

BIBLIOMETRIC ANALYSIS IN TAXATION RESEARCH: TAX ACCOUNTING TRENDS

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ABSTRAK

Studi ini menggunakan pendekatan bibliometrik untuk menganalisis tren dan jaringan penelitian dalam akuntansi pajak berdasarkan data Scopus untuk tahun 2014–2024. Hasil analisis menunjukkan pertumbuhan tahunan publikasi sebesar 10,13%, dengan kontribusi dari akademisi di Amerika Serikat dan Australia, terutama dari Macquarie University dan Brigham Young University. Journal of the American Taxation Association adalah sumber utama publikasi. Pada saat yang sama, kata kunci seperti sistem pajak, emisi karbon, dan kebijakan fiskal mencerminkan pergeseran penelitian menuju kebijakan pajak lingkungan. Dokumen dengan kutipan tertinggi adalah Saez E (2016) dalam Quarterly Journal of Economics, yang memiliki 761 kutipan dan membahas kebijakan pajak progresif dan distribusi pendapatan. Peneliti yang paling produktif adalah Shevlin Terry dan Freudenberg Brett, masing-masing menghasilkan beberapa publikasi dalam berbagai tahun. Jaringan kolaborasi menyoroti Hanlon Michelle sebagai salah satu penulis yang berpengaruh, dengan studi yang berfokus pada dampak perpajakan terhadap kebijakan ekonomi makro dan bisnis. Hasil penelitian ini memberikan wawasan sistematis tentang pola penelitian akuntansi pajak, mendukung akademisi dalam menentukan arah penelitian dan pembuat kebijakan dalam merancang peraturan pajak berbasis bukti.

Kata kunci: *akuntansi pajak, analisis bibliometrik, kolaborasi akademis, kutipan global, produktivitas peneliti, tren penelitian.*

ABSTRACT

This study uses a bibliometric approach to analyze trends and research networks in tax accounting based on Scopus data for 2014–2024. The analysis results show an annual growth of publications of 10.13%, with contributions from academics in the United States and Australia, especially from Macquarie University and Brigham Young University. The Journal of the American Taxation Association is the primary source of publications. At the same time, keywords such as tax system, carbon emissions, and fiscal policy reflect the shift in research towards environmental tax policy. The document with the highest citation is Saez E (2016) in the Quarterly Journal of Economics, which has 761 citations and discusses progressive tax policy and income distribution. The most productive researchers are Shevlin Terry and Freudenberg Brett, each producing several publications in various years. The collaboration network highlights Hanlon Michelle as one of the influential authors, with studies focusing on the impact of taxation on macroeconomic and business policies. The results of this study provide systematic insights into the pattern of tax accounting research, supporting academics in determining research directions and policymakers in designing evidence-based tax regulations.

Keywords: *academic collaboration, bibliometric analysis, global citations, researcher productivity, research trends, tax accounting.*

Introduction

Tax accounting is fundamental in ensuring transparency and sustainable tax compliance in the economic system. In the era of digitalization and globalization, tax regulations continue to change to adapt to increasingly complex economic developments. Therefore, tax accounting must be more adaptive and innovative to accommodate various fiscal policies implemented by governments in multiple countries. Tax accounting functions as a financial recording tool and becomes a strategic instrument in economic decision-making for individuals and corporations (Bischof et al., 2024).

Along with the dynamics of tax regulations that continue to develop, research in tax accounting has increased significantly. The development of this research reflects the urgency of tax accounting in the academic world and business practice. With the demands for transparency from various parties, such as the government, investors, and the community, research in the field of tax accounting is increasingly developing to identify new patterns that emerge due to changes in global fiscal regulations.

Not many studies comprehensively analyze the development of tax accounting research based on bibliometric data. Existing research tends to focus on conceptual and empirical aspects without considering publication trends on a broader scale. Bibliometric analysis is vital to evaluate the extent to which the development of this study has contributed to academic literature and to identify dominant research patterns in the field of tax accounting. By understanding research trends based on bibliographic data from leading databases such as Scopus, a more systematic picture can be produced regarding the direction of the development of this research in the future.

Bibliometrics is a quantitative analysis technique used to measure and map the development of a field of science through scientific publications. This technique allows the identification of significant trends in research, including citation analysis, author productivity, collaboration, and the evolution of topics that develop in a discipline. In tax accounting, bibliometric analysis can be used to understand the distribution of research from various perspectives, such as the most widely used research methods, countries with the most significant contributions, and academic affiliations that are most productive in publishing related research (Kusumawati et al., 2025).

Research related to bibliometrics in tax accounting has never been conducted comprehensively. Although studies on carbon taxes have been widely analyzed using a bibliometric approach, research that highlights explicitly aspects of tax accounting in this context is still very limited. Kusumawati et al. (2025) show that carbon tax policies significantly impact economic efficiency and environmental sustainability. In addition, although the implementation of emission-based taxes has been widely discussed in academic literature, studies that specifically link it to tax accounting aspects are still limited. Previous studies have focused more on the economic and environmental impacts of carbon taxes without delving deeper into the role of tax accounting in the implementation and reporting mechanisms. Therefore, this study aims to fill the gap by identifying research trends and networks in tax accounting and how accounting approaches can contribute to optimizing emission-based tax policies.

This study aims to conduct a bibliometric analysis of tax accounting research using data from the Scopus database from 2014 to 2024. The study identifies various aspects of the literature, including annual publication trends, most productive authors and institutions, collaboration networks, key themes in tax accounting, and visual analysis such as conceptual maps and word clouds based on article titles. In addition to mapping academic discourse, the study also seeks to uncover key themes and influential researchers that can inform the formulation of more effective tax regulations, especially those addressing the challenges of sustainability and digital transformation of the tax system. The results are expected to contribute to the advancement of

tax accounting science and serve as a valuable reference for future researchers and policymakers who address tax-related issues with practical and regulatory relevance.

Methods

This study applies two primary methods: bibliometric analysis and social network analysis. Bibliometric analysis evaluates publication performance by identifying research trends, keyword appearance patterns, and citation networks in tax accounting studies. Specifically, this method is applied to:

1. Identify relevant literature in the field of tax accounting;
2. Collecting data from the Scopus academic database;
3. Filtering and processing data to eliminate duplication and irrelevant records; and
4. Analyzing data to identify key research areas, dominant themes, and emerging trends.

The bibliometric approach was chosen because it can reveal long-term research trends, identify the most studied topics, and evaluate the impact of tax regulations and policies discussed in the literature. In addition, this method helps to find existing research gaps to provide insights for policy development and future research directions.

Social network analysis also maps the relationships between authors, institutions, and research topics concerning accounting and taxation. Using network metrics such as connectedness and closeness, this method measures the relative importance and influence of various issues and key actors in the tax accounting research community.

Data was collected from the Scopus database using a systematic search process. The search queries entered were tax AND accounting using the Scopus website. The search identified 5922 literature sources, which were selected as criteria in Table 1.

Table 1.
Criteria of Samples

Criteria	Number
Query on Scopus database: Tax Accounting	5922
Year 2014-2024	3177
Limited to EMBA (Business, Management, and Accounting; Economics, Econometrics and Finance; Social Sciences; and Decision Sciences)	2464
In the form of articles	1958
Published in journals	1928
English language	1801
Connected to Biblioshiny R	1778

The final sample was exported in BibTex format (.bib) for analysis using Biblioshiny R, and 1778 articles were listed. Bibliometric analysis focused on several citations, average citations per document, publication trends, and keywords simultaneously. These measures help identify key themes frequently appearing in tax accounting research, highlighting the most commonly researched topics and related literature. Meanwhile, social network analysis provides deeper insights into the structure of the research community, identifies influential nodes, and develops clusters in economic and environmental policy. This study maps the relationships between actors, individuals, and institutions that play key roles in carbon tax research using metrics such as connectedness and proximity. This study also reveals topics that may be the focus of future research. Using a combination of these two methods, this study not only identifies the trend of tax accounting research but also explores the tax implications, legal aspects, and countries that often research based on collaboration patterns and theme development.

Results and Discussion

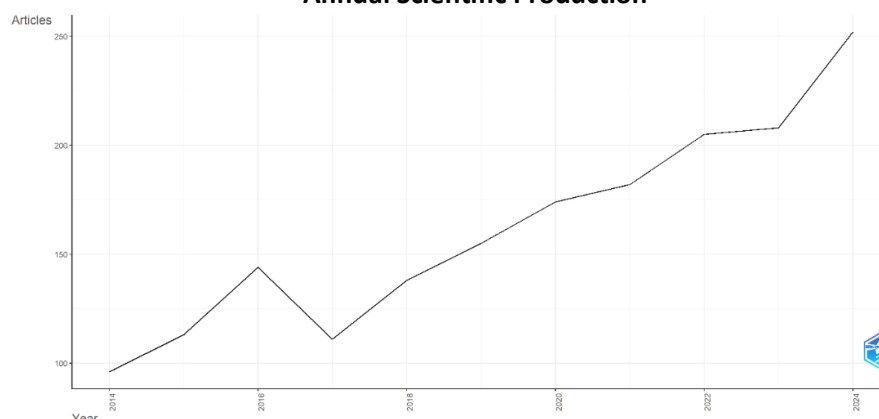
Table 2 shows that, according to the criteria, tax accounting research from 2014 to 2024 has 1778 articles published in 758 journals. The field of tax accounting research has an average annual growth rate of 10.13%. This indicates a steady increase in academic interest over time. Each document, which is 5.14 years old on average and receives 12.39 citations, reflects sufficient relevance and impact of previous research on the development of tax accounting. A total of 5376 unique keywords were used by 4303 contributing authors, indicating the diversity of topics in the explored field. Three hundred thirty-one single authors produced 355 documents, while others have an average of 2.68 authors each. This collaborative effort, revealed through social network analysis, demonstrates the importance of interdisciplinary partnerships in advancing the understanding of tax accounting.

Table 2.
Primary Information About Scopus Database Extraction

Description	Results
Timespan	2014:2024
Sources (Journals, Books, etc)	758
Documents	1778
Annual Growth Rate %	10.13
Document Average Age	5.14
Average citations per doc	12.39
Keywords Plus (ID)	1983
Author's Keywords (DE)	5376
Authors	4303
Authors of single-authored docs	331
Single-authored docs	355
Co-Authors per Doc	2.68
International co-authorships %	21.32
Article	1778

Tax accounting research has increased significantly in the last decade, as shown in Figure 1. From 2014 to 2024, the number of publications related to tax accounting experienced an average annual growth of 10.13%. This increase aligns with the need for more transparent and adaptive tax regulations when facing global economic challenges (Krupa, 2024; Yuan & Bai, 2024). The main factors contributing to the surge in publications are fiscal policy reforms in various countries and the adoption of digital technology in the tax system.

Figure 1.
Annual Scientific Production



In addition, this trend shows a change in the focus of research in tax accounting. At the beginning of the period analyzed, the research discussed more aspects of tax compliance and

the effectiveness of tax policies. However, in recent years, topics such as the impact of digitalization on the tax system and strategies for optimizing tax incentives have become increasingly dominant. This indicates a shift in academic attention from traditional aspects of tax accounting to a more modern and technology-based approach.

Based on Figure 2, the tax system is the most frequently appearing keyword, occurring 87 times, indicating its central role in tax accounting research (Darmayasa & Hardika, 2024). Following this, the terms taxation and the United States appear 52 times each, suggesting that much of the discourse in this field is focused on regulatory frameworks and policies in the U.S., one of the most influential countries in global tax policies (X. Chen et al., 2021). Other frequently appearing keywords include pollution tax, environmental economics, China, climate change, emission control, carbon emissions, and costs (Liu & Wu, 2017). These keywords highlight an increasing academic focus on the intersection between taxation and environmental sustainability, particularly in response to growing concerns about climate change and the role of fiscal policies in mitigating environmental damage.

The prominence of pollution tax in the keyword ranking indicates a significant shift in tax accounting research toward sustainability-driven tax policies. This suggests that researchers are not only interested in traditional aspects of taxation, such as compliance and corporate tax structures, but are also exploring how tax systems can be used as regulatory tools to influence environmental behavior. Countries like China are also frequently mentioned, reflecting the country's active role in implementing tax policies to reduce carbon emissions and control industrial pollution. Similarly, terms such as carbon emissions and climate change emphasize the global trend of using taxation to incentivize sustainable business practices and reduce the negative environmental impact of industrial activities (Yan et al., 2023).

Figure 2.
Most Relevant Words

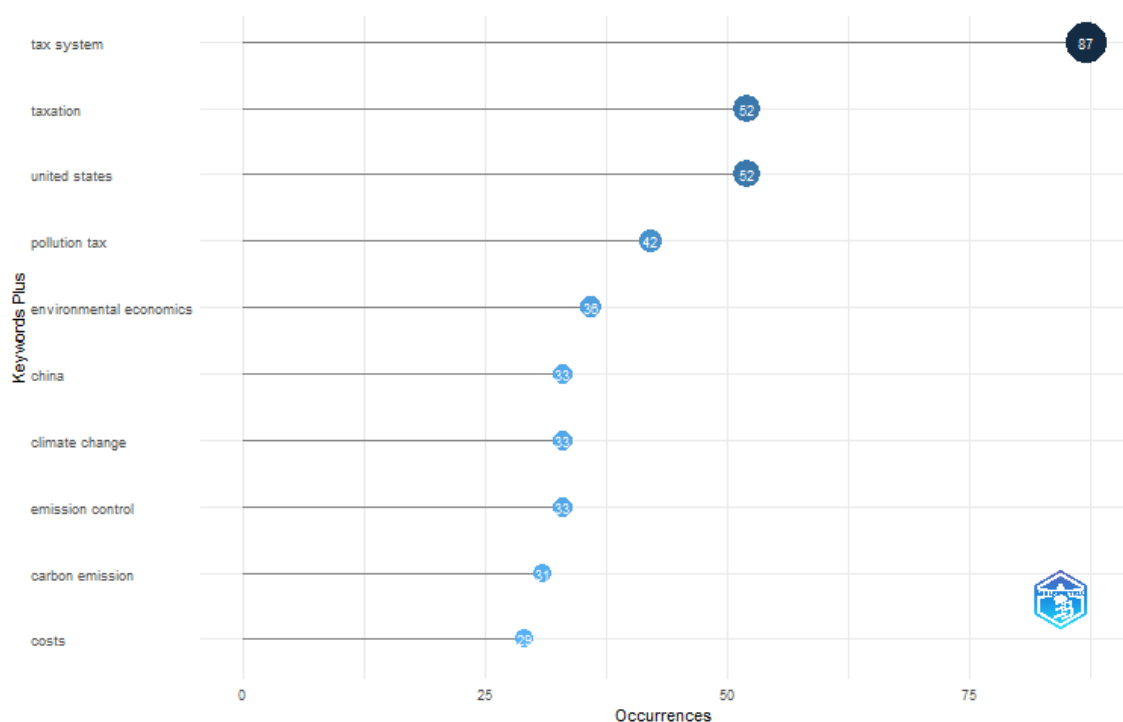
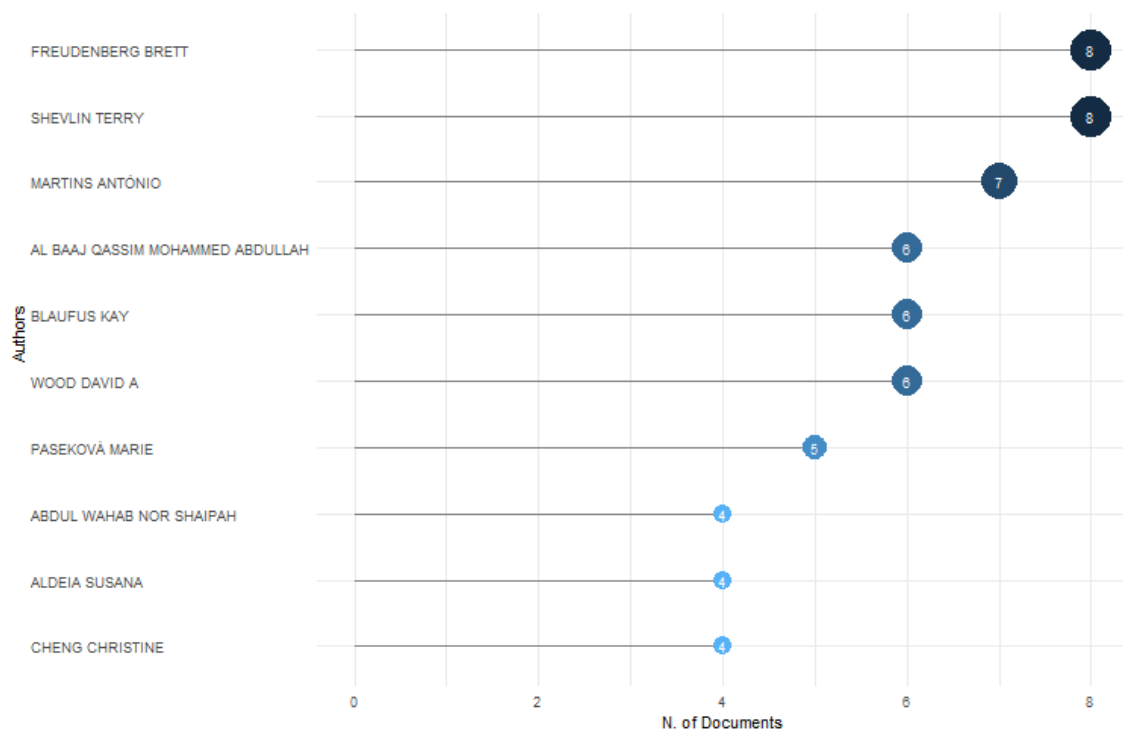


Figure 3.
Most Relevant Authors



The authors who contributed the most to tax accounting research can be seen in Figure 3. Freudenberg Brett and Shevlin Terry are the authors who produced the most articles, namely eight articles. This shows that tax accounting studies are in great demand for research; this number is only seen from 2014 to 2024.

Figure 4.
Authors' Production over Time

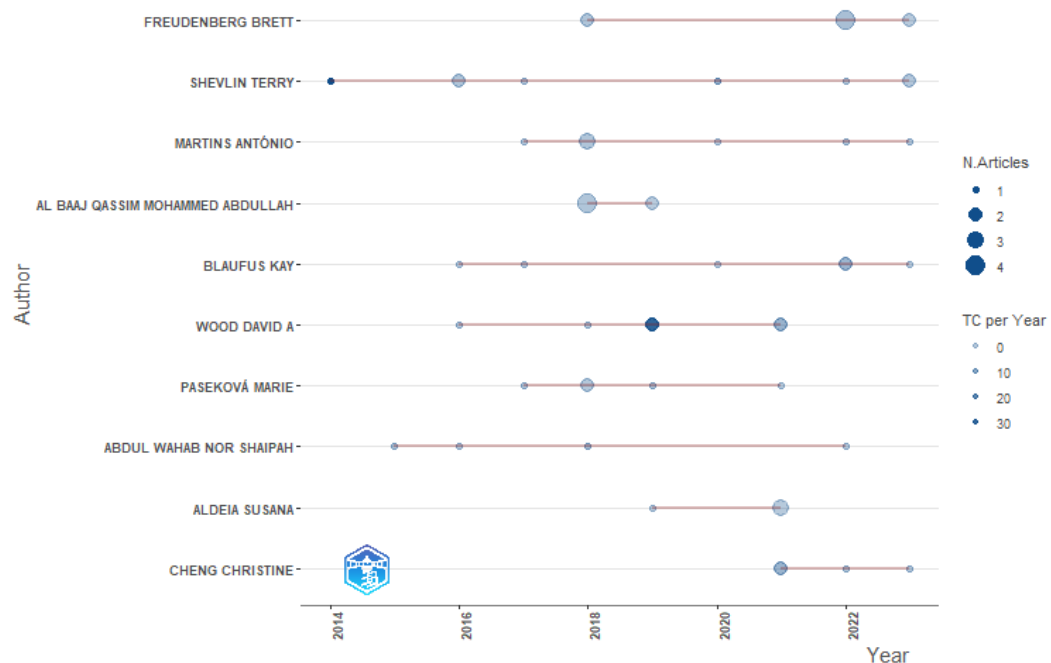


Figure 4 shows the production of scientific publications from various authors in the field of tax accounting per year. Shevlin Terry has several publications in 2023, 2022, 2020, 2017, and 2016 (N. X. Chen et al., 2023; Shevlin, 2016). Freudenberg Brett is also an active author, with publications from 2018 to 2023 (Hayes et al., 2018; Isle et al., 2023). Martins António has significant publications from 2017 to 2023 (A. Martins et al., 2023; A. F. Martins, 2017). Blaufus Kay has contributed to various research in this field, especially from 2016 to 2023 (Blaufus et al., 2016, 2023). Wood David A often appears in the publication list, with research from 2016 to 2021 (Burton et al., 2021; Myers et al., 2016).

Figure 5 shows the collaboration network between authors in tax accounting research. Collaborations between authors in tax accounting research are grouped into several communities or clusters based on their research relationships. These clusters indicate that specific authors have a closer collaboration pattern than others. Shevlin Terry and Hanlon Michelle are in the group with the highest betweenness, suggesting they are often the link in the collaboration network. These two authors frequently collaborate in taxation and fiscal policy studies. In contrast, Freudeberg Brett collaborates with Isle Melissa Belle with research focusing on tax compliance and tax education. Then, Blaufus Kay and Sureth-Sloane Care are involved in research on tax avoidance strategies and their impact on business.

Figure 5.
Author Collaboration Network

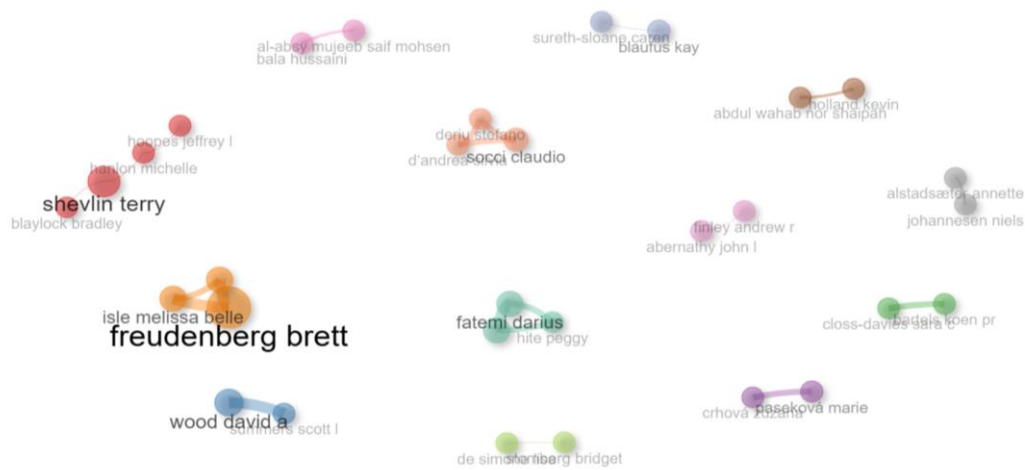


Figure 6.
Most Relevant Sources

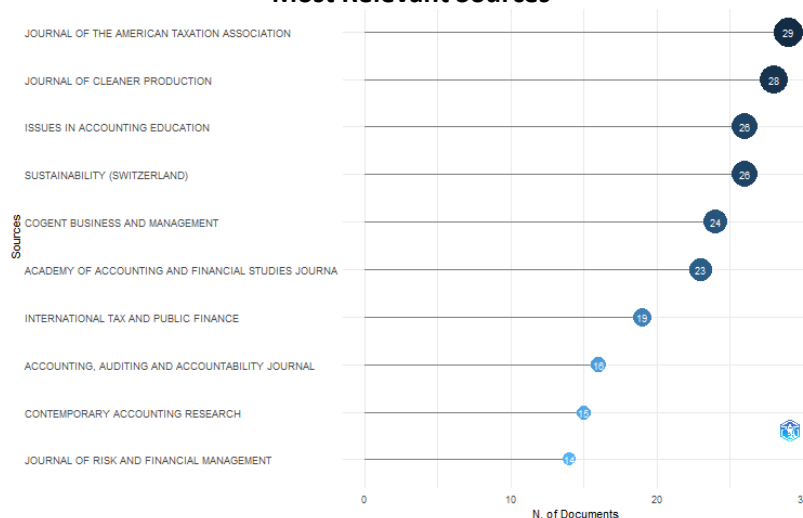


Figure 6 shows the number of articles in the top 10 journals. The Journal of the American Taxation Association published the most articles on tax accounting, namely 29 articles, followed by the Journal of Cleaner Production and Issues in Accounting Education with 28 and 26 articles, respectively. The Journal of the American Taxation Association is ranked first, which shows that tax accounting research is closely related to tax regulations and business practices in America. At the same time, the journal Issues in Accounting Education shows that research in this field is still primarily focused on academic and regulatory aspects of taxation. The Journal of Cleaner Production indicates increasing interest in the relationship between tax accounting and sustainability, especially concerning carbon taxes and green fiscal policy.

Figure 7 shows the five academic institutions with the highest number of publications in tax accounting. Macquarie University is ranked first in publications related to tax accounting, with 15 articles. This shows that this university has a substantial taxation and fiscal policy research program. The institutions included in this list come from various countries, as shown in Figure 8 shows that tax accounting research has a broad international scope. Some patterns found include the United States dominating publications, with universities such as Brigham Young University and the University of California being centers of tax research. Australia also contributes significantly, with Macquarie University and Griffith University in the top five. The prominence of these journals and institutions indicates focal points of policy-relevant knowledge, suggesting where regulators and decision makers might look for evidence-based guidance on tax reform.

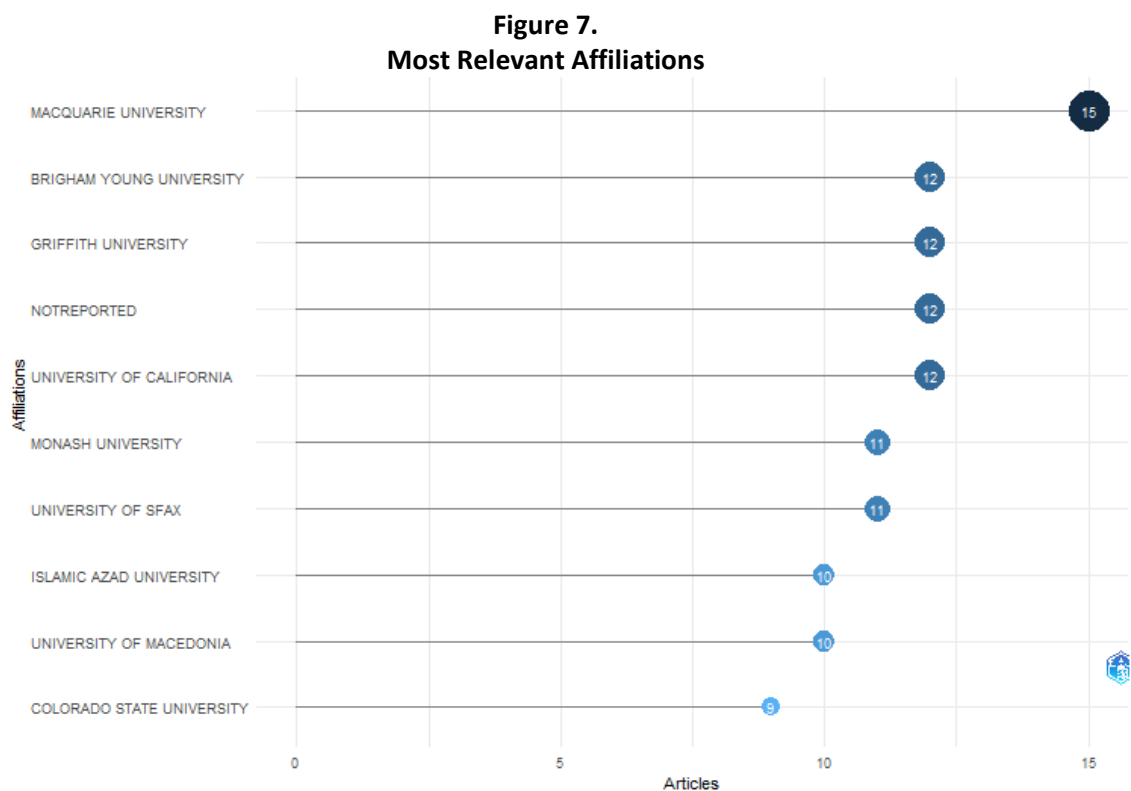


Figure 8.
Country Scientific Production

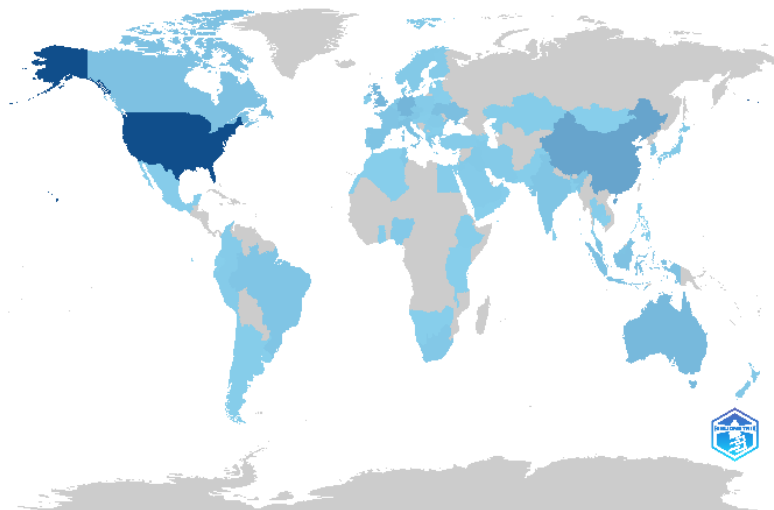


Figure 9.
Average Citations per Year



The citation trend in tax accounting research shows an interesting pattern during 2014–2024. Articles published in 2015 have the highest citations, with 27.90 citations per article, followed by articles in 2014, with 26.49 citations per article. Figure 9 shows that after 2015, the average citations per article decreased significantly, with 2024 only having 1.95 citations per article. This decrease could be due to the time factor, where older articles have more opportunities to be cited than newly published articles. In addition, the average citations per year also show varying trends. Articles published in 2018 have the highest average citations per year, at 2.86 citations per year, followed by articles in 2015 with 2.54 citations per year. After

2018, there is a downward trend in citations, with articles in 2024 receiving only 0.98 citations per year so far. This suggests that articles published between 2014 and 2018 are still the primary references in tax accounting studies, while more recent articles take longer to gain significant citations.

Regarding the number of publications, research in this area has experienced rapid growth. The number of articles published increased from 96 in 2014 to 252 in 2024. However, despite the increase in publications, the average number of citations per article has decreased. This suggests that the increasing number of published studies has created greater competition for citations or that a shift in research focus has led to some topics being cited more than others.

Figure 10.
Most Global Cited Documents

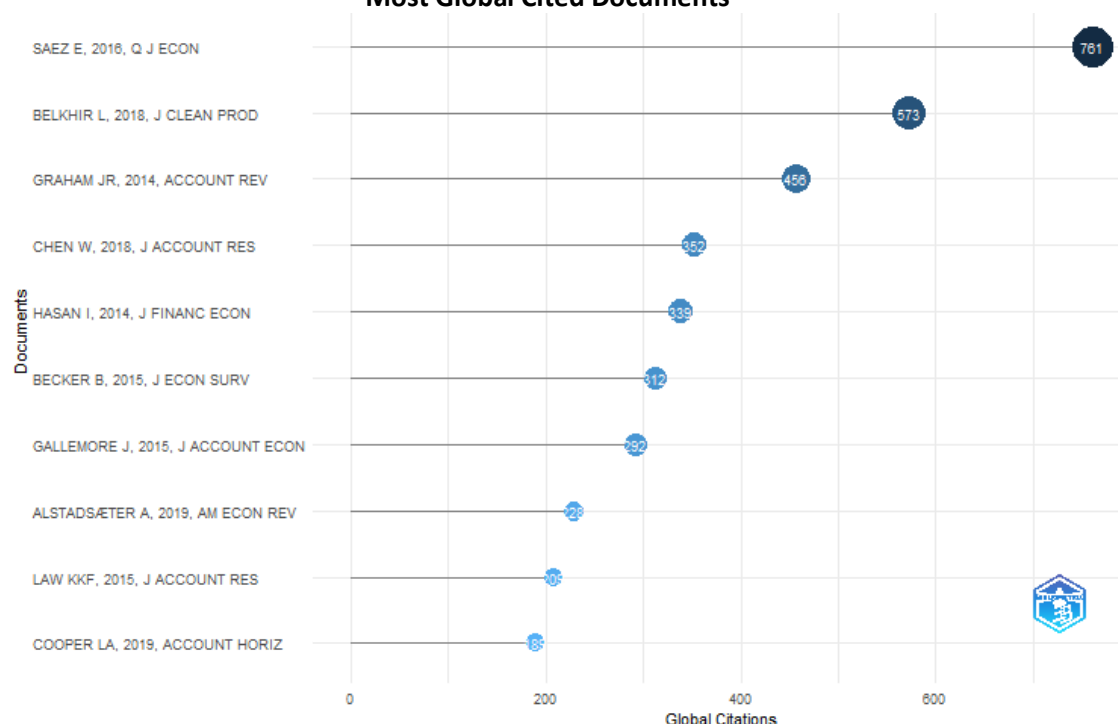


Figure 10 shows the highest global citation counts in tax accounting research. The five most cited papers are: 1) Saez & Zucman (2016), Quarterly Journal of Economics – 761 citations. This paper discusses progressive tax policy and its impact on income distribution and tax compliance. 2) Belkhir & Elmeligi (2018), Journal of Cleaner Production – 573 citations. This article highlights the relationship between tax policy and environmental sustainability in industrial production. 3) Graham et al. (2014), Accounting Review – 456 citations. This study focuses on the role of taxes in corporate financial strategy, including their impact on investment and capital structure. 4) W. Chen et al. (2018), Journal of Accounting Research – 352 citations. This study examines the implications of tax accounting for multinational corporations' financial decision-making. 5) Hasan et al. (2014), Journal of Financial Economics – 339 citations. This article discusses how tax policy can affect incentive structures in companies and macroeconomic behavior. These documents significantly influence the development of tax accounting theory and practice, especially in tax regulation, business strategy, and fiscal policy implications.

The keywords "tax system" and "taxation" indicate that research in tax accounting is still very focused on the tax system and tax policy in general. Meanwhile, the emergence of "pollution tax" and "environmental economics" indicates a research trend related to environmental taxation and sustainability.

Figure 11.
Word Cloud



Figure 11 shows the words recently used in tax accounting research and various aspects of taxation, including environmental taxation, fiscal policy, and geographic perspectives. In the context of environmental taxation, terms such as pollution tax, carbon emission, climate change, and emission control often appear in research. This shows that attention to carbon tax policy is increasing, especially its impact on climate change and reducing greenhouse gas emissions. Taxes are seen as fiscal instruments and tools to promote environmental sustainability and reduce the adverse effects of industrial activities on the global ecosystem (Kusumawati et al., 2025; Zimmer & Koch, 2017). These findings suggest a growing role for tax accountants in shaping sustainable fiscal policies and supporting carbon pricing mechanisms at national and international levels.

In addition, research in the field of tax accounting also discusses fiscal policy and its impact on the economy. Keywords such as fiscal policy, economic growth, cost-benefit analysis, and profitability show that studies in this field focus on tax compliance and how taxation affects financial decisions and business strategies. The emergence of the term public policy also confirms that tax regulations made by the government are an essential aspect of academic research, especially in determining the effectiveness of tax policies on economic growth and public welfare (Comincioli et al., 2021).

From a geographical perspective, tax accounting research is dominated by studies focusing on countries with complex fiscal policies and frequent regulatory changes. The terms United States and China appear with high frequency, indicating that these two countries are the primary focus of academic studies related to taxation. In addition, the emergence of the term Australia also shows that this country is starting to become one of the significant research objects in tax accounting studies (Shah & Devos, 2022). With the increasing number of studies linking taxation with economic growth and public policy, this field continues to grow and is increasingly relevant in academic discussions and global policies.

CONCLUSION

Bibliometric analysis in tax accounting research reveals publication patterns, academic collaborations, and research trends developed in the last decade. This study shows that the number of publications in the field of tax accounting has increased with an average annual growth rate of 10.13%. This growth highlights the rising academic interest in taxation, particularly in fiscal regulation, tax compliance, and the broader economic impact of tax policy. It also signals the growing relevance of tax accounting in addressing global economic challenges and emerging environmental concerns.

Regarding academic collaboration, the research networks show that institutions such as Macquarie University, Brigham Young University, and the University of California are major

contributors to scientific publications in tax accounting. Author collaboration trends indicate the formation of research clusters around key topics such as tax policy, the digitalization of the tax system, and environmental taxation. These patterns, supported by co-word analysis, demonstrate a shift in academic focus from traditional compliance topics to more interdisciplinary and policy-oriented themes, such as carbon emissions, fiscal incentives, and sustainability.

From a publication perspective, the Journal of the American Taxation Association remains the primary outlet for tax accounting research, followed closely by journals like the Journal of Cleaner Production, which reflects the growing intersection between taxation and sustainability. The most globally cited documents often examine how taxation influences macroeconomic policy, corporate decision making, and environmental impact mitigation, offering strong theoretical foundations for practical regulatory developments.

The findings of this study provide a more systematic and nuanced view of the development of tax accounting research. Not only does this benefit academics in mapping out future research directions, but it also offers practical implications for policymakers. Insights into dominant themes such as pollution tax, digital transformation, and fiscal policy. It can support formulating evidence-based, sustainability-oriented, and technologically adaptive tax regulations. As a result, this study contributes to the academic literature and broader policy discussions surrounding global tax challenges.

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