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Global Research Trends in Tax Management: A Bibliometric Analysis of Scientific Publications (1990-2025)

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ABSTRACT
Tax management has become an increasingly important topic in accounting and taxation research due to growing regulatory complexity, corporate tax efficiency demands, and the expanding role of tax governance. Although the number of publications on tax management has increased substantially, comprehensive evidence regarding the global development of this research field remains limited. This study aims to map global research trends in tax management using a bibliometric approach. Bibliographic data were collected from the Scopus database covering publications from 1990 to 2025. The analysis employed publication trend analysis, cumulative growth analysis, and life cycle analysis to evaluate the evolution and maturity of the research field. The results indicate that tax management research has grown rapidly, particularly after 2015, and has entered the growth stage of its scientific development. The life cycle analysis projects that publication activity will reach its peak around 2032, with a coefficient of determination (R^2) of 0.873, indicating a strong model fit. The cumulative growth analysis further suggests considerable opportunities for future research, particularly in emerging areas related to tax governance, digital taxation, and corporate sustainability. This study contributes to the taxation literature by providing a comprehensive overview of the evolution of tax management research and offering valuable insights for researchers and policymakers in identifying future research directions.

Keywords: Tax Management, Tax Planning, Tax Compliance, Tax Efficiency, Bibliometric Analysis.
JEL Code: H25, H26, M41, M48, G32

I. Introduction

Taxation plays a vital role in supporting economic development and government revenue (OECD, 2023). From a corporate perspective, taxes represent a significant expense that directly affects profitability, cash flow, and financial performance (Hanlon & Heitzman, 2010). Consequently, organizations continuously seek strategies to manage their tax obligations efficiently while maintaining compliance with applicable regulations (Armstrong et al., 2015). Beyond serving as a major source of public revenue, taxation also functions as an instrument for promoting economic stability, income redistribution, and sustainable development. Governments worldwide continue to reform their tax systems to respond to globalization, digitalization, and increasing cross-border economic activities, making tax management increasingly important for both policymakers and business organizations. Tax management has emerged as an essential component of corporate financial strategy. It encompasses various activities aimed at planning, controlling, and evaluating tax-related decisions to achieve tax efficiency and minimize tax risks within legal boundaries (Suandy, 2016; Scholes et al., 2015). Effective tax management enables companies to optimize tax liabilities, improve compliance, and support long-term financial sustainability (Minnick & Noga, 2010). Rather than focusing solely on reducing tax payments, contemporary tax management emphasizes balancing tax efficiency with transparency, accountability, and regulatory compliance. This broader perspective reflects increasing stakeholder expectations regarding corporate responsibility and ethical tax behavior, particularly among multinational corporations operating across multiple tax jurisdictions.

Over the last three decades, tax management has attracted increasing attention from researchers due to globalization, digital transformation, changes in tax regulations, and growing concerns regarding corporate tax governance (OECD, 2021). Studies on tax management have expanded beyond traditional tax planning and now include topics such as tax compliance, tax risk management, corporate governance, tax transparency, and digital taxation (Desai & Dharmapala, 2009; Armstrong et al., 2015; Surya et al., 2026). Recent international initiatives, including the OECD Base Erosion and Profit Shifting (BEPS) project and the implementation of the Global Minimum Tax, have further intensified academic interest in corporate tax practices. At the same time, rapid advances in digital technologies, data analytics, and artificial intelligence have transformed tax administration and corporate tax reporting, creating new opportunities as well as challenges for tax management research.

Although the number of studies related to tax management has increased considerably, limited attention has been given to understanding the overall development of tax management research itself. Previous bibliometric studies have examined various accounting and auditing topics, including audit research, fraud prevention, forensic audit, tax avoidance, digital taxation, audit report lag, and governance, risk, and compliance (GRC), demonstrating the usefulness of bibliometric methods in identifying research trends, intellectual structures, and future research (Santoso, 2022; Bahrul et al., 2024; Nazara et al., 2024; Utami et al., 2023; Fitriana et al., 2025; Ramadhan et al., 2024; Nehru et al., 2026) Most studies focus on examining the relationship between tax-related variables rather than investigating how the field has evolved over time. While these studies have generated valuable empirical evidence, they provide only fragmented insights into the tax management literature. They do not comprehensively reveal how research themes have evolved, which scholars and institutions have shaped the field, or how international collaboration has contributed to knowledge development.

Despite the growing body of literature, there is still no comprehensive bibliometric study that systematically maps the intellectual structure, publication growth, thematic evolution, and research trends in tax management. Existing studies primarily investigate empirical relationships among tax-related variables or focus on specific issues, such as tax avoidance or digital taxation, without providing a holistic overview of how tax management research has developed over time. Consequently, researchers lack a comprehensive understanding of the evolution of this research field, influential publications, collaboration networks, and emerging research themes. Without such an overview, it becomes difficult to identify mature research areas, underexplored topics, and future research priorities. A comprehensive bibliometric analysis is therefore necessary to consolidate existing knowledge and establish a clearer roadmap for future investigations in tax management. This gap raises an important research problem: How has tax management research evolved over time, what are the dominant research themes, who are the leading contributors, and which topics offer promising opportunities for future research? Addressing these questions is essential for establishing a clearer understanding of the scientific development of tax management and identifying potential directions for future investigations. Answering these questions is particularly important because the complexity of modern taxation requires an integrated understanding of the research landscape, enabling scholars to recognize influential knowledge clusters and emerging research frontiers.

Bibliometric analysis provides a systematic method for evaluating scientific development within a particular research domain (Donthu et al., 2021; Zupic & Čater, 2015; Merigó & Yang, 2017). Through bibliometric techniques, researchers can identify publication trends, growth patterns, and future research opportunities. Unlike traditional narrative or systematic literature reviews, bibliometric analysis offers quantitative evidence regarding the evolution and intellectual structure of a research field, thereby providing a broader perspective on the development of tax management research. Furthermore, bibliometric approaches facilitate the visualization of collaboration networks among authors, institutions, and countries, while simultaneously identifying influential publications, citation structures, and thematic clusters. Such analyses enable researchers to understand not only what has been studied but also how knowledge has developed and diffused over time.

Therefore, this study aims to conduct a comprehensive bibliometric analysis of tax management research by examining publication growth, life cycle patterns, influential authors, countries, institutions, keyword evolution, and future research opportunities. The study contributes to the existing literature by providing a systematic overview of global research trends in tax management, identifying research gaps, and offering strategic directions for future academic research. In addition, this study extends previous bibliometric investigations by integrating multiple analytical techniques, including performance analysis, science mapping, thematic evolution, and trend analysis, to provide a more comprehensive understanding of the tax management knowledge domain. These findings are expected to assist researchers in identifying emerging themes while supporting policymakers and practitioners in understanding the evolving landscape of tax management research. Ultimately, the study contributes to the advancement of tax management literature by establishing a comprehensive knowledge base that can serve as a reference for future theoretical development, empirical investigation, and policy formulation.

II. Literature Review and Conceptual Framework

2.1. Tax Management

Tax management is no longer viewed merely as an effort to minimize tax liabilities but as a strategic organizational function that integrates tax planning, tax compliance, tax risk management, and tax transparency within corporate governance. Effective tax management enables firms to optimize tax obligations while maintaining compliance with applicable regulations and preserving corporate legitimacy among stakeholders (Hanlon & Heitzman, 2010; OECD, 2023). Consequently, tax management has become increasingly important as governments strengthen tax enforcement and transparency requirements in response to globalization and digital economic activities. In modern business environments, tax management has become closely associated with corporate sustainability and long-term value creation. Investors, regulators, and other stakeholders increasingly evaluate corporate tax behavior not only from the perspective of legal compliance but also in terms of ethical responsibility and environmental, social, and governance (ESG) performance. Consequently, organizations are expected to develop tax strategies that balance financial efficiency with transparency, accountability, and stakeholder trust. This broader perspective has transformed tax management into a multidisciplinary field that combines accounting, finance, law, public policy, corporate governance, and strategic management.

Recent taxation literature demonstrates a substantial shift from traditional tax planning toward broader governance-oriented perspectives. Earlier studies mainly examined tax-saving strategies and tax avoidance behavior, whereas contemporary research emphasizes responsible tax practices, environmental, social, and governance (ESG) considerations, digital taxation, tax transparency, and international tax reforms such as the OECD/G20 Base Erosion and Profit Shifting (BEPS) initiatives (OECD, 2023; Utami et al., 2023; Halawa et al., 2023). This transition reflects growing expectations that corporations should balance tax efficiency with accountability, sustainability, and regulatory compliance. Furthermore, technological developments have significantly altered corporate tax management practices. The adoption of artificial intelligence, big data analytics, blockchain technology, and digital reporting systems has improved the efficiency of tax administration while simultaneously increasing the transparency of tax reporting. Governments also increasingly rely on digital tax administration systems to monitor taxpayer behavior, reduce tax evasion, and improve revenue collection. Consequently, digital transformation has emerged as one of the major research themes within contemporary tax management literature.

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From a theoretical perspective, Legitimacy Theory suggests that organizations seek to maintain social acceptance by demonstrating compliance with societal expectations, including transparent tax reporting and responsible tax behavior. Meanwhile, Institutional Theory explains that organizations adapt their tax management practices in response to coercive pressures from governments, normative pressures from professional institutions, and mimetic pressures arising from industry competition. These perspectives complement traditional economic approaches by explaining why firms increasingly adopt transparent and compliant tax strategies beyond purely financial motivations. Agency Theory also provides an important foundation for understanding tax management decisions. Managers may pursue aggressive tax strategies to maximize shareholder wealth; however, these actions may also increase reputational risks, regulatory scrutiny, and agency conflicts. Similarly, Stakeholder Theory emphasizes that corporations must consider the interests of multiple stakeholder groups, including governments, investors, customers, and society, when designing tax strategies. Integrating these theoretical perspectives provides a comprehensive understanding of why tax management has evolved from a purely financial function into a strategic governance mechanism.

2.2. Evolution of Tax Management Research

The evolution of tax management research reflects significant changes in the global taxation landscape. Early studies predominantly focused on tax planning, effective tax rates, and tax avoidance as mechanisms to improve firm value. However, increasing regulatory complexity, digital transformation, and international tax cooperation have broadened research toward tax transparency, tax compliance, digital taxation, and sustainable tax governance. Historically, the literature on tax management can be divided into several developmental phases. The first phase emphasized tax minimization and effective tax rate optimization during the 1990s and early 2000s. The second phase focused on corporate tax avoidance, tax aggressiveness, and earnings management, reflecting growing concerns regarding the ethical implications of aggressive tax strategies. More recently, the third phase has emphasized responsible tax behavior, transparency, digital taxation, and sustainable tax governance, driven by increasing regulatory reforms and stakeholder expectations. This evolution illustrates a transition from firm-centered financial objectives toward broader institutional and societal considerations.

Recent studies published between 2022 and 2025 indicate that taxation research has become increasingly interdisciplinary. Researchers have examined how digital business models challenge conventional tax systems, how tax transparency enhances corporate accountability, and how technological innovation supports tax administration and compliance (Utami et al., 2023; Halawa et al., 2024; Hulu et al., 2024; Fitriana et al., 2025). Collectively, these studies demonstrate that tax management has evolved from a firm-level financial strategy into a broader governance issue involving regulators, investors, and society. Another important development concerns the growing internationalization of taxation research. Cross-border investment, multinational enterprises, transfer pricing, and international tax harmonization have encouraged researchers to investigate tax management from comparative and global perspectives. As a result, collaboration among researchers from different countries has increased substantially, contributing to the emergence of more diverse research themes and interdisciplinary approaches.

Although these studies contribute important insights, they remain fragmented across different taxation topics. Research on tax avoidance, tax compliance, digital taxation, and tax transparency is generally conducted independently, with limited efforts to synthesize their intellectual relationships. Consequently, the overall development of tax management literature, including its dominant themes, collaboration networks, and emerging research directions, remains insufficiently understood. This fragmentation makes it difficult for researchers to identify the intellectual structure of the field and understand how various taxation topics are interconnected. Therefore, a comprehensive bibliometric review is required to integrate existing knowledge and identify both mature and emerging areas of tax management research.

2.3. Bibliometric Analysis in Accounting and Taxation Research

Bibliometric analysis has become an established method for systematically evaluating the development of scientific knowledge. Beyond measuring publication productivity, bibliometric techniques enable researchers to identify intellectual structures, collaboration networks, influential publications, thematic evolution, and emerging research trends within a discipline (Donthu et al., 2021; Zupic & Čater, 2015; Merigó & Yang, 2017). Consequently, bibliometric analysis provides a more comprehensive understanding of research development than conventional narrative literature reviews. Unlike traditional literature reviews, bibliometric analysis applies quantitative indicators such as citation analysis, co-authorship analysis, co-citation analysis, bibliographic coupling, keyword co-occurrence analysis, and thematic mapping to objectively evaluate scientific development. These analytical techniques allow researchers to visualize knowledge structures and identify influential contributors within a research field. Consequently, bibliometric analysis has become increasingly popular across accounting, finance, economics, and management research.

In accounting and taxation research, bibliometric methods have increasingly been applied to investigate tax avoidance, transfer pricing, tax compliance, digital taxation, audit quality, forensic accounting, and internal auditing. Existing studies have successfully identified influential authors, journals, collaboration patterns, and emerging research clusters across these topics (Santoso et al., 2023; Firdausi et al., 2025; Kurniawan et al., 2025; Fitriana et al., 2025). These findings demonstrate the growing role of bibliometric analysis in understanding the evolution of accounting and taxation research. Moreover, bibliometric analysis provides evidence-based guidance for future research by identifying underexplored topics, emerging keywords, and rapidly growing research clusters. Such information is valuable for researchers seeking to position their studies within current academic debates while avoiding duplication of existing research. Nevertheless, bibliometric studies focusing specifically on tax management remain relatively scarce. Most previous research has concentrated on individual taxation issues rather than examining tax management as an integrated research domain. As a result, limited evidence exists regarding the dominant research themes, intellectual structure, collaboration patterns, influential publications, and future research opportunities within tax management literature.

2.4. Conceptual Framework

Based on the reviewed literature, this study proposes a conceptual framework that positions bibliometric analysis as a systematic approach for understanding the development of tax management research. The framework assumes that scientific publications represent the primary source of knowledge production and that bibliometric indicators can reveal patterns of scientific development. Specifically, publication productivity reflects the growth of academic interest, citation analysis identifies influential studies and intellectual foundations, co-authorship analysis illustrates collaboration networks among researchers and institutions, while keyword co-occurrence analysis captures thematic evolution and emerging research trends. These interconnected analytical dimensions collectively provide a comprehensive understanding of the tax management knowledge domain. By integrating publication trends, citation structures, collaboration networks, and thematic evolution, the framework enables researchers to identify research gaps and formulate future research agendas. Accordingly, this study employs bibliometric techniques to generate a holistic overview of tax management research and provide strategic insights for scholars, policymakers, and practitioners.

Accordingly, this study addresses this gap by conducting a comprehensive bibliometric analysis of tax management research. Unlike previous studies, this research not only maps publication trends but also identifies thematic evolution, collaboration networks, influential authors and journals, and emerging research directions. The findings are expected to provide theoretical insights into the development of tax management research while offering practical implications for researchers, policymakers, and practitioners in designing future taxation strategies and research agendas. Overall, the proposed conceptual framework illustrates that bibliometric indicators function as complementary analytical tools for evaluating scientific development. Rather than examining individual empirical relationships, this framework emphasizes understanding the evolution of the entire research field, thereby contributing to a more integrated perspective on tax management literature and supporting the identification of future research opportunities.

III. Research Method

3.1. Research Design

This study adopts a bibliometric research design to evaluate the development of tax management research. Bibliometric analysis is a quantitative research method that systematically examines scientific publications to identify publication patterns, research development, and knowledge evolution within a particular field. This approach enables researchers to evaluate the maturity of tax management research and identify potential directions for future studies based on publication trends. Bibliometric analysis has become one of the most widely accepted methods for mapping scientific knowledge because it enables objective, systematic, and reproducible analyses of large volumes of academic publications (Donthu et al., 2021; Zupic

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& Čater, 2015). Unlike traditional literature reviews that rely primarily on qualitative interpretation, bibliometric methods employ quantitative indicators to reveal intellectual structures, collaboration patterns, influential publications, and thematic evolution within a research field. Accordingly, this study adopts a descriptive bibliometric approach to provide a comprehensive overview of tax management research and identify emerging research opportunities. The research procedure consisted of four major stages: (1) identification of relevant publications through database searching; (2) screening and selection of eligible documents according to predefined inclusion and exclusion criteria; (3) extraction of bibliographic metadata; and (4) bibliometric analysis to evaluate publication trends, research productivity, and thematic development. This structured procedure enhances the transparency and reproducibility of the research.

Table 1. Research Data Screening Process

Screening Stage	Screening Criteria	Records (n)
Initial records identified from Scopus database	Search query: "Tax Management" (1991–2025)	286
Duplicate records removed	Duplicate documents	8
Records after duplicate removal	—	278
Document type screening	Excluded conference papers, reviews, book chapters, editorials, notes, letters	74
Records remaining	Journal articles only	204
Language screening	Excluded non-English publications	32
Records remaining	English-language journal articles	172
Subject relevance screening	Excluded publications not directly related to tax management	64
Final publications included for bibliometric analysis	Eligible journal articles	108

3.2. Data Collection

The analysis is based on scientific publications related to tax management published between 1990 and 2025. The bibliographic data were retrieved from a recognized scientific database using the keyword "tax management" in the title, abstract, and author keywords. Journal articles published and indexed in the selected database were included in the analysis. Publications such as conference proceedings, book chapters, editorials, duplicate records, and documents with incomplete bibliographic information were excluded to ensure data consistency and reliability. The selected observation period covers more than three decades, enabling the study to capture the long-term evolution of tax management research. This period includes significant developments in global taxation, including increasing international tax cooperation, digital transformation, tax transparency initiatives, and major tax reforms introduced by the OECD and other international organizations. Consequently, the selected timeframe provides an appropriate basis for analyzing the historical development and current research landscape of tax management.

The search strategy was designed to maximize the retrieval of relevant publications while minimizing irrelevant records. The search was conducted using predefined keywords applied to article titles, abstracts, and author keywords. Only peer-reviewed journal articles written in English were retained to ensure scientific quality and international comparability. After the initial retrieval process, duplicate records were removed, and each publication was screened according to the predefined inclusion and exclusion criteria. For each publication, bibliographic metadata including publication year, article title, author(s), journal name, keywords, citation information, and other relevant publication details were recorded and used for the bibliometric analysis. The extracted metadata constituted the primary dataset for subsequent bibliometric analyses. These metadata provide comprehensive information regarding publication productivity, citation impact, collaboration networks, institutional affiliations, country contributions, and thematic relationships among research topics.

3.3. Data Analysis Techniques

The collected data were analyzed using descriptive bibliometric techniques to examine the development and evolution of tax management research from 1991 to 2025. Prior to analysis, the bibliographic records were screened according to the predefined inclusion and exclusion criteria to ensure that only relevant journal articles were included in the final dataset. The cleaned dataset was subsequently exported from the Scopus database and analyzed using Microsoft Excel for descriptive statistical analysis and graphical visualization.

a. Publication Trend Analysis

Publication trend analysis was conducted to examine the annual growth of scientific publications on tax management throughout the observation period. Annual publication counts were calculated to identify changes in research productivity and to evaluate the evolution of scholarly interest in the field over time. The resulting trend provides an overview of the dynamics of tax management research, allowing the identification of periods characterized by rapid publication growth or relatively limited scientific output. Increasing publication trends generally indicate expanding academic attention and the continuous development of the research field.

b. Life Cycle Analysis

Life cycle analysis was performed to determine the developmental stage of tax management research based on cumulative publication growth. Following the research life cycle framework, scientific disciplines generally evolve through four sequential stages: emergence, growth, maturity, and decline. A polynomial trendline was fitted to the cumulative publication data, and the coefficient of determination (R^2) was used to evaluate the goodness of fit. The estimated inflection point of the curve was subsequently used to identify the current stage of the research life cycle and to estimate the potential transition toward maturity. This analysis provides insights into the sustainability and future direction of tax management research.

c. Cumulative Growth Analysis

Cumulative growth analysis was employed to assess the long-term development pattern of tax management research. The cumulative number of publications was calculated by sequentially aggregating annual publication counts throughout the study period. The resulting cumulative growth curve illustrates the overall trajectory of scientific development and provides an indication of the maturity of the research field. A continuously increasing cumulative curve suggests sustained scholarly interest and continuing research expansion, whereas a plateau indicates that publication activity has begun to stabilize. This analysis complements the annual publication trend by providing a broader perspective on the long-term evolution of tax management research.

IV. Results and Discussion

4.1. Publication Trend Analysis

The publication trend demonstrates a significant increase in tax management research over the last decade. During the period from 1990 to 2010, the number of publications remained relatively low. However, publication output increased considerably after 2015, indicating growing academic interest in tax management. This growth reflects the increasing importance of tax management in corporate decision-making and financial strategy, particularly in response to greater tax transparency requirements and international tax reforms (OECD, 2021; Hanlon & Heitzman, 2010). The acceleration of publication growth after 2015 is likely associated with several global developments. First, the implementation of the OECD/G20 Base Erosion and Profit Shifting (BEPS) initiatives significantly increased scholarly interest in corporate taxation and international tax governance. Second, the rapid digitalization of business activities created new taxation challenges that stimulated research on digital tax administration, tax technology, and cross-border taxation. Third, increasing public concern regarding corporate tax transparency encouraged researchers to examine tax management from governance and sustainability perspectives rather than solely focusing on tax minimization.

The findings are consistent with previous bibliometric studies reporting continuous growth in accounting and taxation research. Santoso (2022) found a similar increase in publications on corporate governance and auditing, while Utami et al. (2023) observed a steady expansion of tax avoidance research after major international tax policy reforms. Likewise, Madu et al. (2024) reported that accounting research

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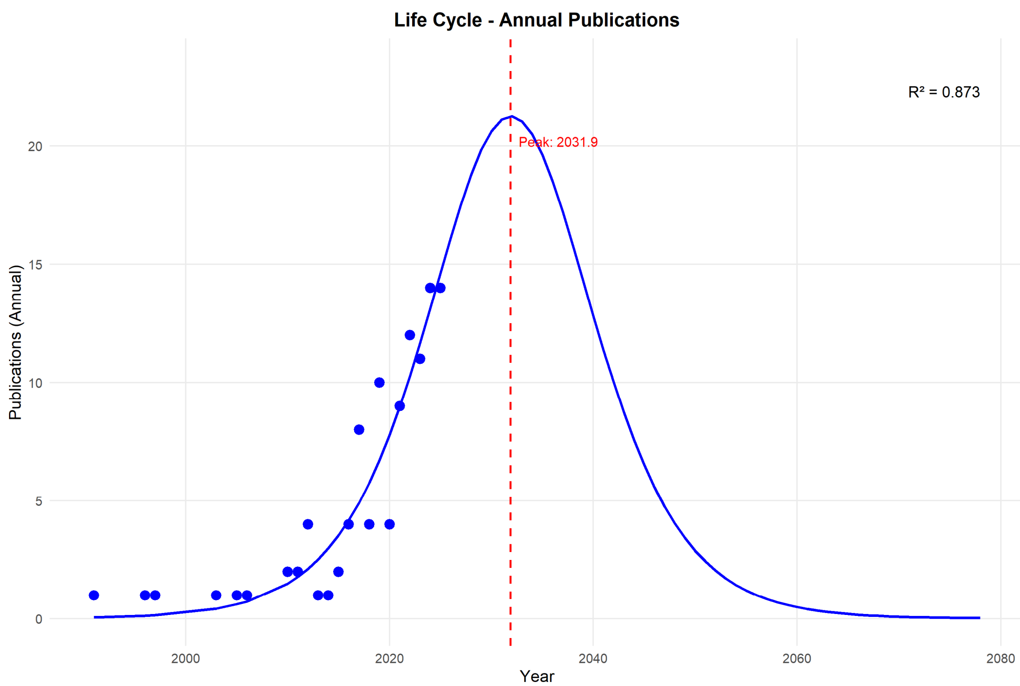
has increasingly focused on governance, transparency, and digital transformation. These similarities suggest that tax management research follows the broader evolution of accounting scholarship toward issues of sustainability, compliance, and digital governance. The increasing publication trend also indicates that tax management has evolved into a multidisciplinary research field involving accounting, finance, economics, information systems, and public policy. This interdisciplinary development expands research opportunities while strengthening the theoretical foundations of tax management as an important component of corporate governance.

4.2. Life Cycle Analysis of Tax Management Research



Source:

Figure 1. Life Cycle of Tax Management Research

The life cycle analysis indicates that tax management research remains in the growth stage**.** Based on the fitted growth model**,** publication activity is projected to reach its maximum growth phase around 2031.9. The coefficient of determination (R^2 = 0.873) indicates that the model adequately represents the observed publication trend. Nevertheless, this projection should be interpreted cautiously because future publication patterns may change in response to evolving research priorities and policy developments. The identification of the growth stage suggests that tax management has not yet reached intellectual maturity. Unlike mature disciplines characterized by stable publication patterns, growing research fields typically exhibit increasing thematic diversity, expanding collaboration networks, and continuous methodological innovation. These characteristics are evident in recent tax management studies, which increasingly incorporate digital technologies, ESG considerations, and international taxation issues.

Similar growth-stage patterns have been reported in several bibliometric studies in accounting and auditing research. For example, Santoso (2022) identified continued growth in audit and corporate governance research, while Kurniawan et al. (2025) and Firdausi et al. (2025) observed similar expansion trends in forensic audit and internal audit literature. The results are also consistent with innovation diffusion and scientific growth theories, which suggest that emerging research areas generally experience prolonged growth before reaching maturity. No evidence was found indicating that the current findings contradict previous bibliometric theories. Instead, the present study reinforces the argument that tax management

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continues to develop as an active and expanding research domain driven by digital taxation, tax governance, international tax reforms, and corporate transparency initiatives. From a theoretical perspective, the findings support Price's theory of scientific growth, which proposes that scientific disciplines generally experience exponential expansion before entering a mature phase. Similarly, Rogers' Diffusion of Innovation Theory suggests that new research topics gradually gain acceptance before becoming mainstream academic disciplines. The observed publication trend indicates that tax management is currently experiencing this expansion process, implying that substantial opportunities remain for future theoretical and empirical development.

4.3. Cumulative Growth Analysis

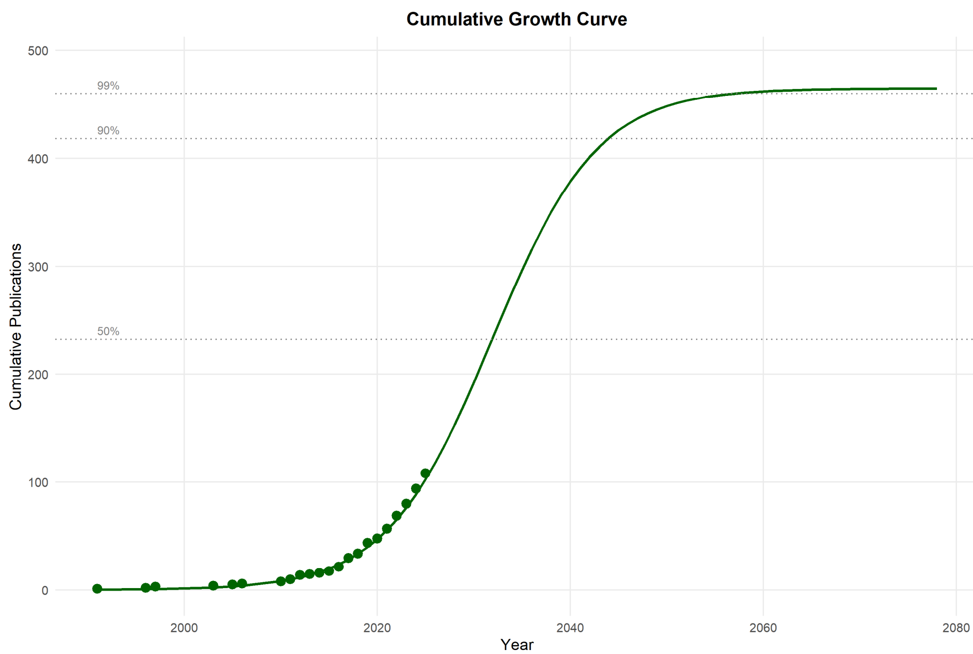

Figure 2. Cumulative Growth Curve of Tax Management Research

The cumulative growth curve exhibits a sigmoid (S-shaped) pattern, which is characteristic of the development of scientific disciplines. The model suggests that tax management research has not yet reached maturity. The curve projects a saturation level of approximately 460 cumulative publications, suggesting substantial room for future growth. The S-shaped growth curve is widely recognized as an indicator of the natural evolution of scientific knowledge. During the early stage, publication growth tends to be slow because only a limited number of researchers contribute to the field. Growth accelerates as scholarly interest expands, eventually stabilizing when the field reaches maturity. Since the present findings indicate that tax management has not yet reached the saturation phase, the discipline continues to offer considerable opportunities for new theoretical perspectives and empirical investigations.

The findings are also consistent with previous bibliometric studies that reported significant opportunities for future research development in fraud risk assessment, audit quality, and digital taxation research streams (Santoso et al., 2023; Nurachman et al., 2025; Fitriana et al., 2025). The findings confirm that tax management remains an emerging and expanding research field within accounting and taxation studies. This result supports the argument that bibliometric mapping is important for identifying research development patterns and providing guidance for future studies. Similar evidence was reported by Madu et al. (2024), who emphasized that periodic mapping of research trends can serve as an evaluation tool and a foundation for future research development. Comparable findings were also reported by Utami et al. (2023),

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who demonstrated that bibliometric analysis can effectively identify the evolution of tax avoidance research and reveal emerging research opportunities within taxation studies.

These findings also imply that future publication growth is likely to be driven by interdisciplinary collaboration involving taxation, digital technology, corporate governance, and sustainability research. Consequently, future studies may increasingly employ advanced analytical techniques such as machine learning, big data analytics, and science mapping to investigate complex taxation issues. Overall, the findings support existing bibliometric theory and do not contradict previous empirical evidence. Instead, they strengthen the understanding that tax management remains an emerging research area with considerable opportunities for future scholarly development.

4.4. The Role of Tax Management in Improving Corporate Tax Efficiency

Based on the literature review, tax management contributes to corporate tax efficiency through three primary mechanisms.

a. Tax Planning

Tax planning enables companies to utilize available tax provisions, incentives, deductions, and exemptions to reduce tax expenses legally (Scholes et al., 2015). These findings support previous studies by Desai and Dharmapala (2009), who concluded that effective tax planning enhances after-tax profitability and improves corporate financial performance. Beyond reducing tax liabilities, effective tax planning contributes to strategic financial management by improving cash flow predictability, investment planning, and long-term financial sustainability. Companies implementing proactive tax planning are generally better positioned to adapt to regulatory changes while maintaining compliance with evolving taxation requirements.

b. Tax Compliance

Tax compliance ensures that companies meet their tax obligations accurately and on time. Prior studies indicate that strong compliance practices reduce tax disputes, penalties, and reputational risks associated with tax reporting (Kirchler, 2007). The present findings therefore reinforce existing theories emphasizing compliance as an important determinant of corporate tax efficiency. The growing emphasis on tax compliance also reflects increasing expectations regarding corporate accountability. Investors, regulators, and society increasingly evaluate firms based on responsible tax behavior, making compliance an important component of corporate reputation and stakeholder trust. Consequently, tax compliance should be viewed not only as a legal obligation but also as a strategic governance mechanism that supports sustainable business performance.

c. Tax Risk Management

Tax risk management helps organizations identify, assess, and mitigate tax-related risks arising from regulatory changes, reporting errors, or tax audits. Effective tax risk management contributes to improved corporate governance and financial stability (Minnick & Noga, 2010). The importance of tax risk management has increased substantially in recent years due to frequent regulatory reforms and increasing international taxation complexity. Organizations that effectively identify and mitigate tax risks are better able to avoid financial penalties, reduce regulatory uncertainty, and strengthen investor confidence. This finding reinforces the argument that tax risk management has become an integral component of enterprise risk management and corporate governance. Overall, the literature consistently indicates that tax management improves corporate tax efficiency without contradicting established theoretical perspectives. Instead, the findings integrate previous evidence by demonstrating that tax planning, compliance, and tax risk management jointly contribute to sustainable corporate tax performance. Taken together, these three dimensions demonstrate that tax management creates value not only by improving tax efficiency but also by strengthening corporate governance, enhancing transparency, and supporting sustainable organizational performance. This integrated perspective extends traditional tax management literature that primarily emphasized tax minimization strategies.

4.5. Future Research Directions

Based on the bibliometric findings, several topics are expected to dominate future tax management research:

a. Digital Tax Management
b. Artificial Intelligence in Tax Compliance
c. Tax Technology Adoption
d. ESG and Tax Strategy
e. Corporate Tax Transparency
f. International Tax Governance
g. Tax Risk Analytics

The emergence of these themes is consistent with recent bibliometric evidence showing increasing attention toward artificial intelligence, digital transformation, and technology-driven governance mechanisms in accounting and taxation research (Kuswara et al., 2024; Fahmi et al., 2026). The keyword evolution observed in this study indicates that future tax management research will become increasingly technology-oriented. Artificial intelligence, blockchain, cloud computing, and data analytics are expected to transform tax administration, compliance monitoring, and corporate tax reporting. Consequently, future studies should investigate how these technologies influence tax efficiency, regulatory compliance, and organizational decision-making across different institutional settings. These themes are expected to shape the future development of tax management studies. Recent bibliometric studies have shown that digital transformation and technological innovation are increasingly influencing accounting and taxation research agendas (Fitriana et al., 2025).

Another promising research direction concerns comparative international studies. Since taxation systems differ substantially across countries, future research should examine how institutional environments, legal systems, and cultural factors influence corporate tax management practices. Cross-country bibliometric analyses and comparative empirical studies would provide valuable insights into the global evolution of tax management research. The present findings also provide practical implications for future research. Scholars are encouraged to investigate the integration of artificial intelligence into tax compliance systems, evaluate the effectiveness of digital tax governance across different countries, and examine how ESG practices influence corporate tax strategies. Future studies may also employ longitudinal bibliometric analyses, science mapping techniques, or comparative cross-country analyses to better understand the evolution of tax management research. Finally, future bibliometric studies may incorporate more advanced science mapping techniques, including co-citation analysis, bibliographic coupling, thematic evolution analysis, and strategic diagram analysis. These approaches would provide a more comprehensive understanding of the intellectual structure of tax management research and facilitate the identification of emerging knowledge clusters. By identifying these emerging themes, this study extends previous bibliometric evidence and provides a roadmap for future research in tax management, particularly in the context of digital transformation, international taxation, and sustainable corporate governance.

V. Conclusion

This study examined the development of tax management research through a bibliometric analysis and literature review approach. The findings reveal that tax management research has experienced significant growth and remains in the growth stage. Life cycle analysis projects the peak of publication activity around

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2032, while cumulative growth analysis suggests that the field still possesses substantial development potential. The literature review demonstrates that tax management improves corporate tax efficiency through tax planning, tax compliance, and tax risk management. Therefore, tax management should be viewed as a strategic tool that enables companies to optimize tax obligations while maintaining regulatory compliance. Beyond improving tax efficiency, the findings indicate that tax management has evolved into a broader governance mechanism that supports corporate transparency, accountability, and long-term organizational sustainability. This evolution reflects the increasing importance of tax management in addressing contemporary challenges associated with globalization, digital transformation, and international tax reforms.

From a bibliometric perspective, the study demonstrates that tax management has become an increasingly dynamic research domain characterized by continuous publication growth and expanding scholarly interest. The observed publication trends, life cycle analysis, and cumulative growth patterns collectively indicate that the field has not yet reached maturity, suggesting considerable opportunities for future theoretical and empirical contributions. Furthermore, the findings highlight the increasing integration of tax management research with related disciplines such as corporate governance, digital transformation, sustainability, and international taxation. This study contributes to the existing literature in several ways. First, it provides a comprehensive overview of the historical development of tax management research, enabling researchers to better understand the evolution of this knowledge domain. Second, by combining bibliometric analysis with a structured literature review, the study offers a broader perspective than conventional narrative reviews, allowing the identification of publication patterns, research development stages, and emerging themes. Third, the findings provide a foundation for future investigations by identifying promising research areas that are likely to shape the next generation of tax management studies.

The findings also have practical implications. For researchers, the identified publication trends and emerging topics provide valuable guidance for positioning future studies within rapidly developing areas of tax management. For policymakers, the results emphasize the growing importance of transparent, technology-driven, and internationally coordinated tax systems in responding to increasingly complex economic environments. For business practitioners, the study reinforces the strategic role of tax management in enhancing corporate governance, improving compliance, mitigating tax-related risks, and supporting sustainable business performance. Future research is encouraged to explore emerging issues such as digital taxation, artificial intelligence, tax transparency, and sustainability-related tax strategies. Additional attention should also be directed toward cross-country comparative studies, the application of advanced digital technologies such as artificial intelligence and blockchain in tax administration, environmental, social, and governance (ESG)-oriented tax strategies, and the impact of international tax reforms on corporate behavior. Future bibliometric research may also employ more advanced science mapping techniques, including co-citation analysis, bibliographic coupling, thematic evolution analysis, and collaboration network analysis, to provide a deeper understanding of the intellectual structure of tax management research.

Despite its contributions, this study has several limitations. The analysis was restricted to publications retrieved from a single bibliographic database and focused exclusively on journal articles, which may have excluded relevant publications indexed elsewhere or published in other formats. In addition, the study primarily relied on descriptive bibliometric techniques and did not incorporate more advanced network analyses that could further reveal the intellectual structure of the field. Future studies are therefore encouraged to utilize multiple databases, broader document types, and more sophisticated bibliometric methods to obtain a more comprehensive understanding of tax management research. Overall, this study confirms that tax management remains a rapidly expanding research field with substantial opportunities for future development. As taxation systems continue to evolve in response to technological innovation, international regulatory reforms, and increasing stakeholder expectations, tax management research is expected to play an increasingly important role in advancing both academic knowledge and practical policy development.

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