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Tax management research 2010–2025: a bibliometric and thematic evolution analysis

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Abstract

This study addresses the fragmented and single-database dependent nature of existing bibliometric reviews in tax management research, which limits comprehensive understanding of the field's intellectual structure. The objective is to map the thematic evolution and research landscape of tax management from 2010 to 2025 through a comparative cross-database analysis. The method employs bibliometric and co-word analysis using VOSviewer on 150 publications indexed in both Scopus and Google Scholar, examining publication trends, citation patterns, and keyword co-occurrence networks. Unlike prior studies restricted to a single indexing platform, this research integrates multiple databases to provide a more inclusive representation of scholarly output. The results reveal 3,106 total citations with an average of 103.53 citations per paper, an h-index of 16, and five distinct thematic clusters covering administrative operations, firm-level empirical analysis, financial characteristics, governance and tax planning, and the central theme of tax management. Temporal overlay shows a shift from governance-focused inquiries (2019–2020) toward empirical and context-sensitive studies (2022–2023). Density mapping identifies high research concentration on core concepts, while corporate governance, earnings management, and firm-level financial attributes remain underexplored. The conclusion confirms that tax management research has matured into a technologically engaged and institutionally complex field, yet significant gaps persist. Future research should adopt cross-database frameworks, investigate the impact of emerging technologies such as artificial intelligence and blockchain, and prioritize country-specific comparative studies in emerging economies.

Kata Kunci: analisis bibliometric, evolusi tematik, manajemen, tren penelitian, VOSviewer

Abstrak

Penelitian ini bertujuan untuk mengatasi sifat fragmen dan ketergantungan pada basis data tunggal yang melekat pada tinjauan bibliometrik yang ada dalam penelitian manajemen perpajakan, yang membatasi pemahaman menyeluruh mengenai struktur intelektual bidang tersebut. Tujuannya adalah untuk memetakan evolusi tematik dan lanskap penelitian manajemen perpajakan dari tahun 2010 hingga 2025 melalui analisis komparatif lintas basis data. Metode yang digunakan adalah analisis bibliometrik dan analisis ko-okurensi kata dengan memanfaatkan VOSviewer pada 150 publikasi yang terindeks di Scopus dan Google Scholar, dengan menelaah tren publikasi, pola sitasi, dan jaringan ko-okurensi kata kunci. Berbeda dengan penelitian sebelumnya yang terbatas pada satu platform indeksasi, penelitian ini mengintegrasikan berbagai basis data untuk memberikan representasi hasil kajian ilmiah yang lebih inklusif. Hasil penelitian menunjukkan 3.106 total sitasi dengan rata-rata 103,53 sitasi per artikel, h-index sebesar 16, serta lima klaster tematik yang mencakup operasional administratif, analisis empiris tingkat perusahaan, karakteristik keuangan, tata kelola dan perencanaan pajak, serta tema sentral manajemen perpajakan. Overlay temporal menunjukkan pergeseran dari kajian yang berfokus pada tata kelola (2019–2020) menuju kajian empiris dan kontekstual (2022–2023). Pemetaan densitas mengidentifikasi konsentrasi penelitian yang tinggi pada konsep-konsep inti, sementara tata kelola perusahaan, manajemen laba, dan atribut keuangan tingkat perusahaan masih belum banyak diteliti. Kesimpulan menegaskan bahwa penelitian manajemen perpajakan telah berkembang menjadi bidang yang terlibat secara teknologi dan kompleks secara kelembagaan, namun masih terdapat celah-celah signifikan. Penelitian ke depan disarankan untuk mengadopsi kerangka lintas basis data, menyelidiki dampak teknologi baru seperti kecerdasan buatan dan blockchain, serta mengutamakan studi perbandingan antarnegara di negara-negara berkembang.

INTRODUCTION

Over the past two decades, the global fiscal landscape has undergone substantial transformation, driven by rapid technological advancement and the demand for institutional transparency. As national taxation systems respond to economic globalization and digital activity, scholarly attention to tax management has expanded. Earlier discussions emphasized administrative procedures; however, recent scholarship engages with digital taxation frameworks, regulatory adaptability, and taxpayer behavioral dynamics (Judijanto, 2025). Consequently, a systematic examination of the intellectual development of tax management r esearch is essential to understand its structural patterns and emerging trajectories.

Tax management is defined as the systematic process by which entities plan, organize, and control tax-related activities to ensure compliance, minimize liabilities, and manage risks(W. Huang, 2019; PricewaterhouseCoopers, 2023). This study operationalizes tax management as multifaceted corporate and institutional processes encompassing tax planning, compliance, and risk management, strictly delineating corporate tax management (firm-level strategies) from public tax administration (government-level enforcement).

Recent bibliometric studies have mapped distinct thematic scopes. Judijanto (2021) traced the historical development of tax management using Scopus data. Pratama & al. (2025) and Kovermann and Velte (2024) analyzed tax regulation and sustainable tax planning. Sub-themes such as tax compliance (Hakim, 2025; Siregar & al., 2025), digital taxation (Rahman & al., 2025), and Islamic tax (Nahar & al., 2024) have also been mapped. Methodologically, these studies predominantly utilized VOSviewer for isolated thematic clusters.

Despite these insights, critical limitations remain. First, the reliance on a single indexing platform (primarily Scopus) introduces selection bias, excluding relevant non-English or regionally focused contributions (Judijanto, 2021; Wulandari & al., 2024). Second, previous research is highly fragmented, concentrating on isolated sub-themes without integrating them into a comprehensive framework of general tax management. Furthermore, recent studies have highlighted the need to assess tax risk and financial constraints (Boateng et al., 2022) and the broader impacts of tax avoidance (Susanto & al., 2025), which require holistic mapping.

To address these gaps, this study conducts a multidimensional bibliometric mapping through a comparative cross-database analysis of Scopus and Google Scholar (2010–2025). The novelty lies in its cross-database comparative framework, which mitigates single-source bias and advances the conceptual understanding of tax management as an interconnected, evolving field.

LITERATUR REVIEW

Agency theory (Jensen & Meckling, 1976) posits that conflicts between shareholders and managers shape tax decisions. Minnick and Noga (2010) used this to show that corporate governance mechanisms condition tax obligations management. Tang and Firth (2011) and Mulyadi et al. (2014) extended this by examining book-tax differences and earnings management as simultaneous signals of managerial opportunism. Stakeholder theory (Freeman, 1984) shifts the focus to broader parties. Huseynov and Klamm (2012) found that firms with stronger CSR commitments adopt cautious tax approaches, reflecting obligations beyond shareholders. Institutional theory (DiMaggio & Powell, 1983) explains structural similarities driven by regulatory pressures. Kohlhase and Pierk (2020) and Zhang et al. (2019) demonstrated how home-country institutional environments and market transitions shape multinational tax management and transitional economy practices.

Parallel streams examine ethical dimensions and institutional efficiency. Inyang et al. (2021) argued that moral conduct shapes tax behavior independently of formal governance. Regarding institutional efficiency, S. H. Huang et al. (2017) and Belmonte-Martin et al. (2021) found that demographic, economic, and institutional capacity variations explain tax collection efficiency across regions. Effective factors on tax management (Pourheidari & Sarvestani, 2013) and information support systems (Savchenko et al., 2018) further dictate managerial decision accuracy.

Recently, technology and digital innovation have become critical. (Kamana, 2016) and Adegbie et al. (2022) showed electronic tax systems improve revenue collection. Li et al. (2024) and Garcia & Gonzalez (2025) highlighted how AI, blockchain, and agile frameworks transform tax practices. Additionally, deferred tax complexities (Hidayat & al., 2025) and environmental protection taxes (Zhou & Su, 2025) demonstrate the field's expansion.

While the narrative literature establishes the theoretical and thematic breadth of tax management, it reveals a critical methodological gap. Existing reviews are fragmented, single-database dependent, and lack a holistic mapping of how these diverse themes (governance, technology, ethics, efficiency) interconnect. Therefore, this study utilizes a bibliometric design not merely to count publications, but to structurally map the intellectual architecture of the field. By analyzing keyword co-occurrence and citation density across multiple databases, this research transitions the literature from isolated narrative summaries to a quantifiable, network-based understanding of the discipline's evolution.

METHODS

The research employed a bibliometric analysis approach. As noted by (Erlina et al., 2024), bibliometric analysis is a method of examining bibliographic data grounded in the premise that researchers consistently disseminate their findings. Through the exchange of results and collaborative reviews on a particular research theme, this method is expected to enhance progress and deepen researchers' understanding. The application of bibliometric analysis in this study was complemented by co-word analysis, which helps determine the number of keywords appearing in articles. According to Chen (2003), as cited in Erlina et al. (2024), keywords are assigned by the author based on the article's subject matter; consequently, a greater number of keywords indicates a stronger relationship among documents. Bibliometric analysis follows several steps, beginning with data collection from scientific databases such as Scopus, Google Scholar, and Web of Science, to gather relevant articles, books, and research reports (Priyana et al., 2024). Following data collection, the analysis is performed to identify research trends, the contributions of prominent researchers, and collaborative networks (Judijanto et al., 2024). The analysis utilized bibliometric data analysis software, specifically VOSviewer, to visualize relationships among publications and generate metrics such as indices, citation counts, and keyword frequencies. This analytical process yields an in-depth understanding of how field trip guidance for engineering groups fosters multicultural values.

RESULT

Citation Metrics and Research Output

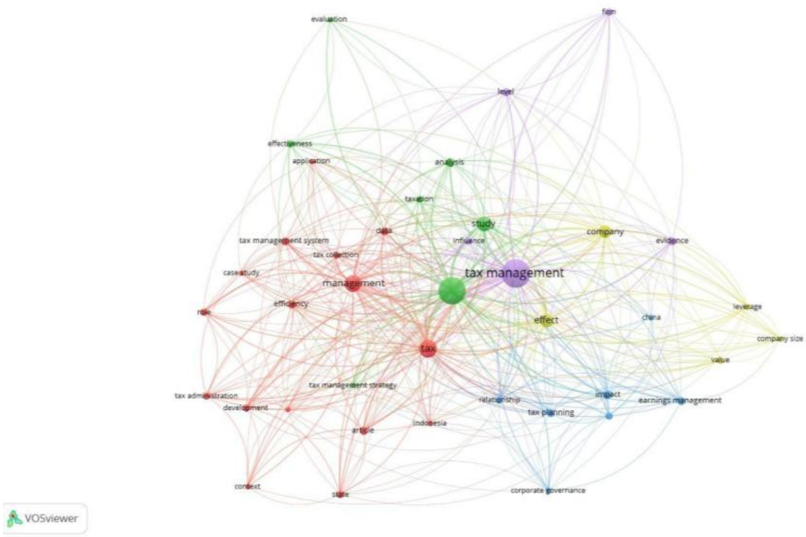
The research spans 2010 to 2025, encompassing 150 papers. Figure 1 details the core citation metrics.

Figure 1
Core Citation Metrics of Tax Management Research (2010–2025)

Citation metrics	Help
Publication years:	2010-2025
Citation years:	16 (2010-2026)
Papers:	150
Citations:	3106
Cites/year:	194.13
Cites/paper:	103.53
Cites/author:	1544.73
Papers/author:	15.57
Authors/paper:	2.40
h-index:	16
g-index:	30
hI,norm:	11
hI,annual:	0.69
hA-index:	8
Papers with ACC >= 1,2,5,10,20:	22,17,14,8,6

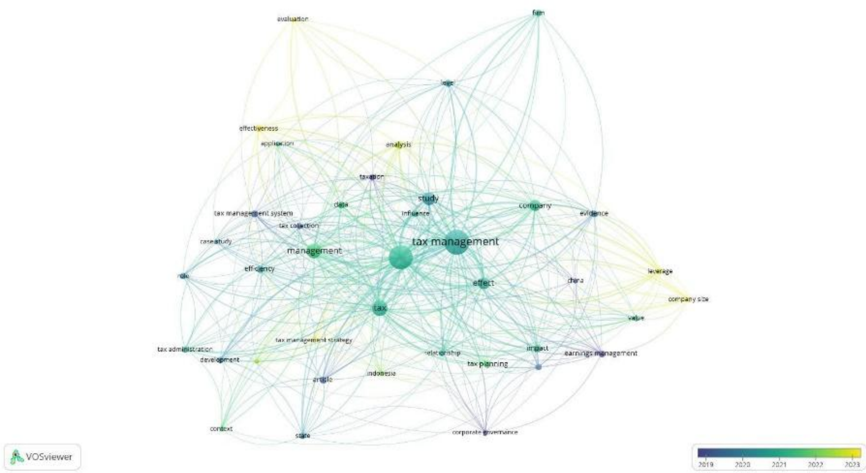
The data indicates a focused yet highly impactful body of research. Despite a modest total output, the high per-paper citation rate (103.53) and an h-index of 16 demonstrate strong scholarly influence. The g-index of 30 highlights that citation impact is concentrated among top-performing papers.

Figure 1
Network Visualization



Based on Figure 2. Keyword Co-occurrence Network (Thematic Clusters) The VOSviewer network visualization reveals five distinct thematic clusters: (a) Red Cluster (Administrative Operations): Includes "tax management system," "tax administration," "tax collection," and "efficiency." This cluster reflects the operational and structural dimensions of tax systems at organizational or governmental levels, (b) Purple Cluster (Firm-Level Empirical Analysis): Features "firm," "level," "analysis," "taxation," and "data." This represents quantitative, empirical investigations examining how taxation policies influence corporate behavior and decision-making, (c) Yellow Cluster (Financial Characteristics): Includes "company size," "leverage," "value," "effect," and "china." This cluster focuses on the intersection of tax management with corporate financial attributes, capital structure, and firm valuation, heavily drawing on Chinese corporate data, (d) Blue Cluster (Governance and Tax Planning): Features "corporate governance," "tax planning," "earnings management," and "impact." This highlights the nexus between governance mechanisms and tax strategies, specifically how firms align financial reporting with tax optimization, (e) Green Cluster (Central Hub & Context): Anchored by "tax management," "application," "effectiveness," "indonesia," and "context." This central node connects all clusters, emphasizing country-specific applications, particularly within the Indonesian administrative framework.

Figure 2
Overlay Visualization



Temporal Evolution (Overlay Visualization) The overlay visualization (2019–2023) traces the chronological shift in research priorities: (a) 2019–2020: Focused on structural foundations, specifically "corporate governance," "tax planning," and "earnings management", (b) 2020–2021: Shifted toward operational dimensions, emphasizing "tax administration," "tax collection," and "efficiency", (c) 2021–2022: Marked a turn toward rigorous empirical investigation, integrating corporate financial characteristics ("company size," "leverage") and measurable economic effects, (d) 2022–2023: Evolved into context-sensitive and evaluative research, highlighted by "effectiveness," "evaluation," and specific national contexts like "china" and "indonesia," reflecting a reflexive assessment of applied tax management.

Research Density and Gaps

The density visualization identifies the concentration of scholarly attention. "Tax management," "tax," and "management" form the high-density core (yellow/green), confirming the field's defining pillar. Moderate density zones include "study," "effect," and "influence," representing standard empirical descriptors.

Crucially, the low-density peripheral zones (blue) reveal significant research gaps. Keywords such as "corporate governance," "earnings management," "company size," "leverage," and "value" remain underexplored relative to the central theme. This indicates that while the governance-tax management interface is theoretically rich, it lacks systematic bibliometric and empirical depth.

DISCUSSION

The bibliometric analysis confirms that tax management research has evolved from a compliance-oriented administrative domain into a multidimensional field intersecting governance, corporate finance, technology, and institutional reform. This section interprets the key findings through the theoretical frameworks outlined in the literature review, compares them with prior bibliometric studies, and discusses the methodological and practical implications of the identified gaps.

Thematic Clusters and Theoretical Alignment

The five thematic clusters identified through keyword co-occurrence mapping correspond closely to the three grand theories structuring the tax management literature. The blue cluster (corporate governance, tax planning, earnings management) and the purple cluster (firm-level empirical analysis) are direct manifestations of agency theory (Jensen & Meckling, 1976). The co-occurrence of "earnings management" with "tax planning" within the same cluster empirically validates the argument by (Tang & Firth, 2011) and (Mulyadi et al., 2014) that managerial opportunism operates simultaneously across financial reporting and tax decision-making. The fact that these two keywords cluster together rather than appearing in separate thematic groups suggests that scholars increasingly treat earnings management and tax planning as interrelated strategic behaviors rather than independent phenomena.

The green cluster's inclusion of "effectiveness," "evaluation," and country-specific terms such as "indonesia" and "context" aligns with institutional theory (DiMaggio & Powell, 1983). The emergence of localized research foci indicates that scholars are moving beyond universal governance models toward context-dependent analyses that account for regulatory variation across jurisdictions a shift consistent with Kohlhase and Pierk (2020) findings on how home-country institutional environments shape subsidiary tax management. Meanwhile, the red cluster (tax administration, efficiency, tax collection) reflects the institutional efficiency stream documented by S. H. Huang et al. (2017) and Belmonte-Martin et al. (2021), where the unit of analysis shifts from the firm to the governmental tax authority.

Notably, stakeholder theory (Freeman, 1984) is less explicitly represented in the keyword architecture. While the literature review identified CSR-tax management linkages (Huseynov and Klamm, 2012; Inyang et al., 2021), keywords such as "CSR," "stakeholder," "sustainability," or "ethics" do not appear as distinct nodes in the co-occurrence network. This absence suggests that the ethical and social dimensions of tax management, despite their theoretical prominence, have not yet generated sufficient publication volume to form an independent thematic cluster. This represents a meaningful gap between theoretical discourse and empirical output.

Temporal Evolution in Context

The temporal overlay reveals a progression from governance-focused inquiries (2019–2020) to operational analyses (2020–2021), and finally to empirical, context-sensitive studies (2022–2023). This trajectory mirrors broader shifts in the global fiscal environment. The early emphasis on corporate governance coincides with the post-BEPS (Base Erosion and Profit Shifting) regulatory wave, during which scholars examined how governance structures mediated firms' responses to heightened international tax scrutiny. The subsequent pivot toward operational efficiency aligns with the accelerated adoption of digital tax administration systems documented by Kamana (2016), Adegbie et al. (2022), and Li et al. (2024). The most recent turn toward context-specific evaluation reflects the growing recognition that tax management strategies cannot be generalized across jurisdictions with fundamentally different institutional capacities and regulatory frameworks (Sokolova and Sokolov, 2024; Zhang et al., 2019).

Comparison with Prior Bibliometric Studies

Compared to Judijanto (2021) single-database Scopus analysis covering 1965–2021, this study's cross-database approach captures a broader spectrum of regionally focused and non-English publications, particularly from Indonesian and Chinese contexts. While Judijanto identified general publication growth trends, the present analysis provides granular thematic clustering that reveals the internal structure of the field. Similarly, Kovermann and Velte (2024) focused narrowly on sustainable tax planning, whereas this study maps the broader intellectual architecture encompassing administrative, empirical, governance, and contextual dimensions simultaneously. The cross-database methodology also addresses the selection bias limitation identified by Wulandari & al. (2024) and Boateng et al. (2022), whose Scopus-dependent analyses likely underrepresented emerging-economy contributions.

Density Gaps and Research Implications

The density visualization exposes a critical asymmetry: while "tax management" as a central concept is heavily saturated, the governance-tax management interface (corporate governance, earnings management) and firm-level financial attributes (leverage, company size, value) remain in low-density zones. This is paradoxical given the theoretical richness of agency theory in explaining tax behavior. One possible explanation is that governance-tax management research is dispersed across finance, accounting, and management journals with different keyword conventions, preventing co-occurrence clustering. Future studies should investigate whether this gap reflects a genuine underrepresentation or a methodological artifact of keyword-based mapping. Additionally, the peripheral positioning of "china" and "indonesia" in the density map, despite their prominence in the temporal overlay, suggests that country-specific studies are growing in recency but have not yet accumulated sufficient citation density to reach the core. This indicates an emerging but not yet consolidated research frontier.

Methodological Implications

The cross-database approach employed in this study demonstrates that reliance on a single indexing platform produces an incomplete picture of the tax management research landscape. Google Scholar captures regionally published, non-English, and practitioner-oriented contributions that Scopus systematically excludes. However, this inclusiveness comes with trade-offs: Google Scholar's broader coverage introduces noise from lower-quality or non-peer-reviewed sources, requiring more rigorous screening protocols. Future bibliometric research in taxation should develop standardized cross-database filtering criteria to balance inclusiveness with quality control.

CONCLUSSION

This study mapped the intellectual evolution of tax management research from 2010 to 2025 using a cross-database bibliometric approach. The analysis of 150 publications (3,106 citations, h-index 16) reveals a highly impactful, maturing field. Thematic evolution progressed from structural governance foundations (2019–2020) to operational analyses (2020–2021), and finally to empirical, context-sensitive investigations (2022–2023). Despite this maturity, significant gaps persist. Density mapping indicates that the nexus of corporate governance, earnings management, and firm-level financial characteristics remains underexplored. To advance the field, future research must prioritize three directions: (1) adopting inclusive, cross-database methodological frameworks to capture a broader spectrum of scholarly output; (2) investigating the impact of emerging technologies (AI, blockchain) on tax management practices; and (3) conducting country-specific comparative studies in emerging economies to understand how localized institutional reforms shape tax strategies. Addressing these imperatives will consolidate the intellectual foundations of tax management and inform evidence-based policy in a digitally transformed global fiscal landscape.

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