
Corporate Social Responsibility and Tax Avoidance: A Systematic Literature Review

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Abstract

Corporate social responsibility and tax avoidance influence each other and impact economic growth. This research also aims to provide a systematic review of research on Corporate Social Responsibility and Tax Avoidance. This paper presents a systematic literature review with thirty-seven articles from reputable international journals indexed by Scopus and WoS (from 2017 until 2022). The study found that based on the classification of research methods, analytical methods dominated research by 74%, survey methods by 19%, and literature review methods by 7%. This research also showed the latest four years (2019 until 2022), the flow of distributing articles on this topic has increased every year. It can be concluded that in this study, a literature review on the topics of corporate social responsibility and tax avoidance also showed supporting variables that are rarely studied (Firm Performance, Employee Behaviour, and related reporting). This study is needed to provide an updated overview of extant research and draw guidelines for further research. The results of this study described not only the latest research but also the research agenda for further research in Corporate Social Responsibility and Tax Avoidance.

Keywords: corporate social responsibility, tax avoidance, literature review, interpretative

1. Introduction

Tax is one of the biggest sources of state income. The government in this case the fiscus (DJP) seeks to optimize taxes through tax laws (Mardiasmo, 2016). These payments will be used by the government for the development of the country and the prosperity of the people. In Bird & Davis-Nozemack (2018) show the point of view of shareholders because tax avoidance is considered to increase company value due to effective tax management and can increase shareholder wealth. Regardless of the practice of tax avoidance by shareholders, previous researchers (Desai & Dharmapala, 2006); (Lanis & Richardson, 2015); (Hanlon & Heitzman, 2010) states that being involved in tax avoidance is socially irresponsible behavior Landolf (2006); Joel Slemrod and Shlomo Yitzhaki (2004); Freedman (2003), even though it is reasonable for a company to do this to minimize the tax payable, it is still within the framework of tax regulations (Wilde & Wilson, 2018). Although corporate tax avoidance research is

becoming an increasingly interesting issue to explore and it appears to be gaining increasing interest in politics and academia (Huseynov & Klamm, 2012). Research related to Corporate Social Responsibility (CSR) and Tax Avoidance has been carried out by López-González et al., (2019), Inger & Stekelberg (2022), Zeng (2016), Abdelfattah & Aboud (2020), Alsaadi et al., (2017), Dakhli, (2022) but relatively few compared to other literature that examines different variables, so in this study researchers analyzed trends and what factors influenced the CSR variable on tax evasion.

Companies Freedman (2003) are only obliged to maximize the wealth of shareholders and often make decisions for tax avoidance activities. Continuing to Hanlon & Heitzman (2010) show aggressive tax avoidance practices are considered unethical because it endangers the company and there are negative sanctions, namely loss of company reputation, increased political pressure, potential fines and even boycotts from consumers, but with CSR activities it is considered to be able to anticipate this. Undang-undang No. 36 of 2008 explains that several CSR activities can reduce corporate income tax so that with the CSR costs, the company can reduce fiscal profits and reduce the tax payable. It can be used as a basis that CSR activities affect corporate tax avoidance behavior Zeng (2016); Inger & Stekelberg (2022); Kiesewetter & Manthey (2017).

Several studies have shown inconsistent determinants and effects between CSR and tax avoidance. For example Abdelfattah & Aboud (2020), Alsaadi et al., (2017), Dakhli (2022), Gulzar et al., (2018), Zeng (2016) reveals that CSR has a positive effect on tax avoidance. However, research Kiesewetter & Manthey (2017), Inger & Stekelberg, (2022), Liu & Lee (2019), Mao (2019) found that CSR has a negative effect on tax avoidance. In contrast to research Col & Patel (2019) and Goerke (2019) shows CSR has no effect on Tax Avoidance. Inconsistent results from previous studies may be caused by several factors, including research locations, research objects and differences in tax regulations between countries. This study aims to review research on the influence of Corporate Social Responsibility and Tax Avoidance in an international context. This study examines articles from the Scopus journal with a score of Q1-Q3 using the charting the field approach. Field mapping is a mapping that is used to classify research results, besides that the reason for conducting a literature review is because there are only a few literature studies that discuss the inconsistency of CSR and tax avoidance research results. The contribution of this research is to highlight and discuss the results of research that has been carried out by researchers and provide input for further research.

2. Theoretical Framework

A systematic literature review (SLR) is a part of qualitative research and topic mapping for analytical material. The primary purpose of making SLRs is to find a summary of previous research on the development of a particular research topic and finally get research gaps (Villas et al., 2008). The author involves high-quality articles in this study because they are very influential in maintaining the credibility of the review results. The SLR was also used to evaluate the management accounting literature involving 916 articles from 10 journals from 1981-2000 (Hesford et al, 2007). The author uses a mapping analysis approach. Several researchers have conducted research with the SLR system, namely Ortiz-Avram et al., (2018), Madanaguli et al., (2022), Nursulistyo et al., (2022).

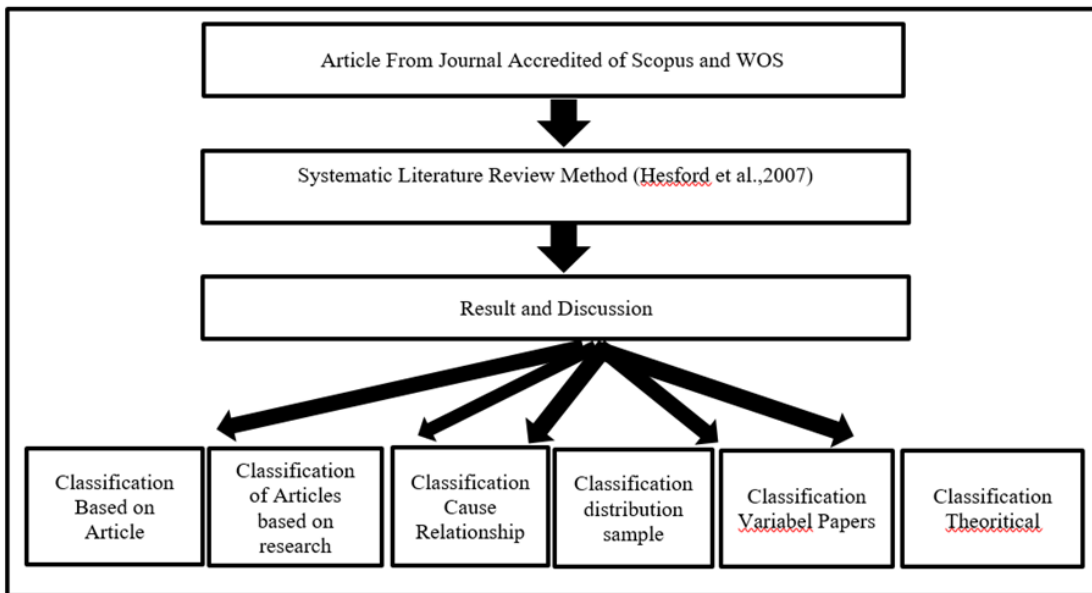


Figure 1. Research Framework

The researcher created a research framework which is shown in Figure 1. The research framework shows research with reference Hesford et al., (2007), namely the systematic literature review approach and charting the field analysis. The stages carried out by the researcher are first, classification based on the article. Second, the researcher in this case classifies the articles obtained by mapping them according to the research method. The third is mapping based on cause and effect to find out the relationship between variables that affect corporate social responsibility and tax avoidance. The last mapping is by classifying based on sample distribution which aims to find out the distribution and development of articles with the intended topic during the specified period 2017-2022.

3. Method

Research Design

This research approach is a systematic literature review (SLR). A systematic literature review is a systematic and objective research method for collecting, evaluating and synthesizing all research that is relevant and related to a particular topic. This method was chosen to provide an in-depth understanding of a topic and identify existing knowledge gaps in the field. The systematic literature review is carried out by systematically and explicitly searching various literature sources such as journals, books and conferences, this is done as an initial step in research or as a way to present existing evidence on a particular topic.

Data Collection

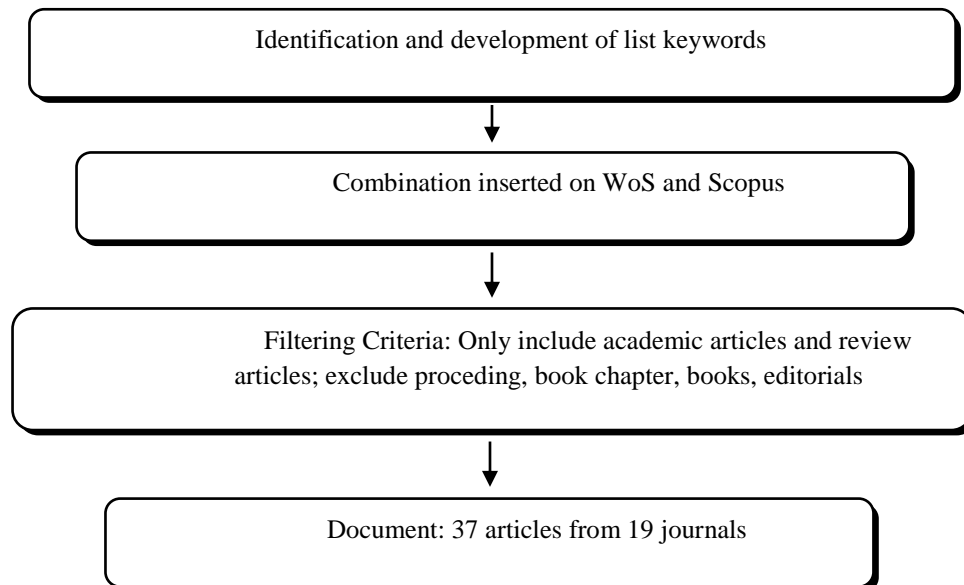


Figure 2. Data gathering process

In the Systematic Literature Review (SLR) , the data collection process is carried out through a literature search that is relevant to the research topic. The data collection stage must be carried out in a systematic and structured manner to ensure that all relevant literature has been found and the resulting research results can be ensured to be valid and reliable. In this study, the authors selected 37 reputable international journals from 2017 to 2022. A summary of the selected journals for self-view can be seen in Table 1.

Table 1. Summary Journal for Review

No	Name of Journal	f	Indexed By
1	International Journal of Accounting	2	Scopus (Q2)
2	Journal of Corporate Finance	2	Scopus (Q1)
3	Journal of Business Ethics	4	Scopus (Q1)
4	Journal of International Accounting, Auditing and Taxation	3	Scopus (Q2)
5	Sustainability (Switzerland)	3	Scopus (Q1)
6	International Journal of Accounting and Information Management	3	Scopus (Q1)
7	Social Responsibility Journal	2	Scopus (Q1)
8	Corporate Governance (Bingley)	2	Scopus (Q1)
9	Frontiers in Environmental Science	2	Scopus (Q1)
10	Cogent Economic and Finance	2	Scopus (Q2)
11	Quality and Quantity	1	Scopus (Q1)
12	Journal of the American Taxation Associations	2	Scopus (Q1)
13	Journal of Financial Reporting and Accounting	2	Scopus (Q2)
14	Journal of Management Accounting Research	1	Scopus (Q1)
15	Journal of Public Economic Theory	1	Scopus (Q1)
16	International Review of Financial Analysis	2	Scopus (Q1)
17	Asia-Pacific Journal of Accounting and Economics	1	Scopus (Q3)
18	Asia Pacific Journal of Business Administration	1	Scopus (Q2)
19	Strategic Management Journal	1	Scopus (Q1)
	Total	37	

Based on Table 1, it is known that the distribution of articles selected for review or analysis consisted of 19 reputable international journals indexed by Scopus Q1, Q2 and Q3 and Web of Science (WoS). The articles that the authors choose to review, on average have a high H-index. It is known that the Journal of Business Ethics has four journals related to corporate social responsibility and tax avoidance, then there are three articles that have articles related to this research, namely the Journal of International Accounting, auditing and Taxation; Sustainability

(Switzerland), International Journal of Accounting and Information. At the International Journal of Accounting, Journal of Corporate Finance, Social Responsibility Journal, Corporate Governance (Bingley), Frontiers in Environmental Science, Cogent Economic and Finance, Journal of the American Taxation Associations, Journal of Financial Reporting and Accounting, International Review of Financial Analysis in which there are two articles in the journal. Furthermore, in the journal Quality and Quantity, Journal of Management Accounting Research, Journal of Public Economic Theory, Asia-Pacific Journal of Accounting and Economics, Asia Pacific Journal of Business Administration and Strategic Management Journal there is 1 article in it.

In this study, the authors obtained 37 articles from 19 Scopus-indexed journals which were later ready for further analysis. The articles to be reviewed range from 2017-2022. In its first year, 2017, it was dominated by the International Journal of Accounting, Corporate Governance (Bingley), Sustainability (Switzerland) and the Journal of the American Taxation Associations. The 37 articles in this study went through the stages of analysis, namely first, looking for articles in the source journal [Scopus.com/home.uri](https://scopus.com/home.uri) with the keywords used by the author's tax, taxation, tax avoidance and corporate social responsibility. In the second stage, the writer filters suitability by reading the abstract and then marking the points in the article so that later the writer can find out whether the article is in accordance with the topic being discussed. The third stage, namely the grouping of articles based on the research methods carried out. In grouping articles based on research methods, namely title, authors, years sample data and result. The process of filtering the data used in this study aims to ensure the accuracy of the data, so that the results produced can be accounted for. The research produced by the author can be used as a reference for further research and to make a reference for good and accurate research stages. The writer concludes that the 37 selected articles have high quality.

4. Result and Discussion

In the following Table 2. presents information on journals that contain the topics of Corporate Social Responsibility and Tax Avoidance, which are dominated by the most Journal of Business Ethics, namely 11%, the second is the Journal of International Accounting, Auditing and Taxation, Sustainability (Switzerland), The International Journal of Accounting and Information Management has a percentage of 8% in which there are three articles. Furthermore, journals that have a portion of 5% are International Journal of Accounting, Journal of Corporate Finance, Social Responsibility Journal, Corporate Governance (Bingley) , Frontiers in Environmental Science, Cogent Economic and Finance, Journal of the American Taxation Associations, Journal of Financial Reporting and Accounting, International Review of Financial Analysis each contains two related articles. Quality and Quantity Journal, Journal of Management Accounting Research, Journal of Public Economic Theory, Asia-Pacific Journal of Accounting and Economics, Asia - Pacific Journal of Business Administration, Strategic Management Journal which has 1 article containing research on Corporate Social Responsibility and Tax Avoidance or with a percentage of 3%.

Table 2. Article Classification

No	Name of Journal	Authors	F	%
1	International Journal of Accounting	(Lin et al., 2017)(Liu & Lee, 2019)	2	5%
2	Journal of Corporate Finance	(Wen et al., 2020) (Ozbay D, 2023)	2	5%
3	Journal of Business Ethics	(Col & Patel, 2019)(Kanagaretnam et al., 2018)	4	11%
4	Journal of International Accounting, Auditing and Taxation	(Abdelfattah & Aboud, 2020) (Hasan et al., 2022)(Kovermann & Velte, 2019)	3	8%
5	Sustainability (Switzerland)	(Gulzar et al., 2018)(W. Li et al., 2019)(Issah & Rodrigues, 2021)	3	8%
6	International Journal of Accounting and Information Management	(Liu & Lee, 2019) (Lei & Zhang, 2020)(Rashid A, 2020)	2	8%
7	Social Responsibility Journal	(Zeng, 2019)(Salhi et al., 2020)	2	5%
8	Corporate Governance (Bingley)	(Kiesewetter & Manthey, 2017)(Dakhli, 2022)	2	5%
9	Frontiers in Environmental Science	(Y. Li et al., 2022)(Ding et al., 2022)	2	5%
10	Cogent Economic and Finance	(Khan et al., 2022) (Dang & Nguyen, 2022)	2	5%
11	Quality and Quantity	(Mao & Wu, 2019)	1	3%
12	Journal of the American Taxation Associations	(Huang et al., 2017)(Mayberry et al., 2020)	2	5%
13	Journal of Financial Reporting and Accounting	(Alsaadi et al., 2017)(Kacem and Omri, 2021)	2	5%
14	Journal of Management Accounting Research	(Inger & Stekelberg, 2022)	1	3%
15	Journal of Public Economic Theory	(Goerke, 2019)	1	3%
16	International Review of Financial Analysis	(Van & Ly, 2021)(Gavious et al., 2022)	2	5%
17	Asia-Pacific Journal of Accounting and Economics	(Mao & Wu, 2019)	1	3%
18	Asia Pacific Journal of Business Administration	(Chomvilailuk & Butcher, 2023)	1	3%
19	Strategic Management Journal	(Lee, 2020)	1	3%
	Total		37	

Classification of articles based on research methods

In this study, classifying or grouping methods in Corporate Social Responsibility and Tax Avoidance articles based on research methods, articles published in these journals contain research on Corporate Social Responsibility and Tax Avoidance and present a percentage of the many published articles. This is done to make it easier for the next researcher and provide research references that can be done further.

Table.3 Classification of articles based on research methods

No	Method	Number of Articles	Percentage
1	Analytical	27	74%
2	Surveys	7	19%
3	Literature Review	3	7%
	Total	37	100%

Based on the classification of Table 3, it can be seen that the method most widely used by researchers in their research is Analytical. Analytical methods dominate in research on the topic of Corporate Social Responsibility and Tax Avoidance. Analytical research uses secondary data from finance as a measurement indicator. The analytical research method is dominated by linear regression for data analysis. Examples of research with analytical methods are research conducted Gulzar et al., (2018) and Col & Patel (2019). The analytical method has a percentage of 74% or 27 articles. The survey method is a method that is widely used after the analytical method. The survey method can be done with questionnaires and interviews. The survey method has a percentage of 19% or as many as seven articles. Furthermore, the literature review method has a percentage of 7% or three articles published in the journal. It can be concluded that research that already exists and is most in demand by researchers is research with analytical methods. Survey methods are still rarely used by researchers in their research.

Mapping Cause and Effect Relationships

Causal mapping in a study needs to be done with CSR and Tax Avoidance variables as the basis. With 37 articles obtained by the field charting method, it can be ascertained that the articles reviewed are of good quality. Table 4 below provides information about the articles used as the basis for making tables (article classification). The following table will present the journals used in (charting fields), namely journals, article authors, years and titles as follows :

Table. 4 A Map of casual relationships

No	Journals	Authors	Title Of Articles
1	International Journal of Accounting	2	Corporate Social Responsibility, Institutional Environments, and Tax Avoidance: Evidence from a Subnational Comparison in China
2	Journal of Corporate Finance	2	Directors with foreign experience and corporate tax avoidance
3	Journal of Business Ethics	4	Going to Haven? Corporate Social Responsibility and Tax Avoidance
4	Journal of International Accounting, Auditing and Taxation	3	Tax avoidance, corporate governance, and corporate social responsibility: The case of the Egyptian capital market
5	Sustainability (Switzerland)	3	Does corporate social responsibility influence corporate tax avoidance of Chinese listed companies?
6	International Journal of Accounting and Information Management	3	The effect of corporate social responsibility on earnings management and tax avoidance in Chinese listed companies
7	Social Responsibility Journal	2	Relationship between corporate social responsibility and tax avoidance: international evidence
8	Corporate Governance (Bingley)	2	Tax avoidance, value creation and CSR – a European perspective
9	Frontiers in Environmental Science	2	Tax Avoidance Culture and Employees' Behavior Affect Sustainable Business Performance: The Moderating Role of Corporate Social Responsibility
10	Cogent Economic and Finance	2	Corporate Governance,

			Tax Avoidance and corporate social responsibility : Evidence of emerging market of Nigeria and frontier market of Pakistan
11	Quality and Quantity	1	Effect of Corpo
12	Journal of the American Taxation Associations	2	Is corporate social responsibility related to corporate tax avoidance? Evidence from a natural experiment
13	Journal of Financial Reporting and Accounting	2	Corporate social responsibility and tax avoidance: the case of French companies
14	Journal of Management Accounting Research	1	Market valuation consequences of avoiding taxes while also being socially responsible
15	Journal of Public Economic Theory	1	Does tax avoidance increase or decrease when tax enforcement is stronger? Evidence using CSR heterogeneity
16	International Review of Financial Analysis	2	Does rising corporate social responsibility promote firm tax payments? New perspectives from a quantile approach
17	Asia-Pacific Journal of Accounting and Economics	1	Moderated mediation effects of corporate social responsibility performance on tax avoidance: evidence from China
18	Asia Pacific Journal of Business Administration	1	Investors' Responses to social conflict between CSR and corporate tax avoidance
19	Strategic Management Journal	1	Corporate social responsibility of US-listed firms headquartered in tax havens
	Total	37	

Chronological Distributions of The Sampled Papers

Figure 3 displays the chronological distribution of the development of the SLR sample of this study, considering the 37 articles observed over a 6-year publication span (2017-2022).

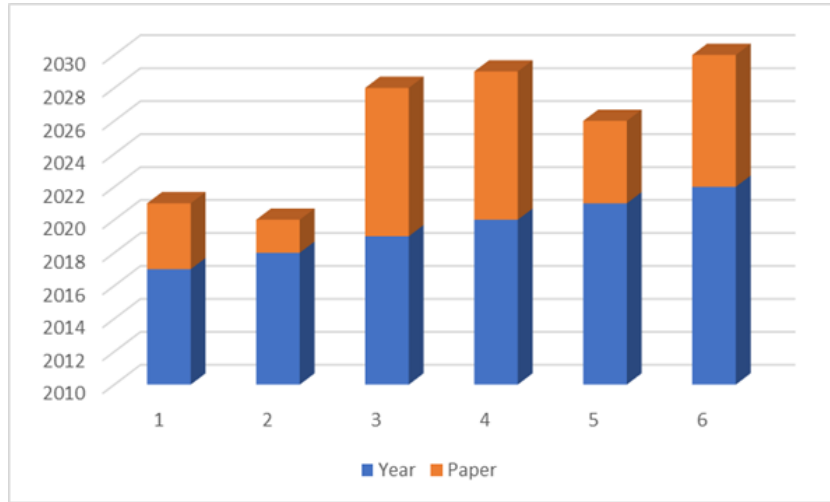


Figure. 3 The Chronological distribution of sampled papers

Figure 3. illustrates that a relatively higher number of papers were found during 2019-2022. In the last 4 years, the flow of articles spreading on the topic of corporate social responsibility and tax avoidance is said to have increased every year because these topics are still hot for discussion and are still being debated for research. In the first two years (2017-2018), it was said to be relatively low because in 2017 it only published four articles in its journal on the topic of corporate social responsibility and tax avoidance. The year 2018 was also relatively low, namely only two articles were published in related journals.

Geographical Distributions of the Sampled Papers

Figure 4. shows the geographical distribution of the sample in this article, the sample in this study is worldwide. The Asian continent dominates compared to other regions, with a total of 10 articles in it. Europe can be said to dominate after Asia, which has 10 articles in it. Next, the continent of Africa has five articles containing research on corporate social responsibility and tax avoidance. Meanwhile, America occupies the least number of articles compared to other continents because it only has four articles containing research on corporate social responsibility and tax avoidance.

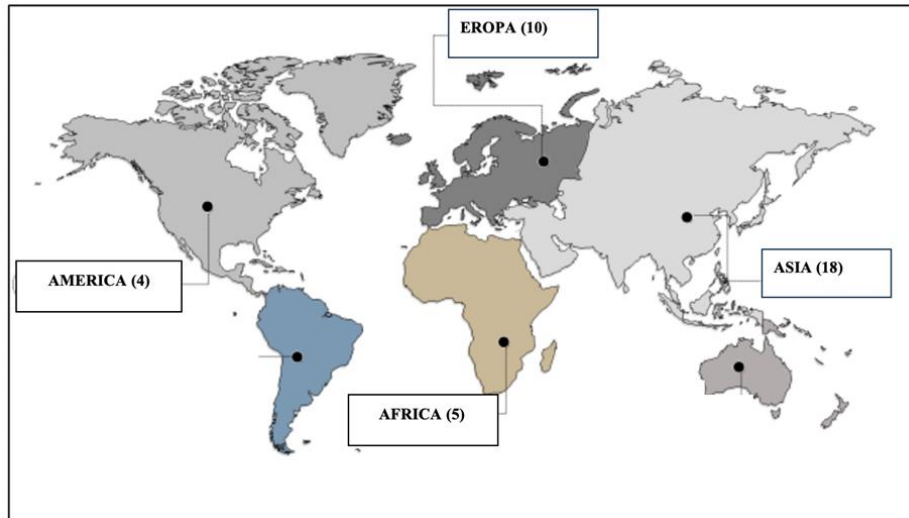


Figure.4 The geographical distribution of sampled papers (n= 37)

Distribution of the Variable Papers

Figure 5 provides an overview of the distribution of variables in this study. In the topic of corporate social responsibility and tax avoidance there are still inconsistencies, namely the variables TP (Tax Payments), EM (Earning Management) and CG (Corporate Governance). The inconsistency occurs due to differences in perceptions between one researcher and another. The differences that occur could, for example, be caused by the sample used and the research location. Furthermore, the variables that have a positive influence on this research topic are the variables TD (Tax Disclosure), ST (Sustainability), EM (Equity Market), PR (Profitability), CG (Corporate Governance), BI (Board Independent), CM (Corporate Management), VC (Value Creation), FP (Firm Performance), EB (Employee Behavior), SRI (Social Responsibility Investment), AR (Audit Risk), and IN (Investment). Furthermore, the variables SOT (Societal Trust), DFE (Director Foreign Experience), EA (Employee Advocacy), BGD (Board Gender Diversity), FF (French Firms) are variables that have a negative influence on corporate social responsibility and tax avoidance.

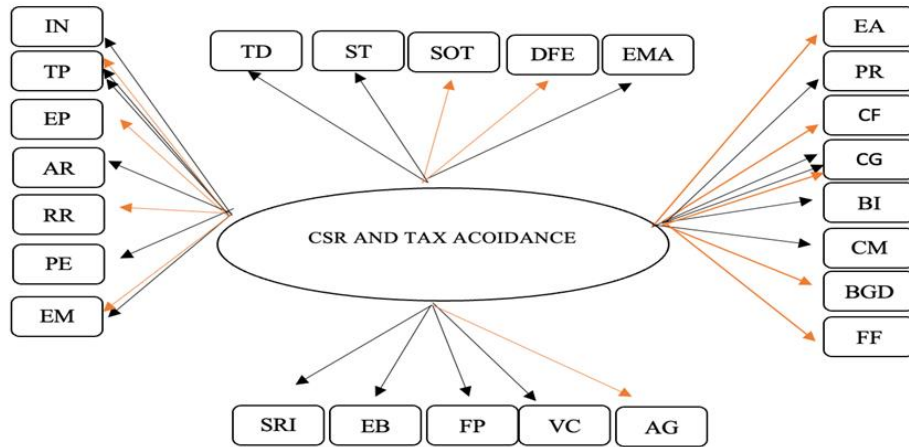


Figure 5. Distribution of Variables

Information:

- : Positive
- : Negative

Table 5. Classification based on theoretical fundings

theory	Frequency
Political Cost Theory	1
Upper echelons Theory	1
Agency Theory	6
Risk Management Theory	1
Stakeholder Theory	7
Institutional Theory	3
Legitimacy Theory	10
Framing Theory	1
Agency Theory	5
Corporate Culture Theory	2

One of the aims of this research is to find out the theories used to test the relationship between Corporate Social Responsibility and Tax Avoidance. Table 5 shows some of the theories that are often used to guide researchers and shows theories that are rarely used by researchers, in the frequency column it states the number (n) of many theories. The results of the research show that there are various theories that can be used to explain corporate social responsibility and tax avoidance. Legitimacy Theory dominates in this study, namely as many as 10 articles on this research topic are based on Legitimacy theory. Political cost theory, upper echelons theory, risk management theory and framing theory are still rarely used by researchers on the topics of corporate social responsibility and tax avoidance. With the results above, conclusions can be

drawn and can be used as a references for further researchers to be able to develop theories that are rarely used.

5. Conclusions, Limitations, and Recommendations

From the results of keyword searches conducted by the authors based on Scopus and Web of Science (WoS) accredited journals, 37 articles were found that were worthy of observation. This study also provides evidence related to research on the disclosure of corporate social responsibility and tax avoidance, namely in Scopus and Wos indexed journals in the 2017-2022 journal range. There are 19 journals that can be ascertained the validity of the quality of the journal. The first table shows that in the study of corporate social responsibility and tax avoidance, 12 journals that have an index (Q1) are dominated, namely the Journal of Corporate Finance, Journal of Business Ethics, Sustainability (Switzerland), International Journal of Accounting and Information Management, Social Responsibility Journal, Corporate Governance (Bingley), Frontiers in Environmental Science, Quality and Quantity, Journal of the American taxation associations, Journal of management accounting research, Journal of public economic theory, International review of financial analysis and strategic management journal. From the articles that have been reviewed, it can be concluded that the analytical method that dominates research on corporate social responsibility and tax avoidance is 74%. Analytical research uses secondary data from finance as a measurement indicator. The table also shows a research method that is rarely used, namely the literature review method. The following classification shows journals that contain research on corporate social responsibility and tax avoidance. The results of this grouping are dominated by the Journal of Business Ethics in which the journal published four articles with a percentage of 11 %.

Figure 2. shows that in the last 4 years (2019-2022) the flow of articles on corporate social responsibility and tax avoidance is said to have increased quite significantly every year. This research also shows variables that are rarely researched, namely Firm Performance, Employee Behavior and Related Reporting. One of the aims of this research is to find out the theories used by researchers, and the results show that institutional theory dominates corporate social responsibility and tax avoidance research. The description of the research above, can be used as a reference for further researchers to see and expand their research with the variables shown in this study. Until now, the topic of corporate social responsibility and tax avoidance is still being debated and cannot be concluded, so this research needs to be carried out to verify existing research. The limitation of this study is that researchers cannot observe articles extensively, only limited to the available abstracts. The researcher has not conducted community analysis which is part of the bibliographic research Hesford et al., (2007). This researcher implies that there are still inconsistencies in the variables of previous researchers, which are very good opportunities for further research.

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