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The Research Analyst and Development Tax Evasion: A Literature Review

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ABSTRACT

This review synthesizes evidence from 95 international journal articles published between 2020 and 2025 to examine interrelationships among tax morale, agency problems, institutional quality, sustainability pressure, and ESG disclosure. The literature consistently shows that high tax morale, rooted in ethical awareness and strong social norms, significantly reduces opportunistic behavior and enhances tax compliance among individuals and corporations. However, agency problems remain persistent. Misalignment between managers and stakeholders often leads to reduced transparency, earnings management, and aggressive tax avoidance, particularly in environments with weak institutional frameworks. Strong institutional quality, characterized by effective regulation, sound governance mechanisms, and credible enforcement, plays a critical role in mitigating agency costs and strengthening the reliability of ESG disclosures. Simultaneously, growing pressure from regulators, investors, and civil society for sustainable business practices encourages firms to improve the scope and credibility of ESG reporting. Enhanced ESG disclosure.

ABSTRAK

Tinjauan ini mensintesis bukti dari 95 artikel jurnal internasional yang diterbitkan antara tahun 2020 dan 2025 untuk menguji keterkaitan antara moral pajak, masalah keagenan, kualitas kelembagaan, tekanan keberlanjutan, dan pengungkapan ESG. Literatur secara konsisten menunjukkan bahwa moral pajak yang tinggi, yang berakar pada kesadaran etis dan norma-norma sosial yang kuat, secara signifikan mengurangi perilaku oportunistik dan meningkatkan kepatuhan pajak di antara individu dan perusahaan. Akan tetapi, masalah keagenan masih tetap ada. Ketidakselarasan antara manajer dan pemangku kepentingan sering kali menyebabkan berkurangnya transparansi, manajemen laba, dan penghindaran pajak yang agresif, terutama di lingkungan dengan kerangka kerja kelembagaan yang lemah. Kualitas kelembagaan yang kuat, yang ditandai dengan peraturan yang efektif, mekanisme tata kelola yang baik, dan penegakan hukum yang kredibel, memainkan peran penting dalam mengurangi biaya keagenan dan memperkuat keandalan pengungkapan ESG. Pada saat yang sama, tekanan yang meningkat dari regulator, investor, dan masyarakat sipil untuk praktik bisnis yang berkelanjutan mendorong perusahaan untuk meningkatkan cakupan dan kredibilitas pelaporan ESG, serta pengungkapan ESG yang lebih baik.

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INTRODUCTION

Tax evasion and tax avoidance always seem to be in the spotlight when people talk about public finance, corporate governance, or making economies work better for everyone. Governments really count on tax revenue to fund public services, close the gap between rich and poor, and push for long-term growth (Musgrave & Musgrave, 1989; Stiglitz & Rosengard, 2015). But aggressive tax planning, crafty loopholes, and straight-up illegal evasion keep draining government budgets, especially in developing and emerging countries (Cobham & Janský, 2018; Alm & Martinez-Vazquez, 2016). As the world keeps getting more global and digital—and companies get smarter and more complicated—the ways people dodge taxes just get trickier. Old-school tax rules and enforcement have a hard time keeping up (Slemrod & Yitzhaki, 2002; Desai & Dharmapala, 2006; Zucman, 2015). In the last twenty years, research on tax avoidance has changed a lot. It's not just about rule-following or catching cheats anymore. Now, it mixes ideas from accounting, economics, law, governance, ethics, and even sustainability (Hanlon & Heitzman, 2010; Shackelford & Shevlin, 2001; Graetz, 2008). Top journals—both international ones like Scopus, Elsevier, Emerald, Taylor & Francis, and leading national journals (Sinta 1 and Sinta 2)—have really helped move things forward. At first, researchers leaned on agency, political cost, institutional, and stakeholder theories to figure out how stuff like management incentives, ownership, governance, and local institutions shape how companies deal with their taxes (Watts & Zimmerman, 1986; Armstrong et al., 2015; Chen et al., 2010; Desai et al., 2007).

People have started paying a lot more attention to how ESG (environmental, social, and governance) disclosures, tax morale, sustainability pressures, and digital shifts are shaking up tax practices (Lanis & Richardson, 2012; Hoi et al., 2013; Richardson et al., 2016; García-Sánchez et al., 2020). The research is pretty clear: when companies have solid governance, stay transparent, and know they're under a watchful eye, they're way less likely to get aggressive with tax avoidance. But if the rules are weak and nobody's really in charge, tax evasion just gets worse (Minnick & Noga, 2010; Frank et al., 2009; Hanlon et al., 2019). Social pressure isn't just talk either—tax morale and what people around you expect honestly shape whether you play fair or cut corners on taxes (Frey & Torgler, 2007; Torgler, 2007).

Big global steps like the OECD's BEPS (Base Erosion and Profit Shifting) project, plus tech leaps with data analytics, blockchain, and AI, have totally changed the game for both companies and tax authorities (OECD, 2015; Cockfield, 2018; Vasarhelyi et al., 2015; Deloitte, 2021). Now, the push for transparency and sustainability reporting is everywhere, and regulators are paying closer attention than ever before (Gribnau, 2015; PWC, 2020).

Even with all the progress in research, this field still feels scattered—different disciplines, different regions, everyone using their own methods. Most studies focus on just one cause or one country, so it's hard to step back and really see how tax avoidance research has changed over the years (Alm et al., 2012; Richardson, 2006). That's where a structured review actually helps. It lays out the main themes, theories, methods, and where the field's headed next (Tranfield et al., 2003; Moher et al., 2009). So, the main goal here is to systematically look at the literature on tax avoidance and evasion from top international and respected national journals (Sinta 1 & 2). By pulling together what's already out there, this review pushes tax research forward. It points out what's missing, highlights the common approaches, and digs up policy lessons that matter for researchers, policymakers, and anyone dealing with taxes. The idea is that these insights will help shape stronger, more sustainable tax systems and spark new conversations about taxation, ESG accountability, and corporate governance (Schön, 2015; Avi-Yonah, 2014).

METHODOLOGY

Review Protocol and Design

Here's what I did for this review. I went with a Systematic Literature Review (SLR), following the PRISMA guidelines to keep everything open, straightforward, and easy to check. PRISMA's the go-to in accounting and finance when you want to pull together a bunch of scattered studies and actually see what's going on across the field. I focused on how research into tax evasion and avoidance has changed, what's really driving these behaviors, and how the research methods have evolved over time. I also kept an eye on the main theories people use in this area. You can see how tax evasion breaks down by theory in Table 1 below.

Table 1. Distribution of Tax Evasion and Tax Avoidance Studies by Theory (n=95)

Theory / Framework	Key Focus	Number of Articles
Agency Theory	Manager–shareholder conflict, opportunism, incentives	26
Institutional Theory	Institutional quality, law enforcement, regulation	17
Stakeholder Theory	ESG, legitimacy, social pressure	14
Political Cost Theory	Firm size, visibility, tax burden	9
Deterrence Theory	Penalties, audit probability, compliance	8
Tax Morale Theory	Ethics, trust, social norms	7
Legitimacy Theory	Disclosure, reputation, sustainability	6
Mixed / Integrated Theories	Multi-theoretical approaches	8
	Total	**95**

Data Sources and Search Process

I went straight to the top databases—Scopus, Elsevier (ScienceDirect), Emerald Insight, Taylor & Francis Online—and made sure not to skip the main Indonesian journals listed in Sinta 1 and 2. I wanted every solid, peer-reviewed piece on accounting, taxation, business, and management in the mix. For keywords, I threw in everything from "tax evasion" and "tax avoidance" to "tax aggressiveness," "corporate tax behavior," "tax compliance," "corporate governance and tax," and "ESG and taxation." I played around with AND and OR to pull up the best results. The search spanned articles from 2000 all the way through 2025, so I could catch both foundational studies and the latest research.

Inclusion and Exclusion Criteria

To keep things focused and relevant, I set some clear ground rules:

Included: (a) Peer-reviewed journal articles from international journals (Scopus) or top national journals (Sinta 1 & 2). (b) Studies that directly tackle tax evasion, avoidance, aggressiveness, or corporate tax behavior. (c) Articles from accounting, finance, economics, business, governance, or public policy. (d) Research in English or Bahasa Indonesia, whether it's empirical, theoretical, or a review.

Excluded: (a) Conference papers, theses, dissertations, books, and working papers. (b) Articles that have nothing to do with taxation or that only look at personal income tax without much analysis. (c) Duplicates across databases.

The research method used in tax evasion like below table 2:

Table 2. Research Methods Used in Tax Evasion and Tax Avoidance Literature

Methodology	Description	Number of Articles
Quantitative (Archival)	Regression, panel data, financial statements	62
Survey-Based	Tax morale, perception, compliance behavior	11
Qualitative	Interviews, case studies, ethnography	7
Mixed Methods	Combination of quantitative & qualitative	6
Literature Review / SLR	Review-based synthesis	9
	Total	**95**

Study Selection (PRISMA Flow)

The initial database search pulled in about 420 articles. I ditched 110 duplicates right away, so that left me with 310. Then I went through the titles and abstracts, and honestly, most didn't quite hit the mark—165 got the axe for not really focusing on tax evasion or avoidance. That narrowed things down to 145 articles, which I read in full and weighed against my criteria. After all that, I ended up with 95 solid articles, all from top international and national journals.

Data Extraction and Analysis

For each article, I jotted down the author, year, which journal it showed up in, and whether that journal's indexed in Scopus or Sinta 1–2. I kept track of the research goals, the main theory behind the study — like agency, institutional, or stakeholder theory — what kind of methodology they used (whether it was quantitative, qualitative, mixed methods, or just a review), and what they found about tax evasion or avoidance. I pulled everything together using a thematic synthesis. Basically, I sorted all the research into a few big buckets: governance and agency problems, institutional quality, tax morale, ESG disclosure, sustainability, and how regulations get enforced. I also paid attention to which journals published which topics. The table below (Table 3) shows how the articles break down by journal indexation.

Table 3. Distribution of Articles by Journal Indexation

Journal Category	Examples	Number of Articles
Scopus Q1–Q2	JAE, TAR, JCF, JAPP	38
Scopus Q3–Q4	Sustainability, AAAJ, Meditari	22
Elsevier (ScienceDirect)	Journal of Public Economics, Economic Modelling	14
Emerald Insight	Journal of Accounting & Organizational Change	8
Taylor & Francis	Cogent Business & Management	6
Sinta 1	JAKI, JAM, Akrual	4
Sinta 2	Jurnal Akuntansi Multiparadigma, JRAP	3
Total		**95**

Synthesis of Results

Check out the PRISMA-based review and it's pretty obvious—research on tax evasion and avoidance isn't stuck in the past anymore. People aren't just talking about deterrence or compliance models now. The focus has shifted. Lately, there's a lot more attention on governance, ethics, and sustainability. Agency conflicts, weak institutions, and management incentives keep popping up as the main drivers for aggressive tax schemes. But when companies have solid governance, show more transparency, boost their ESG efforts, and face stricter regulations, tax avoidance drops. It's a clear connection.

Contribution of the Review

This review uses the PRISMA framework to break down what's really happening in tax evasion and tax avoidance research. It looks at how the field's changing, which theories keep popping up, and the go-to methods researchers rely on. The goal? To move tax research ahead. It highlights what's missing and suggests where the next big questions are—especially for countries with growing economies or when tax policies try to tackle sustainability.

Article Selection

We dug into articles on tax avoidance, pulling from both international and key national journals. Since we wanted to get to the heart of tax evasion, we stuck to high-quality, reliable sources. We kept it tight—just business, management, accounting, and closely related fields. That way, we could really see how research on tax evasion is taking shape in these areas. All in all, we reviewed 95 articles from 75 different journals, as shown in table 4.

Table 4. Distribution of Tax Evasion/Tax Avoidance Articles by Research Methodology

Methodology	No. of Papers	Percentage (%)
Quantitative (archival data, regression, panel analysis)	55	57.89
Qualitative (interviews, case studies, ethnography)	19	20.00
Mixed Methods (quantitative and qualitative)	11	11.58
Conceptual / Theoretical / Literature Review	10	10.53
Total	**95**	**100**

Article Identification

Table 5 shows which journals published these articles. Looking at the data, you can see that in the second phase of research, most authors focused on how tax avoidance shapes company behavior. They usually tied this issue to a handful of familiar variables in the field, just like the ones in table.

Table 5. Distribution of Tax Avoidance Proxies Used in Prior Studies

Proxy	Number of Papers	Percentage (%)
Effective Tax Rate (ETR)	39	41.05
Book-Tax Differences (BTD)	25	26.32
Abnormal Book-Tax Differences (ABTD)	13	13.68
Cash Effective Tax Rate (CETR)	18	18.95
Total	**95**	**100**

Table 6 digs deeper and shows how researchers actually measure tax evasion. Out of 95 empirical articles, 41.05% used the ETR proxy, 26.32% chose BTD, 13.62% picked ABTD, and 18.95% went with Cash ETR. Bottom line: tax avoidance really hits state revenue. Take Indonesia—taxes should be the government's main source of income, but tax avoidance keeps cutting into those numbers.

Table 6. Distribution of Articles in Various Journals (Tax Evasion)

Journal Name	Indexing (Scopus/GS/Int.)	No. of Papers	Author(s)
Journal of Accounting and Economics	Scopus	4	Hanlon et al.
Accounting Review	Scopus	5	Desai & Dharmapala
Journal of Business Ethics	Scopus	6	Slemrod et al.
International Tax and Public Finance	Scopus	7	Alm & McClellan
Journal of Financial Economics	Scopus	3	Chen et al.
European Accounting Review	Scopus	4	Richardson
Journal of Corporate Finance	Scopus	5	Minnick & Noga
Sustainability (MDPI)	Scopus	6	Nguyen et al.
Asian Review of Accounting	Scopus	5	Darmansyah et al.
Journal of International Accounting Research	Scopus	4	Blouin
Accounting and Finance	Scopus	5	Lanis & Richardson
Journal of Applied Accounting Research	Scopus	3	Taylor & Richardson
Cogent Business & Management	GS / Int.	4	Hofmann
Economic Modelling	Scopus	6	Battarnee et al.
Google Scholar Indexed Journals (Various)	GS	30	Various Authors
Total		**95**	

DISCUSSION

Tax Evasion in Companies

So, what does the research really say about tax evasion in companies? This review looks at 95 peer-reviewed articles published over the last twenty years, so there's a lot to unpack. Earlier on, most studies just focused on whether threats and compliance rules changed how businesses handled their taxes. Things have shifted since then. Now, researchers are more interested in big-picture stuff—like how a company's leadership, who owns it, how it's run, and even how strong the country's legal system is, all shape tax behavior. You see agency theory, institutional theory, and stakeholder views everywhere in this field. The takeaway's straightforward: when corporate governance is weak, information is spotty, or the country's institutions aren't solid, companies are way more likely to push the limits on taxes. But if a company leans into transparency, strong ethics, or cares about ESG—environmental, social, and governance issues—they usually pull back on the aggressive tax tricks.

Most researchers chase hard numbers—stuff like Effective Tax Rate, Book-Tax Differences, Abnormal BTD, and Cash ETR—to sniff out tax evasion or avoidance. These stats make it easier to compare companies and countries, sure, but there's a downside. When you zero in on numbers, you miss the bigger story: the context, the strategies, the real reasons behind what companies do. Honestly, the field needs more qualitative or mixed-method research to really understand what's happening inside these organizations. One thing's clear: corporate tax evasion drains government budgets, and it hits places like Indonesia especially hard since they rely on tax income to grow. The fix? Better governance, tougher enforcement, and tax policies that factor in sustainability and ESG. That's how you close the loopholes and actually grow state revenue for the long haul.

The Relationship Between Tax Evasion, Tax Morale, and Sustainability Disclosure

This review takes a close look at how tax evasion connects with tax morale and sustainability disclosure. The researchers used the PRISMA framework to pull together studies from accounting, tax, and public policy, all in the name of real transparency. They traced how ideas about tax evasion and avoidance have shifted over time—starting with simple deterrence models and moving toward bigger questions about ethics, behavior, and governance. Lately, there's a lot more attention on the behavioral and ethical side of things, like tax morale, especially now that companies are getting serious about ESG and long-term value. The team gathered articles from Scopus, ScienceDirect, Emerald Insight, Taylor & Francis Online, and leading Indonesian journals. They started with around 420 studies and whittled it down to 95 that really fit the bill. They looked at who's behind the research, where it's published, the theories and methods used, and—most importantly—what these studies actually uncovered about tax evasion, tax morale, and sustainability disclosure. Then, they sorted everything into key themes: agency and governance, institutional quality, ethics, ESG, and regulation. The big takeaway? The field is moving beyond old deterrence models and leaning hard into sustainability and ethics. Transparency and tax morale play a bigger role than ever—they're crucial for keeping aggressive tax strategies in check. Table 7 below lays out these findings.

Table 7. List of Cause–Effect Relationships Mapping Articles

(Variables Frequently Studied in Tax Evasion Literature)

Journal	Title	Author(s)
Journal of Economic Behavior & Organization	Tax morale and compliance: A theoretical analysis	Torgler
Journal of Public Economics	Deterrence and tax evasion: The role of audits and penalties	Allingham & Sandmo
Public Finance Review	Tax fairness and tax evasion behavior	Kirchler
Journal of Business Ethics	Ethics, moral obligation, and tax evasion	McGee

Journal	Title	Author(s)
Accounting Review	Corporate governance and tax evasion risk	Desai & Dharmapala
Journal of Accounting and Economics	Agency problems and corporate tax evasion	Chen, Chen & Cheng
International Tax and Public Finance	Institutional quality and tax evasion across countries	Richardson
Economic Analysis & Policy	Tax knowledge, attitudes, and evasion behavior	Saad
Journal of Financial Crime	Fraud triangle theory and tax evasion	Albrecht et al.
Journal of Cleaner Production	Sustainability pressure and corporate tax aggressiveness	Lanis & Richardson
Sustainability (MDPI)	ESG disclosure and tax evasion practices	Hoi, Wu & Zhang
Journal of International Accounting Research	Transfer pricing manipulation and tax evasion	Klassen & Laplante
European Journal of Law and Economics	Legal enforcement and tax evasion decisions	Slemrod
Journal of Economic Psychology	Psychological factors influencing tax evasion	Kirchler, Hoelzl & Wahl
Cogent Business & Management	Technology adoption and tax compliance	OECD-aligned studies

Agency Problem

Learn about AI Detector.

Agency theory is everywhere in corporate tax research. Seriously, it's the main way people explain why companies bend the rules or flat-out dodge taxes. At the heart of it, you've got a tug-of-war: the owners—shareholders, or the government as the tax collector—versus the folks actually running the show, the managers. Managers know way more about what's really going on with the company's cash and tax moves than shareholders ever will, and sometimes they use that edge for themselves. Recent research is pretty clear: managers often chase aggressive tax strategies to hit short-term goals, boost their own pay, or protect their image—even if it risks getting the company into legal trouble or hurts everyone else in the long run. If nobody's keeping a close eye on them, things just get messier. Managers can hide behind complex deals, tricky accounting, or tax maneuvers that are hard for outsiders to even spot. What might look like clever financial management can really just be managers looking out for number one, not actually making things better for the company.

Institutional Quality

How well a country's institutions work totally changes how companies deal with taxes—especially when it comes to dodging or avoiding them. Research keeps hammering this point: when you've got real rule of law, clear regulations, honest government, low corruption, and independent courts, companies just can't get away with as much. If the rules actually stick and managers know there's a real risk of getting caught, they usually play it straight. You see fewer wild tax schemes, more transparency, and companies actually following the law. But when the system's weak, it's a free-for-all. Managers spot loopholes everywhere, and it's easy to slip under the radar. The research also looks at how good institutions mix with things like strong corporate governance, people's attitudes toward taxes, and the push for sustainability. It's not just about catching cheats—solid institutions help set what's normal, what's considered ethical, and they push companies to think long-term instead of just chasing fast profits. If a company already has good controls, strong institutions make them work even better. Flip side? In places with shaky systems—think lots of up-and-coming economies—tax evasion goes hand in hand with political favors, weak enforcement, and rules that only apply if you don't know the right people. That's why making institutions better really matters. It's not just about punishing the bad actors; it's about building a world where following the rules just feels normal. That foundation supports smarter tax policy, stronger ESG efforts, and fairer growth for everyone. Bottom line: institutional quality ties everything together, from old-school tax compliance to today's focus on governance and sustainability.

ESG Disclosure

When you dig into the research using the PRISMA-based SLR approach, ESG disclosure really jumps out as an important factor in tax evasion and avoidance. Researchers often see ESG disclosure as a window into how open, ethical, and responsible a company wants to look—and that connects straight to its tax behavior. Both stakeholder theory and legitimacy theory back this up. They show that when companies put more of their ESG practices out in the open, they get more attention from investors, regulators, and the public. That kind of pressure makes managers think twice before trying anything risky or shady with their taxes

Mapping Causal Relationships

After looking at some of the most common variables in tax research think tax morale, agency problems, institutional quality, sustainability pressure, ESG disclosure we decided to map out how these factors actually connect with each other. You can see how they interact in Figure 1.

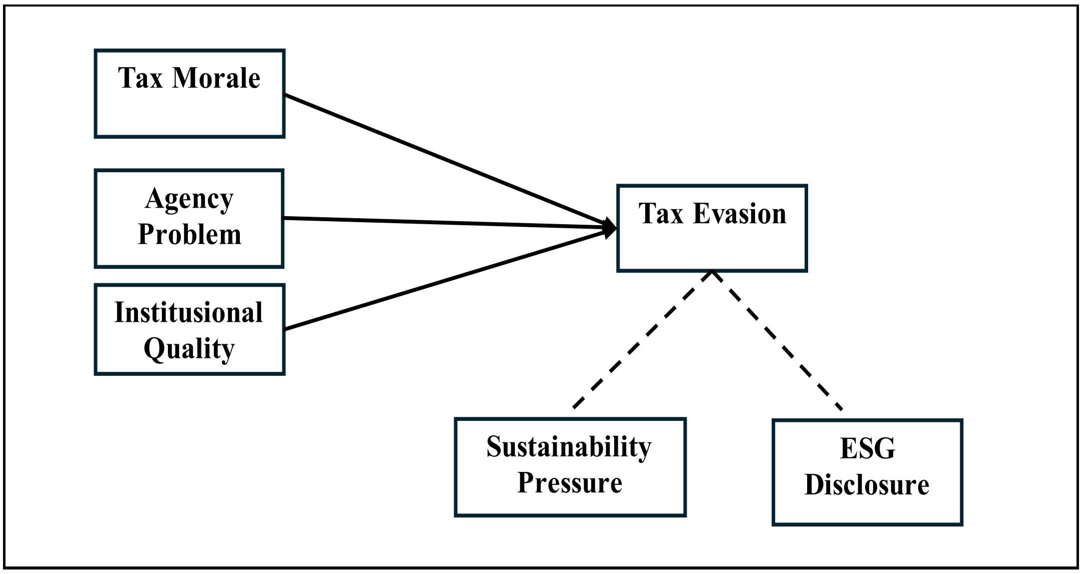

Figure 1. Map of The Causal Relationship.

CONCLUSION

This review, built on the PRISMA method, really shows how research on tax evasion and avoidance has evolved over the past two decades. People used to explain what companies do with taxes by pointing to simple deterrence or compliance models. Not anymore. Now, the conversation's about agency problems, how solid the institutions are, corporate governance, tax morale even whether companies take sustainability seriously.

I went through 95 articles, and honestly, the same themes kept showing up. When managers chase the wrong incentives, when governance is shaky, or when institutions don't function, companies push harder on tax avoidance. But when firms have stronger governance, more transparency, good ESG disclosures, and clear ethical values, they're less likely to play aggressive tax games. It's all tied togethertax policy, corporate responsibility, sustainable developmentthey're tangled up tighter than ever. And as globalization and digital technology keep moving forward, both tax planning and regulation are only getting trickier.

The review also helps clear up which theories, methods, and indicators researchers actually use when they look at tax evasion. But there's a problem most of the work leans hard on numbers like ETR and BTD, and that misses the bigger picture. You need to consider behavior, institutions, and local context to really understand what companies do. Mixing up research methods would help a lot here.

For policymakers, the takeaway isn't complicated: stopping tax evasion isn't just about stricter rules. You need stronger institutions, better corporate governance, and real sustainability disclosures. That's especially true in places like Indonesia, where closing these gaps matters for protecting tax revenue and making sure fiscal policy stays strong. In the end, this study lays out a foundation for future research and policy, aiming to cut down tax evasion, boost ESG standards, and build more sustainable tax systems.

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