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(AIJBES)**www.gaexcellence.com/aijbess**THE INTERSECTION OF TAX AVOIDANCE AND ESG
PERFORMANCE: A BIBLIOMETRIC ANALYSIS OF
GLOBAL RESEARCH DEVELOPMENTS**

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Abstract:

Despite growing scholarly interest in the relationship between Tax Avoidance (TA) and Environmental, Social, and Governance (ESG) practices, the intellectual structure, thematic evolution, and global research landscape of this emerging field have not been systematically mapped. To address this gap, this study examines the evolution and intellectual structure of research on the relationship between Tax Avoidance (TA) and Environmental, Social, and Governance (ESG) practices through a bibliometric analysis of Scopus-indexed publications published between 2021 and 2026. Using bibliometric techniques and visualization tools in VOSviewer, the study analyzes publication trends, country contributions, bibliographic coupling, and

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keyword co-occurrence to uncover the main research themes and knowledge development within the field. The findings reveal that research on TA–ESG emerged in 2021 and has experienced significant growth, particularly after 2023, reflecting increasing academic interest in the relationship between corporate tax practices, sustainability, and responsible business behaviour. The bibliographic coupling analysis highlights strong research connections among countries such as China, Indonesia, Tunisia, Malaysia, and other global contributors, demonstrating the international development of this research area. The keyword co-occurrence analysis identifies key themes including tax avoidance, ESG performance, sustainability, corporate governance, stakeholder theory, agency theory, ESG reporting, greenwashing, and corporate ethics. The findings suggest that TA–ESG research has evolved beyond traditional tax management perspectives toward broader discussions on corporate responsibility, transparency, and sustainable value creation. Unlike previous reviews that primarily examine ESG and tax avoidance as separate research streams, this study provides the first comprehensive bibliometric mapping of their intersection, revealing the emerging intellectual foundations, thematic developments, and global collaborative research networks that shape this evolving field.

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Keyword:

Bibliometric; Tax Avoidance, Environmental, Social and Governance, Vosviewer.



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Introduction

Tax avoidance (TA) has become one of the most widely debated issues in corporate governance, business ethics, and public policy due to its implications for government revenue, corporate accountability, and sustainable economic development. Although tax avoidance generally refers to the use of legal strategies to reduce corporate tax liabilities through the exploitation of tax regulations (Contractor, 2016; Wang et al., 2020), increasingly aggressive tax planning has raised concerns regarding fairness, transparency, and the social responsibilities of corporations (Gribnau, 2015; Kumar, 2024; Baudot et al., 2020). As governments worldwide strengthen tax transparency initiatives, implement international tax reforms, and promote responsible business conduct, corporate tax practices have become an important indicator of firms' commitment to ethical governance and long-term sustainability.

In parallel, environmental, social, and governance (ESG) practices have emerged as a central framework for evaluating corporate sustainability and responsible business conduct (Kandpal et al., 2024). Alsayegh et al. (2020) stress that ESG extends beyond traditional financial performance by assessing how firms manage environmental impacts, social responsibilities, and governance structures to create long-term value for stakeholders. In addition, Agbakwuru,

et al. (2024) contend that investors, regulators, and other stakeholders increasingly rely on ESG performance as an indicator of corporate accountability, transparency, and risk management. Within this context, corporate tax behavior has become an integral component of governance quality and ethical business practice, leading to growing academic and policy interest in understanding the relationship between TA and ESG performance.

Despite the rapid growth of research examining the relationship between tax avoidance (TA) and environmental, social, and governance (ESG) performance (Jiang, et al., 2024; Elamer et al., 2024; Elgharbawy et al., 2025; Yoon, 2021), the existing literature remains fragmented across multiple disciplines, including accounting, finance, corporate governance, business ethics, and sustainability. As studies continue to expand across diverse institutional contexts, regulatory environments, and theoretical perspectives, it has become increasingly difficult to obtain a comprehensive understanding of the intellectual structure, research evolution, and emerging directions within this field. Consequently, there is a growing need for a systematic synthesis that maps the development of TA–ESG research and identifies its key knowledge domains.

Bibliometric analysis provides a rigorous and objective approach for addressing this need. Unlike traditional narrative or systematic literature reviews, bibliometric techniques quantitatively evaluate scientific publications by analysing publication patterns, citation structures, co-authorship networks, bibliographic coupling, and keyword co-occurrence (Kumar, 2025). Zupic, and Čater (2015) add that these methods enable researchers to identify influential authors, institutions, journals, and countries while simultaneously revealing the intellectual foundations, thematic evolution, and emerging research frontiers of a discipline. By integrating performance analysis with science mapping techniques, bibliometric analysis offers a comprehensive overview of the development of a research field and provides valuable insights for future scholarly inquiry.

Inspired by these areas of opportunity, this research thoroughly examines the context of tax avoidance and ESG literature from 2021 to 2026. In particular, the study seeks to chart the development of TA–ESG research along a timeline, uncover intellectual roots of the field, explore trends in scientific cooperation, and shed light on new thematic trends in an interdisciplinary field. This study is unique in that it specifically addresses the nexus of tax avoidance and environmental, social and governance (ESG) topics while situating them in the larger framework of sustainable development and the recent international tax governance reforms, as opposed to focusing on one or the other. Additionally, this study combines performance analysis with the science mapping techniques to explore both the historical knowledge structure and the current thematic trend of the TA–ESG research. Moreover, the study combines performance analysis and science mapping techniques, such as co-occurrence analysis and bibliographic coupling, to illuminate the historical knowledge structure and current thematic trend of TA–ESG research.

It is believed that the results of this research will bring contributions to theory and practice. On the theoretical level, the study offers a systematic overview of the intellectual landscape of TA–ESG research by mapping the influential publications, leading scholars, productive institutions, collaboration networks, and main thematic clusters, and by providing clues on new research opportunities. Practically, the findings provide useful information for corporate managers, investors, regulators, and policymakers looking to bolster corporate governance, increase tax transparency, enhance ESG performance, and foster sustainable business. In

conclusion, this bibliometric review helps to deepen understanding of the changing dynamics between tax avoidance and ESG in the sustainability agenda and suggests a future research agenda for further study.

Accordingly, this study addresses the following research questions:

- **RQ1:** What are the publication trends of research on tax avoidance and ESG?
- **RQ2:** Who are the most influential authors, institutions, and countries in the TA–ESG research field?
- **RQ3:** How are scientific collaboration networks structured among countries in TA–ESG research?
- **RQ4:** What are the general themes of research on TA–ESG literature?

Methodology

Data Collection

A bibliometric method of systematic literature review was used in this study to systematically analyse the development of research on tax avoidance (TA) and environmental, social and governance (ESG). The Scopus database was chosen as the starting point for bibliographic data because it offers a wide coverage of the high quality, peer reviewed journals from accounting, finance, management, economics and sustainability. Furthermore, Scopus is one of the most trusted databases for bibliometric studies, as it provides the most extensive citation coverage and uniform bibliographic data.

Third week of June 2026, data collection was carried out. The literature search strategy used multiple terms relating to tax avoidance and ESG concepts to ensure full coverage of the literature. The search string was developed based on Hien, et al (2026) as (tax avoidance OR tax aggressiveness OR tax planning OR tax management) AND (environmental, social, and governance OR ESG). Only publications in Scopus that addressed the topic of tax avoidance and ESG-related topics were considered. To make the dataset relevant, papers directly related to the TA–ESG relationship were kept and documents that did not relate to the research goals and were not indexed in Scopus were discarded. The selection process led to a representative set of data for further bibliometric analysis. A final number of 99 publications were included in the final database of which 17 were from Business, Management and Accounting; 16 from Economics; 13 from Econometrics and Finance; 23 from Social Sciences; 1 from Environmental Science and 1 from Energy and related disciplines.

Data Visualization

The bibliographic records were downloaded from Scopus in comma-separated values (CSV) format for further analysis. The data were pre-processed before analysis, including removing the duplicate data, standardizing the author names and keywords if needed, and checking the completeness of the bibliographic data. The cleaned data was then imported into VOSviewer (version 1.6.20). For the creation and visualization of bibliometric networks, VOSviewer was used, which is based on relationships of occurrences of citations and the occurrence of keywords. Three types of visualization were produced: network visualization, which shows relationships among authors, publications, institutions, countries, and keywords; overlay visualization,

which demonstrates the temporal development of research topics; and density visualization, which demonstrates the focus and visibility of research topics in the TA–ESG literature. The visualizations are an intuitive representation of the intellectual structure and evolution of the research field.

Data Analysis

The bibliometric analysis used performance analysis and science mapping techniques to give a holistic picture of the research landscape on TA–ESG. Analysis of performance was carried out with respect to the growth of publications, impact of citations, top journals, top authors, top institutions and contributing countries. Science mapping techniques were then used to investigate the conceptual and intellectual structure of the field.

In particular, co-authorship analysis was employed to reveal patterns of collaboration among countries. To identify modern streams of research, bibliographic coupling was used to compare publications that have similar references and to show the current thematic developments. Finally, keyword co-occurrence analysis was performed to find dominant research topics, conceptual relationships and new trends in the literature.

The findings and interpretation of these analyses are presented in the findings and discussion section, along with relevant theory and empirical studies. The analyses together offer a holistic perspective on the development, knowledge organization, cooperation and further avenues of research in the rapidly growing research domain of tax avoidance and ESG research.

Results

Trends in publications on TA-ESG

The annual publications of research focusing on the link between environmental, social, and governance (ESG) and tax avoidance (TA) are shown in figure 1 from 2021 to 2026. Since the inception of tax avoidance (TA) and its connection to environmental, social and governance (ESG) issues in 2021, the study of this issue has expanded at a quick pace. Publications, although slightly lower, were relatively stable in the early years with 4 publications, before decreasing slightly in 2022 to 3 publications. Partially, however, earlier in 2023, interest started to rise, with 6 publications announcing that the relationship between corporate tax practices and ESG considerations was starting to be on the agenda. There was a significant jump in 2024 when publications reached 22 and continued to increase in 2025 to 24. There was a significant increase in 2024 (22 publications) and 2025 (24 publications) as scholarly interest in the role of tax behaviour within ESG and sustainability frameworks increased. The field was most productive in 2025, featuring 45 publications, which accounts for almost half of all studies found, marking the TA–ESG nexus as an emerging and growing research area across the accounting, finance, governance and sustainability fields. In 2026, after partial-year data has been collected, the number of publications looks low (19), but it is not indicative of a loss of research interest. Overall, the increase in research following 2023 reflects a growing consensus among scholars that tax avoidance is an emerging ESG-related topic with relevance to the legitimacy of corporations, trust of their stakeholders, and sustainability performance.

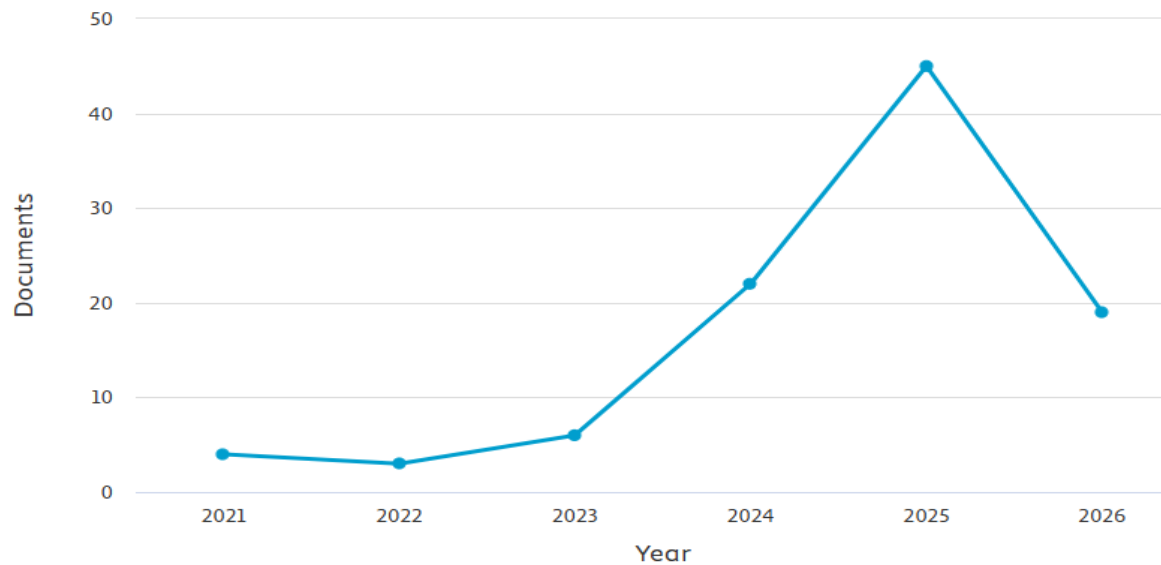


Figure 1 The Number of Publication on TA-ESG

Source: Scopus, 2026

Leading Authors, Institutions and Countries

The authors with the highest number of publications in the tax avoidance (TA) and environmental, social, and governance (ESG) research field are shown in Figure 2. The findings reveal that Mukhtaruddin has the highest number of publications (4), to occupy the top position as the most prolific writer in this area of work. Kalsum, U. (3 publications), Novriansa, A. (3 publications), and Siahaan, H.M.A. (3 publications) are in close order. There are also a number of other authors with two publications each, such as Alomair, M., Ekawati, E., Hidayat, K., Huang, K., Li, Y. and Menchaoui, I. The comparatively low number of publications by the top authors indicates that the TA–ESG field is still in its early stages, and that research is shared among several authors, with no one having a significant share of the publications.

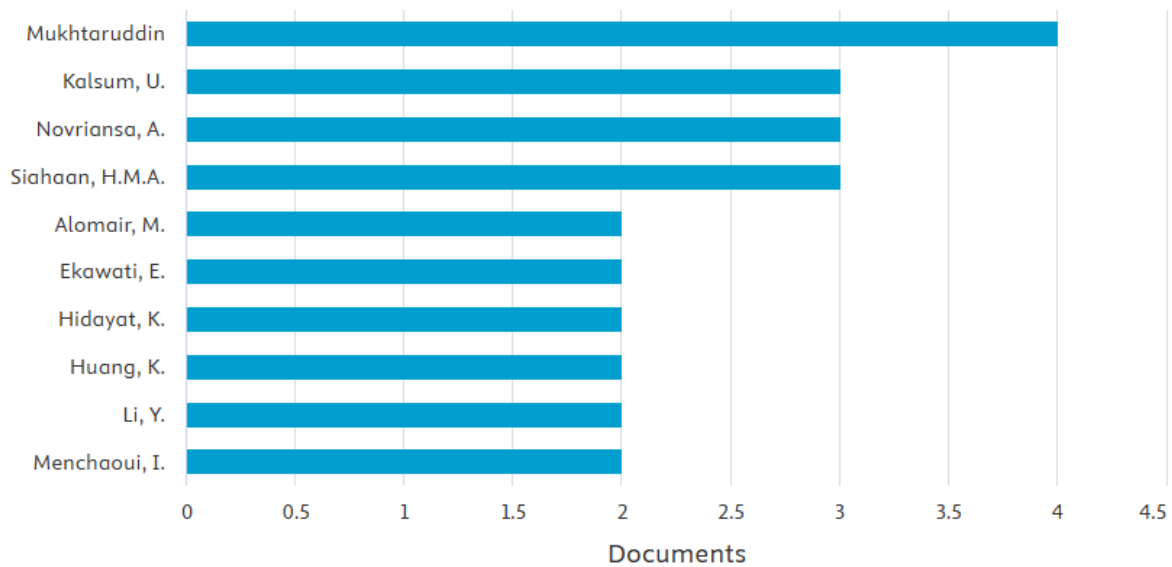


Figure 2 Top Authors By Number Of Publications

Figure 3 gives examples of the most productive institutional affiliations in the tax avoidance (TA) and environmental, social, and governance (ESG) research field. The results show that, the leading institutions are University of Sfax with 5 publications, Universitas Sriwijaya with 5 publications, FSEG Sfax – Faculté des Sciences Économiques et de Gestion de Sfax with 5 publications, Faculté des Sciences Économiques et de Gestion de Tunis with 5 publications. These institutions are important research hubs and assessments of the scholarly activity to understand the link between corporate tax behavior and ESG practices. Université de Tunis El Manar is the next, with four publications each, followed by Imam Mohammad Ibn Saud Islamic University and King Faisal University, both with three publications. A number of other institutions (Universiti Utara Malaysia, the University Sorbonne Paris Nord, Free University of Bozen-Bolzano) have each had two publications. The spread of publications over different institutions shows that TA–ESG research is based on a broad international university network, with North African, Middle Eastern, Southeast Asian and European institutions being well represented. This diversity underscores the broad applicability of the subject and the emerging institutional interest in the linkages between tax avoidance and corporate sustainability, corporate governance quality, and responsible business activities.

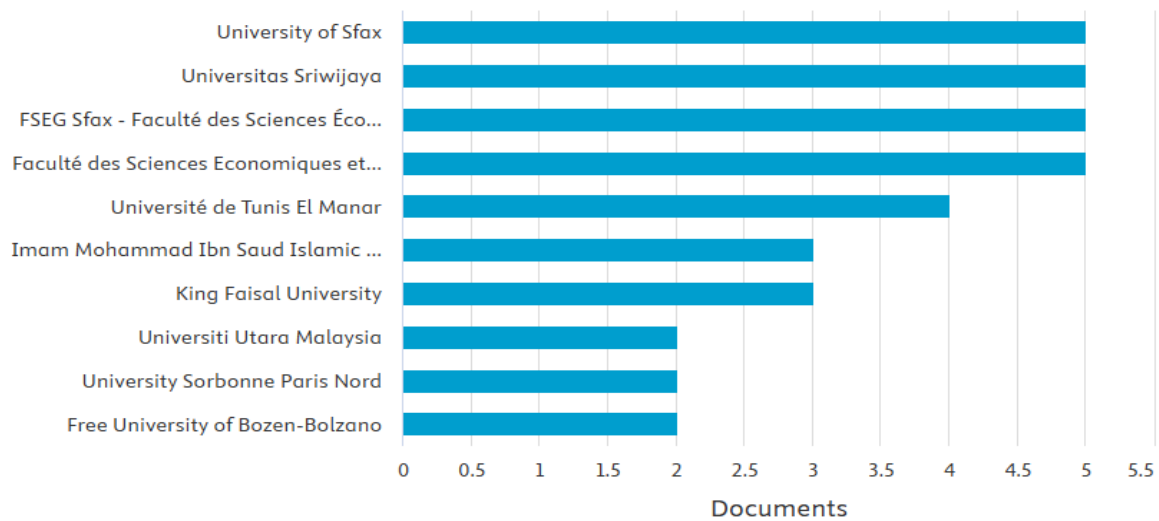


Figure 3 Top Institutions By Number Of Publications

The geographical distribution of publications on the correlation between tax avoidance (TA) and environmental, social and governance (ESG) is shown in Figure 4. The findings showed that Indonesia had the most publications (17) followed closely by China (16). The results indicate that scientists in new economies are active in the TA–ESG research field, which is becoming a growing subject of concern regarding transparency of corporate operations, sustainability reporting, and corporate governance. Within developed economies, there is continued interest in this topic in the United States with 11 publications. Tunisia's publications were second in number, with 10, showing its increasing participation in this research field, followed by South Korea with 9 publications. The United Kingdom had eight publications followed by Malaysia with seven and then Saudi Arabia with six publications. 5 publications were created in India and 5 in Italy. The overall landscape of publications in developed and developing countries shows the global relevance of the TA-ESG nexus. The number of Asian countries represented highlights how important the issues of sustainable business practices, tax transparency and corporate governance are increasingly becoming research priorities in the region, especially for the two countries (Indonesia and China) that were being represented strongly.

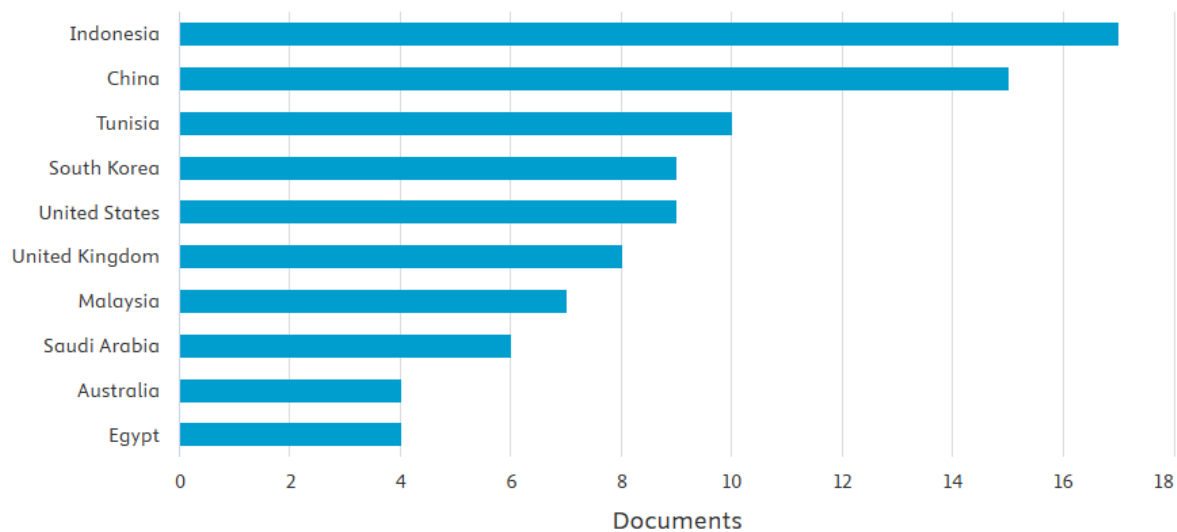


Figure 4 Top Country By Number of Publications

Collaborative Networks Between Countries

The bibliographic coupling analysis by country was performed using VOSviewer software, and the intellectual relationships and knowledge sharing between TA – ESG research from different countries were constructed based on the number of references that are shared among publications from the countries. As the Asian economies that are most actively involved in developing the research on the TA–ESG continue to grow in strength, the country collaboration network highlights the growing number of Asian economies interested in the future of sustainable corporate governance, responsible taxation, and corporate accountability. Indonesia had the maximum number of publications (17) followed by China (16) and Malaysia (15) among the other countries. The highest number of publications was from Indonesia with 17 publications followed by China with 16 publications and Malaysia with 15 publications. Tunisia was also a significant contributor, with 10 publications and 143 citations.

Detailed bibliographic analysis of the relationships between these countries shows that there is a growing intellectual commonality and knowledge sharing between them, which facilitates the development of research and practice related to the TA-ESG. China, Indonesia and Malaysia are particularly significant as they are the economies that are in the spotlight because they are home to fast-growing corporate and regulatory ecosystems where sustainability, ESG reporting, corporate governance and tax responsibility are increasingly important. As they become more involved in research, the TA–ESG nexus has emerged as a more topical research question in emerging Asian markets.

The analysis also pinpoints countries that had an impact on the citations, with Egypt (77) and Saudi Arabia (95) being the two leading countries with fewer publications. This indicates that the volume of publications is not the only criterion for research influence within the TA–ESG domain as selected papers from these countries have received much scholarly attention. Seven publications, 44 citations and a total link strength of 1,398 make Malaysia particularly noteworthy, where there is strong intellectual tie with other countries in the research network. The relatively high links strength indicates the relative strong position of Malaysian research

within the international knowledge structure of TA–ESG studies, considering its relatively low number of publications.

In developed research contributors (outside Asia and emerging economies), the United Kingdom, the United States, South Korea, Italy and Australia are important contributors in terms of academic influence and international connectivity. They are an indicator of how the field of TA–ESG research is emerging as a globally networked knowledge field with the participation of various institutional, regulatory and economic settings. In general, the results of the bibliographic couplings indicate that the field is becoming a more international research area, and less fragmented. Further evidence for the growing significance of regional views in the debate on tax avoidance, sustainable corporate governance, responsible taxation and ESG accountability come from the rising influence of Asian economies, including China, Indonesia and Malaysia.

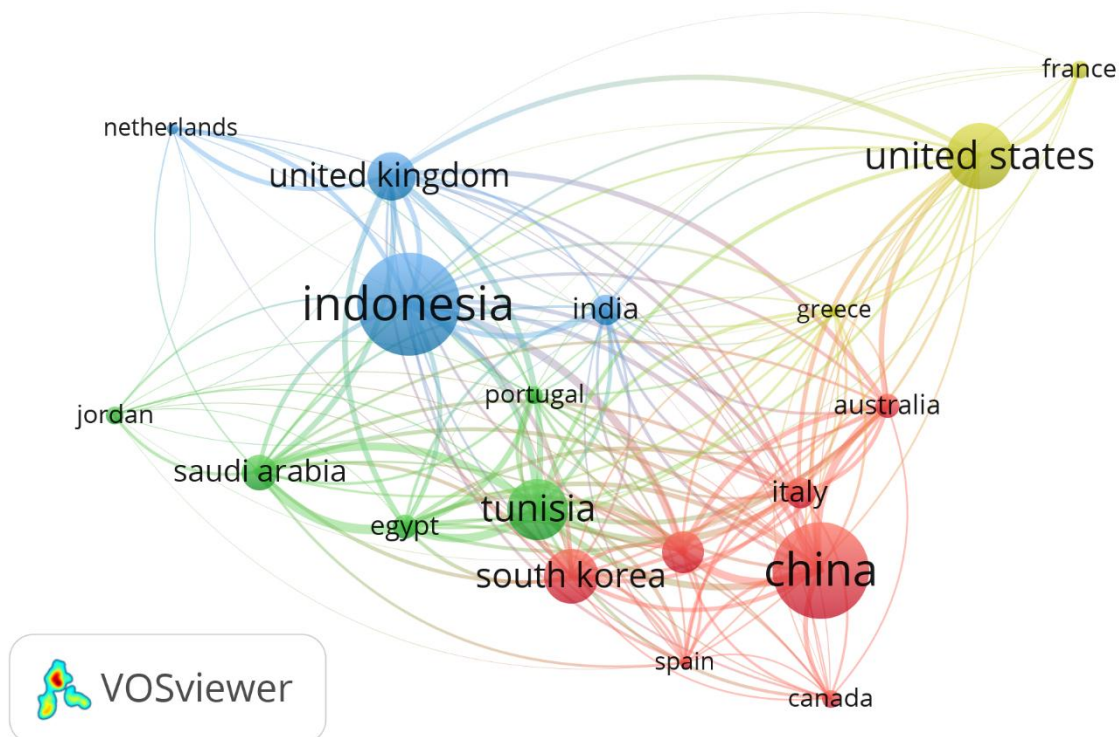


Figure 5 Collaborative Research Among Countries

General Themes of Research On TA-ESG

The keyword co-occurrence analysis using VOSviewer reveals the major thematic clusters and intellectual structure of TA–ESG research. The prominence of “tax avoidance” as the central the keyword co-occurrence analysis performed in VOSviewer shows the most prominent thematic clusters and intellectual structure of the TA–ESG research. The term “tax avoidance” is the main keyword and is linked to ESG, sustainable and ESG performance, suggesting that the literature is growing to investigate tax behaviours in the context of corporate sustainability and responsible businesses practices. In recent years, the debate about tax avoidance has shifted from a financial and/or tax management issue to one that has begun to examine the interaction between corporate tax strategies and their environmental, social and governance obligations.

The keyword network also shows a shift towards more multi-disciplinary themes in the research about tax management. One key theme is the connection between ESG performance and tax avoidance, and how the same policies might be used to enhance a company's ESG image and legitimacy. This stream relates tax behaviour to broader discussions about corporate accountability and transparency, ethical behavior, and sustainable value creation.

Board characteristics, ownership structure, stakeholder theory and agency theory are also themes of interest that focus on corporate governance and stakeholder aspects. These themes point to an emerging field of research interest in institutional and governance frameworks that drive managerial decision-making on tax planning, disclosure and corporate responsibility. Further, the advent of the stakeholder theory in addition to agency theory indicates that the research on TA–ESG is not restricted to an internal managerial viewpoint but also takes into account investors, regulators, employees, communities, and other stakeholders' expectations and interests. Other keyword themes include ESG reporting, greenwashing, business ethics and sustainable business practices, indicating a new focus on the legitimacy and integrity of company sustainability pledges. In this context, tax avoidance has become a topic of discussion and consideration for whether companies' ESG disclosures are actually being made in a responsible manner or whether they are being made strategically to appease stakeholders. There are also various interrelated issues such as firm value, profitability, financial performance and green innovation, which show that the economic and strategic aspects of tax behaviour and the incorporation of environmental, social and governance (ESG) are also under investigation.

In general, the keyword co-occurrence analysis reveals a distinct thematic shift in the research approach of the TIMES from a tax-centred research focus to a multidisciplinary research domain on sustainability. Tax avoidance is becoming a topic that is increasingly linked to other prominent issues, including ESG reporting, stakeholder theory, corporate governance, greenwashing, business ethics and sustainable business practices, which deems tax avoidance a topic to be placed inside wider discussions on corporate legitimacy, transparency, accountability and sustainable value creation. The shift reflects the growing complexity of the TA–ESG relationship and shows how it has become a multifaceted field of study that encompasses the broader demands for responsible and sustainable corporate action beyond tax policy.

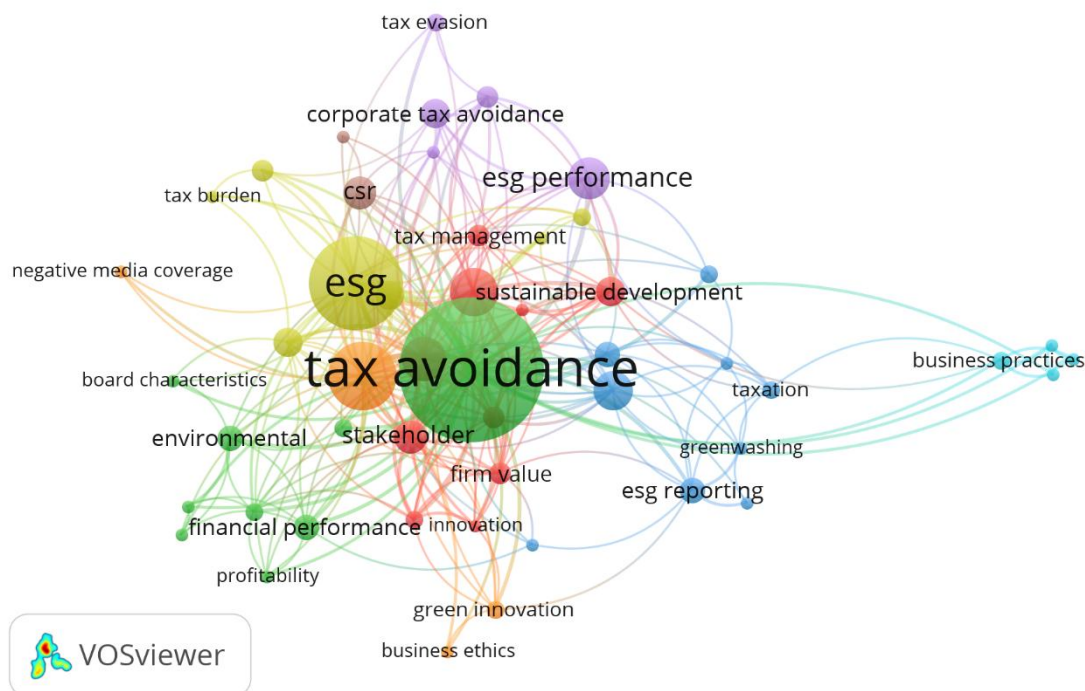


Figure 6 General Themes of Research On TA-ESG

Discussion and Implications

Theoretical Implications

Theoretically, this study has a significant contribution to the development of the domain of the TA–ESG research, because it created a comprehensive knowledge map that shows the main pillars of the domain, emerging research clusters, thematic connections, and areas where further research is needed. The keyword co-occurrence analysis also shows that the theoretical underpinning of the TA–ESG research keeps changing, with agency theory and stakeholder theory becoming more and more prominent, and that the effects of managerial incentives, governance mechanisms, information asymmetry and stakeholder expectations on corporate tax behaviour have grown in importance. The results open up the debate of tax avoidance beyond its traditional financial or compliance-based paradigm and embed it in a larger theoretical frame of corporate responsibility, legitimacy, ethical issues, and sustainable business.

Most importantly, the study shows the growing overlap of taxation and sustainability research, suggesting that the TA–ESG nexus is becoming a multidisciplinary field, and not limited to tax management. The identified research areas that link tax avoidance to ESG performance, corporate governance, ESG reporting, concern of stakeholders, greenwashing, and business ethics demonstrate this theoretical development. These linkages are examined in a systematic manner to provide a picture of how corporate tax behaviour is embedded in an evolving system of responsible corporate action in which financial responsibility, corporate governance, corporate sustainability, and corporate relationships are becoming more interdependent.

The study also makes a contribution by revealing limited thematic overlaps and interdisciplinary theoretical development opportunities. The knowledge structure indicates a significant scope for further research on tax and sustainability, corporate governance, stakeholder management, corporate legitimacy and responsible business conduct. In this sense, the study offers a theory-based guide for how to advance beyond the study of tax avoidance and/or ESG or beyond the study of corporate ESG and sustainable value creation toward an integrated understanding of how corporate tax strategies interact with the environment and society as well as governance quality and sustainable value creation. In conclusion, the results not only strengthened the theoretical underpinnings of the study of the relationship between tax and responsible business conduct but also helped to extend the theoretical framework to better understand how the relationship between tax and responsible business conduct is changing.

Practical Implications

The findings of this bibliometric analysis on Tax Avoidance and Environmental, Social, and Governance (ESG) provide several practical implications for managers, policymakers, investors, and other stakeholders. The increasing research attention on TA–ESG highlights the importance for companies to integrate responsible tax practices into their sustainability strategies. Firms should recognize that aggressive tax avoidance activities may create reputational risks and negatively influence stakeholder perceptions, particularly as ESG transparency becomes increasingly important. Therefore, corporate managers should strengthen governance mechanisms, improve ESG reporting quality, and ensure that tax planning strategies align with ethical business practices and long-term sustainability objectives. For policymakers and regulators, the findings suggest the need to develop clearer ESG disclosure standards and responsible taxation frameworks to encourage greater corporate accountability. Investors may also use ESG-related information as an indicator to evaluate firms' transparency, governance quality, and commitment to sustainable business practices.

Conclusion and Future Research Directions

This bibliometric study provides a comprehensive overview of the development, intellectual structure, and thematic evolution of research on tax avoidance (TA) and Environmental, Social, and Governance (ESG) based on Scopus-indexed publications. The findings demonstrate a substantial increase in scholarly attention, particularly after 2023, reflecting the growing recognition that corporate tax behaviour is closely connected to broader concerns surrounding corporate responsibility, sustainability, transparency, and accountability. The analysis further identifies key research themes linking tax avoidance with ESG performance, corporate governance, sustainability reporting, stakeholder relationships, business ethics, and corporate reputation.

Importantly, the evolution of the literature indicates a shift from viewing tax avoidance primarily as a financial or tax management strategy toward understanding its broader implications for responsible corporate behaviour and sustainable value creation. This shift positions taxation as an increasingly relevant dimension of ESG accountability, particularly in assessing whether corporate sustainability commitments are consistent with firms' broader responsibilities to stakeholders and society.

Overall, the findings provide researchers, policymakers, and corporate practitioners with a strategic understanding of the evolving TA–ESG research agenda, highlighting the growing convergence between taxation, sustainability, governance, and responsible business conduct. By identifying established research clusters, emerging themes, and potential areas for further investigation, this study offers a foundation for advancing interdisciplinary scholarship in sustainable taxation and encourages future research to develop more integrated approaches to understanding the role of corporate tax behaviour within the broader sustainability agenda.

Despite its contributions, this study has several limitations. First, the analysis is limited to publications indexed in the Scopus database, which may exclude relevant studies from other academic databases such as Web of Science or Google Scholar. Second, the study focuses on bibliometric indicators such as publication trends, citations, bibliographic coupling, and keyword co-occurrence, which provide an overview of research development but do not deeply examine the theoretical arguments or empirical findings of individual studies. Third, the search strategy and selected keywords may influence the results by excluding publications that discuss related concepts using different terminology. Future research could expand the database coverage, apply systematic literature review methods, and conduct content analysis to provide deeper insights into how ESG factors influence corporate tax avoidance behaviour across different industries, countries, and institutional contexts.

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Ethics Statement:	This study is a literature-based investigation that relies exclusively on bibliometric analysis of publications indexed in the Scopus database. It did not involve the collection of primary data from human participants, animal subjects, or private corporate entities. Consequently, formal ethical approval from an institutional review board or ethics committee was not required. The authors affirm that the study was conducted in accordance with established principles of academic integrity and publication ethics.
Author Contribution Statement:	All authors contributed significantly to the bibliometric analysis and development of this manuscript. Rahayu Abdul Rahman: Conceptualization, Methodology, Writing - Original Draft, Project Administration. Sunarti Halid, Methodology, Writing – Review & Editing, Siti Hirdayu Mohd Radzi: Investigation, Resources, Data Curation, Review & Editing. Sarah Artiqah Mohamad Saad: Validation, Formal Analysis, Rahayu Abdul Rahman: Writing - Review & Editing. All authors actively participated in drafting, editing, and verifying the final manuscript before submission.

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