

# Evaluation of the Productivity and Impact of International Taxation Research: A Bibliometric Review

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## ABSTRACT

This research method paper proposes a comprehensive framework for evaluating the productivity and impact of international taxation research through bibliometric analysis. As the field of international taxation continues to evolve rapidly, understanding the landscape of research productivity and impact becomes imperative for policymakers, scholars, and practitioners. Bibliometric analysis offers a systematic approach to assess the scholarly output, citation patterns, and influence of research in this domain. This paper outlines the steps involved in conducting a bibliometric analysis, including data collection, bibliographic database selection, citation analysis, and visualization techniques. Additionally, it discusses potential challenges and limitations in bibliometric analysis and suggests strategies for mitigating these issues. By employing this methodological framework, researchers can gain valuable insights into the trends, gaps, and contributions within the field of international taxation, ultimately facilitating evidence-based decision-making and advancing scholarly discourse.

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## 1. INTRODUCTION

The landscape of international taxation is intricately woven into the fabric of global economic relations, with profound implications for countries' fiscal policies, corporate behavior, and socioeconomic development [1]. As globalization accelerates, the mobility of capital, goods, and services across borders has heightened the complexity of tax regimes, creating challenges for governments striving to maintain revenue integrity and equity [2]. In response, scholarly inquiry into international taxation has expanded exponentially, reflecting the growing recognition of its significance among

academics, policymakers, and practitioners alike [3]–[5].

Within the realm of international taxation, several key themes have emerged as focal points for research and debate [6]. Transfer pricing, for instance, has garnered considerable attention due to its role in facilitating multinational corporations' allocation of profits across jurisdictions to minimize tax liabilities [7]. Similarly, the proliferation of tax treaties and bilateral agreements has sparked discussions on their effectiveness in preventing double taxation, promoting investment, and combating tax evasion [8], [9]. Moreover, the advent of the

digital economy has introduced novel challenges, such as the taxation of intangible assets, cross-border e-commerce, and the erosion of traditional tax bases.

The rapid expansion of research in international taxation raises pertinent questions regarding its productivity, quality, and influence within academic and policy circles [10]. However, existing literature lacks comprehensive bibliometric analyses that offer insights into the patterns, trends, and impact of research output in this field [11]. Consequently, there is a notable gap in understanding the landscape of international taxation scholarship, hindering efforts to identify seminal contributions, emerging trends, and areas requiring further investigation [12]–[14].

This study aims to address the aforementioned gap by conducting a bibliometric review of research in international taxation. Specifically, it seeks to analyze publication patterns, themes networks, and thematic clusters within the literature to evaluate the productivity and impact of scholarly endeavors in this domain. By employing bibliometric techniques, this research endeavors to provide a comprehensive assessment of the evolution, trends, and influence of international taxation research, thereby facilitating informed decision-making and guiding future scholarly inquiries.

The findings of this study are expected to offer valuable insights for scholars, policymakers, and practitioners engaged in international taxation research and practice. By systematically assessing the productivity and impact of scholarly output, this research aims to enhance our understanding of key themes, influential works, and emerging trends in international taxation. Moreover, by identifying gaps and areas for further exploration, this study can inform the development of future research agendas, contribute to policy formulation, and enrich academic discourse in this critical field. Ultimately, this research endeavors to advance knowledge and stimulate informed dialogue on international taxation, fostering

greater transparency, fairness, and efficiency in global tax regimes.

## 2. LITERATURE REVIEW

International taxation refers to the taxation of income earned by individuals and businesses across different countries. It involves the application of tax rules and regulations to cross-border transactions, investments, and income earned by non-residents. International taxation is governed by a complex network of bilateral tax treaties, model conventions, and domestic tax laws. One of the main challenges in international taxation is the prevention of double taxation, which occurs when the same income is taxed by two or more countries. To address this issue, countries often enter into tax treaties that provide for the allocation of taxing rights between the countries involved. However, the interpretation and application of these treaties can be a source of controversy and disagreement, as seen in the ongoing debate about the meaning and application of Article 3(2) in tax treaties [15]. Another challenge in international taxation is the determination of the beneficial owner of income, which is crucial for the proper allocation of taxing rights. The OECD has attempted to clarify the meaning of beneficial owner in tax treaties, but the interpretation and application of this concept remains a contentious issue [16], [17]. Overall, international taxation is a complex and evolving field that requires a deep understanding of tax laws, treaties, and international tax principles.

Research in international taxation covers a wide range of topics, including the taxation of cross-border transactions, the prevention of double taxation, the determination of beneficial ownership, and the taxation of digital services. One of the key challenges in this area is the need to balance the interests of different countries and ensure that tax rules are fair and effective. Researchers in this field use a variety of methods, including systems analysis, grouping and detailing, induction and deduction, and analogy. They also draw on

the work of other scientists and experts to develop a comprehensive understanding of the issues involved [8], [18]. One notable case in international taxation is the Vodafone case, which involved the taxation of an indirect transfer of shares between two non-Indian entities. The case raised questions about the consistency of India's tax measures with the practices of other countries and the impact of such measures on economic competitiveness [19], [20]. Research in this area can help students and practitioners to understand the complexities of international taxation and to develop strategies for navigating the challenges of cross-border transactions. Another area of research in international taxation is the impact of the COVID-19 crisis on taxation sentiment. The pandemic has had a significant impact on global economies and has led to changes in tax policies and practices. Researchers are examining the effects of these changes on tax sentiment and the implications for future tax policy [3].

### 3. METHODS

This research employs a systematic bibliometric approach to evaluate the productivity and impact of international taxation research. The methodology comprises several sequential steps: (1) Selection of relevant databases: Key academic databases such as Web of Science, Scopus, and Google Scholar will be utilized to retrieve a comprehensive collection of scholarly publications in the field. (2) Search strategy development: A carefully crafted search strategy incorporating relevant keywords, Boolean operators, and inclusion/exclusion criteria will be devised to ensure the retrieval of pertinent literature. (3) Data extraction and preprocessing: Metadata including publication year, author affiliations, citation counts, and keywords will be extracted from the retrieved records and standardized for analysis. (4) Bibliometric analysis: Various bibliometric techniques such as citation analysis, co-citation analysis, and bibliographic coupling will be applied to quantify the productivity, citation impact,

and knowledge structure of international taxation research. (5) Visualization and interpretation: The results of the bibliometric analysis will be visualized using network graphs, heatmaps, and clustering techniques to elucidate patterns, trends, and relationships within the literature. (6) Interpretation and synthesis: The findings will be interpreted in the context of existing literature and theoretical frameworks to identify key themes, influential works, and emerging research directions in international taxation. Through rigorous application of these methodological steps, this study aims to provide a comprehensive and nuanced understanding of the landscape of international taxation research.

## 4. RESULTS AND DISCUSSION

### 4.1 Research Data Metrics

Table 1. Citation Metrics

Publication years:	1935-2024
Citation years:	89 (1935-2024)
Papers:	980
Citations:	93450
Cites/year:	1050.00
Cites/paper:	95.36
Cites/author	67022.39
Papers/author	758.12
Authors/paper:	1.58
h-index:	146
g-index:	267
hI,norm:	121
hi,annual:	1.36
hA-index:	31
Papers with ACC $\geq$ 1,2,5,10,20:	746,589,343,172,66

The table 1 above offers a comprehensive overview of the bibliometric characteristics of the scholarly publications in the field of international taxation. Spanning from 1935 to 2024, the dataset comprises 980 papers garnering a total of 93,450 citations, resulting in an impressive average citation rate of 1050 citations per year and 95.36 citations per paper. This suggests a significant level of recognition and impact within the academic community. The analysis further

reveals that the papers were authored by 758.12 unique authors, indicating collaborative efforts in research endeavors. Notably, the h-index, a widely used metric to assess research productivity and impact, stands at 146, signifying those 146 papers in the dataset have each received at least 146 citations. Additionally, the g-index, which considers the distribution of citations across papers, is 267, indicating a substantial body of highly cited works. Furthermore, the hI,norm and hi,annual values provide insights into the citation performance normalized by author and annual citations per author, respectively, offering nuanced perspectives on individual author impact. Overall, these metrics highlight the robustness and significance of international taxation research, underscored by its substantial citation impact and scholarly contributions over the years.

#### 4.2 Network Visualization

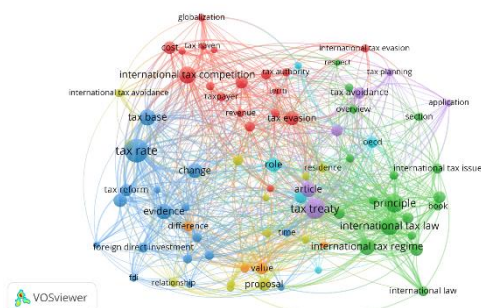


Figure 1. Network Visualization

The image is a network visualization, typically used to analyze and visualize the relationships between different concepts within a body of literature. The terms represent keywords from academic papers or other documents, and the lines indicate that these terms frequently appear together. The different colors often represent distinct thematic clusters. Based on the terms visible in the image, here is a possible interpretation of the thematic clusters:

1. Red Cluster: This cluster includes terms like "globalization," "tax haven," "international tax competition," and "tax authority." It suggests a focus on the challenges that globalization poses to national tax systems, including the use of tax havens and the competition among countries to attract business through tax incentives.

2. Blue Cluster: Featuring terms like "tax reform," "tax rate," "foreign direct investment (FDI)," and "relationship," this cluster seems to revolve around the implications of tax rates and tax reforms on foreign investment and the overall economic environment.

3. Green Cluster: With keywords like "OECD," "tax treaty," "international tax law," and "international tax regime," this cluster is likely focused on the legal frameworks and regulations governing international taxation, including the roles and standards set by organizations such as the OECD.

4. Yellow Cluster: This cluster seems to include "tax evasion," "tax avoidance," "revenue," and "taxpayer," which likely pertain to the issues surrounding tax compliance, the evasion of taxes, and the impact on government revenue.

These clusters suggest a comprehensive body of research on international taxation, addressing various aspects from policy and legal frameworks to the effects of globalization on tax practices. They illustrate how these concepts are interrelated and highlight areas of concern for governments, international organizations, businesses, and individuals in the context of global finance and taxation.

#### 4.3 Trend Analysis

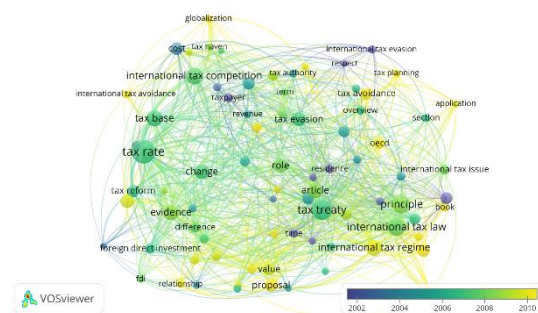


Figure 2. Trend Analysis

Using a color gradient from blue to yellow that represents the years from 2002 to 2010, a typical interpretation would follow the progression from older to more recent focuses within the research field as indicated by the colors. The terms that are blue would represent the focuses of research at the beginning of the period. These might include foundational issues in international taxation,

such as basic principles, tax rates, and the beginning of discussions on tax competition. Green could represent topics that saw an increase in focus during the middle years. This might include the practical application of tax principles, the growth of international tax avoidance and evasion, and the influence of globalization on tax policy. Yellow, representing the more recent period, would indicate the latest trends in the field. It's possible that by 2010, there was more focus on the outcomes of international tax competition, the role of tax havens, the OECD's influence on tax policy, and how tax laws apply to modern issues like digital economy and international tax planning.

#### 4.4 Citations Analysis

**Table 2. Citations Analysis**

Citation	Authors	Title
2094	[21]	Environmental taxation and the double dividend: a reader's guide
2081	[22]	Toward a second-generation theory of fiscal federalism
1847	[23]	International accounting
1456	[24]	Agglomeration, integration and tax harmonisation
1279	[25]	Social risk management: A new conceptual framework for social protection, and beyond
1219	[26]	Public policies against global warming: a supply side approach
1211	[27]	Corporate income tax reforms and international tax competition
1164	[28]	Globalization, tax competition, and the fiscal crisis of the welfare state

1126	[29]	Taxation and foreign direct investment: a synthesis of empirical research
983	[30]	Lessons from behavioral responses to international taxation

The table presents a selection of highly cited papers in the field of international taxation, each providing valuable insights and contributing to the scholarly discourse in unique ways. "Environmental taxation and the double dividend: a reader's guide" (2094 citations) offers a comprehensive overview of environmental taxation, exploring its potential for achieving both environmental and economic objectives. "Toward a second-generation theory of fiscal federalism" (2081 citations) delves into fiscal federalism, proposing advanced frameworks to address complex intergovernmental fiscal relationships. "International accounting" (1847 citations) contributes to the understanding of accounting practices in the context of global business operations. "Agglomeration, integration and tax harmonisation" (1456 citations) examines the relationship between agglomeration, integration, and tax policies, shedding light on their implications for economic development. "Social risk management: A new conceptual framework for social protection, and beyond" (1279 citations) introduces a novel framework for social risk management, offering insights into social protection policies. "Public policies against global warming: a supply-side approach" (1219 citations) explores policy interventions to combat global warming from a supply-side perspective, addressing environmental challenges. "Corporate income tax reforms and international tax competition" (1211 citations) analyzes corporate income tax reforms and their implications for international tax competition, informing policy discussions. "Globalization, tax competition, and the fiscal crisis of the welfare state" (1164 citations) investigates the impact

of globalization and tax competition on the fiscal sustainability of welfare states, highlighting challenges and potential solutions. "Taxation and foreign direct investment: a synthesis of empirical research" (1126 citations) synthesizes empirical research on taxation and foreign direct investment, offering valuable insights for policymakers and practitioners. Lastly, "Lessons from behavioral responses to international taxation" (983 citations) examines behavioral responses to international taxation, providing lessons for designing effective tax policies. These papers represent seminal contributions to the field, addressing key issues and shaping the discourse on international taxation.

#### 4.5 Density Visualization

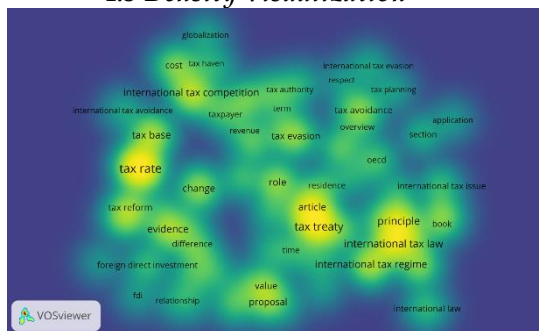


Figure 3. Density Visualization

The image shows a bibliometric network with a variety of terms related to international taxation. The colors likely represent the frequency or the recency of the terms within a body of literature, with certain colors indicating a more recent focus. To identify potential future research topics, we look for the less bright or peripheral areas which might represent emerging or less-explored themes:

1. Emerging Tax Issues in Digital Economy: With ongoing digital transformation, there's a growing need to understand how tax laws apply to digital goods and services, which may not be adequately captured by traditional models.

2. Global Taxation and Inequality: The effects of tax policies on global inequality could be an area of interest, given the ongoing

discussions about wealth concentration and cross-border tax strategies.

3. Tax Policy Responses to Global Crises: For instance, how international tax laws adapt to global economic disruptions, like the COVID-19 pandemic or financial crises.

4. Effectiveness of Anti-Tax Avoidance Measures: This could involve examining measures like the OECD's Base Erosion and Profit Shifting (BEPS) project and how effectively they curb tax avoidance and evasion.

## 5. CONCLUSION

In conclusion, the bibliometric review of international taxation research presented in this study offers valuable insights into the productivity, impact, and trends within the field. The analysis reveals a robust body of scholarly work spanning decades, underscored by significant citation rates and collaboration among researchers. Thematic clusters elucidate key areas of focus, including the challenges of globalization, tax policy reforms, legal frameworks, and tax compliance issues. Furthermore, trend analysis highlights the evolution of research priorities over time, from foundational principles to contemporary issues such as the taxation of digital services and responses to global crises. Highly cited papers provide seminal contributions that have shaped discourse and policy discussions in international taxation. Looking ahead, emerging themes such as digital economy taxation, global inequality, and the effectiveness of anti-tax avoidance measures present opportunities for future research and policy development. Overall, this bibliometric review enhances our understanding of international taxation scholarship, guiding future inquiries and facilitating evidence-based decision-making in a rapidly evolving global tax landscape.

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