

TRENDS AND NETWORKS IN INDONESIAN CORPORATE TAX AVOIDANCE RESEARCH

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Abstract

This study systematically maps the intellectual landscape of corporate tax avoidance research in Indonesia over the period 2016–2026 using bibliometric and network analysis. Publications indexed in the Scopus database were analyzed to examine annual scientific production, citation trends, institutional contributions, thematic clusters, trending topics, co-occurrence patterns, and co-authorship networks. The findings indicate a steady growth in research output, with core themes including tax avoidance, corporate governance, firm size, profitability, and transfer pricing dominating the literature. Emerging topics such as tax risk and tax amnesty reveal areas of increasing scholarly attention. The co-occurrence network highlights the interconnectedness of financial, governance, and institutional factors, while co-authorship analysis shows that research collaboration is concentrated among a small group of domestic scholars. Institutions such as Universitas Indonesia and Sultan Ageng Tirtayasa University contribute most actively to knowledge production. These insights provide a comprehensive overview of research trends, gaps, and collaboration structures, offering guidance for academics, policymakers, and practitioners seeking to improve governance practices, and enhance fiscal compliance related to corporate tax management. This study demonstrates the value of bibliometric mapping in understanding the evolution and structure of a research field, and it identifies opportunities for future investigation, including emerging topics, and collaboration expansion.

Keywords: corporate tax avoidance, bibliometric analysis, Indonesia, research trends, governance

INTRODUCTION

Corporate tax avoidance has become a significant topic in Indonesia, attracting scholarly attention due to its implications for corporate governance, ethical decision-making, and financial transparency. Although legally permissible, aggressive tax planning can raise ethical concerns, diminish the perceived legitimacy of organizations, and influence the allocation of local economic resources (Halimah *et al.*, 2025; Jaya *et al.*, 2025). Prior research has examined strategies employed by firms to optimize tax obligations, including transfer pricing and financial structuring, highlighting how governance mechanisms interact with fiscal behavior (Ibrahim *et al.*, 2022; Septriani *et al.*, 2025). Despite this body of literature, a systematic synthesis of the research patterns, thematic clusters, and collaboration networks specific to Indonesia remains limited.

Bibliometric mapping provides a structured approach to uncovering the development of the field, identifying dominant research themes, influential authors and journals, and emerging topics. By analyzing publications indexed in Scopus from 2016 to 2026, this study captures recent trends in tax avoidance research while highlighting underexplored areas within the literature (Judijanto, 2024; Ariefiara *et al.*, 2025). This approach allows for an integrated understanding of how governance considerations and ethical practices are reflected in the research landscape,

offering insights into broader implications for resource management and local economic development.

Indonesia's corporate environment, characterized by concentrated ownership and family-controlled firms, provides a compelling context for analyzing patterns in tax avoidance research. Ownership concentration may create tensions between profit-maximizing incentives and ethical transparency, which can affect both corporate behavior and the focus of scholarly research. Mapping these patterns through bibliometric and network analyses reveals collaboration structures, thematic clusters, and research gaps, providing a foundation for understanding the evolution of tax avoidance scholarship in Indonesia and its indirect relevance to sustainable local economic practices.

In this context, examining corporate tax avoidance within Indonesia provides both theoretical and practical insights, particularly in relation to governance and sustainable economic development. Tax avoidance practices, although legally permissible, raise critical concerns regarding transparency, accountability, and the equitable distribution of economic resources. These practices influence how firms allocate financial resources and interact with regulatory frameworks, ultimately shaping local economic outcomes. As such, understanding tax avoidance is essential not only for academic discourse but also for informing policymakers and regulators in designing effective fiscal strategies that support sustainable development (Halimah *et al.*, 2025; Kusuma *et al.*, 2025).

The primary objective of this study is to systematically map and analyze the scholarly landscape of corporate tax avoidance research in Indonesia, focusing on the period 2016–2026 using the Scopus database. While prior studies have examined determinants of tax avoidance—such as corporate governance, ownership structure, and firm characteristics—a comprehensive bibliometric overview remains limited. Existing literature tends to be fragmented and context-specific, lacking a structured synthesis of research trends and intellectual developments. Therefore, this study aims to identify dominant research themes, influential authors, key journals, and collaboration networks, providing a more integrated understanding of the field and highlighting emerging research directions.

This study contributes by offering a systematic bibliometric analysis of tax avoidance research in Indonesia. By analyzing publications indexed in Scopus, it provides a comprehensive overview of the evolution of academic discourse, including thematic clusters, citation patterns, and knowledge structures. Bibliometric methods enable the identification of research gaps and underexplored areas, which are crucial for guiding future studies. Moreover, this approach facilitates a deeper understanding of how tax avoidance research has developed over time, particularly in response to regulatory changes and economic dynamics.

Through the integration of keyword co-occurrence, co-authorship, and co-citation analyses, this study maps the intellectual structure of tax avoidance research. It uncovers dominant themes as well as emerging topics that have not been extensively explored in previous studies. Unlike conventional research that focuses primarily on specific determinants or outcomes, this study adopts a holistic perspective by synthesizing multiple dimensions of the literature. This allows for a more comprehensive understanding of the evolution of tax avoidance research and its underlying theoretical and empirical foundations.

The findings of this study provide both theoretical and practical contributions. From a theoretical perspective, it enhances the understanding of tax avoidance research by identifying structural patterns, trends, and knowledge gaps within the literature. From a practical standpoint, it offers insights for policymakers, regulators, and practitioners in developing more effective strategies to address tax avoidance and improve fiscal compliance. By revealing collaboration patterns and research trajectories, this study also supports future academic work and contributes to the development of a more transparent and accountable economic environment in Indonesia.

LITERATURE REVIEW

Concept and Definiton of Tax Avoidance

Corporate tax avoidance refers to legal strategies implemented by firms to reduce taxable income within the boundaries of the law. Common mechanisms include transfer pricing, profit shifting, thin capitalization, and the use of tax incentives or tax holidays. While lawful, these strategies can influence transparency, managerial accountability, and public resource allocation (Siraj *et al.*, 2023; Mukhtaruddin *et al.*, 2025). In Indonesia, such practices have significant implications for the equitable distribution of government revenue and the ability to finance local development initiatives (Maulid, 2022; Medina & Antonio, 2024).

Determinants of Tax Avoidance

Empirical studies in Indonesia highlight that tax avoidance is influenced by both firm-level characteristics and broader institutional factors. Key determinants include firm size, profitability, leverage, managerial ability, and ownership structure (Alfia & Tjaraka, 2023; Irianto *et al.*, 2017; Sudibyo & Jianfu, 2016). Firms with more complex structures or concentrated ownership tend to have greater capacity and incentives to engage in aggressive tax planning. In addition, political connections and state ownership have been shown to affect effective tax rates, creating variations in tax behavior across firms (Jianfu & Sudibyo, 2016 ; Medina & Antonio, 2024).

Agency and Institutional Perspectives

Agency theory explains tax avoidance as a potential outcome of conflicts between principals and agents within organizations. Managers may pursue strategies that reduce tax payments to maximize firm value, potentially conflicting with societal expectations and public revenue objectives (Putri *et al.*, 2025; Alfia & Tjaraka, 2023). Institutional theory further emphasizes that firms respond to regulatory, social, and normative pressures in shaping fiscal strategies. In the Indonesian context, variations in governance quality, monitoring, and enforcement affect the extent to which companies can implement tax avoidance strategies (Judijanto, 2024; Medina & Antonio, 2024).

Trends and Research Development

Recent bibliometric studies show that research on tax avoidance in Indonesia has grown steadily over the past decade, focusing on ownership structure, governance, managerial capabilities, and financial determinants (Sa'adah & Andriani, 2025; Nugraheni, 2023; Medina & Antonio, 2024). Systematic literature reviews indicate that while firm-level determinants are widely studied, there is limited analysis of the intellectual structure, collaboration networks, and thematic evolution in the field (Rahayu *et al.*, 2020; Judijanto, 2024). This gap demonstrates the need for a comprehensive mapping to guide future research and identify emerging areas.

RESEARCH METHODS

This study employs a bibliometric approach to systematically examine the development and intellectual structure of corporate tax avoidance research in Indonesia. The data were collected from the Scopus database, which was selected due to its comprehensive coverage of peer-reviewed international publications and its compatibility with bibliometric analysis tools. The search was conducted using the keywords "tax avoidance" OR "corporate tax avoidance" AND Indonesia. The publication period was limited to 2016–2026 in order to capture the most recent decade of research development, reflecting the increasing academic attention to tax avoidance issues, regulatory changes, and evolving corporate governance practices in Indonesia. This time frame allows for the identification of both established research themes and emerging topics within the field.

To ensure the relevance and quality of the dataset, a stepwise filtering process was applied. The initial search results were refined by limiting the document type to journal articles, followed by restricting the subject areas to Business, Management, and Accounting as well as Economics, Econometrics, and Finance, which are closely aligned with the research focus. Furthermore, only

English-language publications were included to maintain consistency and facilitate analysis. The final dataset consists of publications that meet these criteria, providing a reliable basis for bibliometric analysis. The filtering process is summarized in Table 1.

Table 1. Filtering Process for Scopus Dataset

No	Filter	Result
1	Keyword "Tax Avoidance" OR "Corporate Tax Avoidance" AND Indonesia"	165
2	Year publication 2016-2026	165
3	Research Article	145
4	Subject area = Business, Management, and Accounting; Economics, Econometrics, and Finance	114
5	Language = English	113

Source: Data Processed (2026)

The final dataset of 113 articles was analyzed using bibliometric techniques to provide a comprehensive understanding of the research landscape. Descriptive analysis was conducted to examine annual scientific production, annual citations per year, and the most relevant affiliations, enabling the identification of publication trends and influential contributors. In addition, thematic mapping and trending topic analysis were performed to explore the evolution of research themes and identify emerging areas within the literature. Network analysis was applied to investigate co-authorship patterns and keyword co-occurrence, revealing collaboration structures and relationships among research topics. Visualization tools were used to support the interpretation of these networks, providing a clearer representation of the intellectual structure and development of corporate tax avoidance research in Indonesia.

RESULTS AND DISCUSSION

Data Overview

The initial analysis provides a comprehensive overview of the dataset used in this study. The bibliometric data consist of 113 articles indexed in the Scopus database, published between 2016 and 2026 across 68 different sources. The annual growth rate of 5.24% indicates a steady increase in scholarly interest, suggesting that research on corporate tax avoidance in Indonesia is gaining traction. The average age of the documents is 3.26 years, reflecting that the literature is relatively recent, while the average citations per document (4.752) demonstrate moderate academic impact.

The dataset includes 288 authors, with 8 single-authored articles and an average of 3.22 co-authors per document, indicating that collaboration is common within this research field. International co-authorship accounts for 10.62%, suggesting that while the topic is primarily locally focused, it also attracts attention from the broader academic community. Author keywords total 317, reflecting a wide range of research topics and perspectives explored in the field.

All analyzed publications are journal articles, emphasizing the focus on peer-reviewed literature and high-quality academic contributions. This data demonstrates a dynamic and collaborative research environment in Indonesian corporate tax avoidance studies, characterized by steady growth, diverse authorship, and emerging research themes. The observed patterns indicate that this field is not only expanding rapidly but is also positioned to influence policy and managerial practices, making it a critical area for continued academic exploration and practical application.

Table 2. Data Overview

Description	Result
MAIN INFORMATION ABOUT DATA	
Timespan	2016:2026
Sources (Journals, Books, etc)	68
Documents	113
Annual Growth Rate %	5.24
Document Average Age	3.26
Average citations per doc	4.752
References	10862
DOCUMENT CONTENTS	
Keywords Plus (ID)	0
Author's Keywords (DE)	317
AUTHORS	
Authors	288
Authors of single-authored docs	8
AUTHORS COLLABORATION	
Single-authored docs	8
Co-Authors per Doc	3.22
International co-authorships %	10.62
DOCUMENT TYPES	
article	113

Source: Data Processed (2026)

Development of Research Production

The trend of annual scientific production illustrates the evolution of research interest in corporate tax avoidance in Indonesia over time. In the early period (2016–2018), the number of publications remained relatively low and stable, indicating limited scholarly attention to the topic. A noticeable increase began in 2019, followed by fluctuations in 2020–2021, which may reflect transitional phases in research focus and publication cycles. However, a significant upward trend is observed from 2022 onwards, with a sharp increase in publications reaching its peak in 2024. This pattern suggests that corporate tax avoidance has become an increasingly important research topic, likely driven by growing concerns over fiscal transparency, regulatory changes, and the need for more accountable financial practices. The decline in 2026 is expected, as it represents an incomplete publication year.

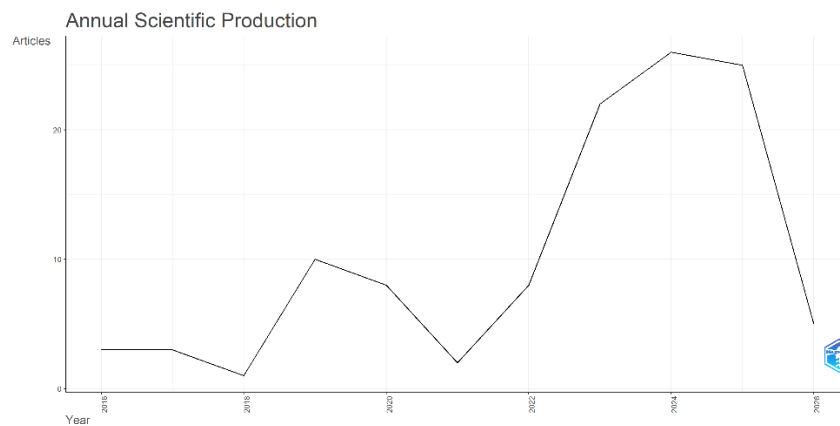


Figure 1. Annual Scientific Production

The analysis of annual citations per year provides additional insight into the academic impact and maturity of the research field. Earlier publications, particularly in 2016–2017, show relatively high average citations per article, indicating that these studies have had more time to accumulate citations and may serve as foundational references. In contrast, more recent years, especially 2023–2025, exhibit lower average citation values despite a higher number of publications. This pattern suggests that while research output has increased significantly, many recent studies are still in the early stages of citation accumulation. Notably, the peak in publication volume in 2023–2024 combined with moderate citation levels indicates a transition phase where the field is expanding rapidly but has not yet reached full citation maturity. This reflects a growing yet evolving research domain, where recent contributions are expected to gain greater academic recognition over time.

Table 3. Annual Citation per Year

Year	MeanTCperArt	N
2016	10.33	3
2017	6.00	3
2018	5.00	1
2019	8.00	10
2020	5.50	8
2021	8.00	2
2022	4.50	8
2023	8.14	22
2024	4.00	26
2025	0.96	25

Source: Data Processed (2026)

Most Relevant Affiliations

The analysis of institutional affiliations shows that research on corporate tax avoidance in Indonesia is concentrated in a few leading universities. Universitas Indonesia dominates with 18 publications, indicating its strong research capacity in this field. Other active contributors include Sultan Ageng Tirtayasa University and Universitas Gadjah Mada, while several institutions such as Universitas Airlangga and Universitas Pembangunan Nasional Veteran Jakarta contribute at a moderate level.

The distribution of publications suggests a partially concentrated yet growing research landscape, where a small number of institutions lead knowledge production. In addition, the presence of duplicated affiliations (e.g., “Universitas Indonesia” and “University of Indonesia”)

reflects inconsistencies in data indexing. Overall, these findings highlight the need for broader institutional collaboration to strengthen the development and dissemination of tax avoidance research in Indonesia.

Table 4. Most Relevant Affiliations

Affiliation	Articles
Universitas Indonesia	18
Sultan Ageng Tirtayasa University	7
Universitas Gadjah Mada	6
Universitas Airlangga	4
Universitas Pembangunan Nasional Veteran Jakarta	4
University Of Indonesia	4
Bina Nusantara University	3
Diponegoro University	3
STIE Indonesia Banking School	3
Trisakti School of Management	3

Source: Data Processed (2026)

Thematic Map

The thematic map reveals the structure and development of research themes in corporate tax avoidance. The motor themes (upper-right quadrant), such as profitability, firm size, and audit committee, indicate well-developed and highly relevant topics that drive the field. These themes reflect the dominant focus on firm characteristics and governance mechanisms as key determinants of tax avoidance. In contrast, the basic themes (lower-right quadrant), including corporate governance, family ownership, and institutional ownership, represent foundational topics that are central to the field but still require further development.

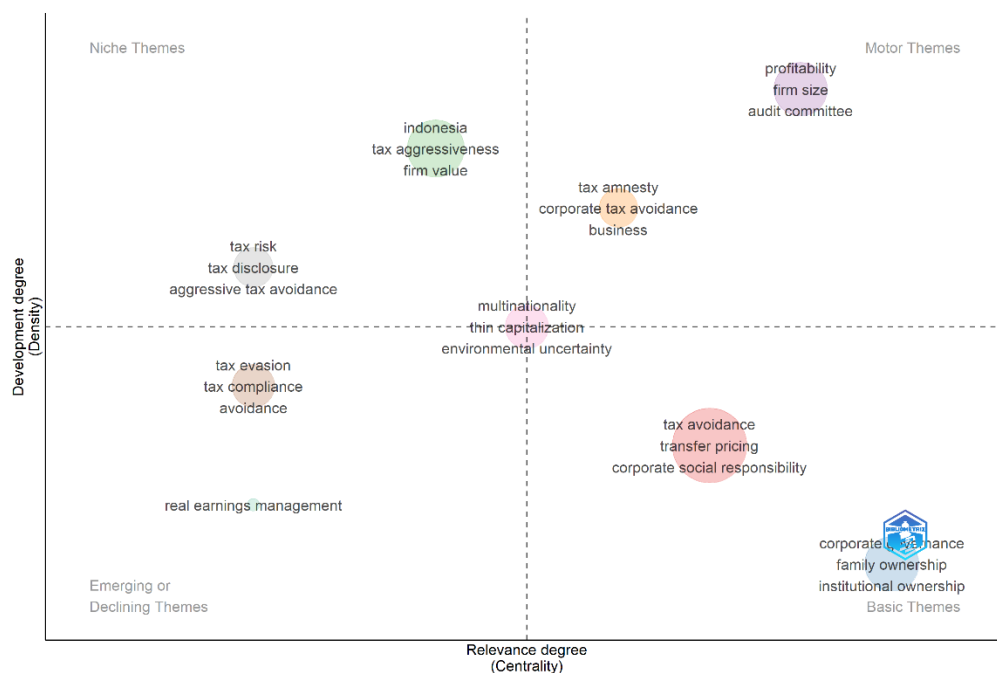


Figure 2. Thematic Map

The niche themes (upper-left quadrant), such as tax risk, tax disclosure, and aggressive tax avoidance, are well-developed but less central, suggesting specialized research areas with limited integration into the broader literature. Meanwhile, the emerging or declining themes (lower-left quadrant), including tax compliance, tax evasion, and real earnings management, indicate topics that are either gaining initial attention or losing relevance over time. Notably, themes such as tax avoidance and transfer pricing appear as central clusters, reinforcing their role as core topics in the literature. Overall, this mapping highlights a field that is structurally evolving, with strong emphasis on governance and firm-level determinants, while also revealing opportunities for expanding research into emerging and less integrated themes.

The Most Impactful and Relevant Source and Author

The analysis of impactful sources highlights the journals that play a significant role in shaping tax avoidance research. Cogent Business and Management emerges as the most influential source, with the highest h-index (5), g-index (10), and total citations (109), indicating strong academic impact and visibility. Other notable journals include Journal of Governance and Regulation and Journal of Tax Reform, which also demonstrate consistent contributions to the field. Overall, the findings suggest that tax avoidance research is concentrated in a limited number of journals, reflecting a focused yet developing publication landscape.

Table 5. Most Impactful Sources

Source	h_index	g_index	m_index	TC	NP	PY_start
Cogent Business and Management	5	10	1.25	109	10	2023
Journal of Governance and Regulation	3	4	0.6	20	6	2022
Journal of Tax Reform	3	3	0.75	16	7	2023
Economies	2	3	0.4	16	3	2022
International Journal of Financial Research	2	2	0.25	10	2	2019
International Journal of Scientific and Technology Research	2	2	0.25	21	2	2019
International Journal of Trade and Global Markets	2	2	0.2	29	2	2017
Intertax	2	2	0.25	4	2	2019
Pacific Accounting Review	2	2	0.667	5	2	2024
Academic Journal of Interdisciplinary Studies	1	1	0.143	3	1	2020

Source: Data Processed (2026)

The most relevant authors are identified based on their publication productivity. Arieftiara D and Wardhani R lead with the highest number of publications, followed by several authors such as Harymawan I, Mukhtaruddin, and Nuryanah S. The distribution indicates that research productivity is relatively concentrated among a small group of scholars, while other authors

contribute at a moderate level. This pattern suggests a growing but still limited core research community in the field of tax avoidance in Indonesia.

Table 6. Most Relevant Author

Author	Articles	Articles Fractionalized
Arieftiara D	5	1.28
Wardhani R	5	1.25
Harymawan I	4	1.12
Mukhtaruddin	4	1.20
Nuryanah S	4	2.00
Rahayu N	4	1.08
Saragih AH	4	2.50
Utama S	4	1.08
Widyastuti S	4	1.03
Adhariani D	3	0.92

Source: Data Processed (2026)

The most impactful authors are identified based on citation metrics, including h-index, g-index, and total citations. Wardhani R and Utama S demonstrate strong academic influence, with high citation counts and consistent publication performance. In addition, authors such as Ali S and Saragih AH show notable impact despite having fewer publications, indicating the high relevance and citation value of their work. This suggests that research influence in this field is not solely determined by productivity but also by the quality and visibility of publications.

Table 7. Most Impactful Authors

Author	h_index	g_index	m_index	TC	NP	PY_start
Utama S	4	4	0.571	37	4	2020
Wardhani R	4	5	0.4	50	5	2017
Ali S	3	3	0.75	41	3	2023
Harymawan I	3	4	0.6	27	4	2022
Nuryanah S	3	4	0.3	23	4	2017
Oktaviani RM	3	3	0.375	31	3	2019
Saragih AH	3	4	0.75	43	4	2023
Adhariani D	2	3	0.5	13	3	2023
Adrison V	2	2	0.667	6	2	2024
Anridho N	2	2	0.4	22	2	2022

Source: Data Processed (2026)

Trending Topics

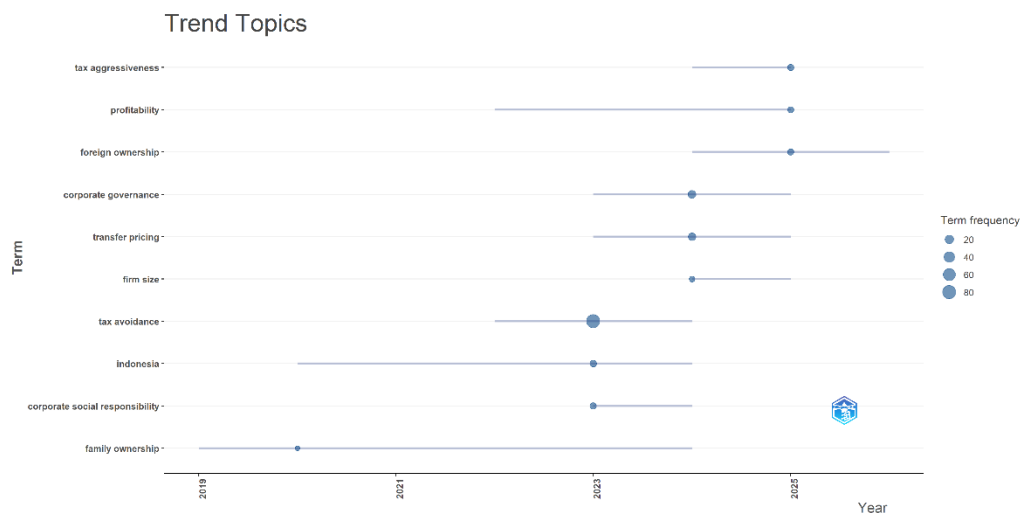


Figure 3. Trending Topics

The analysis of trending topics illustrates the temporal evolution of key themes in corporate tax avoidance research in Indonesia. Earlier studies were primarily focused on foundational issues such as family ownership and general tax-related topics, indicating initial efforts to understand ownership structures and basic tax behavior. Over time, the research focus has shifted toward more specific and governance-related themes, including corporate governance, transfer pricing, and firm size, reflecting a growing interest in firm-level determinants of tax avoidance.

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Co-Occurance Analysis

The co-occurrence network reveals the relationships among key concepts and themes in corporate tax avoidance research. Keywords such as tax avoidance, transfer pricing, corporate governance, firm size, and profitability occupy central positions in the network, indicating their prominence and frequent co-mention in the literature. The density of connections around these nodes suggests strong thematic integration, with these topics forming the backbone of scholarly discourse in Indonesia.

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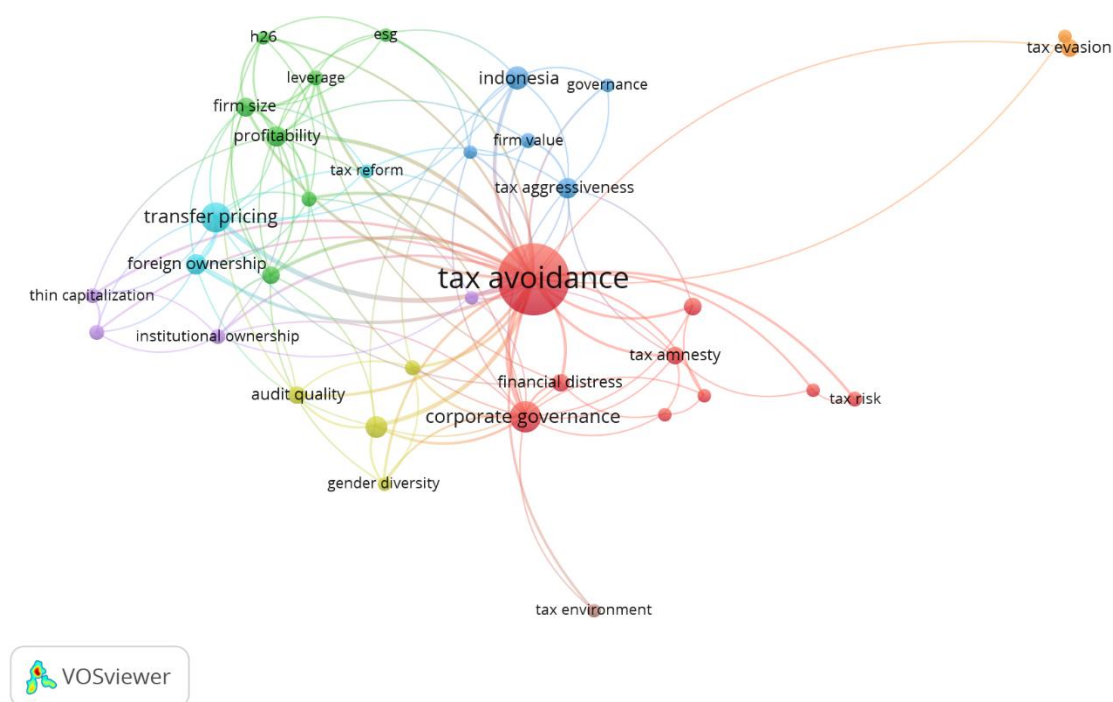


Figure 4. Co-Occurance Analysis

Co-Authorship Analysis

The co-authorship network illustrates the collaboration patterns among researchers in corporate tax avoidance studies in Indonesia. Prominent clusters reveal that a small group of authors, including Utama S, Wardhani R, and Ariefiara D, dominate collaborative activities, forming the core research community. Other clusters, such as Wijaya S, Firmansyah A, and Irawan F, indicate secondary collaboration networks that are smaller but still connected to the main clusters.

The average number of co-authors per document is 3.22, highlighting that collaborative research is common, while international co-authorship remains limited at 10.62%. The network shows that knowledge production is concentrated among a few key authors, suggesting that these scholars play a pivotal role in shaping research directions and establishing foundational insights in the field. This pattern emphasizes the potential for expanding collaboration to foster broader knowledge dissemination and integrate emerging researchers into the network, which could strengthen both the quality and reach of corporate tax avoidance research in Indonesia.

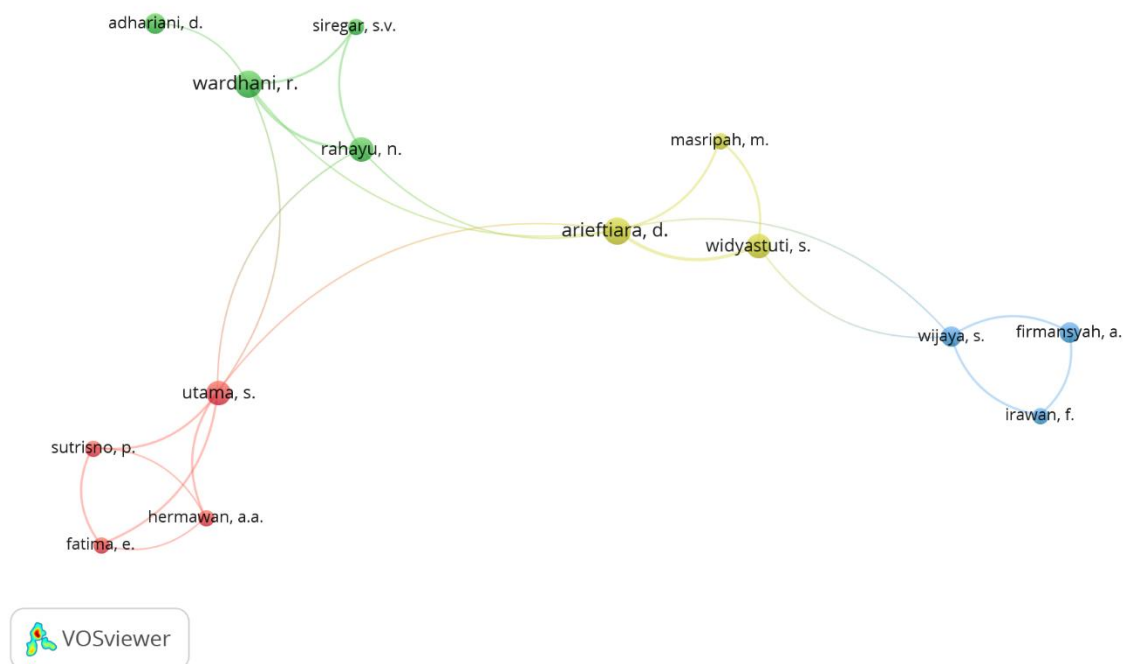


Figure 4. Co-Authorship Analysis

CONCLUSION

This study provides a systematic bibliometric analysis of corporate tax avoidance research in Indonesia for the period 2016–2026. The analysis revealed that research on this topic has grown steadily, with key contributions concentrated in a few leading institutions and authors. Core themes such as tax avoidance, corporate governance, firm size, profitability, and transfer pricing dominate the literature, while emerging themes including tax risk and tax amnesty indicate potential areas for further investigation. The co-occurrence network highlighted the interconnectedness of financial, governance, and institutional factors, and the co-authorship analysis demonstrated that collaboration is concentrated among a core group of domestic researchers.

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The findings offer several practical implications. For policymakers and regulators, understanding the central themes and collaboration patterns can help target areas where corporate tax avoidance is most likely to occur and inform the design of monitoring and compliance strategies. Firms and managers can leverage insights on key determinants of tax avoidance to improve internal governance practices and align tax planning with ethical and regulatory standards. Additionally, the identification of underexplored themes provides guidance for research prioritization and capacity building within academic institutions.

Despite these contributions, the study has several limitations. First, the analysis is confined to publications indexed in Scopus and in English, which may exclude relevant studies from national journals or other databases. Second, bibliometric methods capture publication patterns, citations, and keyword networks but do not provide detailed insights into the qualitative content of individual studies or the effectiveness of tax avoidance strategies in practice. Third, the co-authorship and co-occurrence networks reflect only documented collaborations and keyword usage, which may not fully capture informal collaborations or emerging topics not yet indexed in publications.

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