A Bibliometric Analysis of Tax Avoidance Research in Indonesia

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Abstract

Background: Tax avoidance in Indonesia significantly impacts state revenues and public trust in the tax system. Despite various tax reforms to improve efficiency, administrative complexity and low compliance persist. Bibliometric analysis is crucial for evaluating research development and trends, offering insights into influential studies, authors, and gaps in tax avoidance research.

Objective: This study aims to provide a comprehensive overview of tax avoidance research in Indonesia through bibliometric analysis, identifying research trends, influential authors, and gaps in the existing literature.

Method: The study employs bibliometric analysis to collect and analyze data on tax avoidance in Indonesia from scientific publications. It includes citation analysis, network analysis, and data visualization using tools like Bibliometrix and VOSviewer to uncover research patterns and trends.

Results: The analysis reveals significant growth in tax avoidance research in Indonesia. It identifies various factors influencing tax avoidance behaviour, methods used by taxpayers, and the impact on the economy and tax system. The study highlights the most productive authors and institutions, frequently discussed topics, and collaboration networks among researchers.

Conclusion: The bibliometric analysis offers a detailed and contextual understanding of tax avoidance research in Indonesia. It highlights strengths and weaknesses in the literature and provides recommendations for future research, focusing on issues relevant to the Indonesian context. This study aims to support policymakers, academics, and practitioners in developing strategies to combat tax avoidance and enhance tax compliance.

Keywords: Bibliometric; Bibliometrics; VOSviewer; Tax Avoidance.

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1.   **Introduction**

Taxation in Indonesia plays a crucial role in funding the state and facilitating national development. Indonesia's tax system is designed to maximize state revenue needed to support various government programs and public infrastructure (Dorimulu et al., 2023). The Indonesian government consistently implements various tax policy reforms to enhance the efficiency and effectiveness of the tax system. These reforms include adjusting tax rates, broadening the tax base, and improving taxpayer compliance. Nevertheless, the tax system in Indonesia still faces numerous challenges, including administrative issues, low taxpayer compliance, and high regulatory complexity (Darussalam et al., 2023).

Tax avoidance in Indonesia is a significant concern for the government and the public. Tax avoidance refers to the efforts made by taxpayers to reduce their tax burden through methods that remain within legal boundaries but do not align with the spirit of tax laws. The impact of tax avoidance is significant on state revenues. Tax avoidance reduces state income that could otherwise be used to fund various development programs and public services. Additionally, tax avoidance can create injustice within the tax system, where compliant taxpayers bear a more significant burden than those who engage in tax avoidance. This situation can undermine public trust in the tax system and the government (Darussalam et al., 2023; Dorimulu et al., 2023).

Research on tax avoidance in Indonesia has shown significant growth in recent years. Many researchers are interested in exploring various aspects of tax avoidance, including the factors influencing tax avoidance behaviour (such as Damayanty & Putri (2021) and Amalia & Ferdiansyah (2019)), the methods used by taxpayers to avoid taxes (such as Tambunan (2020) and Bakhram et al. (2021)), and the impact of tax avoidance on the economy and the tax system (such as Dalu et al. (2012). Journal articles, research reports, and academic theses on tax avoidance in Indonesia have made important contributions to a deeper understanding of this phenomenon. Furthermore, the literature on tax avoidance also includes comparative studies with other countries, providing a broader perspective on tax avoidance practices and efforts to address them (Putra et al., 2019).

Bibliometric analysis is important in evaluating research development within a specific field. Bibliometric analysis allows researchers to identify research trends, measure the productivity of researchers and institutions, and map collaboration networks among researchers (Aria & Cuccurullo, 2017). In the context of tax avoidance, bibliometric analysis can provide a comprehensive overview of research developments in this field, including the most frequently discussed topics, methodologies used, and the contributions of research to understanding tax avoidance. Thus, bibliometric analysis can help identify strengths and weaknesses in the existing literature and offer recommendations for future research (Maulana, 2022; Wulandari & Cahyonowati, 2023).

The method of bibliometric analysis involves collecting and analyzing data from scientific publications to identify research patterns and trends (Aria & Cuccurullo, 2017). This process includes several key steps, such as collecting bibliographic data from scientific databases, citing analysis to measure research impact, network analysis to map collaboration among researchers, and data visualization to present findings graphically. Specialized tools and software, such as Bibliometrix, VOSviewer, and Pajek, are often used in bibliometric analysis to facilitate data processing and analysis. In this study, bibliometric analysis methods will be used to analyze the literature on tax avoidance in Indonesia, providing deeper insights into developing research in this field.

Several journal articles have applied bibliometric analysis in the study of tax avoidance. For example, the study by Alkausar et al. (2021) and Wulandari & Cahyonowati (2023) mapped global trends in tax avoidance research, identified the most productive authors and institutions, and discussed the most frequently covered topics in the literature. However, studies focused explicitly on bibliometric analysis of tax avoidance in Indonesia still need to be expanded. This study contributes significantly by presenting a more detailed and contextual analysis of the development of tax avoidance research in Indonesia.

The research gap that this study aims to fill is the need for an in-depth and focused bibliometric analysis of tax avoidance in Indonesia. Alkausar et al. (2021) and Wulandari and Cahyonowati (2023) tend to be global and need specific attention to the Indonesian context. Therefore, this study will contribute significantly by offering a more detailed and contextual analysis of the development of tax

avoidance research in Indonesia. This study will also identify under-researched areas in the literature, thereby providing recommendations for future research focusing on specific issues relevant to the Indonesian context.

Thus, this study is expected to contribute meaningfully to understanding the phenomenon of tax avoidance in Indonesia through a bibliometric analysis approach. It will also assist policymakers, academics, and practitioners formulate more effective strategies to combat tax avoidance and enhance tax compliance in Indonesia.

2.   Literature Review

2.1.   *The Theory of Tax Avoidance*

Tax avoidance refers to the legal practices undertaken by taxpayers to minimize their tax liabilities by exploiting gaps and provisions in the existing tax regulations (Victory, G., & Cheisviyani, 2016). This is distinct from tax evasion, which is an illegal activity. Common strategies in tax avoidance include income shifting to lower-tax entities, utilizing tax incentives, and structuring transactions to minimize taxable income. The theory highlights the importance of effective tax planning to optimize corporate profits while adhering to tax laws.

2.2.   *Tax Avoidance from the Perspective of Agency Theory*

Agency theory examines the relationship between the owners of a company (principals) and the managers (agents) who run the company (Fama & Jensen, 1983; Jensen & Meckling, 1976). In the context of tax avoidance, agency theory posits that managers may have incentives to engage in tax avoidance to enhance the company's net profits and, indirectly, their compensation. However, conflicts of interest can arise when these tax avoidance strategies contradict the owners' preferences for legal compliance and corporate reputation. Previous research indicates that stringent oversight by owners and robust governance structures can mitigate managers' tax avoidance practices (Alkausar et al., 2020).

2.3.   *Tax Avoidance from the Social Obligation Approach*

The social obligation approach emphasizes that companies have responsibilities towards society and their surrounding environment, including paying taxes (Afifah et al., 2021). From this perspective, tax avoidance can be seen as neglecting a company's social responsibility to contribute to economic development and public welfare through tax payments. Studies have shown that companies with a high commitment to social responsibility are less likely to engage in tax avoidance due to its potential negative impact on their reputation and stakeholder relationships (Jizi et al., 2014).

2.4   *Tax Avoidance from the Perspective of Legitimacy Theory*

Legitimacy theory posits that companies must earn legitimacy or acceptance from society to operate sustainably (Stefhanie & Dewi, 2022). Tax avoidance practices can undermine a company's legitimacy if perceived negatively by the public. Companies involved in tax avoidance often face the risk of diminished public trust and reputational damage. Therefore, to maintain legitimacy, companies must ensure that their tax avoidance strategies not only comply with the law but also align with society's ethical and social expectations. Research suggests transparency and good tax reporting practices can help companies preserve their legitimacy.

3.   Method

This study employs a bibliometric research approach, a quantitative method used to analyze the impact and development of scientific literature within a specific field. Bibliometric analysis allows

researchers to systematically measure and map the patterns, trends, and relationships among published works, providing insights into the evolution and structure of the research domain.

3.1.   *Data Collection*

The data for this study were obtained from the Dimensions.ai database using the keywords "Tax Avoidance AND Indonesia." The search was limited to publications from the years 2019 to 2023. This is because, since 2019, research on tax avoidance has increased significantly. The fields of research included in the study were "35 Commerce, Management, Tourism and Services," "3502 Banking, Finance and Investment," "3501 Accounting, Auditing and Accountability," and "3507 Strategy, Management and Organisational Behaviour." Only articles were considered for analysis to ensure the quality and relevance of the data.

Table 1. Filtering Process

No.	Filter	Result
1.	Keyword "Tax Avoidance and Indonesia"	1837
2.	Year Publication "2019-2023"	1553
3.	Research Article	1490
4.	Fields	1085

Source**:** Data Processed (2024)

3.2.   *Data analysis*

The collected data were analyzed using bibliometric tools, specifically Bibliometrix in R and VOSviewer. Bibliometrix, a comprehensive R package, was used to perform various bibliometric analyses such as citation, co-citation, and thematic mapping (Aria & Cuccurullo, 2017). VOSviewer, a software tool for constructing and visualizing bibliometric networks, was employed to create visual representations of the bibliometric data, including co-authorship, co-citation, and keyword co-occurrence networks (Van Eck & Waltman, 2013). Together, these tools provided a detailed and insightful analysis of the research trends and patterns in the field of tax avoidance in Indonesia.

4.   **Results**

4.1.   *Data Overview*

From Table 1, we observe significant research trends within this field from 2019 to 2023. The high annual growth rate (44.06%) indicates increasing interest from the academic community in this topic. The relatively young average document age (2.28 years) and the average citations per document (1.379) suggest that the research in this period is still relatively new and is gaining more attention and citations.

The substantial number of sources (527) shows diversity and inclusiveness in the analyzed literature. Although many single-authored documents exist (195), collaboration among authors is also standard, with an average of 2.24 authors per document. The percentage of international co-authorship (27.65%) indicates that this topic has global appeal and involves researchers from various countries.

All analyzed documents are articles that strongly focus on peer-reviewed journal publications. This could suggest that the research primarily aims to disseminate scientific findings through well-established academic channels.

This data demonstrates a dynamic and collaborative research environment in accounting and finance, with rapid growth and significant international involvement. Researchers and practitioners can use these findings to understand trends in the literature, identify opportunities for further collaboration, and focus on emerging research areas in this field.

Table 2. Main Information Data

Description	Results
Timespan	2019:2023
Sources (Journals, Books, etc)	527
Documents	1085
Annual Growth Rate %	44.06
Document Average Age	2.28
Average citations per doc	1.379
References	2826
DOCUMENT CONTENTS	
Keywords Plus (ID)	1
Author's Keywords (DE)	1
AUTHORS	
Authors	2069
Authors of single-authored docs	188
AUTHORS COLLABORATION	
Single-authored docs	195
Co-Authors per Doc	2.24
International co-authorships %	0.2765
DOCUMENT TYPES	
Article	1085

Source**:** Data Processed (2024)

4.2   *Development of Research Production*

Figure 1 indicates a robust upward trajectory in the number of articles published annually in accounting and finance from 2019 to 2023, reflecting a significant increase in research activity and academic engagement. Starting with 88 articles in 2019, the number rose to 118 in 2020, then surged to 187 in 2021, further escalating to 313 in 2022 and reaching a peak of 379 articles in 2023. This consistent growth underscores the expanding interest and relevance of accounting and finance research, driven by emerging trends, new methodologies, and the increasing significance of publishing for academic and professional advancement. The notable rise also suggests enhanced access and dissemination through digital platforms and open-access journals, facilitating broader dissemination of research findings and collaboration within the academic community.
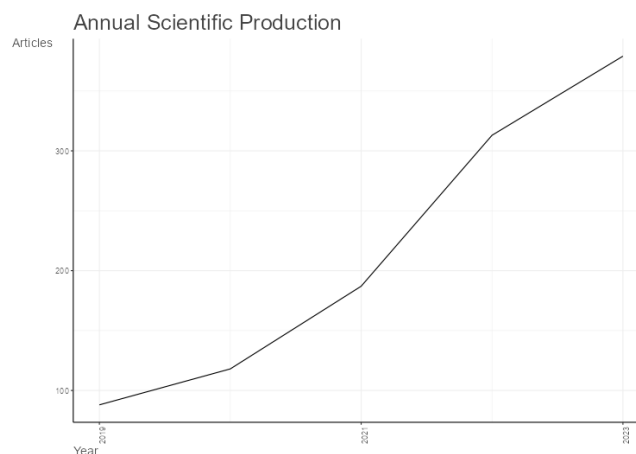

Figure 1. Annual Scientific
Source: Data Processed (2024)

Table 2, reflecting the mean total citations per article (MeanTCperArt) and the number of articles published (N) from 2019 to 2023, reveals insightful trends in the field of accounting and finance. In 2019, the MeanTCperArt was the highest at 5.41 for 88 articles, suggesting that articles published this year received a substantial number of citations on average, indicating a significant impact. However, there is a noticeable decline in the MeanTCperArt over the subsequent years, with 3.03 in 2020 for 118 articles, 1.6 in 2021 for 187 articles, 0.91 in 2022 for 313 articles, and reaching a low of 0.2 in 2023 for 379 articles. Despite the increasing number of publications each year, this downward trend in citations per article may reflect the challenges in maintaining high citation rates as the volume of research output grows. It could also suggest that more recent articles have needed more time to accumulate citations. The data underscores the dynamic nature of research impact and the potential lag between publication and recognition in the form of citations.

Table 3. Annual Cite per Year

Year	MeanTCperArt	N
2019	5,41	88
2020	3,03	118
2021	1,6	187
2022	0,91	313
2023	0,2	379

Source: Data processed (2024)

4.3   *University Collaboration*

Figure 2. Affiliation Collaboration
Source: Data processed (2024)

Figure 2 shows academic affiliations in the context of tax avoidance research, highlighting the significant contributions and collaborations among various universities and institutions in Indonesia. The University of Indonesia and Trisakti University are the most prominent nodes, indicating their substantial influence and productivity in this research area.

The University of Indonesia, represented in red, shows strong collaboration with institutions such as Pancasila University and Kristen Krida Wacana Christian University, suggesting a robust network focused on exploring various dimensions of tax avoidance. This cluster's prominence indicates the University of Indonesia's leadership in driving research initiatives and forming key academic partnerships.

Trisakti University, shown in green, demonstrates significant collaborative links with the International University of Batam and other regional universities. This indicates Trisakti University's central role in fostering research on tax avoidance, contributing to the academic discourse through strong inter-university connections and shared research efforts.

The blue cluster includes universities like Gadjah Mada University and the University of Pembangunan Nasional Veteran Jakarta, indicating their interconnected research activities and contributions to the field. Meanwhile, the purple cluster features the Indonesian State College of Accountancy and the Directorate General of Taxes, highlighting their focus on specialized and policy-related research in tax avoidance.
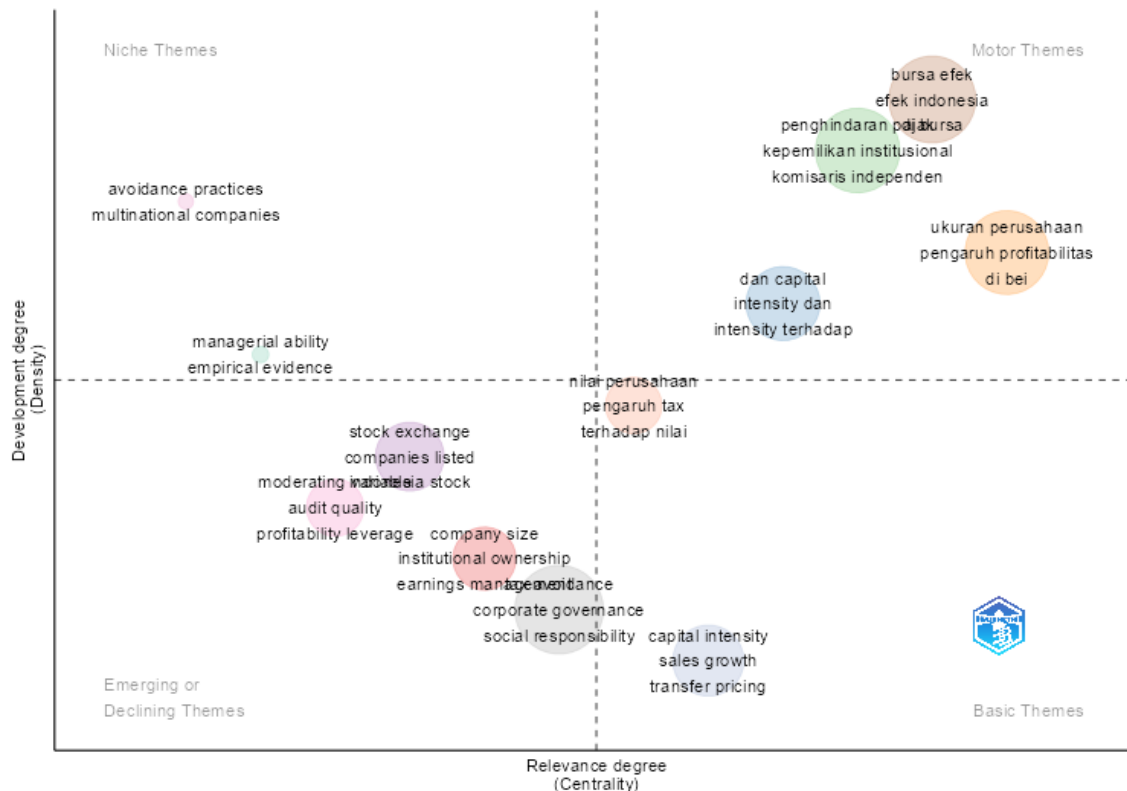
4.4   *Thematic Map*

Figure 3. Thematic Map
Source: Data processed (2024)

The strategic diagram of tax avoidance research themes reveals a comprehensive landscape of the field's development and relevance. Niche themes such as "avoidance practices" and "multinational companies" are highly specialized and well-developed within certain research circles but have limited integration into the broader discourse. In contrast, motor themes like "bursa efek," "efek indonesia," "penghindaran pajak," "kepemilikan institusional," and "komisaris independen" are both highly developed and central, driving the main discussions and advancements in the field. Topics such as "ukuran perusahaan" and "pengaruh profitabilitas di bei" indicate a strong focus on institutional factors and corporate governance in tax avoidance. Emerging or declining themes, including "managerial ability," "empirical evidence," "stock exchange," "audit quality," "profitability leverage," "institutional ownership," and "corporate governance," suggest areas either developing or losing focus. Basic themes like "capital intensity," "sales growth," "transfer pricing," "corporate governance," and "earnings management" form the foundational elements of tax avoidance research, crucial for understanding the broader context despite lower density exploration. This strategic mapping underscores the importance of institutional and corporate governance factors while highlighting areas for future exploration and potential integration into the main body of research.

4.5   *The Most Impactful and Relevant Source and Author*

Table 3 shows various journals discussing tax avoidance, revealing significant insights into their relative impact and productivity. E-Jurnal Akuntansi stands out with the highest h-index of 8, indicating a strong citation impact and substantial academic influence. This journal, with 162 citations across 41 publications, also has a notable g-index of 11 and an m-index of 1.33, highlighting its consistent and high-quality contributions to the field over a short period. Such metrics underscore the journal's pivotal role in disseminating influential research and shaping contemporary academic discourse in accounting.

OWNER exhibits a commendable h-index of 5 and a g-index of 5, reflecting its rapid rise and impact within the academic community. Despite its relatively recent start, it has amassed 44 citations across 31 publications, demonstrating a strong m-index of 1.25. This suggests that OWNER has quickly become a key player in the field, contributing valuable research that resonates with scholars. Similarly, Jurnal Akuntansi Trisakti, with an h-index of 4 and a g-index of 7, has achieved 87 citations from 7 publications, indicating a steady and impactful presence in the research landscape.

Other journals, such as Bina Ekonomi, Cogent Business & Management, and Jurnal Informasi Perpajakan Akuntansi dan Keuangan Publik, show promising growth and potential for future impact. Bina Ekonomi and Cogent Business & Management have achieved h-indices of 3 and 3, respectively, reflecting their emerging influence. Jurnal Informasi Perpajakan Akuntansi dan Keuangan Publik, with an h-index of 3 and a g-index of 5, highlights its role in addressing specific areas within accounting and finance. Overall, the data suggests a diverse and dynamic field, with several journals making significant strides in contributing to academic knowledge and fostering research development in accounting and finance.

Table 4. Impactful source

Element	Local Indexing	h_index	g_index	m_index	TC	NP
E-JURNAL AKUNTANSI	Sinta 3	8	11	1,3	162	41
OWNER	Sinta 3	5	5	1,25	44	31
JURNAL AKUNTANSI TRISAKTI	Sinta 3	4	7	0,67	87	7
BINA EKONOMI	Sinta 3	3	3	0,75	17	3
COGENT BUSINESS & MANAGEMENT	-	3	4	1	28	4
JURNAL AKUNTANSI	Sinta 2	3	4	0,5	22	16
JURNAL INFORMASI PERPAJAKAN AKUNTANSI DAN KEUANGAN PUBLIK	Sinta 3	3	5	0,5	29	7
RESEARCH JOURNAL OF FINANCE AND ACCOUNTING	-	3	3	0,5	13	3
ACCRUALS (ACCOUNTING RESEARCH JOURNAL OF SUTAATMADJA)	Sinta 4	2	2	0,33	10	2

Source: Data processed (2024)

Table 4 shows the author's productivity in discussing tax avoidance and highlights several key contributors. Firmansyah A is the most prolific author, with 26 articles and significantly leading research output. Ernandi H and Oktaviani RM followed with ten articles indicating their substantial involvement in advancing the field. Wulandari S, with eight articles, and Tanujaya K, with seven articles, also demonstrate notable contributions. Authors like Irawan F and Noviari N, each with six articles, and Arieftiara D, Titisari KH, and Wijaya S, each with five articles, further illustrate a robust and active research community. This data underscores the diverse and collaborative nature of scholarly activity in accounting and finance, with several key figures driving significant advancements and contributing to the field's growing body of knowledge.

Table 5. The most relevant author

Authors	Articles
Firmansyah A	26
Ernandi H	10
Oktaviani RM	10
Wulandari S	8
Tanujaya K	7
Irawan F	6
Noviari N	6
Arieftiara D	5
Titisari KH	5
Wijaya S	5

Source: Data processed (2024)

Table 6. The most impactful author

No	Paper		DOI	Total Citations	TC per Year
1	Mahdiana & Amin, (2020), Jurnal Akuntansi Trisakti	This study investigates the impact of profitability, leverage, company size, and sales growth on tax avoidance in Indonesian manufacturing companies. The findings indicate that profitability has a negative effect on tax avoidance, suggesting that more profitable companies are less likely to engage in tax avoidance activities, prioritizing straightforward financial performance over complex tax strategies.	10.25105/JAT.V7I1.6289	43	8,6
2	Asih & Dwiyanti, 2019, E-Jurnal Akuntansi	This article examines the factors influencing tax avoidance in Indonesian companies. It highlights the role of corporate governance mechanisms and firm-specific characteristics, showing that effective governance can mitigate aggressive tax practices.	10.24843/EJA.2019.V27.I03.P24	36	6
3	Nadhifah & Arif, 2020, Jurnal Magister Akuntansi Trisakti	The research focuses on the influence of executive characteristics and corporate policies on tax avoidance. The results suggest that executive incentives and corporate social responsibility (CSR) policies significantly impact tax avoidance behaviours, with CSR activities potentially acting as a moderating factor.	10.25105/JMAT.V7I2.7731	29	5,8
4	Nugraha & Mulyani, 2019, Jurnal Akuntansi Trisakti	This study analyzes the effect of institutional ownership and company performance metrics on tax avoidance. It finds that higher institutional ownership is associated with lower levels of tax avoidance, emphasizing the role of vigilant shareholders in curbing aggressive tax strategies.	10.25105/JAT.V6I2.5575	25	4,17
5	Bimo et al., 2019, Journal Of Economics And Development	The article explores the relationship between market conditions, regulatory environments, and tax avoidance. It demonstrates that stringent regulatory oversight and transparent market practices can reduce the incidence of tax avoidance.	10.1108/JED-10-2019-0042	23	3,83
6	Fauzan et al., 2019, Riset Akuntansi Dan Keuangan Indonesia	This research assesses the impact of financial leverage and profitability on tax avoidance, concluding that companies with higher leverage and profitability are more likely to engage in tax avoidance to optimize their tax liabilities.	10.23917/REAKSI.V4I3.9338	21	3,5

7	Rifai & Atiningsih, 2019, Econbank Journal Of Economics And Banking	The study investigates the effect of market competition and corporate governance on tax avoidance. It highlights that intense market competition and robust corporate governance frameworks are critical in limiting tax avoidance practices.	10.35829/ECONBANK.V1I2.48	21	3,5
8	Wahyuni et al., 2019, Indonesian Management And Accounting Research	This paper examines the role of managerial incentives and corporate policies in tax avoidance, finding that managerial ownership and performance-based incentives significantly influence tax strategies.	10.25105/IMAR.V16I2.4686	21	3,5
9	Swandewi & Noviari, 2020, E-Jurnal Akuntansi	The article focuses on the effects of capital intensity and firm size on tax avoidance. It concludes that higher capital intensity and larger firm size are associated with increased tax avoidance activities, suggesting that larger firms have more resources to engage in tax planning.	10.24843/EJA.2020.V30.I07.P05	18	3,6
10	Arieftiara et al., 2020, Meditari Accountancy Research	This study examines the moderating role of audit quality on the relationship between profitability and tax avoidance. It finds that high-quality audits can mitigate the extent of tax avoidance, emphasizing the importance of rigorous auditing standards in enhancing tax compliance.	10.1108/MEDAR-05-2018-0338	16	2,67

Source**:** Data processed (2024)
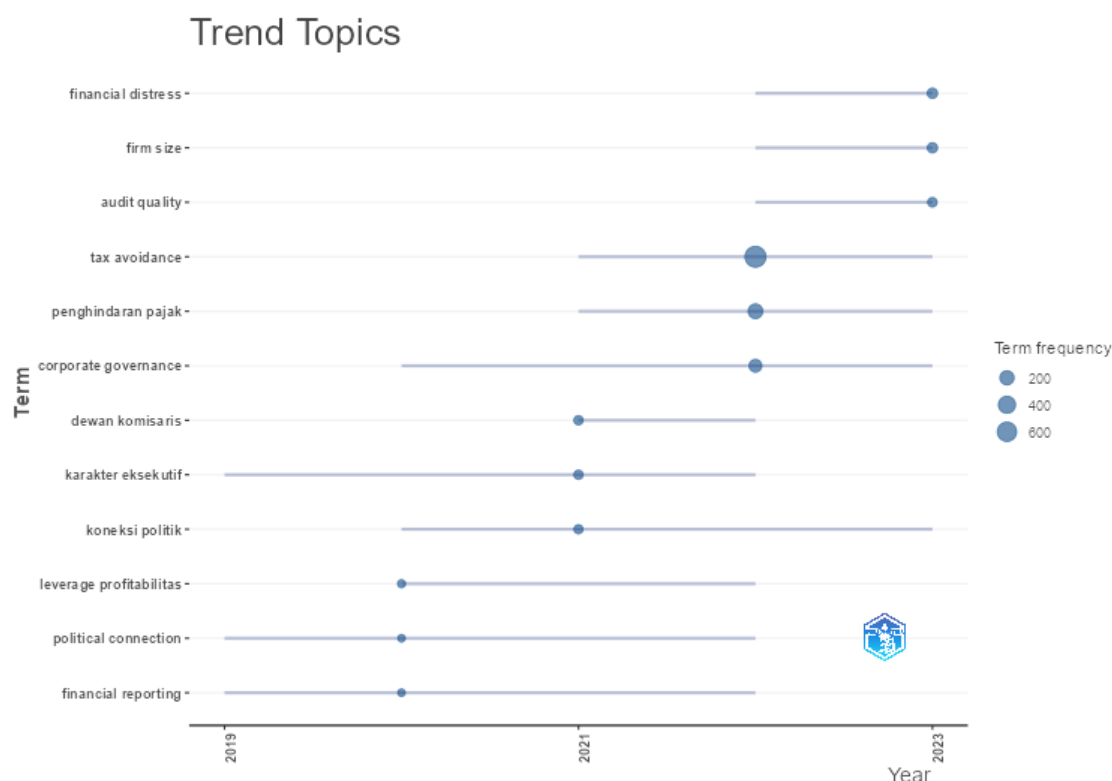
4.6 *Trending Topics*

Figure 4. Trend Topics
Source: Data processed (2024)

The trend topics visualization provides a comprehensive overview of the key research themes in tax avoidance from 2019 to 2023. The term "tax avoidance" stands out prominently, reflecting its central role in contemporary research. Other significant terms include "financial distress," "firm size," "audit quality," and "corporate governance," indicating their importance in understanding tax avoidance dynamics.

The increasing frequency of terms like "financial reporting," "leverage profitabilitas," and "political connection" suggests growing interest and evolving research focus in these areas. For instance, the term "financial distress" shows high relevance, pointing to the critical examination of how companies in financial distress may engage in tax avoidance as a survival strategy. Similarly, "firm size" and "audit quality" are crucial factors influencing tax practices, as larger firms with robust audit mechanisms are typically scrutinized more intensely.

Moreover, terms related to governance, such as "corporate governance," "dewan komi saris," and "karakter eksekutif," highlight the significant role of governance structures and executive characteristics in shaping tax avoidance behaviour. The presence of "koneksi politik" (political connections) indicates an awareness of how political ties can affect corporate tax strategies. Overall, the trend topics underscore a multifaceted approach to studying tax avoidance, encompassing financial performance, governance, and political influences, reflecting the complex nature of this research domain.

4.7 *Co-Citation Analysis*

The co-citation network map generated by VOSviewer in Figure 4 visually represents how academic papers related to tax avoidance are interconnected through citations. This analysis will delve into the significant clusters identified in the map, highlighting the most influential articles within each cluster and discussing their impact on the field.

The co-citation network visualization generated by VOSviewer offers an insightful representation of the interrelationships among various academic journals in accounting and finance. Each node in the

network represents a journal, and the links between nodes indicate the frequency with which these journals are cited in other academic papers. The size of the nodes correlates with the total number of co-citations, while different colours represent distinct clusters of closely related journals based on their citation patterns. This detailed map reveals the centrality and influence of key journals within the scholarly community.

The yellow cluster is dominated by core accounting and finance journals such as "The Accounting Review," "Journal of Accounting and Economics," and "Journal of Financial Economics." These journals are highly central and frequently co-cited, signifying their foundational role in the field. The inclusion of "The Journal of Finance" within this cluster further underscores its critical influence in financial economics research, often cited alongside the primary accounting journals. This cluster reflects the bedrock of theoretical and empirical research that drives the field of accounting and finance.

The green cluster includes journals focusing on more specialized and emerging topics within accounting. Journals like "The Journal of Contemporary Accounting & Economics," "Managerial Auditing Journal," and "Corporate Governance" fall into this category. These journals are essential for researching niche areas such as auditing, corporate governance, and contemporary accounting issues. These journals indicate an active engagement with specialized topics that complement the core research, contributing to a deeper and more nuanced understanding of accounting practices and principles.

The red cluster is particularly notable for its inclusion of regional and practical accounting journals, such as "E-Jurnal Akuntansi" and "Jurnal Akuntansi." These journals are significant in the Indonesian academic community, reflecting robust local research contributions to the global accounting literature. Additionally, journals like "Social Responsibility Journal" and "Jurnal Bisnis dan Akuntansi" emphasize the intersection of accounting with social responsibility and business practices. This cluster highlights the broader impact of accounting research on societal and business ethics, showcasing the importance of regional perspectives and practical applications in the field.

The blue cluster is characterized by journals that explore corporate finance and governance, including "Journal of Corporate Finance," "Journal of Business Ethics," and "Journal of Financial Reporting." This cluster demonstrates a multidisciplinary approach to financial practices, focusing on corporate finance's governance, ethical, and reporting aspects. The interconnections within this cluster reflect the comprehensive nature of research that spans various facets of corporate behaviour and financial management. Overall, the co-citation network visualization underscores the interconnected and multidisciplinary nature of accounting and finance research, revealing the critical roles played by both foundational and specialized journals in advancing the field.
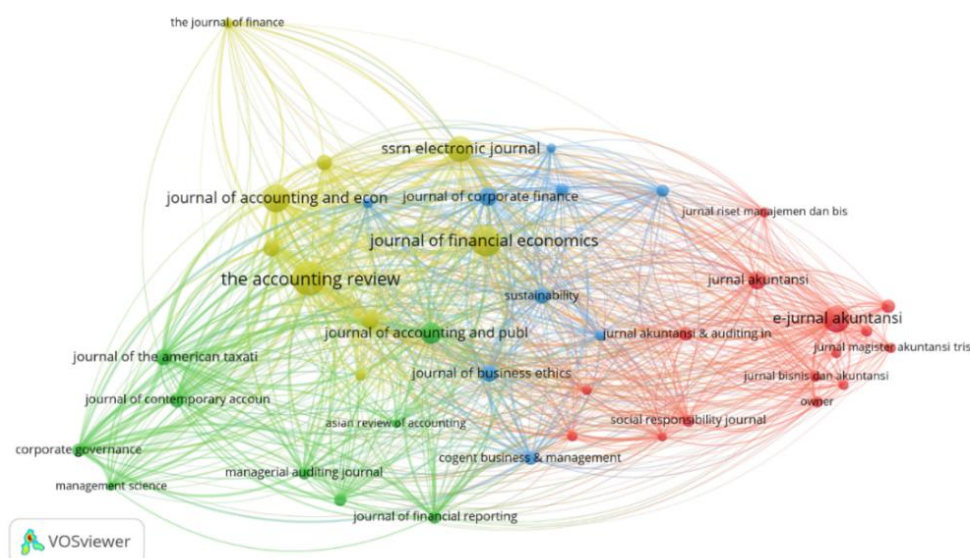

Figure 5. Co-Citation Analysis by Sources
Source: Data processed (2024)

In Figure 6, the red cluster prominently features works by Armstrong, Chen, Dyreng, Hanlon, and Desai. These papers focus heavily on corporate tax avoidance, financial reporting, and the implications of accounting policies. For instance, Armstrong et al. (2015) and Desai and Dharmapala (2006) discuss the determinants and consequences of tax avoidance, highlighting the strategies employed by firms to minimize tax liabilities. The strong interconnections within this cluster suggest a cohesive body of literature frequently cited together, emphasizing its importance in understanding corporate financial behaviour and tax strategies.

In the green cluster, key works by Jensen and Meckling (1976), Puspita and Febrianti (2018), and Hidayat (2018) are evident. Jensen's seminal work on the firm and agency costs theory has profound implications for corporate governance and managerial behaviour. This theoretical foundation is frequently cited alongside empirical studies by Puspita and Hidayat, who explore practical applications of these theories in the context of Indonesian firms. The integration of classical theories with contemporary empirical research in this cluster underscores the ongoing relevance and application of foundational concepts in current studies.

The blue cluster includes influential papers by Desai and Dharmapala (2006), Taylor and Richardson (2012), and Lanis and Richardson (2013), which delve into the international dimensions of corporate tax avoidance and financial reporting. These works examine how multinational corporations navigate different regulatory environments and employ complex strategies to optimize their tax obligations across jurisdictions. The cross-references between these papers highlight the global perspective of tax avoidance research, indicating a well-developed discourse on the international challenges and strategies in corporate finance. This cluster emphasizes the significance of understanding global financial practices and their policy and corporate behaviour implications.
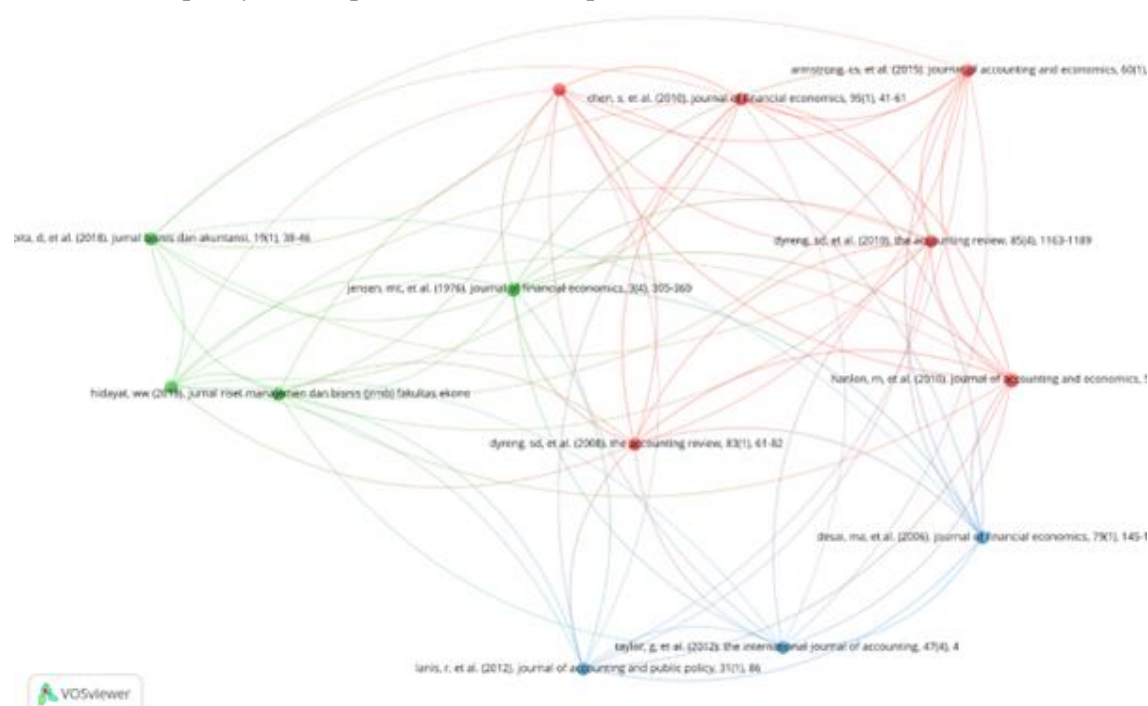

Figure 6. Co-Citation Analysis by References
Source: Data processed (2024)

In Figure 7, The red cluster is prominently occupied by authors such as Hanlon, Armstrong, Larcker, and Blouin. These researchers focus extensively on corporate tax strategies, financial reporting, and the implications of governance practices. For instance, Hanlon's work often explores the relationship between accounting practices and tax policies. At the same time, Armstrong and Larcker contribute significantly to understanding corporate governance and financial reporting's impact on firm behaviour. The dense interconnections within this cluster highlight the collaborative and interrelated nature of research on these critical topics.

In the blue cluster, leading figures such as Lanis and Richardson emerge. Their research frequently addresses international tax avoidance and the effects of regulatory environments on corporate tax strategies. Lanis' studies often delve into the interplay between political connections and tax practices, while Richardson examines the broader implications of tax avoidance on corporate transparency and governance. This cluster's composition underscores the global perspective on tax research, focusing on how multinational operations and cross-border regulations influence corporate financial behaviour.

The green cluster features authors like Jensen, Firmansyah, and Hidayat, who contribute to the Indonesian context's theoretical and empirical understanding of corporate finance and governance. Jensen's foundational theories on agency costs and firm behaviour provide a theoretical backdrop for contemporary empirical studies by Firmansyah and Hidayat, which explore specific aspects of corporate governance and financial performance in Indonesian firms. This cluster demonstrates the integration of classical theories with regional empirical research, highlighting the importance of contextual studies in contributing to the global discourse on accounting and finance.
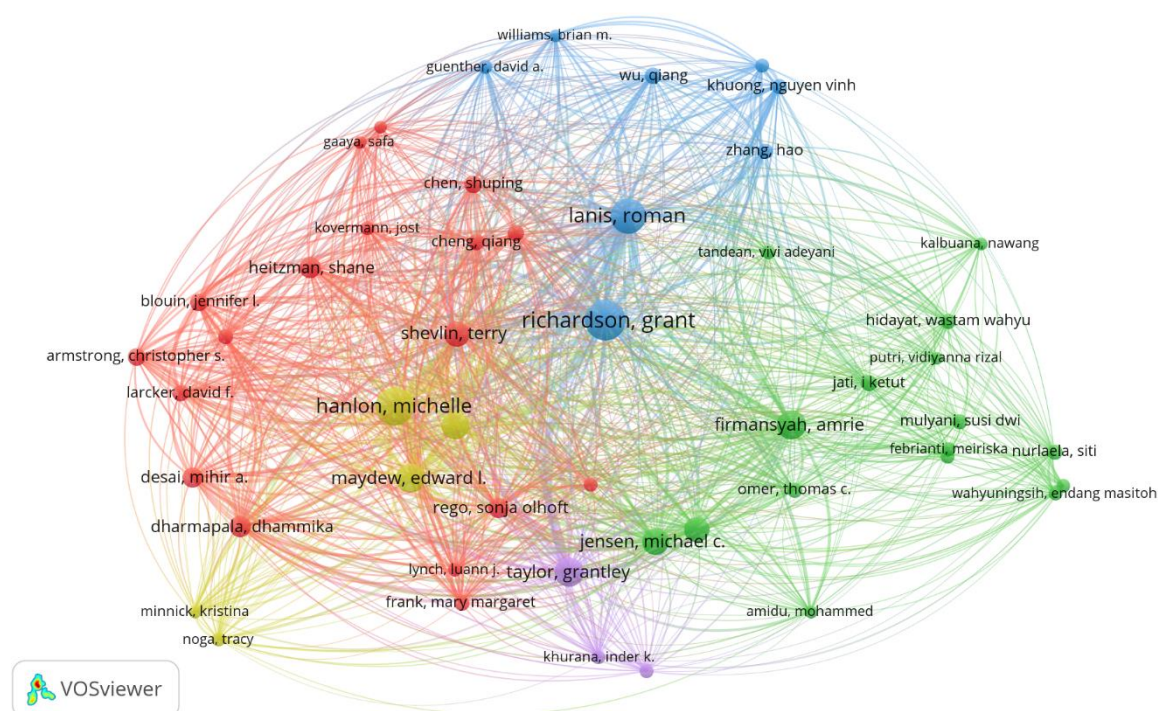

Figure 7. Co-Citation Analysis by Author
Source: Data processed (2024)

5. Conclusions

This study provides a comprehensive bibliometric analysis of tax avoidance research in Indonesia, revealing the development of research production (annual scientific & annual cite per year), university collaboration, thematic map, the most impactful and relevant source and author, trending topics, and co-citation analysis from 2019 to 2023. The analysis identifies key factors influencing tax avoidance behaviour, including profitability, leverage, corporate governance, and executive characteristics, and highlights the impact of these factors on the economy and tax system.

The bibliometric analysis underscores the contributions of prolific authors and influential institutions, mapping out collaboration networks and research hotspots. It also highlights the thematic evolution of tax avoidance research, indicating areas of high development, such as corporate governance and financial distress, while identifying emerging topics like political connections and managerial incentives.

This study provides valuable insights for future research directions by uncovering these trends and gaps, emphasizing the need for more focused and contextual studies within the Indonesian framework.

The findings can aid policymakers, academics, and practitioners formulate more effective strategies to combat tax avoidance and enhance tax compliance. Overall, this study contributes significantly to understanding tax avoidance in Indonesia and supports the development of more robust and equitable tax policies.

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