	Christensen and Murphy (2004) (14); Carroll (1979) (13); Avi-Yonah (2008) (20); Sikka (2012) (19); Freeman (1984) (19); Lanis and Richardson (2012) (15)….
2	Green	21	Governance mechanisms, taxation, and incentives	Desai and Dharmapala (2006) (43); Hanlon and Heitzman (2010) (70); Frank et al. (2009) (23); Armstrong et al. (2015) (17); Dyreng, Hanlon et al. (2008) (30); Chen, Chen et al. (2010) (36)…
3	Blue	19	CSR and tax avoidance	Col and Patel (2019) (26); Hoi et al. (2013) (69); Zeng (2016) (20); Kovermann and Velte (2021) (14); Lanis and Richardson (2012) (15); Laguir et al. (2015) (36)….
4	Yellow	17	CSR, reputation, and market reactions	Gallemore et al. (2014) (13); Hardeck and Hertl (2014) (14); Godfrey et al. (2009) (16); Dowling (2014) (24); Minor and Morgan (2011) (13); Hardeck and Hertl (2014) (12)….

Source. Compiled by the author

4.3. Bibliographic coupling

Bibliographic coupling is a technique used in bibliometric analysis to group scientific documents based on the fact that they cite the same references. The relationship between documents is established by analyzing and comparing the sources they include in their reference lists (Kessler, 1963). This method focuses on clustering publications into thematic groups based on shared references and is most effective when applied within a defined time frame. A citation network based on bibliographic coupling serves as a powerful tool for analyzing relationships among scholarly documents. The underlying principle is that two documents are considered related if they cite one or more common references (Kessler, 1963). Based on a dataset of 285 research articles, the author conducted a bibliographic coupling analysis.

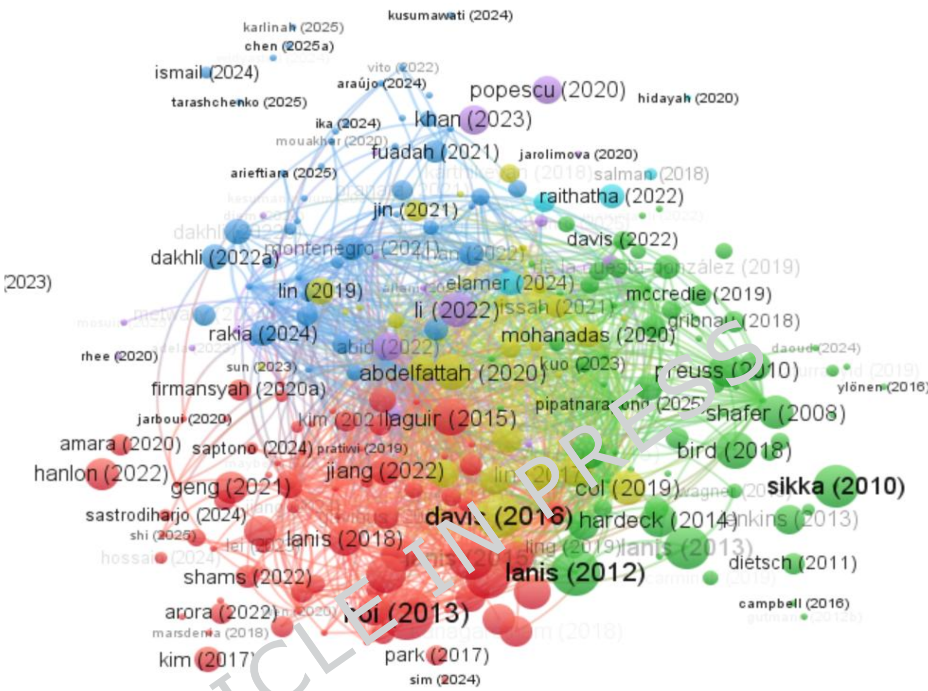

Figure 4. Bibliographic coupling network
Source: authors based on VOSViewer software

Figure 4 depicts the bibliographic coupling network, which connects documents that share common cited references, thereby revealing current and emerging streams of research on CSR and TA. The network analysis produced six major clusters comprising 263 publications authored by 283 researchers. These clusters capture the thematic structure of recent CSR–TA research and complement the historical perspective derived from the co-citation analysis.

Cluster 1 (Red) focuses on causal relationships between CSR and TA, comprising highly cited empirical works such as Hoi et al. (2013), Lanis and Richardson (2015), and Huseynov and Klamm (2012). These studies provide quantitative evidence on how CSR engagement can either mitigate or mask tax aggressiveness, thereby forming the empirical foundation of the field. Cluster 2 (Green) centers on CSR as a legitimization mechanism and instrument of tax strategy regulation (Sikka, 2010; Christensen and Murphy, 2004; Lanis and Richardson, 2012). This stream aligns strongly with Legitimacy Theory, emphasizing how firms use CSR disclosure to restore or maintain social legitimacy when confronted with public scrutiny over tax practices. Cluster 3 (Blue) highlights the role of leadership, governance, and organizational structure (Dakhli, 2022; Khan et al., 2022; Özbay et al., 2023), echoing Agency Theory in explaining how board composition, ownership, and incentive systems shape both CSR performance and tax decisions. Cluster 4 (Yellow) examines the influence of social context, media, and geography, including Davis et al. (2016) and Abdelfattah and Aboud (2020), which reveal how institutional environments and media pressure affect firms' tax transparency and CSR communication. Cluster 5 (Purple) integrates financial transparency and CSR's moderating effects on TA (Li et al., 2022; Khan et al., 2023; Popescu, 2020), highlighting the emerging role of integrated reporting, ESG assurance, and digital disclosure tools in constraining aggressive tax behavior. Finally, Cluster 6 (Light Blue) represents theoretical and methodological foundations, including works such as Elamer et al. (2024); Raithatha and Shaw (2022), which develop conceptual models and quantitative frameworks linking CSR to corporate tax behavior.

Comparatively, the bibliographic coupling results expand upon the co-citation findings (Figure 3 and Table 1) by shifting the focus from historical intellectual roots to contemporary thematic interactions. The co-citation analysis captured the evolution of the field through theoretical development, whereas the coupling analysis highlights how current researchers operationalize those theories using empirical and methodological innovations. Together, they demonstrate a progressive transition in CSR–TA research—from normative discussions of ethics and legitimacy toward data-driven, governance- and institution-based inquiry. This reinforces the dual theoretical foundation of the field: firms' tax strategies are simultaneously shaped by the pursuit of legitimacy (external societal expectations) and by agency dynamics (internal managerial incentives).

Table 2. Themes identified through Bibliographic Coupling on CSR and Tax Avoidance

Cluster	Cluster Color	Number of Items	Theme	Representative studie (Citation Count)
1	Red	82	Causal relationships between CSR and ta: empirical evidence	Hoi et al. (2013) (582); Lanis and Richardson (2015) (248); Huseynov and Klamm (2012) (206); Watson (2015) (129); Laguir et al. (2015) (112).
2	Green	74	CSR as a tool for legitimization and tax strategy regulation	Lanis and Richardson (2012) (378); Sikka (2010) (259); Lanis and Richardson (2015) (252); Christensen and Murphy (2004) (221); Bird and Davis-Nozemack (2018) (136); Hardeck and Hertl (2014) (95).
3	Blue	51	The role of leadership, governance, and organizational structure in CSR and tax avoidance	Dakhli (2022) (27); Montenegro (2021) (26);); Rakia et al. (2024) (23); Khan et al. (2022) (19); Özbay et al. (2023) (14)
4	Yellow	31	The influence of social context, media, and geography on CSR and tax avoidance	Davis et al. (2016) (300); Abdelfattah and Aboud (2020) (118); Col and Patel (2019) (103); Lin, Cheng et al. (2017) (98); Baudot et al. (2020) (62); Yoon et al. (2021) (51).
5	Purple	20	Financial information, transparency, and the	Li et al. (2022) (105); Khan et al. (2023) (44); Popescu (2020) (41); Abid and Dammak (2022) (34); Cesaroni et al. (2020) (3); Amelio et al. (2025) (1).

			impact of CSR on tax avoidance	
6	Light blue	5	Theoretical foundations and quantitative models of CSR and tax avoidance	Elamer et al. (2024) (21); Raithatha and Shaw (2022) (17); Firmansyah (2020) (9); Salman et al. (2018) (1); Hidayah et al. (2020).

Source. Compiled by the author

4.4. Keyword Analysis

Keyword analysis is employed as a complementary method to broaden and deepen the understanding of thematic clusters identified through co-citation or bibliographic coupling analysis. Figures 5 and 6 visualize the keyword co-occurrence networks derived from the bibliometric dataset, representing the conceptual landscape and thematic evolution of CSR–TA research. Each node corresponds to a keyword, and the size of the node indicates its frequency, while the color and thickness of the connecting lines denote the strength of co-occurrence among terms. In Figure 5 (early-period network: 2003–2016), the structure is relatively sparse, with a few dominant terms"corporate social responsibility," "tax avoidance," "taxation," and "business ethics." The connections between CSR and TA appear fragmented, reflecting an early stage of theoretical development. Research during this period primarily examined the ethical dimensions of tax behavior, often interpreting TA as inconsistent with CSR principles. This thematic structure aligns with Cluster 1 of the co-citation analysis (CSR, ethics, and legitimacy) and demonstrates the early dominance of normative debates grounded in Legitimacy Theory.

Figure 5. Keyword network CSR and TA, 2003- 2016
Source: authors based on VOSViewer software

To explore future research directions related to CSR and TA during the period 2003 - 2025, the author conducted a longitudinal keyword analysis. As illustrated in Figure 1, the number of studies on CSR and TA has surged significantly since 2017, indicating a notable shift in academic interest.

Based on this observation, the period from 2003 to 2025 was divided into two distinct phases: 2003 - 2016 (comprising 43 publications with 7 keywords) and 2017 - 2025 (comprising 242 publications with 70 keywords). The marked difference between these two periods reveals a rapid development trend, reflected in the substantial expansion of thematic coverage and methodological approaches, as well as the growing maturity and diversification of research on CSR and TA.

The author conducted a keyword co-occurrence analysis using VOSviewer software for the periods 2003 - 2016 and 2017 - 2025, with a threshold set at a minimum of three keyword occurrences. The results yielded 7 keywords for the 2003 - 2016 period and 70 keywords for the 2017 - 2025 period. The co-word networks for each period are illustrated in Figures 5 and 6. In these visualizations, keyword frequency is represented by the size of the bubbles, while the strength of the connection between keywords is indicated by the thickness of the connecting lines. Based on the analysis results and cross-referencing with thematic clusters identified through bibliographic coupling, the keywords were categorized into six major research themes. The frequency of keyword occurrence across the two periods was compared to identify shifts in research trends, while the emergence of new keywords serves as a basis for proposing future research directions.

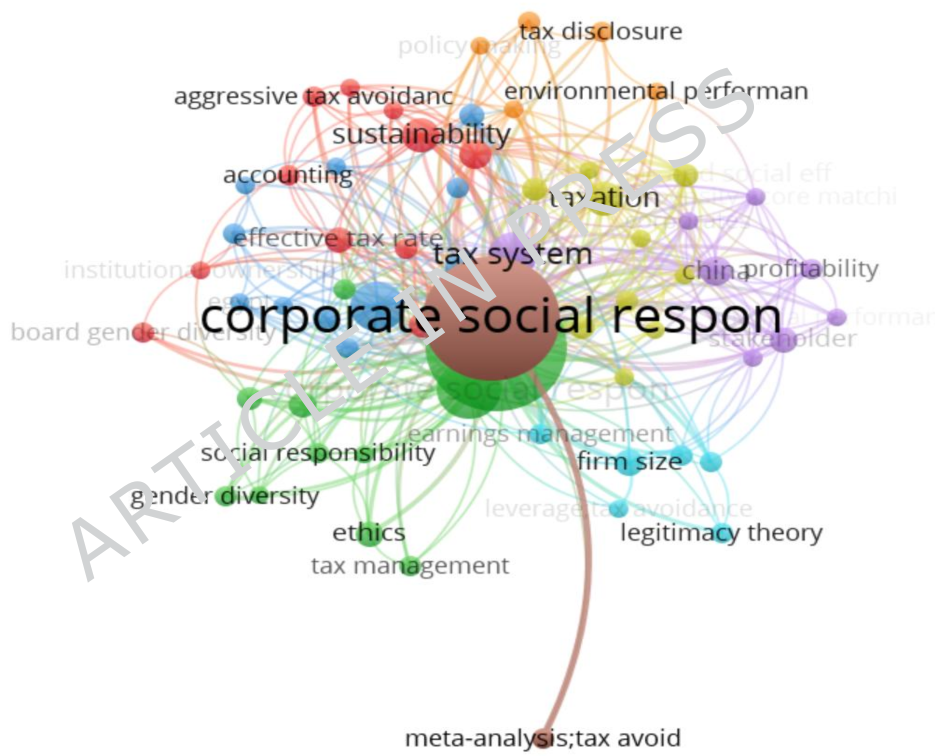

Figure 6. Keyword network CSR and TA, 2017- 2025
Source: authors based on VOSViewer software

By contrast, Figure 6 (recent-period network: 2017–2025) reveals a much denser and more complex network, highlighting the diversification and integration of themes. The central node “corporate social responsibility” is closely connected with “tax system,” “sustainability,” “environmental performance,” “governance,” “gender diversity,” “firm size,” and “legitimacy theory.” The emergence of terms such as “aggressive tax avoidance,” “tax disclosure,” and “ESG performance” suggests a methodological and conceptual shift toward quantitative, governance-based, and sustainability-oriented analyses. These developments indicate that CSR–TA research has evolved from moral and ethical discussions to empirical and interdisciplinary explorations linking corporate governance, accountability, and sustainable development.

Compared with prior bibliometric studies focusing solely on CSR or taxation (Velte, 2021; Kovermann and Velte, 2019), the present findings show that the intersection of CSR and TA has matured into a distinct research stream, with growing attention to institutional mechanisms, stakeholder perceptions, and digital transparency tools. This transition mirrors the theoretical integration of Legitimacy and Agency perspectives—where firms' tax strategies are seen as balancing external legitimacy pressures with internal managerial incentives.

5. Discussion

Based on the themes identified through co-citation and bibliographic coupling analyses, the author compares the similarities and differences among the thematic clusters to guide the identification of emerging research trends and propose future research directions related to CSR and TA, as presented in Table 3.

Table 3. Comparison of co-citation and bibliographic coupling themes, and their associated emerging research trend

Cluster	Co-citation Analysis	Bibliographic Coupling Analysis	Similarity Level and Emerging Trends
1	CSR, ethics and organizational legitimacy	CSR as a tool for legitimization and tax strategy regulation (cluste 2)	- Similarity: High - Emerging research trend: The current research trend has shifted from viewing CSR primarily as a tool for achieving organizational legitimacy to exploring its strategic role in corporate tax planning (Sikka, 2010; Lanis and Richardson, 2012; Christensen and Murphy,2004).
2	Governance mechanisms, taxation, and incentives	The role of leadership, governance, and organizational structure in CSR and tax avoidance (cluste 3)	- Similarity: Moderate - Emerging research trend: The research direction has become more specific, shifting from general discussions of "governance" to an emphasis on particular variables such as board gender diversity and ownership structure (Dakhli, 2022; Khan et al., 2022; Abid and Dammak, 2022).
3	CSR and tax avoidance	Causal relationships between CSR and TA: empirical evidence (cluste 1)	- Similarity: Very high - Emerging research trend: While the theme of CSR and TA remains central, recent studies have expanded the analytical approach by employing advanced quantitative methods such as structural equation modeling (SEM) and big data analytics (Hoi et al., 2013; Lanis and Richardson, 2015; Watson, 2015). Furthermore, CSR is no longer examined solely as an independent variable, but increasingly assessed in its moderating or mediating role in the relationship between corporate governance, financial

			transparency, and TA. This shift reflects a growing interest in uncovering the indirect mechanisms through which CSR affects tax behavior (Suryatna, et al., 2023; Zuhro and Suwandi, 2023; Salhi, et al., 2020).
4	CSR, reputation, and market reactions	The influence of social context, media, and geography on CSR and tax avoidance (cluste 4)	- Similarity: Partial - Emerging research trend: Recent research extends the traditional focus by incorporating digital and social data, reflecting an interdisciplinary shift and the adoption of quantitative approaches to measure stakeholder reactions (Hardeck and Hertl, 2014; Yoon et al., 2021; Baudot et al., 2020).
		Financial information, transparency, and the impact of CSR on tax avoidance (cluste 5)	Emerging research trend: A recent trend focuses on CSR disclosure, accounting data, and the empirical testing of corporate behavior through financial and non-financial reporting (Li et al., 2022; Abid and Dammak, 2022; Amelio et al., 2025).
		Theoretical foundations and quantitative models of CSR and tax avoidance (cluste 6)	Emerging research trend: A new research stream has emerged, emphasizing methodological development, including quantitative designs and text-based analysis (Elamer et al., 2024; Raithatha and Shaw, 2022; Hidayah,et al., 2020).

Source. Compiled by the author

Co-citation analysis reveals that the foundational research on CSR and TA is primarily grounded in legitimacy theory, ethical considerations, and general governance frameworks (Sikka, 2010). In contrast, the thematic clusters identified through bibliographic coupling indicate a significant shift in both content and methodology - from theoretical approaches to empirical measurement (Hoi et al., 2013; Watson, 2015; Lanis and Richardson, 2012), from broad conceptual mechanisms to specific factors such as ownership structure and board gender diversity (Dakhli, 2022; Khan et al., 2022), and from the use of traditional datasets to the integration of technological elements, big data, and text analysis in CSR - TA research (Elamer et al., 2024; Firmansyah and Triastie, 2020).

The results extend prior reviews of CSR and taxation (Kovermann and Velte, 2019) by showing that recent research increasingly integrates themes such as sustainability reporting, corporate governance, and tax transparency. While developed-country studies often frame CSR as a reputational tool to mitigate aggressive tax strategies, findings from emerging economies suggest that institutional weaknesses and governance gaps create different dynamics. For Vietnam and other developing countries, these results imply that CSR–TA relationships should be studied in light of local regulatory and institutional contexts. Moreover, the link between CSR, tax behavior, and sustainable development has direct policy relevance, particularly regarding the United Nations SDGs (Goals 12 and 16), since TA undermines public resources critical for achieving sustainability objectives.

Based on the comparison of thematic clusters (Table 3), several emerging research trends can be identified that have garnered significant attention from the academic community. One prominent trend is the strategic reconceptualization of CSR as a tool for tax governance, moving beyond its traditional ethical or legitimacy-based functions. Recent studies have also expanded and refined governance mechanisms, with a particular focus on ownership structure, board gender diversity, and the role of audit committees. In parallel, increasing scholarly interest has been directed toward topics such as corporate communication, financial transparency, and the adoption of advanced quantitative methodologies, including structural equation modeling (SEM) and text mining. Notably, a growing body of research examines the mediating or moderating role of CSR in the relationship between organizational factors and TA, reflecting a shift toward a more strategic and integrative approach to CSR within the framework of corporate governance.

The patterns observed suggest that the CSR–TA literature is not evenly distributed but is influenced by a limited set of countries and highly cited authors. This concentration may bias thematic development, as dominant research contexts (the U.S. and Western Europe) tend to shape the framing of CSR and taxation issues. By contrast, contributions from emerging economies remain relatively sparse, highlighting both a visibility gap and an opportunity for future comparative studies.

Table 4. Keyword analysis in the two sub-periods.

Theme	**Keywords (frequency)**	
	2003 – 2016	**2017 – 2025**
Causal relationships between CSR and ta: empirical evidence	corporate social responsibility (22), tax avoidance (22), taxation (5)	Tax avoidance (150); Corporate social responsibility (136); Corporate social responsibility (CSR) (32); Empirical research (3); Difference-in-differences (3); Firm performance (4); Profitability (4)
CSR as a tool for legitimization and tax strategy regulation	business ethics (3)	Legitimacy theory (4); Business ethics (5); Corporate philanthropy (3); Sustainability (11); Social responsibility (4).
The role of leadership, governance, and organizational structure in CSR and tax avoidance		Corporate governance (23); Board gender diversity (4); Agency theory (4); Institutional ownership (3); Decision making (3); Corporate culture (4).
The influence of social context, media, and geography on CSR and tax avoidance		Political connections (5); China (8); Egypt (3); Economic and social effects (5); Audit committee
Financial information, transparency, and the impact of CSR on tax avoidance		Tax enforcement (3); Earnings management (4); Financial performance (3); Firm value (6)
Theoretical foundations and quantitative models of CSR and tax avoidance		Regression analysis (5); Policy making (3); Economic analysis (3); Planning (3); Risk assessment (3).

Source. Compiled by the author

To propose potential research directions in the field of CSR and TA, this study divides the development of the literature into two sub-periods, determined based on the significant surge in publication volume since 2017. The keyword networks for each period are visualized using VOSviewer software (Figures 6 and 7). The emergence of new keywords in the later period serves as an important foundation for identifying future research directions.

Table 4 indicates that, within the first thematic cluster, existing studies primarily focus on examining the causal relationship and providing empirical evidence between CSR and TA. Commonly used keywords reflect efforts to analyze the link between the level of CSR engagement and TA under specific conditions, such as the mediating role of organizational legitimacy, CSR communication, governance mechanisms, earnings management perspectives, or the conceptualization of CSR as an "ethical shield". Notably, several new keywords have emerged during the 2017–2025 period, reflecting the evolution of this research theme. These include "Empirical research," "Difference-in-differences," "Firm performance," and "Profitability." Recent studies show a growing tendency to employ advanced quantitative methods to assess the impact of CSR on TA, with methodological expansions such as structural equation modeling (SEM), the difference-in-differences approach, and the incorporation of financial performance indicators in this relationship.

In the second thematic cluster – CSR as a tool for legitimization and regulation within tax strategy, the period from 2017 to 2025 marks a significant conceptual transition compared to the 2003–2016 phase. The emergence of new keywords such as *"legitimacy theory," "business ethics," "corporate philanthropy," "sustainability,"* and *"social responsibility"* indicates that CSR has evolved from being a purely voluntary social initiative toward becoming an instrumental mechanism for legitimizing corporate tax behavior. This trend reflects the growing recognition that CSR can serve both ethical and strategic purposes—functioning not only as a commitment to social good but also as a reputational shield for firms engaged in complex tax planning practices.

From a theoretical perspective, this evolution demonstrates the interplay between Legitimacy Theory and Agency Theory in explaining how firms manage stakeholder perceptions. Under Legitimacy Theory, CSR initiatives act as symbolic gestures that align firms with societal expectations, helping to mitigate the reputational risks associated with aggressive tax practices. Meanwhile, from an Agency perspective, managers may strategically deploy CSR disclosures to signal compliance and responsibility, thereby balancing external legitimacy with internal incentive structures. This dual theoretical lens helps explain why certain firms embed tax strategies within broader CSR narratives — a phenomenon sometimes described as "legitimacy wrapping," where CSR communication is used to justify or soften the image of tax minimization behaviors.

Consequently, the increased co-occurrence of CSR- and legitimacy-related terms in the 2017–2025 period underscores a maturing discourse that links corporate ethics, governance, and sustainability reporting within the broader context of responsible taxation. This finding extends previous literature (Lanis and Richardson, 2012; Sikka, 2010; Bird and Davis-Nozemack, 2018) by providing bibliometric evidence that CSR is no longer treated merely as an exogenous moral stance but as an embedded governance practice shaping tax behavior and stakeholder accountability.

The third thematic cluster - Leadership, governance, and organizational structure in the relationship between CSR and TA - saw the emergence of several new keywords during the 2017–2025 period compared to 2003 - 2016. These include: "Corporate governance";"Board gender diversity"; "Institutional ownership"; "Agency theory"; "Decision making" and "Corporate culture". This trend reflects the development of the research theme toward an integrated approach, incorporating corporate governance elements such as board gender diversity, ownership structure, and corporate culture into the study of the CSR - TA nexus. In addition, studies during this period increasingly apply foundational theoretical frameworks, notably agency theory and ownership theory, to explain corporate behavior in this context.

The fourth thematic cluster - the influence of social, media, and geographical contexts on the relationship between CSR and TA - received relatively limited attention during the 2003 - 2016 period. However, from 2017 to 2025, the emergence of new keywords such as “Political connections”; “China”; “Egypt”; “Economic and social effects” and “Audit committee” reflects growing scholarly interest in this area. Recent studies have focused on the relationship between political connections and the role of audit committees in regulating tax behavior, while emphasizing the significance of specific national contexts (China, Egypt) in shaping CSR - TA dynamics. In addition, this theme has expanded to include elements of digital communication, social data, and the increasing application of quantitative methods to measure market and societal responses to corporate CSR initiatives and tax-related behavior.

While six thematic clusters are identified, future research opportunities should be specified in greater detail. For instance, studies could examine how governance features such as board gender diversity or independence moderate the CSR–TA relationship, or how digital tax reporting systems and ESG disclosures influence CSR compliance. Moreover, differences in regulatory enforcement between developed and emerging markets warrant closer attention, as do the roles of investors and civil society in shaping corporate tax strategies. Such questions can help move the discussion beyond mapping trends toward advancing theoretical and policy-relevant debates.

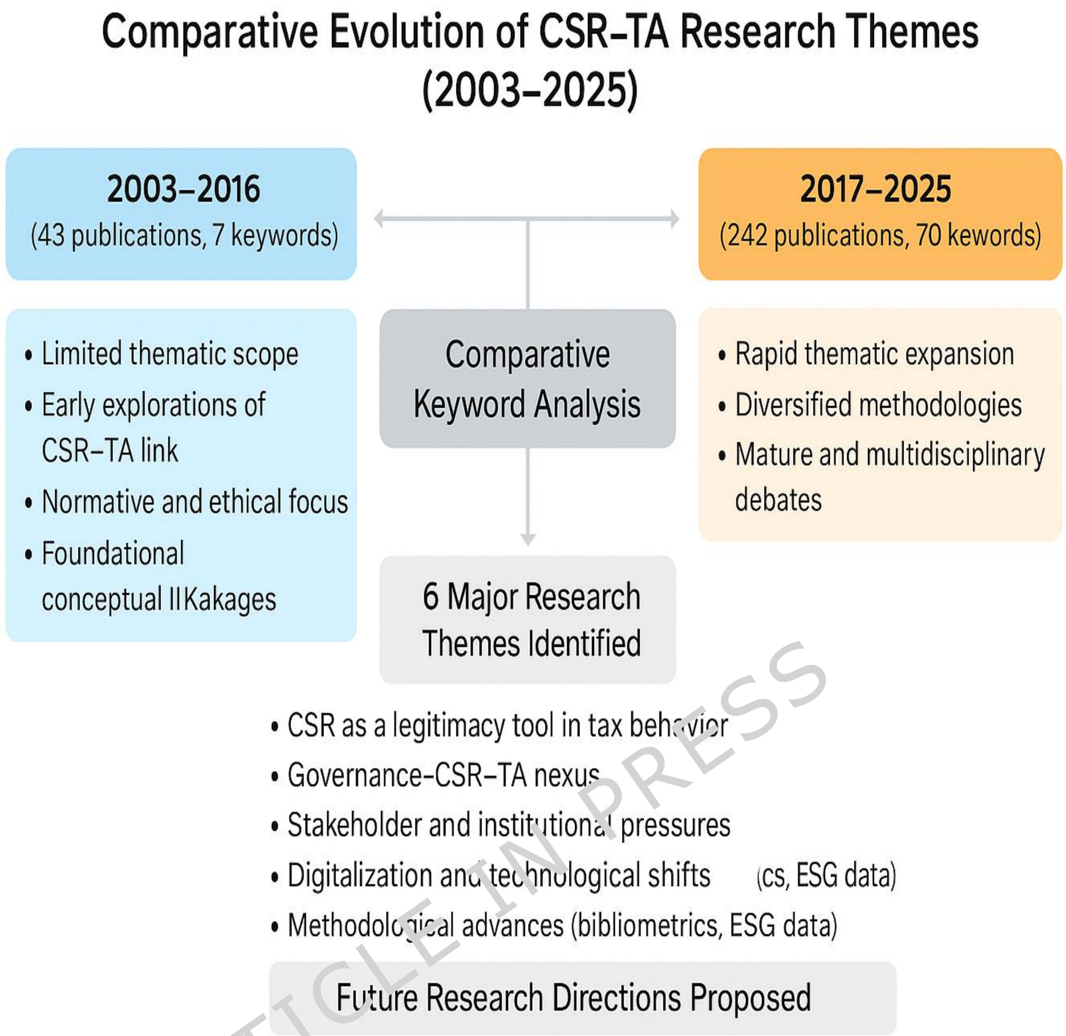

Figure 7. Bibliographic coupling network
Source: author's synthesis

The keywords emerging during the 2017 - 2025 period related to the fifth theme - "Financial information, transparency, and the impact of CSR on taxation" - and the sixth theme - "Theorization and quantitative modeling of CSR and taxation" - are entirely new and were not present in the 2003 - 2016 period. Notable keywords include: "Tax enforcement," "Earnings management," "Financial performance," "Firm value," "Regression analysis," "Policy making," "Economic analysis," and "Risk assessment." The fifth theme primarily focuses on the relationship between earnings management and firm value, reflecting growing academic interest in transparency, accountability, and the impact of financial disclosure and CSR practices on tax management and financial performance. In contrast, the sixth theme centers on the standardization of theoretical frameworks, quantitative methodologies, and policy-oriented approaches to assess the influence of CSR on TA. This trend indicates a shift from descriptive studies to empirical research, while also highlighting the potential for developing evidence-based policy. (Figure 7)

Although the current discussion has outlined several research directions, more specificity is needed to increase the value of the contribution. First, the geographical gap needs to be highlighted: the majority of CSR–TA studies are concentrated in Europe, North America, and some Asian countries, while regions such as Africa and Latin America remain underexplored, despite their distinct institutional and fiscal contexts, which may shape CSR–tax dynamics in their own ways. Second, the need for methodological innovation is needed. In addition to bibliometric analysis, future studies could apply text mining, natural language processing, and machine learning techniques to analyze corporate reports, tax decisions, or sustainability reports, thereby uncovering subtle patterns and causal mechanisms. Third, more emphasis should be placed on policy implications. The results of CSR–TA research can support the development of tax regulations, CSR reporting standards and governance codes, helping policymakers design frameworks that both encourage social responsibility and limit tax evasion/avoidance.

The sharp increase in publications after 2015 corresponds with the rise of ESG discourse and international policy reforms promoting transparency. The OECD BEPS initiative and SDG 16 ("Peace, Justice, and Strong Institutions") have spurred global academic and policy interest in corporate tax responsibility. These developments underscore taxation as a component of CSR and sustainability governance. From a policy perspective, this evolution implies that governments and regulators should promote integrated CSR–tax disclosure frameworks and cross-agency coordination to ensure ethical tax behavior. For scholars, future research should extend beyond descriptive mapping toward modeling causal relationships, incorporating text mining, NLP, and machine learning to analyze large-scale CSR and tax data. Overall, the CSR–TA literature has matured from scattered moral arguments to a structured and interdisciplinary field emphasizing transparency, governance, and sustainable corporate conduct.

The findings of this study demonstrate that the relationship between CSR and tax behavior extends beyond financial or accounting considerations; it represents a broader reflection of ethical corporate governance and social legitimacy. The quantitative evidence reinforces the theoretical argument that CSR and tax avoidance are interrelated dimensions of corporate ethical architecture, where the balance between financial optimization, moral responsibility, and stakeholder expectations determines the sustainability of business conduct. Accordingly, the study asserts that integrating CSR principles into tax policy and corporate governance frameworks can generate value not only for shareholders but also for society and the economy at large. This synthesis provides meaningful implications for regulators, policymakers, and scholars, especially in the context of globalization, digital transformation, and the expanding influence of ESG standards. Therefore, the subsequent Conclusion section consolidates these insights by highlighting the study's main theoretical and practical contributions, while outlining future research directions that advance the understanding of the CSR–TA nexus within the broader framework of sustainable development and transparent governance.

6. Conclusion

This study provides a comprehensive view of the relationship between CSR and TA through bibliometric analysis. The results show that the field is rapidly developing, with different schools of research focusing on the impact of CSR on tax behavior, as well as debates surrounding the role of CSR in reinforcing or concealing TA strategies. The main contribution of the study is to clarify the existing knowledge structure, identify emerging trends and potential research gaps. On that basis, the paper proposes future research directions, including: (i) further analysis of the differential impact of each CSR dimension (environmental, social, governance) on tax behavior; (ii) expanding the research context to emerging economies and diverse tax systems; and (iii) exploiting interdisciplinary research methods to clarify the complex relationship between CSR, corporate governance, and financial sustainability. The research results not only contribute to the academic aspect by synthesizing and systematizing existing evidence, but also have important practical implications for business managers and policy makers. Understanding how CSR interacts with tax strategies will help build transparent policy frameworks, while guiding businesses to pursue social responsibility associated with sustainable development. The findings of this study have significant implications for both corporate governance and public policy, while also suggesting several specific and actionable avenues for future research. The integration of tax transparency into ESG disclosure frameworks offers a practical pathway to align ethical and financial objectives. By disclosing tax strategies, payments, and policies alongside CSR and sustainability reports, firms can enhance stakeholder confidence and demonstrate the authenticity of their CSR commitments. This alignment not only supports regulatory compliance but also creates reputational advantages in an era of growing investor emphasis on ESG performance and corporate integrity.

From a managerial and governance perspective, maintaining CSR in a substantive rather than symbolic manner is essential to strengthening stakeholder trust and mitigating reputational risks when tax avoidance practices come under scrutiny. Managers should recognize that CSR and tax compliance are not competing obligations but complementary pillars of sustainable corporate conduct. The findings underscore the need for stronger board oversight and accountability mechanisms. Boards and audit committees play a pivotal role in aligning CSR and tax strategies by embedding tax responsibility into corporate governance frameworks. Effective oversight can transform tax compliance from a narrow regulatory requirement into a strategic governance issue, reinforcing trust and legitimacy among stakeholders. Future studies could investigate how board diversity, independent directors, or audit committee effectiveness moderate the relationship between CSR engagement and TA, thereby clarifying the governance mechanisms that drive responsible tax behavior.

From a technological and transparency standpoint, emerging tools such as digital tax reporting systems, blockchain-based accounting, and ESG disclosure platforms can fundamentally reshape corporate tax practices. Future research could empirically examine how the digitalization of tax processes and mandatory ESG reporting influence firms' legitimacy and accountability, particularly in contexts with varying levels of regulatory enforcement. Cross-country comparative studies also represent a valuable research avenue. Exploring how the CSR–TA nexus differs between developed and emerging economies can help identify institutional, cultural, and legal factors that shape responsible tax behavior. Such studies can provide evidence for designing region-specific tax governance frameworks aligned with the Sustainable Development Goals (SDGs).

In addition, methodological innovation should play a more prominent role in advancing this field. The integration of text mining, natural language processing (NLP), and machine learning techniques can enable large-scale analysis of corporate narratives, revealing hidden patterns in how firms justify or communicate their tax behavior within CSR disclosures. Combining these computational approaches with bibliometric and content analyses can generate richer insights into how the discourse on CSR and taxation evolves across time, sectors, and regions.

For policy makers, the results underline the need for transparent monitoring mechanisms and coordinated regulation among tax authorities, accounting associations, and civil society. Tax policies should not only minimize opportunities for avoidance but also create positive incentives for socially responsible investment and disclosure. A multi-stakeholder approach that aligns tax compliance with CSR objectives will contribute to a fair, transparent, and sustainable business environment. The results emphasize the importance of promoting tax transparency as an explicit component of CSR reporting standards. Governments and international bodies such as the OECD and the EU should foster harmonized frameworks that encourage responsible tax practices as part of the broader sustainability agenda. Policy instruments could include incentives for transparent tax reporting, integration of tax metrics into ESG evaluation systems, and collaboration between tax authorities and sustainability regulators.

Beyond its theoretical and methodological contributions, this study offers important policy implications for governments, regulators, and international organizations. The findings highlight that responsible tax behavior should be viewed as an integral component of CSR, not a separate or conflicting objective. Strengthening the alignment between CSR practices and tax compliance can promote transparency, reduce fiscal risks, and enhance public trust in business institutions. Policy makers are therefore encouraged to integrate tax transparency indicators into CSR and ESG reporting frameworks, ensuring that taxation becomes part of the broader sustainability agenda. Ultimately, the intersection of CSR, taxation, and the Sustainable Development Goals (SDGs) underscores a central practical message of this study: ethical tax conduct is not only a matter of compliance but a foundation for sustainable and inclusive economic development. CSR claims lose credibility when firms engage in tax practices that undermine societal welfare. Stakeholders—including investors, regulators, and the public—are increasingly aware that paying a fair share of taxes is a fundamental dimension of corporate citizenship. To maintain ethical coherence, firms must adopt a principle-based approach to taxation, ensuring that tax strategies align with the values of fairness, transparency, and long-term societal benefit.

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Data availability statement

The data that supported the findings of this study are available from the corresponding authors upon reasonable request.

AUTHOR CONTRIBUTIONS

Conceptualization: Huynh Thi Hien, Tuan Le Anh, Long Vu Thanh, Son Nguyen Phi.

Data curation: Huynh Thi Hien, Tuan Le Anh, Long Vu Thanh.

Formal analysis: Huynh Thi Hien, Tuan Le Anh, Son Nguyen Phi.

Investigation: Huynh Thi Hien, Tuan Le Anh.

Methodology: Huynh Thi Hien, Tuan Le Anh, Long Vu Thanh.

Project administration: Huynh Thi Hien, Tuan Le Anh, Long Vu Thanh.

Resources: Huynh Thi Hien, Tuan Le Anh, Long Vu Thanh.

Software: Huynh Thi Hien, Tuan Le Anh.

Supervision: Huynh Thi Hien, Tuan Le Anh, Long Vu Thanh.

Validation: Huynh Thi Hien, Tuan Le Anh, Son Nguyen Phi.

Visualization: Huynh Thi Hien, Tuan Le Anh, Son Nguyen Phi.

Writing – original draft: Huynh Thi Hien, Tuan Le Anh.

Writing – review and editing: Huynh Thi Hien, Tuan Le Anh, Long Vu Thanh, Son Nguyen Phi.

Declarations

Ethical approval

This research did not involve any human participants or animals. Ethical approval was therefore not required. The study is based solely on secondary bibliometric data retrieved from publicly available sources (Scopus database).

Consent to participate

Not applicable, as the study did not involve any individual participants or survey data requiring informed consent.

Consent to publish

Not applicable

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