

Drivers of tax avoidance: A literature review approach

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Abstract: Tax Avoidance is a deliberate action by taxpayers/companies to reduce their tax obligations either legally or illegally. Because the boundaries between legal and illegal actions are not clear, the legality of an action in terms of corporate tax is determined by an authoritative body, so that it can see what is allowed and what is not. The purpose of this study was to determine the distribution of articles on tax avoidance based on the names of publishers and their years, countries, research topics, measurements used and what factors can encourage companies to avoid tax. This study uses a qualitative method based on literature studies. Data were obtained from articles published through the emerald.com, elsevier.com, springer.com and other websites by filtering research titles and using the keyword "Tax Avoidance" from 2012 to 2021 and above. Based on the mapping and process of selecting articles, the author took 45 articles. The results of the study indicate that the distribution of articles based on research topics is about corporate governance, based on measurement is ETR, based on driving factors are corporate governance factors, social responsibility and corporate performance. The practical implication is that this study can be used as a reference for conducting further research based on the mapping results.

Keywords: Literature review, Tax avoidance.

1. Introduction

Charge is the biggest source of state income. For the government, income from charges is exceptionally fundamental to back different government capacities, give products for the open intrigued such as foundation and instruction, and different other things to move forward open welfare [1]. Government endeavors to optimize charge incomes regularly strife with companies as citizens, both people and enterprises [2]. Companies as corporate citizens have a commitment to pay charges, the calculation of which is based on the company's pay short the costs utilized to get, collect, and get wage (3M). The charge figure here may be a major concern for companies in overseeing their accounts, since the more prominent the charge payable, the littler the company's benefit will be gotten. Clashes of intrigued happen between the government and taxpayers (companies). Companies will continuously attempt to play down trade expenses so that the benefits gotten can be maximized, one way is to play down the company's assess burden. Charges are frequently considered a burden by companies, so endeavors have to be made by decreasing their charge installments [3]. The act of lessening the assess burden that must be paid will energize companies to be forceful towards charges [4]. Since in hone numerous companies and people have not satisfied their commitments in paying charges. Numerous companies and people too attempt to play down their assess installments through charge forcefulness exercises. In the event that done appropriately, charge forcefulness can give critical benefits, particularly for corporate and person citizens.

Assess shirking could be a consider activity by taxpayers/companies to decrease their charge commitments either lawfully or wrongfully. Since the boundary between lawful and unlawful acts is vague, the lawfulness of an act in terms of corporate tax is determined by an definitive body. This is often done so that companies can see what is permitted and what isn't. Hanlon and Heitzman [5] depict the sorts of charge shirking behavior extending from common charge sparing methodologies of

contributing in civil bonds (lawful assess shirking) to forceful assess methodologies counting assess covers (unlawful assess avoidance).

Assess evasion hones can cause the charge paid by the company to be littler and will maximize shareholder esteem [5]. In any case, this hone can be perilous since it increments the company's assess chance. Too, agreeing to Lim [6] assess evasion can make a strife of intrigued between administration and banks due to data asymmetry and ethical danger issues. Charge evasion can also give positive or unfavorable responses to the advertise. When the showcase anticipates the company's burden to extend, there will be an antagonistic response. On the off chance that the showcase anticipates that divulgence will increment, at that point a positive response will happen [7]. From an economic perspective, tax evasion causes costs for administration, shareholders, and the more extensive community [8].

Corporate charge shirking incorporates both lawful assess arranging and illicit charge evasion. Charge arranging implies diminishing a company's charge burden through venture and organizing trade exercises inside the scope of charge laws. Charge evasion goes past shirking to the point where a company avoids its assess commitments through infringement of charge laws and related controls. Hanlon and Heitzman [5] characterize charge evasion as the movement of all charge arranging methodologies. Since experimental considers regularly cannot clearly recognize between charge arranging and assess shirking, we receive the definition proposed by Dyreng, et al. [9] which alludes to all exchanges that decrease a company's assess commitments as assess evasion.

Different methodologies in minimizing assess burden by doing charge arranging, by utilizing legitimate (charge shirking) or unlawful (assess avoidance) strategies (Straight to the point, Frank, et al. [10]) to be specific to begin with the division of shareholders/management can give openings for supervisors to require advantage of assess shirking behavior to lock in in self-interested behavior that can hurt the esteem of the company. Moment, companies can mask their tax-related activities with mystery and complicated exchanges to maintain a strategic distance from charge shirking introduction to assess specialists; such obscurity can to decrease straightforwardness to shareholders. Third, assess shirking can include long-term reputational misfortunes. Fourth, charge evasion may not be steady with socially mindful behavior [11] which may be imperative to a few shareholders where shareholders may moreover have an inclination for socially capable companies [12].

The choice to do charge evasion is for the most part affected by different complex variables. This will be seen through a financial and mental approach [13]. Each assess action, counting charge evasion, continuously considers:

corporate benefits [14]. Financially, assess evasion will certainly offer extraordinary benefits, particularly in terms of charge investment funds that ought to be paid to the state and can also save the company's cash. In this way, it'll be productive for organizations but hindering to the state [5] and society against the decay in both state incomes and eventually the welfare of society.

In later a long time, governments in numerous affluent nations have taken concrete steps to break down on charge avoidance by the affluent by increasing charge incomes from the riches they win. Usually done for the taking after reasons:

To begin with, the affluent have the potential to extend assess installments to the government, due to the noteworthy sum of add up to charges paid. Moment, such assess installments can offer assistance reestablish the progressiveness of the charge framework which is as of now declining with exceptionally tall levels of avoidance [15]. Third, it can give a sense of decency within the nearness of disparity since of tall incomes and the expanding dispersion of riches in numerous nations [16].

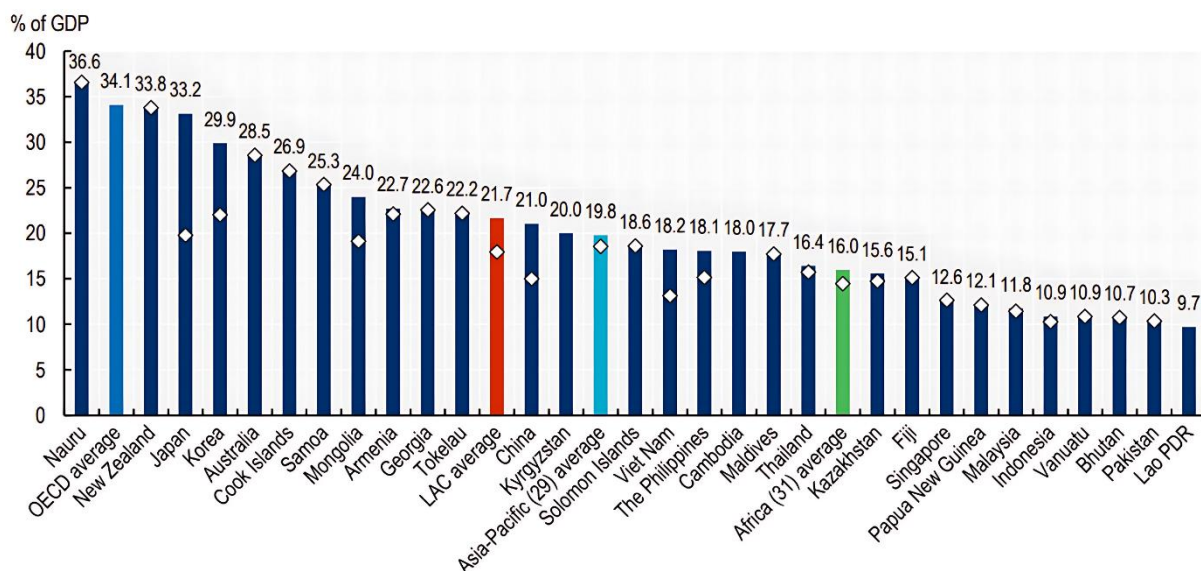


Figure 1.
Tax ratio in Asia Pacific countries.
Source: Ceiddata.com.

Table 1.
Tax ratio in ASEAN countries.

Country	2017	2018	2019
Vietnamese	16,9%	16,8%	19,4%
Thailand	18,3%	18,5%	18,6%
Philippines	17,5%	18,2%	16,9%
Cambodia	17,3%	17,5%	14,8%
Singapore	14,1%	13,2%	14,7%
Malaysia	13,4%	12,5%	11,9%
Laos	12,3%	11,2%	10,8%
Indonesia	10,7%	11,4%	10,7%
Myanmar	5,8%	2,6%	5,8%

Source: Ceiddata.com.

Based on the information over, it appears that the most noteworthy charge proportion is the nation of Nauru at 36,6% whereas the most reduced is Laos at 9,7%. Whereas in ASEAN nations the past year the most elevated charge proportion was Vietnamese at 19,4% and the least was Myanmar at 5,8%. Issues related to charge evasion are of awesome concern to analysts within the field of bookkeeping within the world. Therefore, mapping of investigate related to assess evasion should be done to analyze the investigate that has been done and the course of assist charge evasion investigate. Mapping ought to be done so that it can be a rule for advance investigate that analyzes tax avoidance. Analysts realize that it is exceptionally critical to supply an diagram and create inquire about improvements on the subject of charge evasion. So that it is anticipated to contribute to this understanding which can afterward be utilized for inquire about on charge shirking within the future. The reason of this think about is how the conveyance of articles is based on inquire about subjects, estimations utilized based on inquire about themes and what variables can empower companies to dodge charges based on investigate subjects.

2. Literature Review

2.1. Theory of Planned Behavior

Concurring to Ajzen [17] Hypothesis of Arranged Behavior (TBP) clarifies that behavior decided by people happens since of an intrigued within the behavior. There are three behavioral components with behavioral eagerly, specifically the primary behavioral convictions are person convictions around

the comes about of behavior and the assessment of those comes about, the moment regulating convictions are convictions approximately the regulating desires of others and the inspiration to fulfill them. desires, and the third is control convictions, to be specific convictions approximately the presence of things that back or repress the behavior shown and recognitions of how solid things are in supporting and hindering the behavior (seen quality). Corporate charge evasion is hence indistinguishable from the behavior coming about from the exercises of individuals inside the company. Kesumasari and Suardana [18] explained that the Hypothesis of Arranged Behavior (TPB) may be a behavior that emerges from people that emerges since of the purposeful to act, this is often related to citizen mindfulness. Citizen mindfulness will increment on the off chance that citizens have a positive recognition of charges.

Research conducted by Drogalas, et al. [19] gives comes about that charge avoidance includes inadvertent and purposefulness activities against charge laws by overlooking assess installments from citizens, conjointly that charge avoidance can be carried out morally and can be legitimized in certain circumstances McGee and Smith [20].

2.2. Agency Theory

Organization hypothesis agreeing to Jensen and Meckling [21] depicts the organization relationship as a contract between one or more principals, concurring to which the specialist gives a few administrations to them by appointing a few decision-making controls to the specialist. Office moreover emerges when shareholders (supervisors) authorize operators (administration) to form choices in overseeing the company. This principal-agent relationship can make data asymmetry. This may be since the specialist has more data approximately the state of the commerce than the foremost. Organization hypothesis can be said to be a demonstrate of a contract between two or more individuals (parties), where one party is called a specialist and the other party is called a foremost. The operator exchanges the obligation for decision-making to the specialist, it can moreover be said that the vital authorizes the specialist to carry out certain errands in agreement withwork contract that has been commonly concurred upon. their obligations, specialists and responsibilities [22]. Agency hypothesis is additionally a contract hypothesis coming about from the hones taken after in present day companies, i.e. isolating the interface of management and outside proprietors of the company, who don't take part in decisions.management [23]. In the concept of office hypothesis, capacities are isolated between principals (company proprietors) and specialists (company directors/management). The corporate office see expect that the relationship between shareholders and directors is the foremost vital for the company [24]. Corporate activities exterior of shareholders and directors are less imperative and are considered dangerous because they do not contribute to benefit maximization [25].

Eisenhardt [26] contends that office hypothesis includes three presumptions around human nature, specifically the primary is that individuals are for the most part self-interested, the moment is that individuals are restricted in their ability to think approximately the long run (bounded soundness), and the third, individuals are continuously hazard takers. Based on the preface of human nature, directors tend to act deftly, specifically. prioritizing individual interface that trigger clashes between members, so that the part of a third party is required, to be specific a free reviewer to evaluate the budgetary obligation of the organizer and give his conclusion. the exactness of the financial statements displayed by administration. Concurring to Anthony and Govindarajan [27] office connections, the foremost has the specialist to form choices for the operator within the company's operations when the vital enters into a contract with the operator to supply a benefit. Holmstrom and Bengt [28] contends that defective data within the principal-agent relationship is called ethical danger. The source of ethical risk cases comes from the asymmetry of data between the foremost and the operator due to imperceptibly specialist behavior [28]. Ethical risk issues too emerge from deviations in supervisory activities from the anticipated behavior of the foremost, which is caused by the reality that the two parties have distinctive interface or since administration purposely dismisses its duties and commits extortion against the central [29].

In building on the office hypothesis of assess shirking, Desai and Dharmapala [30] and Desai, et al. [31] contend that firms regularly lock in in complex exchanges to dodge discovery by charge specialists. In expansion to stowing away assets from charge specialists, these complex exchanges can

stow away assets from shareholders, permitting directors to possibly utilize these assets for their claim purposes (e.g., extricating financial rents from the firm). Complex charge shirking methodologies can moreover compound data asymmetries between administration and shareholders and increment shareholder observing costs. Chen and Chu [32] center on how compelling or key shareholders can actuate directors to lock in in assess avoidance, which may be illicit. In an ideal contract, fulfilling directors is related with positive trade results, counting diminished assess liabilities. Crocker and Slemrod [33] analyze who ought to be rebuffed for assess shirking to maximize corporate assess compliance.

2.3. Stewardship Theory

Agreeing to Donaldson and Davis [34] this hypothesis is based on brain research and humanism so that directors who act as stewards are persuaded to act in agreement with the wishes of the central. This hypothesis assist clarifies how not one or the other pioneers nor workers are persuaded by individualistic objectives. This is often affirmed by Davis, et al. [35] who uncovered that director are not spurred by their individual wants.

2.4. Positive Accounting Theory

Positive Bookkeeping Hypothesis (PAT) is a hypothesis created by Watts and Zimmerman [36] could be a hypothesis that clarifies how a chief predicts the hones that will be taken after in certain circumstances. Positive bookkeeping hypothesis moreover emphasizes the flexibility to select one alternative among a few bookkeeping standards to maximize the esteem of the company. Opportunity to select makes pioneers powerless to deft activities. This hypothesis clarifies three sorts of theories that speak to bookkeeping standards, specifically reward plans, obligation contracts, and political costs.

2.5. Stakeholder Theory

Agreeing to Freeman [37] partners are bunches or people who can impact each other through accomplishing certain objectives. Agreeing to partner hypothesis, a company isn't an substance that as it were acts for its possess interface, but must produce benefits for partners. Companies must endeavor to preserve great connections by assembly desires and wants of partners, particularly partners who have solid control over the accessibility of assets [38].

2.6. Understanding Tax Avoidance

Different writing on the definition of charge shirking, counting Barr, et al. [39] expressed that assess shirking is the control of genuine and settled wage in understanding with the arrangements of assess laws to diminish the sum of charge owed. Agreeing to Shafer and Simmons [40] assess evasion may be an exchange plot that points to diminish the assess burden by abusing different shortcomings (escape clauses) in a country's assess arrangements so that the assess specialist is pronounced true blue since it does not damage charge controls Butje and Tjondro [41]. Lim [6] characterizes assess shirking as assess reserve funds that emerge by abusing tax provisions that are carried out legitimately to play down commitments. Hanlon and Heitzman [5] expressed that charge shirking may be a arrangement of charge arranging exercises to unequivocally diminish the sum of assess. Chen, et al. [4] expressed that the huge assess burden borne by the company and shareholders is suspected of being due to shareholders needing to maintain a strategic distance from charges, and the company diminishes the sum of charge to be paid, so the company is carrying out assess shirking [42] Straight to the point et al., 2009.

Anticipation of assess shirking by Allingham and Sandmo [43] illustrates that person citizens attempt to maximize their utility from assess shirking by considering three fundamental variables: the likelihood of being caught, the measure of the punishment, and their level of chance abhorrence. Here people are expected to have no ethical or civic commitment to pay charges. Instep, they select the ideal level of tax avoidance to maximize their anticipated utility. Charge evasion may be a hazardous choice. The tall returns from charge shirking will be counterbalanced by the punishments forced by the assess specialists in case caught. In this way, people ought to favor assess evasion as long as the potential

benefits are anticipated to exceed the potential misfortunes, but their choice of charge evasion will be directed by their level of risk aversion. As appeared in prospect hypothesis, people may esteem incremental misfortunes more than incremental picks up. The asymmetry between utility costs and benefits may compel person citizens from accomplishing the ideal level of assess shirking.

2.7. Tax Avoidance Principle

There are three standards put forward by Stiglitz [44] in charge shirking, to be specific to begin with assess deferral where the current rebate esteem of the conceded charge is much less than the current assesses paid. At that point charge arbitrage between people within the confront of contrasts in charge underpayment (or the same person faces diverse charge rates at diverse times). This strategy is exceptionally successful in lessening assess liabilities inside a family; but distinctive charge rates can too cause exchanges between people at diverse times that considerably diminish by and large charge liabilities. And the final is cross-income stream charge arbitrage within the confront of difference in charge treatment, to be specific that long-term capital picks up are burdened at a lower rate than other shapes of pay from capital. Dyreng, et al. [9] charge vulnerability is the sum of unrecognized assess benefits reported at the same time as avoidance.tax. Asiri, et al. [45] degree assess shirking choices and venture wastefulness. Sebele-Mpofu, et al. [46] permit assess shirking and avoidance by disintegrating the charge base and moving incomes to nations with lower charge rates.low from tall assess regions. From a theoretical perspective, it is likely that evasion could be a substitute since of the way their minimal costs and benefits associated [47]. For case, diminishing avoidance can make shirking more appealing by moving citizens into higher salary brackets or by bringing down costs and other inputs.

2.8. Tax Avoidance Measurement

As expressed by Basir, et al. [48] there's a parcel of writing on measuring charge evasion. One perspective to characterize the meaning of assess evasion is forcefulness. Be that as it may, forcefulness is troublesome to measure because it isn't uniform and depends on varieties in compliance and trustworthiness [5]. There are a few measures for charge shirking among which Wilson [49] embraced the Book Assess Difference (BTD). Compelling charge rate (ETR) is additionally considered as one of the foremost viable ways to degree assess shirking. Dyreng, et al. [9] proposed that BTD, defined as add up to assess burden isolated by pre-tax wage, is broadly utilized as a degree of corporate assess burden. Robinson, et al. [50] emphasized that the esteem of ETR spoken to by charge evasion exercises straightforwardly influences net salary. Numerous analysts have utilized different markers to degree corporate assess forcefulness. Dyreng, et al. [9]; Hanlon and Slemrod [51] and Hanlon and Heitzman [5] utilized Successful Charge Rate (ETR) and Cash Compelling Assess Rate (CETR). The contrast between the two is that ETR centers on corporate charge burden, whereas CETR centers on cash outflow utilized to pay charges. Concurring to Dyreng, et al. [9] CETR is the leading intermediary to degree assess evasion within the brief term. Wilson [49] utilized Book Charge Diverse (BTD), where the distinction between monetary benefit and bookkeeping benefit is considered to reflect how much a company does tax shirking.

2.8.1. Effective Tax Rate (ETR)

Agreeing to Fullerton [52] the successful assess rate is the result of a comparison between the genuine assess that must be paid and the bookkeeping benefit some time recently assess. The viable assess rate is utilized as a reference for evaluating charge motivating force approaches, that the successful charge rate (ETR) is gotten specifically from the monetary data delivered by the company, in this manner the viable assess rate (ETR) esteem is the result of the company's assess rate. Charge burden is the amassing of current assess and conceded charge to calculate benefit and misfortune in a period. Gupta and Newberry [53] clarify that choice creators and interested parties regularly see the esteem of the successful charge rate as one of the references for making a corporate charge framework. They can see a measurable rundown of the aggregate impacts of different charge motivations and changes in corporate charge rates through the ETR esteem. Companies utilize the compelling charge rate as one of the rules for deciding the company's assess framework arrangement. ETR is additionally

valuable for companies to discover out how faraway the company is in overseeing its assess framework. The compelling assess rate is utilized since assess evasion does not as it were come from pay charge but too other assess burdens that can be charged to the company.

The classification of successful assess rates proposed by Fullerton [52] is as takes after:

1. Normal viable corporate charge rate: current year charge burden partitioned by genuine corporate salary (benefit some time recently charge).
2. Normal compelling add up to charge rate: the whole of corporate assess burden additionally property charge also intrigued on individual charges and profits, separated by add up to capital.
3. Negligible viable corporate assess wedge: the genuine rate of anticipated pre-tax salary on wage from negligible speculation, short the company's genuine pre-tax salary.
4. Negligible compelling corporate assess rate: the company's minimal successful charge isolated by benefit some time recently charge (assess comprehensive rate) or by benefit after assess (charge elite rate).
5. Negligible successful add up to assess wedge: anticipated pre-tax benefit in negligible speculation short after-tax benefit as reserve funds on salary.
6. Negligible compelling add up to assess rate: add up to compelling negligible assess partitioned by benefit before tax (charge comprehensive rate) or by pay assess investment funds (charge select rate) made by the company.

The effective tax rate (ETR) is calculated by dividing the total income tax expense by the total pre-tax accounting income to measure the average tax rate per dollar of income earned [4, 54]. The most widely used tax avoidance measurement is ETR, because it helps estimate the effectiveness of corporate tax planning activities [55]. According to Dyreng, et al. [9] the calculation of the effective tax rate (ETR) is to compare the company's income tax expense divided by profit before tax.

2.8.2. Book Tax Difference (BTD)

Book charge differences is the contrast between bookkeeping benefit or commercial benefit and financial benefit or assessable pay. The contrasts comprise of changeless contrasts and transitory contrasts or time contrasts. Lasting contrasts happen since based on the arrangements of assess laws, there are a few earnings that are not assessable objects, whereas in general commercial wage is recognized as salary. Moreover, there are a few costs in understanding with the arrangements of assess laws and controls, counting financial costs that cannot be deducted, whereas commercial costs are calculated as costs Zain [56] transitory contrasts are the contrasts between the recorded sum of resources or liabilities within the monetary position and them assess base Zain [56]. Whereas book charge contrasts can emerge for a number of reasons counting charge planning, passive interaction between bookkeeping and tax-based definitions of profit and profit administration [57]. From a charge arranging point of view, book assess concession can be decayed into lasting contrasts and transitory contrasts between bookkeeping and assessable salary definitions [9, 58, 59]. Lasting contrasts emerge inside a year due to contrasts between the two pay measures in how exchanges are treated [49].

Book assess differencesable to clarify how the company's perseverance, collection and cash stream [60]. In expansion to ETR-based measures; another bunch of measures utilized within the existing writing is book charge difference-based measures. Companies ordinarily report two measures of salary (bookkeeping wage and assessable salary) to distinctive specialists and these are created utilizing distinctive rules and standards. Book charge contrasts are an intermediary regularly utilized to capture corporate charge forcefulness, as Wilson [49] does. Book assess contrasts are the contrasts that emerge between bookkeeping salary and assessable salary. The size of the distinction between bookkeeping wage and assessable income indicates that the company makes numerous alterations to its money related articulations. Alterations are made in understanding with assess controls. The more prominent the distinction between assessable salary and bookkeeping wage, the more forceful the company is considered [61]. Book charge contrasts are the distinction between a company's commercial wage and its assessable salary.

Steps to discover out assess evasion exercises are by comparing charges paid based on bookkeeping salary with charges paid based on assessable pay [62] and thus, are gauges of the real sum. Hanlon and

Heitzman [5] depict contrasts in charge recording as contrasts in announcing related to the same exchange, but for distinctive purposes (bookkeeping and charge purposes). The contrast between what is detailed for exchanges within the books for stewardship purposes and what is detailed to the assess specialists for assess purposes. The distinction between the two agreeing to Salihu, et al. [63] is what is called a assess and commercial recording hole. This causes contrasts or holes that can be clarified by numerous components. These variables can be charge evasion components or profit administration variables [64]. And to calculate the intermediary boox charge deference in measuring charge evasion is by partitioning commercial benefit by assessable benefit separated by resources.

2.8.3. Current Effective Tax Rate (CETR)

Current ETR is the successful assess rate based on the sum of corporate pay assess paid by the company within the current year. Current ETR measures the whole charge burden short conceded [61]. This estimation is valuable for seeing the esteem of the company's ETR over the current charge burden. Current ETR is gotten by partitioning the current tax burden for one year by the bookkeeping pay some time recently charge within the budgetary explanations. The elemental distinction between current ETR and Current ETR is within the numerator and this concurring to Gebhart [64]; Salihu, et al. [63] and Oyeleke, et al. [65] give defense for the predominance of current ETR over current ETR in uncovering conceded charge methodologies. For case, Salihu, et al. [66] report the failure of this degree to uncover the company's long-term charge shirking hones since it is calculated yearly. Dunbar, et al. [67] observe that this degree may downplay the level of charge forcefulness by firms in the event that possibilities related to dubious charge benefits are included in profit. That's, in the event that benefits that the firm isn't certain will be gotten by the assess specialist upon assess review are included in profit, the coming about ETR will be lower as a result of the bigger denominator as compared to the circumstance where uncertain tax benefits are not included.

For example, when calculated as a yearly degree, it compares to yearly instability [66]. Moreover, it is conceivable to think little of the level of forceful charge shirking in case questionable charge benefits are included in pre-tax bookkeeping salary [67]. Uncertain tax benefits are tax positions held by a company that are likely to be disallowed by the significant charge specialists upon assess review. Calculation of the proportion of current charge cost to pre-tax bookkeeping wage.

Current ETR calculated by separating the sum of corporate pay assess paid by the company by pay some time recently charge [5]. As within the equation from Hanlon and Heitzman [5] and Salihu, et al. [63] specifically current ETR is the current assess burden isolated by benefit some time recently charge.

2.8.4. Cash Effective Tax Rate (Cash ETR)

The gathering concept in bookkeeping permits for the acknowledgment of income (cost) when earned (caused) and not when gotten (paid). Consequently, this degree makes a difference in deciding the real charge maintained a strategic distance from per unit of income and assess deferral techniques. Be that as it may, it has its disadvantages as watched by Salihu, et al. [63] is the bungle made between the numerator and denominator where the numerator of gathering administration, the denominator isn't. Encourage, uncertainty is observed with money ETR degree as there's a plausibility that the assess paid may relate to distinctive a long time since cash premise in bookkeeping when gotten or went through independent of the period of root [5]. Cash ETR reflects the company's real assess installments (cash assess paid) based on cash premise at a certain pre-tax wage level and as it were incorporates the amount of assess paid utilizing cash, without taking into consideration charges on an gathering premise, counting changes within the company's assess possibilities [67]. Cash Viable Assess Rate (Cash ETR) is one way to calculate the sum of assess burden really paid by citizens. Cash ETR is calculated as a shape of proportion of charge paid in cash to benefit some time recently assess [68]. Cash ETR is broadly utilized in, for illustration, exchanging salary from nations with tall charge rates to nations with moo assess rates, contributing in tax-advantaged resources, quickening devaluation findings, charge credits and so on [68]. Cash ETR is utilized to portray assess arranging exercises, with the estimation of corporate assess arranging can assess the sum of assess to be forced saved so that it'll affect the esteem

of the company. Dyreng, et al. [9] expressed that cash ETR is utilized to depict all charge arranging activities. The more noteworthy money ETR esteem, the littler the corporate assess planning and bad habit versa, the littler money ETR, the more noteworthy the corporate assess arranging, with expansive charge arranging. Assessed wage charge paid as the entirety of wage tax payable at the starting of the year and income tax cost for the year, short salary charges payable at the conclusion of the year. Cash ETR is calculated as the assessed pay charge paid partitioned by salary some time recently assess. Cash ETR centers on cash that comes out of the company to pay pay charge.

Salary charge cost is considered inadequately to show corporate charge forcefulness since salary charge cost in a charge year does not show the sum of assess installment in that year. Hence, Cash ETR employments charge installments in a given year to evaluate how much the company pays for that assess. And the calculation for money viable charge rate intermediary in measuring assess shirking is by comparing the money that has been went through to pay charges with salary some time recently charge [5, 9, 51] and cash ETR is the most excellent intermediary for measuring charge evasion within the brief term.

3. Methodology

3.1. Methods Used

This ponders employments a subjective strategy with a writing approach. The writing approach is carried out by analyzing a point from a point of view utilizing logical distributions (diary articles, procedures, books, etc.) as expository materials. Zoogah and Rigg [69] expressed that there are three forms in conducting writing inquire about, specifically, information collection, information planning, and information investigation. As expressed by Denyer and Tranfield [70] that writing audit starts with defining inquire about questions, selecting and assessing important articles, deciding their area, analyzing and finding comes about and announcing and utilizing the comes about.

3.2. Data Collection Methods

The information collection strategy is through a few stages. The primary stage begins with a hunt for different inquire about comes about through the emerald.com, elseiver.com, springer.com and other websites by sifting inquire about titles and utilizing the watchword "Charge Shirking" from 2012 to 2021 and over. The year is taken based on giving data on the improvement of investigate on assess shirking over the past 10 a long time that's still pertinent and up-to-date. The moment organize is to channel the chosen articles agreeing to the catchphrase "Assess Shirking" and deliver 45 articles, comprising of 19 articles from emerald knowledge, 10 articles from elseiver, 3 articles from springer and 13 articles from other sources. The third arrange is at that point mapping based on the title and year of the distributor, the dispersion of articles in each nation, investigate subjects, charge shirking intermediaries, and variables driving assess evasion.

4. Results and Discussion

4.1. Articles by Journal Name and Year

Classification of articles based on year and journal of publication is done to help see the development trend of tax avoidance research from year to year and which journals dominate tax avoidance research the most Table 2. In addition, which journals consistently publish studies on the theme of tax avoidance.

Table 2.
Distribution of articles by journal name and year.

No.	Publisher name	2012 - 2014	2015 - 2017	2018 - 2020	2021 and above	Total
1	Accounting research journal		1	1		2
2	Asian journal of accounting research		1			1
3	Asian review of accounting		1	1		2
4	Arabian gulf journal of scientific research				1	1
5	A Journal of accounting finance and business studies				1	1
6	American journal of humanities and social sciences research (AJHSSR)				1	1
7	Asian journal of accounting research			1		1
8	Business research			1		1
9	Cogent business & management				2	2
10	Corporate governance		1		1	1
11	Economic modeling		1			1
12	Economic research-Ekonomiska Istrazivanja				2	2
13	Future business journal				1	1
14	Helion				1	1
15	International journal of sociology and social policy			1		1
16	International journal of social economics			1		1
17	International journal of law and management		1			1
18	International journal of accounting & information management			1		1
19	Journal of environmental management				1	1
20	Journal of contemporary accounting and economics				1	1
21	Journal of accounting and economics	1	1			2
22	Journal of Financial Economics		1			1
23	Journal of Asian business and economic studies			1		1
24	Journal of financial crime			2		2
25	Journal of financial reporting and accounting			1		1
26	Journal of the American taxation association	1				1
27	Journal of Risk and Financial Management				1	1
28	Journal of Asian business and economic studies			1		1
29	STEI journal of economics		1			1
30	Macro management & public policies			1		1
31	North American journal of economics and finance		1			1
32	Pacific-basin finance journal				2	1
33	Social responsibility journal			2		2
34	Spanish journal of finance and accounting			1		1
35	Sustainability				1	1
36	The accounting review	1				1
	Amount	3	10	16	16	45

Based on Table 2 above, the distribution of tax avoidance research dominates the discussion from 2015 to 2021 and above. In 2015 to 2017 there were 10 articles, then increased again from 2018 to 2020 as many as 16 articles, while from 2021 onwards it was also the same, namely there were 16 articles. However, from 2012 to 2014 there were only 3 articles that researched the theme of tax avoidance. Based on observations made for the distribution of 45 articles evenly distributed in each article publisher, where the number of article publishers is 45 article publishers evenly distributed to the articles published. Thus, from year-to-year tax avoidance research continues to increase and is in every journal publisher. The distribution of the 45 journals is that the Accounting and Economics Journal dominates the journals that publish 16 articles, the Corporate Finance Journal 15 journals, the Management and Law Journal 3 journals, the Socio-Economics and Politics Journal 2 journals, the Social Responsibility Journal 7 journals and the Governance Journal 2 journals. A total of 17 articles published through Scopus indexed journals with Q1 ranking consist of the Accounting and Economics Journal with 4 articles, the Corporate Finance Journal 5 articles, the Social Economics and Politics Journal 1 article, the Social Responsibility Journal 5 articles and the Governance Journal 2 journals. For

11 articles published through Scopus indexed journals with Q2 ranking consist of the Accounting and Economics Journal with 2 articles, the Corporate Finance Journal with 6 articles, the Management and Law Journal with 2 articles, the Socio-Economics and Politics Journal with 1 journal. And 7 articles published through Scopus indexed journals with Q4 ranking consist of the Accounting and Economics Journal with 6 articles and the Social Responsibility Journal with 1 article. While the rest are journals that are not indexed by Scopus.

From the table above, it can also be explained that out of 45 journals, no journals have published articles on tax avoidance continuously from 2012 to 2021 and above. There are also those that only published once during the period, namely from the beginning of the research period in 2012 to the end of the research period, there were no more, namely the Journal of the American Taxation Association, The Accounting Review and the Journal of the American Taxation Association. Thus, it can be concluded that there are no journals that dominate articles published continuously from 2012 to 2021 and above.

4.2. Articles by Country

Table 3 below illustrates the distribution of articles based on the countries of study. We classify articles based on auditing, behavior, employment, capital markets, marketing, politics, information systems, religiosity, ownership structure, social responsibility, good governance, and others. This analysis is important to see the distribution or extent of the topic of avoidance in other fields. In addition, we also provide information on the most dominant topics, which at least discuss tax avoidance.

Table 3.
Distribution of articles by country.

No.	Country name	Number of articles	%
1	United States of America	8	14
2	Australia	2	3
3	Bahrain	1	2
4	Bangladesh	1	2
5	China	6	10
6	Philippines	1	2
7	Indonesia	7	12
8	English	5	9
9	Iran	4	7
10	Japan	2	3
11	German	1	2
12	Canada	1	2
13	Korea	1	2
14	Malaysia	3	4
15	Nigeria	2	3
16	Oman	1	2
17	Pakistan	1	2
18	France	2	3
19	Romania	1	2
20	Singapore	1	2
21	Spanish	1	2
22	Thailand	1	2
23	Türkiye	1	2
24	Vietnamese	2	3
25	Jordan	2	3
	Amount	58	100

Based on Table 3 above, the study of tax avoidance has spread to various countries in various continents. Of the 58 countries spread across various continents, America has 2 countries with 9 articles, ASEAN has 6 countries with 15 articles, Asia outside ASEAN has 9 countries with 19 articles, Europe has 6 countries with 11 articles, Australia has 1 country with 2 articles and Africa has 1 country with 2

articles. Overall, research on tax avoidance is dominated by the United States with 9 articles or around 14% of the total number of articles.

4.3. Articles Based on Research Topics

Table 4 below illustrates the distribution of articles based on research topics, namely corporate governance, social responsibility, corporate performance, intelligence, relationships, professions and others. This analysis is important to see the distribution or breadth of tax avoidance topics in various fields. In addition, it also provides information on the most dominant topics in discussing tax avoidance.

Table 4.
Distribution of articles by research topic.

No.	Article topics	2012 -2014	2015 -2017	2018 -2020	2021 to the top	Total	%
1	Corporate governance	2	5	10	6	23	51
2	Social responsibility			2	3	5	11
3	Corporate performance		1	1	2	4	10
4	Intelligence		1		1	2	4
5	Relationship		3	1		2	6
6	Profession	1		2		3	7
7	Other				4	4	9
	Amount	3	10	16	16	45	100

Based on Table 4 over, the think about of charge evasion has extended to different areas. For illustration, within the areas of corporate administration, social duty, corporate administration, insights, connections, and indeed areas related to callings. Assess evasion studies are dominated by the primary, the subject of corporate administration, which is 51% of the whole assess evasion subjects. This theme has been present each year within the final 10 a long time. This shows that intrigued in composing almost assess evasion with the subject of corporate administration is still in awesome request. The second is with the subject of social duty, which is 11% with a investigate period beginning from 2018 to 2021 and over, whereas the third is with the subject of corporate execution, which is 10% where the inquire about period begins from 2015 to 2021.

Investigate points that are once in a while related with charge evasion are considers on insights, connections and callings. For investigate themes that we cannot characterize, we categorize them into other points. There are four articles, or approximately 9 percent of the articles we collected, classified into other subjects. One of these articles examines charge costs, financial arrangements, resources and manliness towards charge evasion [71-73].

4.4. Articles Based on Tax Avoidance Measurements

Table 5 aims to analyze the most widely used tax avoidance proxies by researchers based on research topics. Some measurements of tax avoidance in research topics include using Effective Tax Rate, Book Tax Differences, Current Effective Tax Rate and Cash Effective Tax Rate.

Table 5.
Distribution of article topics based on tax avoidance measurements.

No.	Article topics	Tax avoidance measurement			
		ETR	BTD	Current_ETR	Cash_ETR
1	Corporate governance	17	6	3	5
2	Social responsibility	4	3		1
3	Corporate performance	2	3		
4	Intelligence	2	1	1	
5	Relationship	5	1		1
6	Profession	4	1	1	3
7	Other	2	1	1	
	Amount	36	16	6	9

Table 5 over outlines the foremost regularly utilized intermediaries in measuring assess evasion. Based on Table 5, on normal each investigate subject employments the compelling charge rate, book assess distinction, current viable charge rate and cash viable assess rate intermediaries.

Compelling Charge Rate (ETR) is dominantly an intermediary that's broadly utilized in assess shirking investigate, taken after by Book Assess Defferences (BTD), Cash ETR and Current ETR. The use of ETR is more in articles, typically since the estimation with the effective tax rate is utilized as a reference to survey assess motivation arrangements as the primary arrange, that the compelling assess rate (ETR) is gotten specifically from money related data delivered by the company, subsequently the esteem of the compelling assess rate (ETR) is the result of the company's charge rate. The utilize of the ETR intermediary is more broadly utilized in articles on the subject of corporate administration, since great administration will make both supervisors and principals make lawful assess evasion arrangements. Typically, in agreement with Fullerton [52] the successful assess rate is the result of a comparison between the genuine assess that must be paid and bookkeeping benefit some time recently charge. The successful charge rate is utilized as a reference to assess assess motivating force arrangements, too choice producers and interested parties regularly see the esteem of the viable charge rate as one of the references for making a corporate assess framework [53]. Whereas the BTD intermediary positions moment within the theme of corporate administration articles, since when the usage of corporate administration is carried out appropriately, of course the company will be able to see the taxes that must be paid based on bookkeeping benefit and based on monetary benefit, indeed in spite of the fact that there are contrasts in determining taxable benefit. This is in agreement with Purwaningsih and Sari [74] book assess contrasts are the distinction between bookkeeping benefit or commercial benefit and financial benefit or assessable salary and these contrasts portray contrasts in assess recording as contrasts in announcing related to the same exchange, but for different purposes [5]. The third order is with money ETR intermediary where companies that execute great administration will certainly pay charges in agreement with laws and controls.

Cash ETR reflects the company's real charge installments (cash charge paid) concurring to cash with the expansive sum of charge paid by the company without taking into consideration charges on a collection premise [67].

4.5. Articles Based on Tax Avoidance Driving Factors Based on Research Topics

Table 6 explains that the driving factors for companies to avoid taxes based on research topics are research topics on corporate governance, social responsibility, corporate performance, intelligence, relationship factors and professions and others.

Table 6.
Distribution of article topics based on factors driving tax avoidance.

No.	Driving factors	Results	Authors (Year)
1.	Corporate governance		
	Governance	Good corporate governance will affect tax avoidance	Khurana and Moser [75]; Richardson, et al. [76]; Kiesewetter and Manthey [77]; Salehi, et al. [78] and Yoon, et al. [79]
	Ownership structure	The institutional ownership structure, foreign ownership and the existence of ownership reforms in institutional ownership result in companies engaging in tax avoidance.	Badertscher, et al. [80]; Khurana and Moser [75]; Mais and Patmaningsih [81]; Mindzak and Zeng [82]; Alkurdi and Mardini [83]; Sunarto, et al. [84]; Wang, et al. [85] and Darsani and Sukartha [86]
	Board characteristics	There is a positive relationship between board independence and tax avoidance at a low level, but it becomes a negative relationship if it is carried out at a high level.	Armstrong, et al. [87] and Tandean and Winnie [88]
	Managerial incentives	Executive compensation and management incentives affect tax avoidance	Armstrong, et al. [87] and Tandean and Winnie [88]
	Audit	The results of this study indicate that the audit committee has a positive effect on tax avoidance partially. The audit committee and audit quality have a simultaneous effect on defining tax avoidance.	Tandean and Winnie [88]; Mais and Patmaningsih [81]; Salehi, et al. [78]; Garcia-Blandon, et al. [89]; Sunarto, et al. [84]; Al Lawati and Hussainey [90]; Shen, et al. [91]; Dang and Nguyen [92] and Riguen, et al. [93]
	Company size	Company size affects tax avoidance	Tandean and Winnie [88]
	Presence on the board of directors	Independent board of commissioners does not affect tax avoidance. women on board represent influence tax avoidance, Board gender diversity, CEO duality influence tax avoidance	Tandean and Winnie [88]; Richardson, et al. [76]; Mais and Patmaningsih [81]; Hoseini, et al. [94]; Riguen, et al. [93]; Jarboui, et al. [95]; Ezejiiofor and Ezenwafor [96]; Sunarto, et al. [84]; Dakhli [97] and Dang and Nguyen [92]
	Risk committee	The existence of a risk committee influences companies to engage in tax avoidance	Aronmwan and Ogbaisi [98]
2.	Social responsibility		
	Social power	The social power that a company has can positively influence tax avoidance.	Kiesewetter and Manthey [77]
	Environmental regulations	Environmental regulations significantly increase tax avoidance activities	Yu, et al. [99]
	Corporate social responsibility	Found that countries with higher CSR scores have lower levels of tax avoidance.	Liu and Lee [100]; Salhi, et al. [101]; Jarboui, et al. [95]; Dakhli [97]; Yoon, et al. [79]; Firmansyah, et al. [102]
3.	Corporate performance		
	Financial performance	Companies with good financial performance will undertake lower tax avoidance actions.	Richardson, et al. [103] and Darsani and Sukartha [86]
	Capital intensity ratio	Capital intensity ratio has a positive effect on tax avoidance	Darsani and Sukartha [86]
	Profitability	Profitability positively influences tax avoidance	Darsani and Sukartha [86]
	Investment opportunity sets	Investment opportunity sets affect tax avoidance	Firmansyah, et al. [102]
	Financial distress	Financial difficulties experienced by companies will result in companies taking tax avoidance actions.	Richardson, et al. [103] and Dang and Nguyen [92]
	Financial derivatives	The positive effect of the level of use of financial	Oktavia, et al. [104]

No.	Driving factors	Results	Authors (Year)
		derivatives by companies on tax avoidance	
4.	Intelligence		
	Culture	Shows that confucian culture has a significant influence on companies in carrying out tax avoidance.	Chen, et al. [105]
	Emotional and spiritual	There is an intellectual, emotional and spiritual relationship between managers and tax avoidance carried out by companies.	Salehi, et al. [106]
5.	Relationship		
	Political relations	There is an influence between political connections and tax avoidance carried out by companies.	Abdul Wahab, et al. [107]; Ajili and Khelif [108] and Firmansyah, et al. [102]
	Social trust	The social trust that a company has can reduce the company's ability to avoid taxes.	Xia, et al. [109]
	Join audit	Joint audit has a positive influence on tax avoidance	Ajili and Khelif [108]
	Suppliers and consumers	Both customer and supplier relations have an influence on corporate tax avoidance.	Cen, et al. [110]
6.	Profession		
	Auditor	The company that will be audited by the Auditor will influence the company in carrying out tax avoidance.	McGee and Smith [20]
	Industry expert	Companies that have industry expert consultants will have an important role for the company in carrying out tax avoidance.	McGee and Smith [20]
	Tax consultant	Companies that have tax consultants will carry out tax avoidance intensively	McGee and Smith [20] and Frey [111]
7.	Other		
	Asset redeployability	There is a significant negative relationship between asset redeployability and tax avoidance, so that companies with many assets will carry out minimal tax avoidance.	Hasan, et al. [71]
	Tax expense forecast accuracy	Companies with high tax expense forecast accuracy will engage in tax avoidance compared to those with low tax expense forecast accuracy.	Lee [72]
	Economic policy uncertainty	Economic policy uncertainty has a significant and negative effect on tax avoidance.	Shen, et al. [91]
	Individualism and Masculinity	Individualism and masculinity for the long term are strongly related to tax avoidance although the relationship is negative. While long-term orientation has a positive relationship with tax avoidance.	Toumi, et al. [73]

Based on the table over, it is clarified that corporate administration carried out by the company will certainly influence the company's charge shirking exercises. There are a few components of corporate administration in impacting charge evasion such as the nearness of shareholders. Be that as it may, it can moreover be redirected by progressing administrative interface [75]. The nearness of a female board will too be able to decrease companies in carrying out assess evasion, where the relationship between the nearness of ladies on the board of executives and assess forcefulness is exceptionally near [76, 92, 94, 95, 97]. Higher corporate administration characteristics are related with lower charge shirking in a facilitated and generous showcase economy. This appears prove that companies with solid corporate administration are effective in minimizing charge evasion [77, 79, 87, 93, 101]. Proprietorship structure emphasizes the concentration of share proprietorship, need of data straightforwardness makes it troublesome to follow the chain of proprietorship. This will be an escape clause for companies to maintain a strategic distance from charges. Possession of a company's control both influence the company's charge hones. By and large, these discoveries progress our understanding of whether and how possession structure influences corporate assess hones [75, 80, 81, 84]. Prove that pyramid structures are related with more complex assess evasion is carried out by companies

additionally the presence of add up to share possession and regulation possession or organization proprietorship too influences charge shirking [82-86, 88]. In expansion, the character of the official can moreover influence the motivating forces dispersed to supervisors, counting the extent of the board of commissioners [72, 87, 88] counting the review committee and review quality and the presence of CEO duality [76, 81, 88, 96]. And the presence of a chance committee can certainly minimize charge shirking carried out by companies [98].

Social and natural strengths can impact assess evasion due to higher assess rates [77] in expansion to the presence of a competitive assess environment and assess offices [99]. And corporate social duty in supportability announcing evaluated within the frame of a penchant score influences charge shirking, since companies will certainly dodge paying charges [78, 79, 95, 97, 100, 102]. Variables that increment company esteem based on productivity and capital concentrated proportions significantly impact assess evasion, counting the presence of venture opportunity sets, company monetary challenges and the utilize of money related subordinate rebellious [76, 86, 102, 104]. Companies utilize methodologies to maintain a strategic distance from charges by occupying assets other than fund, counting by utilizing social perspectives and prioritizing moral behavior, enthusiastic and otherworldly insights for company supervisors. And of course, the company will be exceptionally cautious in carrying out assess evasion. It is trusted that through, for illustration, culture and corporate morals, counting the feelings of directors, assess evasion exercises can be minimized [106].

Social relations carried out by companies with different partner components must of course be carried out. The presence of political associations [102, 107] additionally from evaluators who audit their budgetary explanations [108] as well as social believe from the community [109] counting from providers and other buyers can impact companies in charge evasion exercises [110]. The association of other callings within the company such as review administrations, charge administrations or company movement examination administrations can impact companies to maintain a strategic distance from charges [20]. Because these callings will certainly give meetings within the shape of money related detailing, assess installments or tips about company operations which of course for companies will be able to maximize or minimize charge evasion. Other components that can impact companies to maintain a strategic distance from charges are by actualizing resource redeployability Hasan, et al. [71] the presence of charge costs borne by the company [72] and the presence of financial approach vulnerability [91]. In expansion, there's too independence, manliness which can impact charge evasion [73].

5. Conclusion

Articles from emerald.com, elseiver.com, springer.com and other websites have been collected from 2012 to 2021 and over. Based on the mapping, the examination of the articles collected was 45 articles and we concluded that charge evasion thinks about from year to year proceeded to increment. Themes that draw in researchers' consideration generally comprise of corporate administration, social obligation and corporate execution. And as it where the sort of charge shirking investigates found a small examining perspective of insights, connections, counting professions. Tax shirking ponders for the foremost points are corporate administration as much as 51%, social obligation as much as 11% and corporate execution as much as 10% of the overall studies. And the subject that's once in a while utilized as a point within the think about is the subject of insights as much as 4%. The measurements used within the consider of charge shirking are utilizing the successful assess rate (ETR), book charge contrasts (BTD), current compelling assess rate (CETR) and cash compelling charge rate (Cash ETR). The foremost broadly utilized estimations within the think about are utilizing the Successful Charge Rate (ETR) at that point Book Assess Distinction. Since the estimation employments the successful charge rate, the company can see how much the company's charge burden really is, whereas by utilizing book charge contrasts, the company can discover out how much charge is owed concurring to monetary benefit and bookkeeping benefit due to time contrasts.

Based on the components that can energize companies to hone assess evasion, counting corporate administration variables, where administration, proprietorship structure, board characteristics, administrative motivating forces, reviews, company estimate, the nearness of board sex differing

qualities and chance committees. Corporate execution variables incorporate budgetary execution, capital escalated, productivity, venture opportunity sets, monetary trouble and subsidiaries. Insights variables where culture and enthusiastic and otherworldly, moreover relationship components such as political relations, social believe, joint reviews and providers & buyers. From the calling figure affected by the calling as an evaluator, assess expert and industry master, as well as other variables such as resource redeployability, charge costs, financial vulnerability and independence and manliness.

This ponder is anticipated to have positive suggestions for assist investigate. To begin with, by emphasizing that charge shirking investigate is still an curiously issue to think about. There are still numerous subjects that are once in a while examined, such as the subject of connections, counting connections with both companies, to be specific shoppers and providers. Since both shoppers and providers certainly need a long-term relationship with the company, on the off chance that the company has issues with its charges, of course buyers and providers will certainly be stressed around the supportability of the company. Hence, this ponder opens up openings for analysts to consider assess shirking through different hypotheses, such as showcasing hypothesis and behavioral hypothesis.

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