

Sustainability Disclosures and Tax Strategies: Trends, Themes, and Global Collaborations in CSRD Research

Abstract

This study provides a bibliometric analysis of sustainability disclosures and taxation, aiming to highlight critical aspects of research sources and trends. By reviewing 64 articles published between 1995 and 2020, this work explores the complex relationship between corporate transparency, environmental practices, and tax strategies. Using the Biblioshiny web interface from the Bibliometrix 3.0 kit, the analysis employs tools like Bradford's Law, thematic maps, and co-occurrence networks to identify core literature, top journals, influential authors, and global collaborations. The study reveals key themes, such as tax aggressiveness, CSR, and tax avoidance, reflecting their central role in sustainability literature. It also identifies top contributing countries, including Indonesia, Australia, and China, with notable international collaborations, such as between Australia and Spain. Major journals in this field include the Accounting, Auditing, and Accountability Journal, the Journal of Cleaner Production, and the International Journal of Innovation, Creativity, and Change. The findings underscore the global interest in aligning taxation with corporate social responsibility, offering practical insights into the evolving landscape of CSRD literature. This work provides a foundation for future research, suggesting areas that require further exploration, including the impact of regional tax policies, sector-specific practices, and emerging markets. While the study identifies current trends and gaps, it does not delve deeply into causal relationships between sustainability disclosures and taxation, leaving room for more in-depth empirical research. These insights are valuable for policymakers, academics, and corporations aiming to promote sustainable development and responsible fiscal practices. This study not only

Research Article

Saira Arshad^{1*}, Amna Arshad², Khoula Naseer³, Muhammad Rehan⁴, Muhammad Hasan Khan⁵ and Kiran Zaheer⁶

¹Department of Commerce, University of the Punjab, Gujranwala, Pakistan

²Department of Commerce, University of the Punjab, Gujranwala, Pakistan

³College of Environmental Science and Engineering, North China Electric Power University, Beijing 102206, China

⁴Faculty of Education, Allama Iqbal Open University, Islamabad, Pakistan

⁵Department of Management Sciences, Virtual University of Pakistan, Lahore, Pakistan

⁶Department of Education, Allama Iqbal Open University, Islamabad, Pakistan

*Correspondence: Saira Arshad, 1Department of Commerce, University of the Punjab, Gujranwala, Pakistan, Email: Sairaarshad06012k@gmail.com

Received: 24 May, 2024; Accepted: 01 August, 2024; Published: 05 August, 2024

Copyright: © 2024 Saira Arshad. This is an open-access article distributed under the terms of the Creative Commons Attribution License, which permits unrestricted use, distribution, and reproduction in any medium, provided the original author and source are credited.

maps the existing literature but also guides future exploration of how taxation can drive businesses toward more sustainable operations.

Keywords: • Sustainability disclosures • Tax strategies • Tax aggressiveness • Corporate social responsibility (CSR) • Bibliometric analysis

Introduction

The growing concern for environmental sustainability has led to increased attention on sustainability

disclosure in both academic research and corporate practices [1]. As businesses face rising pressure to demonstrate their environmental and social responsibility, sustainability disclosure has become a critical aspect of corporate transparency [2]. This disclosure provides key insights into a company's environmental performance, social contributions, and governance practices [3]. Taxation, on the other hand, plays a crucial role in influencing corporate behavior and policy-making. By incentivizing or penalizing certain business practices, taxation can drive companies toward more sustainable operations [4]. Therefore, the bibliometric analysis of sustainability disclosure and taxation is vital, as it uncovers how these fields are evolving, the key areas of scholarly focus, and their relevance in guiding corporate policies toward more sustainable practices.

The interconnection between sustainability disclosure and taxation is multifaceted. Companies that are more transparent about their sustainability practices often adopt responsible fiscal behaviors, recognizing that their environmental and social footprints can have tax implications [3]. For instance, certain tax policies reward environmentally friendly practices, which in turn incentivize firms to disclose their sustainability initiatives more openly. Conversely, transparent sustainability disclosure can impact a company's taxation strategies by aligning their operations with environmental regulations, potentially leading to tax benefits or avoiding penalties [5]. This intricate relationship underscores the need for a bibliometric analysis to identify trends, scholarly debates, and gaps in the current literature, highlighting how these variables influence each other and drive corporate behavior toward sustainable development.

Corporate social responsibility (CSR) and corporate tax aggressiveness are issues that have attracted a great deal of attention in the academic literature [6-9]. Right now it ought to be explained that charge shirking or forcefulness is not equivalent to tax avoidance. Tax avoidance is illicit, paying little heed to the result or intention fundamental to the action [10]. Building on the work of Avi-Yonah [11] and other scholars [12-14], although reducing corporate tax payments can be viewed as a lawful practice within the intent

of the law when corporations deliberately undertake actions solely to minimize their tax liabilities, this study considers such behavior to be socially irresponsible.

The sole social duty of a business is to create benefits to help investors if it does so within the bounds of the law [15]. Despite this frequently referred to position, the most recent 50 years have seen considerable change in the professional workplace, particularly concerning how it affects business to be socially dependable [3]. In the last part of the 1970s, this prompted improvement and expansion of the idea of Corporate Social Responsibility (CSR). Due to this situation, Bowman and Haire [16] defined CSR broadly as "considering the concern for the AAAJ 26,1 76 impact of all of the business's operations on the total government support of society. [17]. According to the legitimacy theory, the board uses exposure tools like annual reports to help eliminate local area concerns-or, more accurately, what they perceive to be local area concerns-when there is a discrepancy between business conduct and cultural presumptions [18].

CSR has been characterized from various perspectives inside scholarly and proficient writing. In 2008 the absence of agreement drove [19] to attempt a substance examination which thought about 37 various definitions proposed by worldwide analysts more than 23 a long time from 1980. Five unique measurements to CSR were distinguished: partner, social, financial, intentionality and ecological. Furthermore, the investigation revealed a 97% chance that three of these metrics would be recalled for any of the definitions of CSR presented in academic writing [19]. Therefore, this framework is a good place to start any research or discussion about corporate social responsibility. CSR has dramatically developed since the middle of the 20th century via the use of corporate plans and reports [20]. Creation and the executives of data identifying with morals and social duty is currently seen as an understood piece of the common agreement among partnerships and society. The inability to cling to such friendly commitments can result in a deficiency of authenticity, with the potential to subvert the association's believability [21]. CSR includes the thought of numerous zones. Of these, charge forcefulness has just come to

conspicuousness over the most recent 15 years and remains inadequately perceived [22]. The expense forcefulness of worldwide organizations has gotten a much examined and disputable point, especially since the worldwide monetary emergency with governments around the planet confronting income deficiencies and heightened social issues. The OECD's Base Erosion and Profit Shifting Action Plan, which was initiated at the G20's request in 2012–2013, brought this to a close [23].

Eventhoughtheexpenseisintegraltomindfulcitizenship, earlier examinations exploring the connection between CSR and duty installments find blended outcomes [24-26]. A concept wherein companies intentionally integrate social and environmental concerns into their business operations and relationships with partners. There are various perspectives on why an enterprise may participate in CSR exercises [27]. For instance, the office system progressed in [28] claims that CSR is an ill-conceived endeavor by administrators to burden investors without them agree and prompts directors being untouchable to investors [29]. This may assist in clarifying why not many bookkeeping examine thought about the effect of a partnership's CSR exercises on corporate duty strategy, particularly given the strength of the organization hypothesis in bookkeeping research [11,30]. According to Christensen and Murphy [31], the conversation surrounding corporate social responsibility covers nearly every aspect of business dedication, including duty. This examination adds to the writing severally. In the first place, it gives experimental proof that all the more socially capable partnerships are more averse to participating in corporate expense forcefulness. As far as anyone is concerned, this examination is the first to observationally archive this negative affiliation. This finding proposes that a partnership participating in CSR exercises likewise considers its expense strategy position, which assists with affirming the view that CSR is a central movement that a company can utilize to help its duty position.

Our main objective in conducting this study is to conclude the previous literature review. The finding of this study is that it is making a border impact on the Assai region. This examination aims to discover the

impacts of Sustainability disclosures and taxation to discover the connection between these two factors. In which we are concentrating on how within. Moreover, because of these microbes, we need to improve our economic and social setup under an internationally connected organization. To achieve a superior understanding, we partitioned our objectives. The primary target of the investigation is to discover core distributions, creators, countries, and foundations. To satisfy this objective, we use 'biblioshiny', a web-explicit R bundle ('bibliometrics 3.0'), for the spellbinding investigation of records. Devices from the 'biblioshiny' interface for research are Bradford's Law, worldwide reference, h, g, and m-list. The second objective is to track down the critical exploration streams and subjects. We are utilizing science mapping methods of conceptual construction, watchwords, and information for this evenhanded. After completing protests 1 and 2, we can give a complete translation and characterize future exploration plans.

For this study research. We can use many questions about Sustainability disclosures and taxation. In the current situation, many questions are held to answer the impact of Sustainability disclosures and tax. Our study finds the following question

- What are the influential aspects of Sustainability disclosures and taxation?
- Exploring Sustainability disclosures and taxation literature, what are the main trends and key themes?
- What extensive lessons can we grab from the past literature and plan for the future?

We address question number 1 using descriptive analysis to explore the core history, key authors, countries, publications, and affiliations related to sustainability disclosures and taxation research. We also examine the total citations and annual publication trends. Additionally, Bradford's Law is employed to identify the core literature. According to this law, sources are divided into three zones: Zone 1, considered the "nucleus," is highly productive; Zone 2 has moderate productivity; and Zone 3 consists of sources with low output [32]. We recommend top

nations and affiliations dependent on frequency and citations also, as absolute references. Core spaces of study and critical topics are essential for connecting different exploration streams and creating future study bearings. For this reason, we have embraced a few specialized instruments, for example, co-occurrence map, thematic map, and thematic evolution. We use watchwords in addition to for examination since they depict the information design of the investigation and assist with distinguishing and connecting distinctive exploration zones. [33] The author's keywords demonstrate the primary issues of the investigation. Keywords in addition are given by the data set that communicates the article contents concisely. Key phrases, in addition to offering more spellbinding patterns than the creator's allocated keyword [34]. We are devolving 'biblioshiny', the bibliometric examination tool given by the R-program, to recognize research streams and topics utilizing key phrases of Sustainability disclosures and taxation literature.

Material and Method

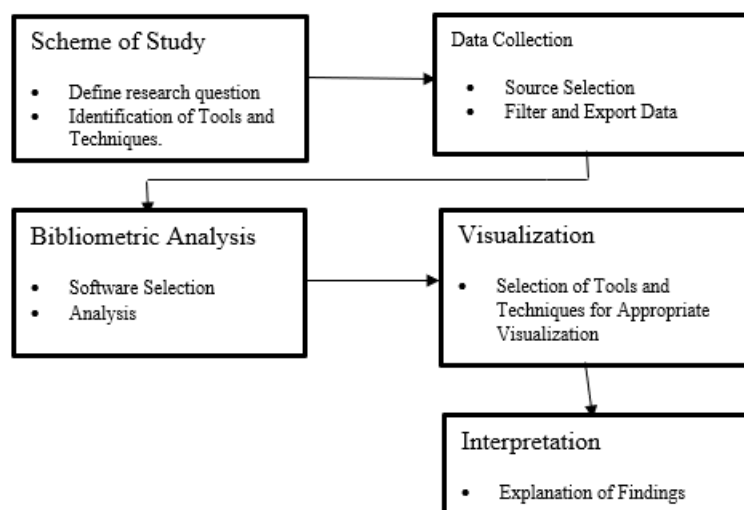
The structure of our bibliometric information has two portions. We choose the source from which we may extract and analyse articles in the first section. Hence, databases such as Scopus and Google Research have been selected.

In the next part, we have framed the quest inquiry for comprehensive information assortment. We have selected the field of Sustainability disclosures and taxation for diversity for that reason; we have applied different channels to our pursuit question

and make it match our unbiased and ideal outcomes. The final search query is CSR, particularly CSR's environmental aspect, environment-related disclosure like carbon emission disclosure, or environment disclosure> tax avoidance, corporate tax avoidance, effective tax rate, tax transparency, tax uncertainty, and tax planning. Around all articles were identified as having sustainability divulgence and taxation search inquiries. The justification for utilizing sustainability exposures and taxation is to check whether any research has alluded to this watchword before. The last search question has ready to discover 62 articles. And we chose the most critical 41 articles. The theoretical system utilizes sayings for subject age and for proficient investigation; we restrict the scope of our search investigation to English-language and diary pieces. Using one complete language to give a productive bibliometric examination gives us different instruments that consider catchphrases, article sources, and affiliations. Ten articles are available in several dialects, and catchphrase research will work best in one language. In addition, after conducting an in-depth investigation of the articles, twelve of them were eliminated for failing to meet the examination's objectives. Our last test had 41 papers.

Bibliometric analysis is a five-step process that is defined by [35] These five steps given in the image below show the bibliometric analysis of Sustainability disclosures and taxation

Figure 1: The procedure of bibliometric analysis



Findings

Bibliometric analysis involves the application of statistical and quantitative tools to books and media communications (Figure 1). 'Biblioshiny' is a user-friendly tool within the bibliometric package, designed for non-coders, providing various options for conducting comprehensive scientometric and bibliometric analyses. It offers multiple categories, including sources, documents, authors, conceptual, social, and intellectual structures. Moreover, it permits acquiring different outcomes like tables and diagrams, which are not essential in other programming. [36]

To help you understand the sustainability disclosures

and tax literature better before continuing with the study, (Table 1) lists the descriptive features of each. 41 documents—all of which were journal articles—were completed. In addition to 113 author keywords, all of these journals employ 89 keywords. We utilized 2007–2020 for the Sustainability disclosures and taxes literature. These texts were written by ninety-four individuals, with just six articles having a single author. The cooperation index indicates that taxation publications and sustainability disclosures have a high level of collaboration. With a document-per-author ratio of 2.59, one author has typically authored nearly two documents.

Table 1. Descriptive characteristics of taxation

Description	Results
MAIN INFORMATION ABOUT DATA	
Timespan	2007:2020
Sources (Journals, Books, etc)	32
Documents	40
Average years from publication	2.47
Average citations per documents	9.6
Average citations per year per doc	1.63
References	2456
DOCUMENT TYPES	
article	36
conference paper	2
review	2
DOCUMENT CONTENTS	
Keywords Plus (ID)	89
Author's Keywords (DE)	113
AUTHORS	
Authors	94
Author Appearances	102
Authors of single-authored documents	6
Authors of multi-authored documents	88
AUTHORS COLLABORATION	
Single-authored documents	6
Documents per Author	0.426
Authors per Document	2.35
Co-Authors per Documents	2.55
Collaboration Index	2.59

(Figure 2) shows the yearly creation, and (Figure 3) shows the reference each year for Sustainability disclosures and taxation distributions. There was restricted creation in 2007, yet after 2008 to 2011, there was zero creation on the chart, however writing creation increments with time, particularly after the distinguishing proof of Sustainability disclosures and taxation in Indonesia and Australia. Presently its ramifications are high from 2017 to 2020 in various

fields and various nations. As indicated by Figures 2 and 3, the examinations on this point expand step by step. After 2011 there was an expanding pattern in distribution and reference of taxation. There are more significant and critical expansions in connection and distribution from 2017 to 2020. In addition, more to a general yield and article references, it is imperative to understand the essential subjects, areas, and affiliations of Sustainability disclosures and taxation.

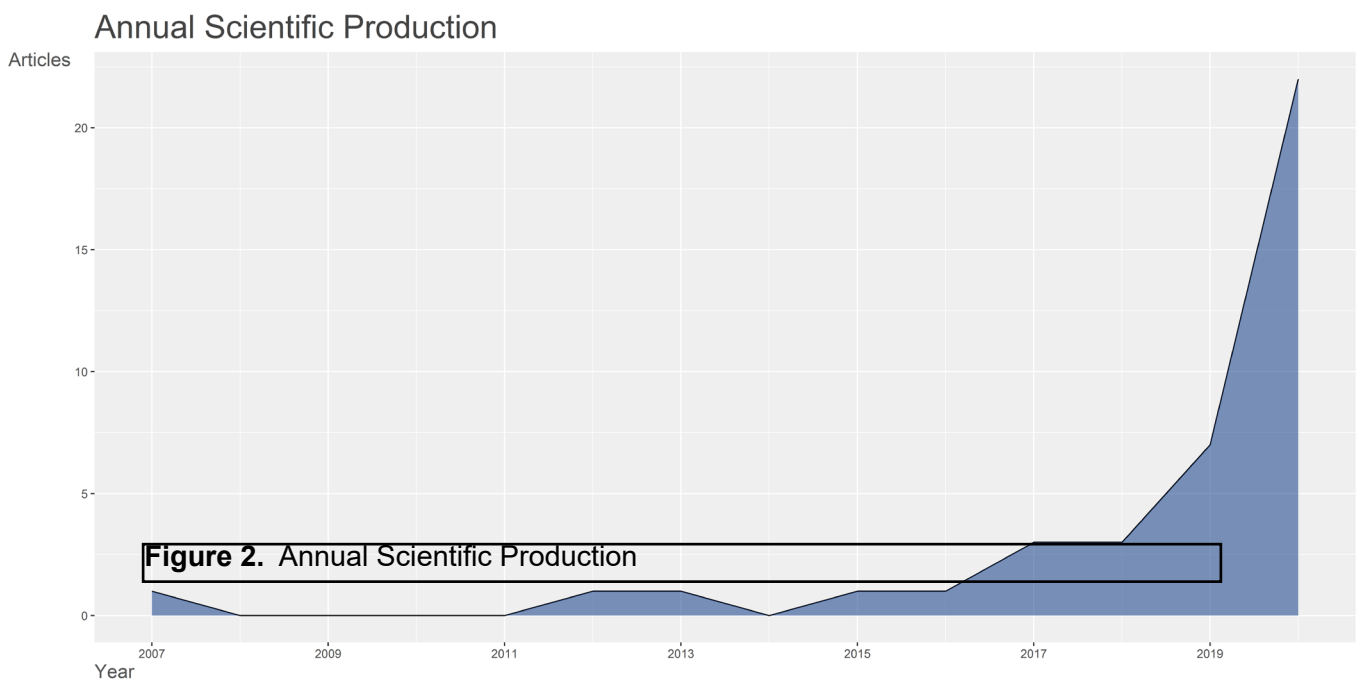


Figure 2. Annual Scientific Production

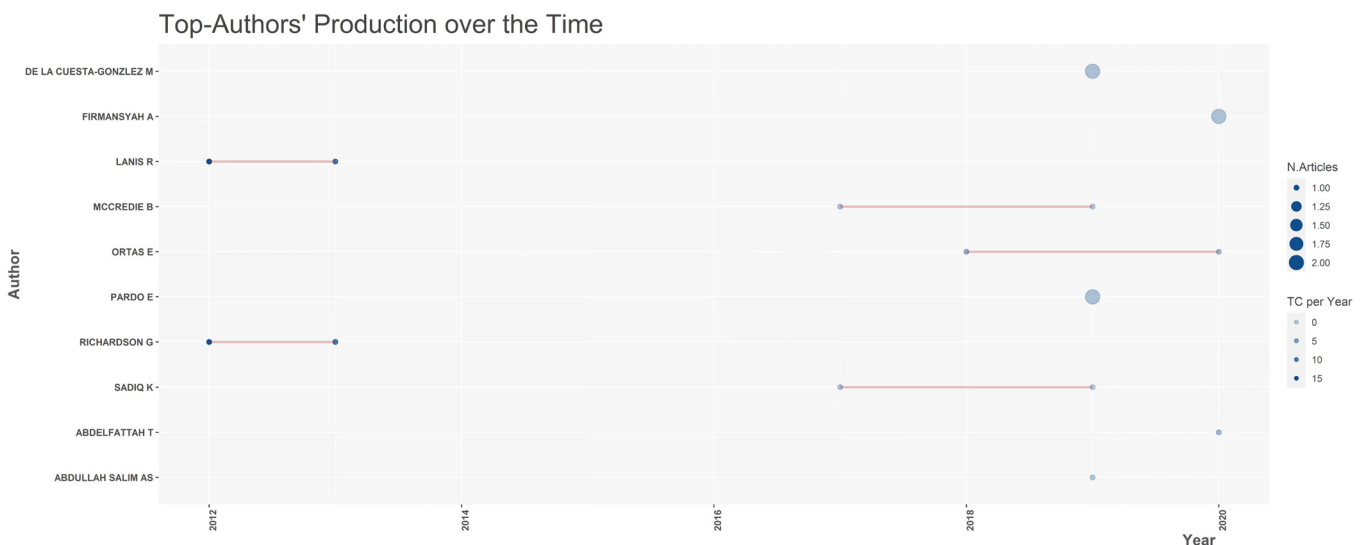


Figure 3. top-Authors production over the time

(Figure 4) clarifies the triple investigation of Sustainability disclosures and taxation distribution that shows the distribution and watchwords on the left half of the figure. Nations were shown in the center of the formation and affiliations on the right side in the underneath picture. The figure shows that Indonesia

is vast and more significant working in corporate social duty, firm size, and board with top affiliations. After that, Australia, China, UK, and Germany have more substantial investment data. So, the main issues identified with corporate social obligation and taxation concentrates in these nations.

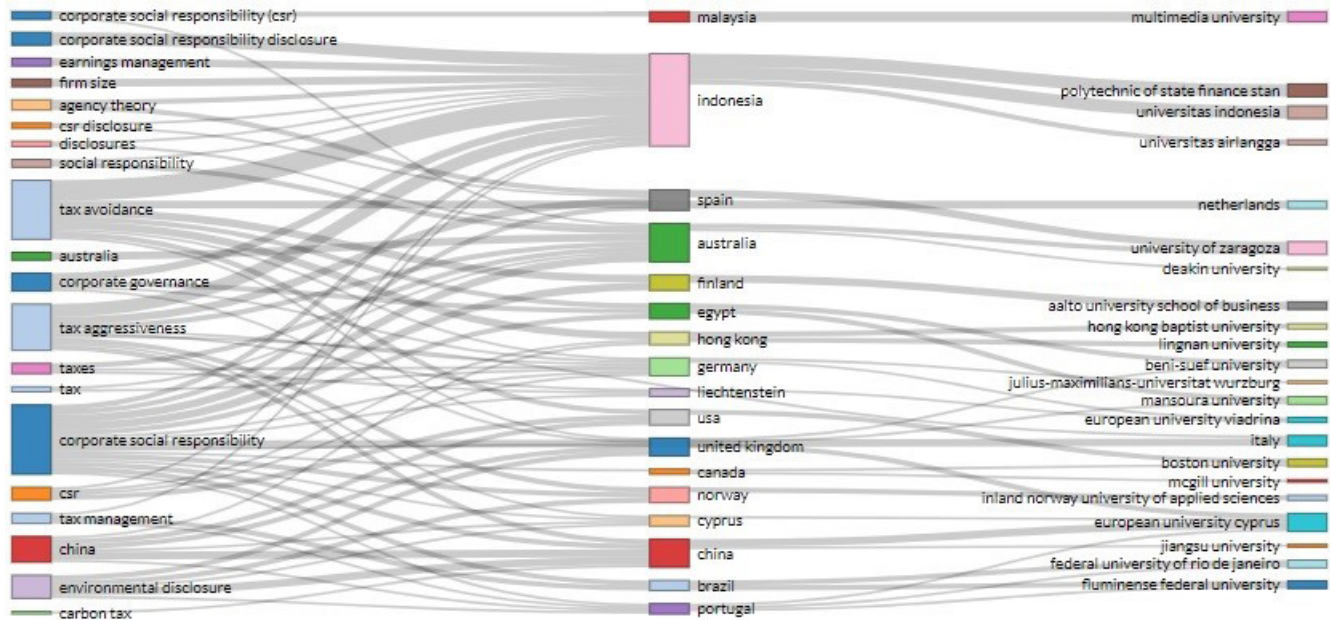


Figure 4: Threefold analysis of sustainability disclosures and Taxation

Influential aspect of sustainability disclosures and Taxation literature

Core journals

To locate the essential journals in the publications of

sustainability disclosures and taxation literature, we employ source impact and Bradford law. The papers are ranked according to h, m, g-index, net production (NP), total citations (TC), and publication beginning year (PY_start) in (Table 2).

Source	h_index	g_index	m_index	TC	NP	PY_start
JOURNAL OF CLEANER PRODUCTION	3	3	0.5	29	3	2016
ACCOUNTING, AUDITING AND ACCOUNTABILITY JOURNAL	2	3	0.222222222	94	3	2013
INTERNATIONAL JOURNAL OF INNOVATION, CREATIVITY AND CHANGE	1	1	0.333333333	1	2	2019
JOURNAL OF GOVERNANCE AND REGULATION	1	1	0.5	1	2	2020
JOURNAL OF INTERNATIONAL ACCOUNTING, AUDITING AND TAXATION	1	2	0.5	4	2	2020
SUSTAINABILITY (SWITZERLAND)	1	2	0.5	5	2	2020
AMERICAN ECONOMIC REVIEW	1	1	0.5	4	1	2020
CORPORATE GOVERNANCE (BINGLEY)	1	1	0.2	7	1	2017

CORPORATE SOCIAL RESPONSIBILITY AND ENVIRONMENTAL MANAGEMENT	1	1	0.5	3	1	2020
CRITICAL PERSPECTIVES ON ACCOUNTING	1	1	0.142857143	34	1	2015

Table 2: Top journal according to source impact

Bradford's law creates two zones in the Journal, as seen in (Table 3). Zone 1 denotes primary sources for articles on taxes and JCP publishing. The nuclear zone is the one where tax publications demonstrate their major impact. The Journal Ranking based on Bradford law is displayed in Table 3. We have found that the sample of the articles we collected is 41, in which the top 10 themes exist in zone 1 according to Bradford Law. So we are selecting 10 journals that are the core publishing source of sustainability disclosures and taxation literature. Journal of Cleaner Production Reports is the more important stage for CSRD and taxation literature publication. Recent publications on taxation matters Journal of Cleaner Production showed that the relationship between the taxation framework and CSR policies is critical in determining a company's strategic perspective, and there is a positive relationship between CSRD and taxation. The purpose of this paper, which is a recent publication, is

to examine the growing discussion on corporate tax from the perspective of corporate social responsibility in order to develop a consensus definition of CSR and identify a number of guidelines that companies should voluntarily share with their stakeholders as a responsibility tool [37]. The contradiction between supportability and bookkeeping rehearses is supported by revealing norms and questioning whether budget summaries arranged in this manner address a valid and reasonable view. The study concludes by highlighting the basic barrier to sustainable reporting-the disdain for externalities-and by suggesting tax systems that acknowledge these costs as the foundation for truthful reporting, competitive pricing, and sustainable business practices [38]. Another examination means analyzing the effect of corporate assessment arranging (TP) on charge divulgence (TD). Balancing each line item of income and cost using the tax expenses data set and the specific effective tax rate (ETR).

Table 3. Journal Ranking according to Bradford law

SO	Rank	Freq	cum-Freq	Zone
ACCOUNTING, AUDITING AND ACCOUNTABILITY JOURNAL	1	3	3	Zone 1
JOURNAL OF CLEANER PRODUCTION	2	3	6	Zone 1
INTERNATIONAL JOURNAL OF INNOVATION, CREATIVITY AND CHANGE	3	2	8	Zone 1
JOURNAL OF GOVERNANCE AND REGULATION	4	2	10	Zone 1
JOURNAL OF INTERNATIONAL ACCOUNTING, AUDITING AND TAXATION	5	2	12	Zone 1
SUSTAINABILITY (SWITZERLAND)	6	2	14	Zone 1
AMERICAN ECONOMIC REVIEW	7	1	15	Zone 2
CORPORATE GOVERNANCE (BINGLEY)	8	1	16	Zone 2
CORPORATE SOCIAL RESPONSIBILITY AND ENVIRONMENTAL MANAGEMENT	9	1	17	Zone 2
CRITICAL PERSPECTIVES ON ACCOUNTING	10	1	18	Zone 2

Core journal articles

In this section, we choose the most highly cited articles that are globally significant in the publication of sustainability disclosures and corporate governance. We have selected the top ten globally highly cited papers in (Table 4).

In this table, the top-cited paper is that Lanis R, 2012, J Account Public Policy, which accounts for a public policy that has evidence from Macquarie University and in this paper examines the association between CSR and corporate tax aggressiveness. Roman Lanis and G. Richardson [8] conducted a study in 2012 on this topic, and the citation that was used in this paper 153 means it is a highly cited paper. The second highly cited paper discusses the empirical test legitimacy theory by making comparison the CSR disclosures of forceful duty corporations with those of non-tax forceful businesses in Australia. The total number of citations that were used in this paper is 91, which means the per year citation is 10.111 [39]. The third article examined the interconnection between mandatory CSR disclosure and tax payments in China. This study was conducted in 2017, and the total citation of this paper is 34, and the per year citation is 4.5857 [40]. This paper's aftereffect is that we uncover how companies who claim to be socially responsible avoid prosecution in areas with poorer institutional quality. In contrast, CSR disclosure in the different areas is more aligned with the social responsibility part of expense consistency. The 4th highly cited paper by Lin [40] conducted this study in 2017, and the total citation used in this article was 14. The 5th highly cited article study was conducted in China on their power companies in carbon tax. The force area is the primary wellspring of carbon emissions, regardless of whether

the demand for carbon charges advances the rise of green monetary conduct of China's power companies. This paper examines the potential impact of carbon charge strategy on green economic execution, green monetary exercises, green monetary bookkeeping, and financial information disclosure of microeconomic entity power companies based on specific cases from the perspective of financial administration. Furthermore, regarding the green monetary technique, green monetary administration, and green monetary evaluation, this paper proposes countermeasures for the green improvement of China's force organizations. The total citation used in this article is 12 [41]. The subsequent study was conducted in 2018 to learn about tax aggressiveness and CSR. An integrative review by [9] that was used in this article is 12. This paper utilizes surviving scholarly writing to analyze the interconnection between charge forcefulness and CSR. Expense forcefulness and CSR have been long-standing explorations, each with critical moral dimensions and implications inserted in particular assemblages of scholarly writing. The following study [42] attempts to determine the taxonomy, caliber, and volume of social and environmental data supplied in Australian companies' yearly reports. The citation that was used in this article is 12. This paper answer how firm administration and CSR influence the connection between esteem creation and assessment evasion. This analysis goes deeper into the impact of the institutional framework on the link between CSR and expenditure avoidance, for instance, irrespective of a country's degree of liberal or controlled market economy. This study was conducted in 2017 with a total citation of 7 [43]. [44] article got 5 citations. The Next highly cited study conducted on Tax Aggressiveness and CSR got 5 citations also [45].

Table 4: Most globally cited articles

Paper	DOI	Total Citations	TC per Year	Normalized TC
LANIS R, 2012, J ACCOUNT PUBLIC POLICY	10.1016/j.jaccpubpol.2011.10.006	153	15.3	1
LANIS R, 2013, ACCOUNT AUDIT ACCOUNT J	10.1108/09513571311285621	91	10.111	1

YLNEN M, 2015, CRIT PERSPECT ACCOUNT	10.1016/j.cpa.2014.12.001	34	4.857	1
LIN KZ, 2017, INT J ACCOUNT	10.1016/j.intacc.2017.11.002	14	2.8	1.75
ZHU N, 2020, J CLEAN PROD	10.1016/j.jclepro.2019.118908	12	6	5.617
WHAIT RB, 2018, J CLEAN PROD	10.1016/j.jclepro.2018.08.334	12	3	3
RAAR J, 2007, MANAGE AUDIT J	10.1108/02686900710819670	12	0.8	1
KIESEWETTER D, 2017, CORP GOV	10.1108/CG-08-2016-0166	7	1.4	0.875
BAUDOT L, 2020, J BUS ETHICS	10.1007/s10551-019-04227-3	5	2.5	2.34
VACCA A, 2020, SUSTAINABILITY	10.3390/su12052007	5	2.5	2.34

Core words

(Table 5) provides the details of the most frequent core words used in articles which are divided into four parts. The 1st part defines the keyword plus 2nd in which further we explain the terms and their times of occurrence. The 2nd part is used for the author's keyword the 3rd part for the abstract, and the 4th for the title. In all aspects, the most common keyword used is tax, CSR, Disclosures, and avoidance. These

are all the keywords related to sustainability disclosure and taxation, and these are all the words that show the relationship between these two variables. In keyword plus, CSR used the most frequent word with 15-time occurrences. On the other hand, in author keywords, the most frequently used word is corporate, 37 times. In the abstract, taxes are used more times, and their highest occurrences are 218 times. In the title, taxation used the most frequent word.

Table 5: Most frequent words

Words	Occurrences	Words	Occurrences
CSR	15	corporate	37
tax avoidance	13	tax	36
tax aggressiveness	10	social	24
corporate governance	4	responsibility	23
CSR disclosure	3	aggressiveness	11
csr	3	avoidance	11
agency theory	2	csr	10
Australia	2	disclosure	8
carbon tax	2	evidence	7
china	2	study	7
tax	218	taxation	5
corporate	138	china	4
csr	113	corporate social responsibilities (csr)	3
social	73	planning	3
study	72	article	2
responsibility	63	avoidance behavior	2

disclosure	57	corporate social responsibility	2
avoidance	54	economic and social effects	2
firms	51	environmental protection	2
companies	40	industry	2

(Figure 5) presents a word cloud illustrating the most prominent terms in the literature concerning sustainability disclosure and taxation. Notably, the terms “tax aggressiveness” and “tax avoidance” are the most prominent, indicating that they are central themes within this research area. Other frequently occurring terms include “corporate governance,” “corporate social responsibility (CSR),” “environmental disclosure,” and “earnings management.” Additionally,

keywords such as “carbon tax,” “CSR disclosure,” and “corporate tax behaviour” reflect an emerging interest in how taxation relates to corporate environmental responsibility. Terms like “Australia,” “firm size,” and “agency theory” highlight the diversity of geographical, theoretical, and corporate focus in the literature. This word cloud provides an overview of the main research topics and trends in sustainability disclosure and taxation.



Figure 5: Word Cloud

(Figure 6) illustrates the growth of key terms related to sustainability disclosure and taxation over time, using a loess smoothing technique for clarity. The y-axis represents the annual occurrences of keywords, while the x-axis shows the timeline from 2007 to 2020. The most significant trend observed is the sharp increase in the occurrence of the term “tax aggressiveness,” which starts to rise notably around 2017 and accelerates rapidly thereafter. Similarly, “corporate governance,” “corporate social responsibility (CSR) disclosure,” and

“agency theory” show an increasing trend, particularly from 2016 onwards. Additionally, terms like “carbon tax,” “CSR,” and “China” begin to gain more attention from 2017, highlighting emerging areas of interest in the literature. In contrast, other keywords such as “Australia” and “CSR disclosure” remain relatively stable over the years. This figure underscores the dynamic nature of research in sustainability disclosure and taxation, with certain topics experiencing significant growth in scholarly interest, especially in recent years.

Word Growth

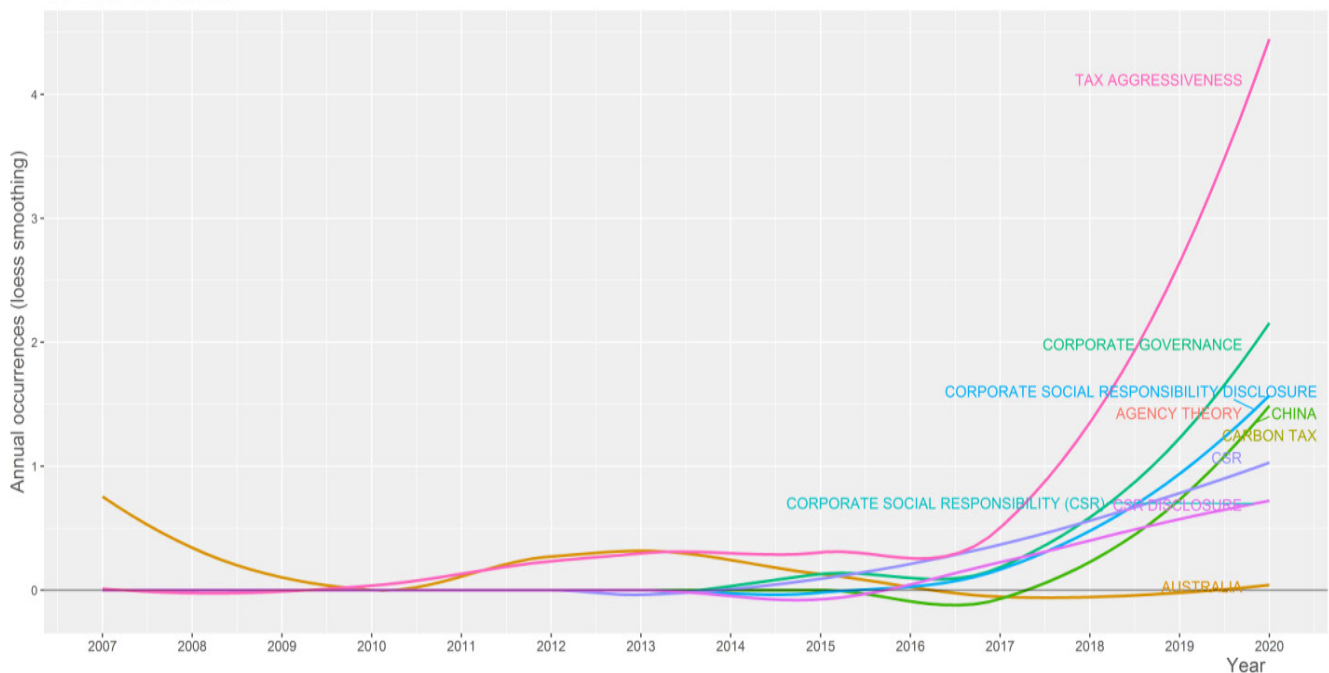


Figure 6: Word Growth

Main authors, affiliations, institutions and countries

(Table 6) In this section, we defined the top author's affiliations and discussed leading institutions and countries. The top ten authors have the most importance in writing the literature review on sustainability disclosures and taxation. LANIS R is the top of the list of the author that has the most critical and highest impact as a good author. The outcomes show that CSR divulgence fundamentally reinforces the chance of duty forcefulness; businesses with little or no political ties can engage in aggressive taxation by taking advantage of the spotlight of CSR. The 2nd top highest author is ORTAS E. The examination is this paper utilizes surviving scholarly writing to inspect the relationship between charge aggressiveness and CSR [9]. The 3rd top author, RICHARDSON G, describes the CSR, Political Connection, and Tax Aggressiveness: Evidence from China's Capital Markets. The 4th author, DE LA CUESTA-GONZLEZ M, discussed Corporate tax disclosure on a CSR basis: a new reporting framework in the post-BEPS

era to conduct the study and find the relationship between these two variables [37]. The next author, FIRMANSYAH A, conducted a study on manufacturing firms of Indonesia from 2014 up to 2017. the part of corporate administration in developing business sector: charge evasion, CSR, hazard disclosures, and speculation effectiveness. This investigation likewise inspects the role of corporate administration in the association between charge aversion, corporate social responsibility disclosures, hazard disclosures, and speculation productivity. This study uses multiple linear regressions with panel data [46]. The next author, MCCREDIE B, addressed the tax aggression plan and mandatory CSR [47]. The next author, Abdelfattah, conducted a study on Egyptian firms. This paper examines the relationship between tax avoidance, corporate governance, and corporate social responsibility (CSR) disclosure. It also investigates the effect of CSR on stock market returns [48]. The study next author Abdullah Salim AS examines CSR and tax interconnection in Malaysian context [49].

Table 6: Top Ten Authors impact in sustainability Disclosure and taxation

Author	h_index	g_index	m_index	TC	NP	PY_start
LANIS R	2	2	0.2	244	2	2012
ORTAS E	2	2	0.5	15	2	2018
RICHARDSON G	2	2	0.2	244	2	2012
DE LA CUESTA-GONZLEZ M	1	1	0.333	2	2	2019
FIRMANSYAH A	1	1	0.5	1	2	2020
MCCREDIE B	1	1	0.2	3	2	2017
PARDO E	1	1	0.333	2	2	2019
SADIQ K	1	1	0.2	3	2	2017
ABDELFATTAH T	1	1	0.5	4	1	2020
ABDULLAH SALIM AS	1	1	0.333	1	1	2019

In (Table 7), we discussed the countries on the top of the list in publication and citation of articles on sustainability disclosures and taxation. AUSTRALIA is on the top with a total citation is 268. This country is the highest in terms of publications, and its frequency is

53.6%, which is considered a good number. FINLAND is on the 2nd number with a total citation are 34, and a frequency of publication is 34. After that, China, Hong Kong, and Germany, whose complete source is more than 10. Italy has an entire citation is 8 Spain, and the USA have 5 and UK has full citations of four and Norway on the last number with three citations and

Table 7: Top Countries in terms of citation and publications

Country	Total Citations	Average Article Citations
AUSTRALIA	268	53.6
FINLAND	34	34
CHINA	16	5.333
HONG KONG	14	14
GERMANY	12	6
ITALY	8	4
SPAIN	5	1.667
USA	5	5
UNITED KINGDOM	4	4
NORWAY	3	3

3% frequency.

(Table 8) presents the most relevant affiliations contributing to research on Corporate Social Responsibility Disclosure (CSRD) and taxation. The Polytechnic of State Finance STAN and Universitas Indonesia each have three publications, placing them at the top of the list. These institutions have provided a strong foundation for research in this field, highlighting their significant contributions. The third spot is occupied by Multimedia University (MMU), which has produced two publications related to CSRD and taxation. MMU, the first full-fledged private research university in Malaysia, is government-linked and owned by Telekom Malaysia. Next is Universitas Airlangga, a public university in Indonesia established in 1851, also with two publications in this area. The University of Zaragoza, sometimes called Saragossa University, is another institution with two

publications. Founded in 1542, it is one of Spain's oldest universities, with research centres across the provinces of Aragon. Following this, Aalto University School of Business is recognized as one of Europe's leading business schools. It contributes to society through impactful research, partnerships, and expert education. Beni-Suef University, founded in 1981, is a non-profit higher education institution with 18 centers and institutions focused on various research areas. Next on the list is Boston University, a private research university in the United States, known for its programs in law, medicine, and engineering. Ninth in the rankings is Deakin University, an elite public university in Victoria, Australia, established in 1974 and named after Australia's second Prime Minister. Finally, European University Cyprus rounds out the list. This private university in Nicosia, Cyprus, evolved from Cyprus College, the oldest higher education institution in Cyprus, with a selective admission policy

Table 8: Most relevant affiliation

Affiliations	Articles
POLYTECHNIC OF STATE FINANCE STAN	3
UNIVERSITAS INDONESIA	3
MULTIMEDIA UNIVERSITY	2
UNIVERSITAS AIRLANGGA	2
UNIVERSITY OF ZARAGOZA	2
AALTO UNIVERSITY SCHOOL OF BUSINESS	1
BENI-SUEF UNIVERSITY	1
BOSTON UNIVERSITY	1
DEAKIN UNIVERSITY	1
EUROPEAN UNIVERSITY CYPRUS	1

based on academic records.

(Table 9) shows different countries have a further publication at least refer one co-author from the foreign country. Indonesia is in the top region with seven publications and 7 SCP, and 0 MCP. Australia is on the 2nd number with five publications and 4 SCP

with 1 MCP. China is on the 3rd number with three magazines, and It's 2 SCP with 1 MCP. Spain is on the 4th number with three publications and 3 SCP with 0 MCP. Germany and Italy come in 5th and 6th position with corresponding two articles publications and Its 1 SCP with 1 MCP. And Canada, Finland, Hong Kong, India number 7th, 8th, 9th, and 10th with one

Table 9: Author's Country Corresponding

Country	Articles	Freq	SCP	MCP	MCP_Ratio
INDONESIA	7	0.2121	7	0	0
AUSTRALIA	5	0.1515	4	1	0.2
CHINA	3	0.0909	2	1	0.333
SPAIN	3	0.0909	3	0	0
GERMANY	2	0.0606	1	1	0.5
ITALY	2	0.0606	1	1	0.5
CANADA	1	0.0303	1	0	0
FINLAND	1	0.0303	1	0	0
HONG KONG	1	0.0303	1	0	0
INDIA	1	0.0303	1	0	0

publication and 1 SCP with 0 MCP.

The (Figure 7) shows the number of publications on sustainability disclosure and taxation by the corresponding author's country. The bars indicate Single Country Publications (SCP) in blue and Multiple Country Publications (MCP) in red. Indonesia

leads with the highest number, all being SCP. Australia follows, showing a mix of both SCP and MCP. China and Spain have similar publication counts, mainly from multi-country collaborations. Other notable contributors include Germany, Italy, and Canada, with varying SCP and MCP proportions. Countries like Finland, India, and Malaysia show fewer publications, reflecting global

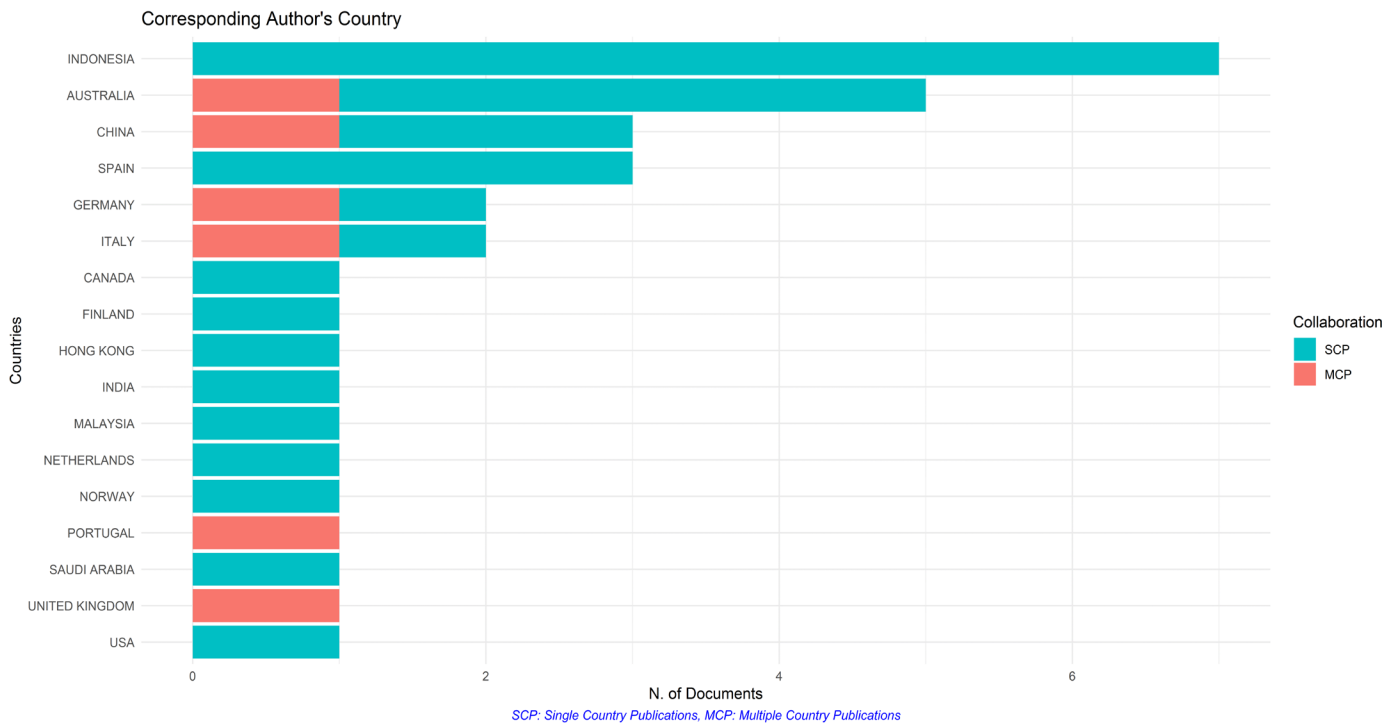


Figure 7: Most Relevant Affiliations

interest in this research area.

(Table 10) illustrates the global collaboration network between countries in research on CSRD and taxation, highlighting its worldwide significance. Australia has collaborated with Spain on one publication, while

China has partnered with both Cyprus and Portugal for another. The UK is involved in a collaboration with Cyprus in a single article. Additionally, Cyprus and Portugal have co-authored one paper, and Germany has similarly collaborated with Liechtenstein. These connections, as detailed in the table, demonstrate the extensive international partnerships in this research

Table 10: Collaboration Network

From	To	Frequency
AUSTRALIA	SPAIN	1
BRAZIL	PORTUGAL	1
CHINA	CYPRUS	1
CHINA	PORTUGAL	1
CHINA	UNITED KINGDOM	1
CYPRUS	PORTUGAL	1
GERMANY	LIECHTENSTEIN	1
ITALY	CYPRUS	1
UNITED KINGDOM	CYPRUS	1
UNITED KINGDOM	EGYPT	1

field.

Conceptual Framework

In this section, we understand the relationship between the keywords by using the different themes. First of all, this study aims to co-occurrences network that helps us assess the other topics on CSR disclosures and taxation. After that, we can position these word channels on a bi-dimensional matrix called a 'Thematic Map' to examine the platform's significance and size.

Co-occurrences network

The (Figure 8) displays a co-occurrence network divided into six clusters, each represented by a different color, illustrating the interrelationships between key terms in research on CSRD and taxation. The clusters were extracted using the 'biblioshiny' tool from the R-package ('Bibliometric'). The red cluster, positioned at the center, is the most prominent and focuses on corporate social responsibility (CSR)

and tax aggressiveness. It highlights a vast network of relevant themes by encompassing a number of related phrases like tax management, annual reports, Australia, and environmental disclosure. Agency theory, corporate governance, and tax evasion are the three main focuses of the blue cluster. This cluster indicates discussions on company strategy and governance structures that affect tax procedures. The orange cluster connects the subjects of CSR disclosure and audit quality, highlighting how important these topics are to corporate governance and social responsibility plans. The green cluster, which reflects research on the transparency and moral obligations of businesses, places a strong emphasis on CSR disclosure and responsibility. The significance of CSR disclosures and active tax preparation are covered by the purple cluster. It investigates how these disclosures impact opinions about company performance and governance. Overall, the network illustrates the connections between several CSRD and taxation study facets, with tax aggression and CSR playing a prominent part in the literature.

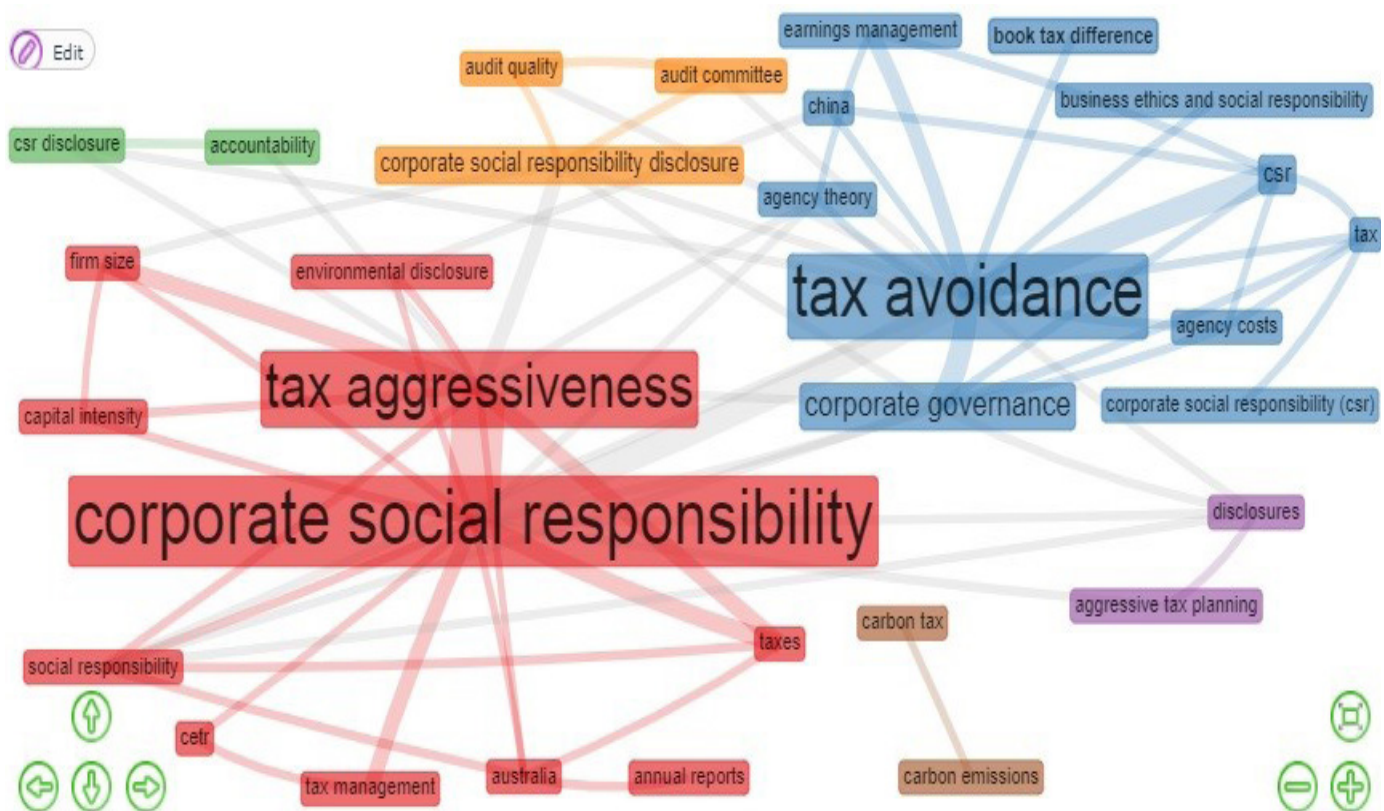


Figure 8: Co-occurrence network

Thematic map

The (Figure 9) is a thematic map that uses two dimensions—development degree (density) on the y-axis and relevance degree (centrality) on the x-axis—to categorize research subjects connected to taxes and CSR. There are four quadrants on the map, each of which represents a different kind of topic. Subjects like “China” and “corporate social responsibility (CSR)” are prominent in the area and have evolved significantly, as seen in the top-right quadrant, demonstrating their impact on recent study. Themes like “tax management” and “disclosures” are less central but more explored in the top-left section. This implies that they are less related to other subjects in the field and are more specialised fields of research. Subjects like “tax avoidance” and “corporate social responsibility,” which are important but not yet fully

established, are included in the bottom-right quadrant. These topics need to be investigated further in order to get more depth since they are essential to the subject of study. Two subjects that have low development and centrality are “carbon tax” and “CSR disclosure,” which are located in the bottom-left region. These might be newer fields of study or ones that are becoming less relevant in the body of recent work. Overall, the thematic map offers an understanding of whether issues are firmly established, developing, or in need of more research, assisting in the identification of focal areas and potential gaps in the CSR and taxation literature.

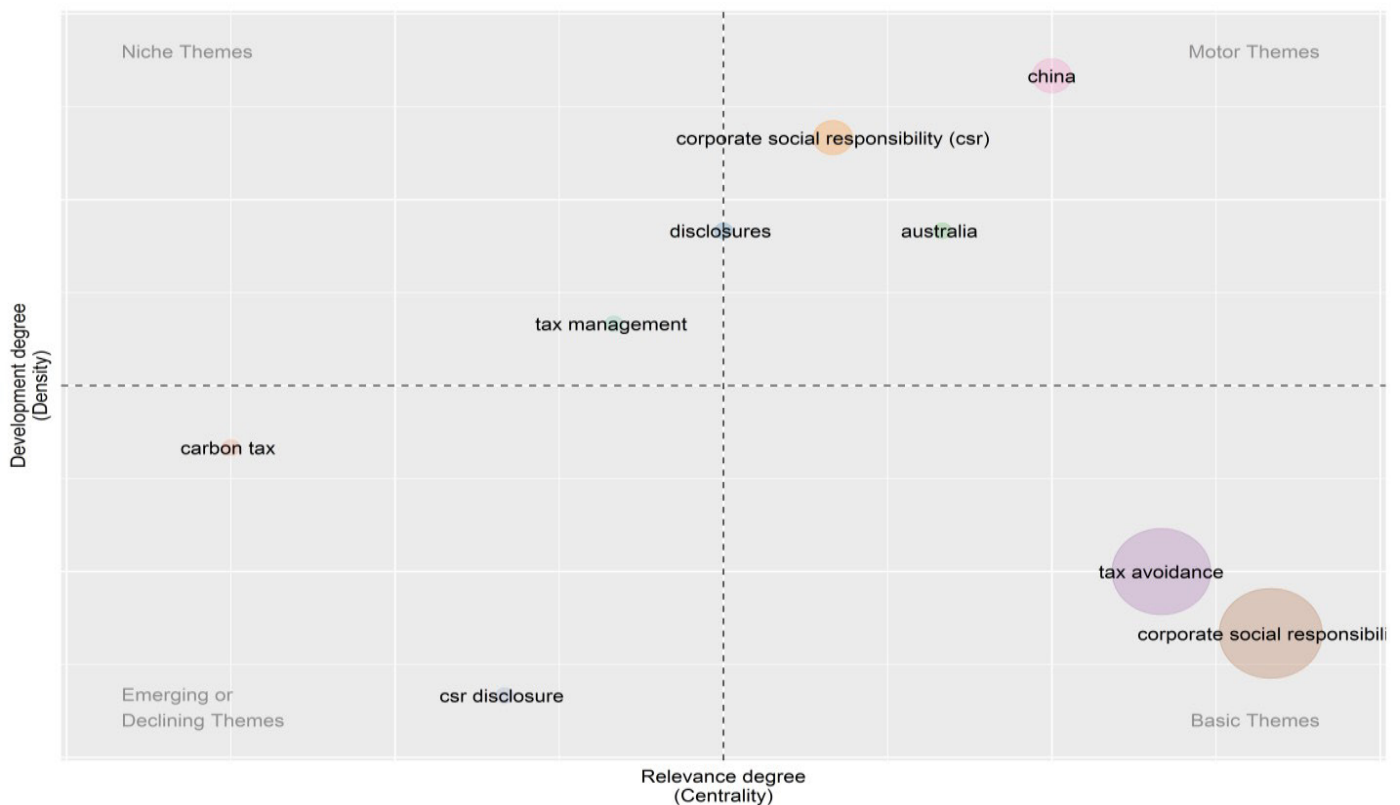


Figure 9: Thematic Map

Conclusion

This study offers a comprehensive bibliometric analysis of the importance of sustainability disclosures and taxation, highlighting their intricate relationship and providing a roadmap for future research. Sustainability disclosure has emerged as a vital aspect of corporate transparency, influencing businesses' environmental and social practices. Simultaneously, taxation acts as a crucial regulatory tool, guiding companies toward sustainable operations by rewarding environmentally responsible behaviors and penalizing harmful activities. Our analysis confirms the multifaceted interaction between sustainability disclosure and taxation, emphasizing the need for transparency in corporate fiscal strategies and environmental performance. Through descriptive analysis and bibliometric tools such as Bradford's Law, thematic maps, and co-occurrence networks, this study identifies key journals, authors, themes, and global

collaborations in the field. The most impactful journals include Accounting, Auditing, and Accountability Journal, Journal of Cleaner Production, International Journal of Innovation, Creativity, and Change, and Journal of Governance and Regulation. According to Bradford's Law, Accounting, Auditing, and Accountability Journal ranks first, followed by Journal of Cleaner Production and International Journal of Innovation, Creativity, and Change. The core journal article with the most global citations is by LANIS R in the Journal of Accounting and Public Policy, which has received 153 citations. The analysis also identifies frequently used keywords, such as CSRD, corporate disclosure, and tax aggressiveness, which indicate the core focus areas within the literature. The study finds that the top contributing authors, LANIS R and ORTAS E, have made substantial impacts on the field of CSRD and taxation. In terms of global engagement, Australia, Finland, and China lead in both citations and publications, while the most relevant

affiliations are Polytechnic of State Finance STAN and Universitas Indonesia, each producing the highest number of publications on this topic. Additionally, the corresponding authorship is dominated by Indonesia, Australia, and China, demonstrating these countries' active participation in sustainability disclosure and taxation research. The study also highlights key international collaborations, particularly between Australia and Spain. The thematic map analysis categorizes research topics, indicating where scholarly attention has been concentrated and highlighting areas for future research. For example, themes like tax aggressiveness, CSR, tax avoidance, and CSR disclosure feature prominently, reflecting their central role in the literature. On the other hand, although they are less established at the moment, subjects like CSR disclosure and the carbon tax may indicate future directions for research. This research highlights the widespread desire to harmonize taxes and corporate social responsibility, underscoring the significance of sustainable practices in determining business tactics and governance. This study establishes a solid framework for further research by highlighting important authors, fundamental texts, and major issues. In order to understand how fiscal policies and corporate transparency might promote sustainable development and ethical business behavior, it is also a useful resource for firms and politicians. The study's results emphasize how important it is to promote international cooperation to improve social and economic frameworks in an intertwined global economy.

Future Agendas

The study's findings highlight some avenues for future research that might delve deeper into the complex interaction between sustainability disclosures and taxation. Initially, research in the future may look at how regional differences in tax laws affect CSR filings. A deeper understanding of international practices might be gained by comparing the tax systems of other nations and examining how they affect business transparency and sustainability activities. Secondly, a longitudinal strategy may investigate how businesses' tax aggression varies over time in reaction to changing

sustainability disclosure standards. The results of this study may help understand the trends and driving forces underlying businesses' strategic choices to strike a balance between social responsibility and tax minimization. Third, given the growing significance of carbon taxes in international environmental policy, the next studies may examine the impact of carbon taxation on company environmental disclosures. Examining how well carbon taxes work to encourage accurate and honest sustainability reporting would be beneficial for policy and scholarly debates. Fourth, studies might examine the ways in which international partnerships influence tax laws and sustainability standards, considering the partnerships that have been found between nations such as Australia and Spain. These kinds of studies would demonstrate the possibility of teamwork in addressing global environmental issues. Ultimately, future research might evaluate the effects of global regulatory initiatives on business conduct with regard to tax transparency and corporate social responsibility disclosures, given policies such as the OECD's Base Erosion and Profit Shifting (BEPS) Action Plan. Assessing the success of these projects will help future regulatory frameworks and lawmakers. Future research may expand on the results of the current study by examining these areas, which will help us get a more sophisticated knowledge of how taxes and sustainability disclosures change over time and affect company behavior, the creation of policies, and international economic systems.

Limitations of the study

There are many limitations to this study. First of all, it mostly depends on bibliometric analysis, which ignores pertinent unpublished or grey material in favor of published literature. Second, additional important sources may be overlooked since the scope is restricted to articles that are indexed in certain databases. Third, there is a lack of depth in the study of the qualitative elements of the literature, including varying theoretical frameworks and geographical settings. Lastly, while the study highlights important themes and patterns, it does not thoroughly examine the causal connections between sustainability disclosures and taxes, which leaves the potential for additional in-depth empirical investigation in subsequent studies.

References

1. Ali, K., H. M. Arslan, M. Mubeen, H. Azeem, Zhen-Yu Z., Yushi J., and M. Miao. "From Reporting to Responsibility: Investigating the Influence of Sustainability Disclosure on Earnings Management." *Environ. Dev. Sustain.* (2024): 1-34.
2. Arslan, H., and M. Bashir. "Contemporary Research on Spillover Effects of COVID-19 in Stock Markets: A Systematic and Bibliometric Review."
3. Arslan, H. M., C. Y., Bilal Siddique, M., and Y. Yahya. "Influence of Senior Executives Characteristics on Corporate Environmental Disclosures: A Bibliometric Analysis." *J. Risk Financ. Manag.* 15 (2022): 136.
4. Appolloni, A., C. J. C. Jabbour, I. D'Adamo, M. Gastaldi, and D. Settembre-Blundo. "Green Recovery in the Mature Manufacturing Industry: The Role of the Green-Circular Premium and Sustainability Certification in Innovative Efforts." *Ecol. Econ.* (2022): 107311.
5. Arslan, H. M., C. Y., Komal B., and S. Chen. "Nexus between Environmental Disclosures and Top Management Team Characteristics: A Systematic Review." *Environ. Sci. Pollut. Res.* 30 (2023): 9763-9781.
6. Baudot, L., J. A. Johnson, A. Roberts, and R. W. Roberts. "Is Corporate Tax Aggressiveness a Reputation Threat? Corporate Accountability, Corporate Social Responsibility, and Corporate Tax Behavior." *J. Bus. Ethics* (2020): 163(2): 197-215.
7. Issah, O., and L. L. Rodrigues. "Corporate Social Responsibility and Corporate Tax Aggressiveness: A Scientometric Analysis of the Existing Literature to Map the Future." *Sustainability* (2021): 13(11): 6225.
8. Lanis, R., and G. Richardson. "Corporate Social Responsibility and Tax Aggressiveness: An Empirical Analysis." *J. Account. Public Policy* 31 (2012):86-108.
9. Whait, R. B., K. L. Christ, E. Ortas, and R. L. Burritt. "What Do We Know About Tax Aggressiveness and Corporate Social Responsibility? An Integrative Review." *J. Clean. Prod.* 204 (2018): 542-552.
10. Fisher, J. M. "Fairer Shores: Tax Havens, Tax Avoidance, and Corporate Social Responsibility." *BUL Rev.* (2014): 94: 337.
11. Avi-Yonah, R. S. "Corporate Social Responsibility and Strategic Tax Behavior." In *Tax and Corporate Governance*, 183-198. Springer, 2008.
12. Freedman, J. "Tax and Corporate Responsibility." *Tax Journal* (2003): 695(2): 1-4.
13. Landolf, U. "Tax and Corporate Responsibility." *Int. Tax Rev.* 29 (2006): 6-9.
14. Williams, D. F. "Developing the Concept of Tax Governance." KPMG, London, UK (2007): 16.
15. Falck, O., and S. Hebllich. "Corporate Social Responsibility: Doing Well by Doing Good." *Bus. Horiz.* (2007): 50(3): 247-254.
16. Bowman, E. H., and M. Haire. "Social Impact Disclosure and Corporate Annual Reports." *Account. Organ. Soc.* (1976): 1(1): 11-21.
17. Mahmood, A. N., H. M. Arslan, Z. I. Younas, B. Komal, K. Ali, and M. Mubeen. "Understanding the Dynamics of Capital Structure, Corporate Governance, and Corporate Social Responsibility in High-and Low-Leveraged US and Chinese Firms." *Environ. Sci. Pollut. Res.* 30 (2023): 46204-46221.
18. Mubeen, M., H. M. Arslan, K. Ashfaq, A. Nisar, H. Azeem, and A. Riaz. "Bridging the Sustainability Gap: Unraveling the Interplay of Sustainability Disclosure and Cost of Debt." *Pakistan J. Comm. Soc. Sci.* 18 (2024): 181-225.
19. Dahlsrud, A. "How Corporate Social Responsibility Is Defined: An Analysis of 37 Definitions." *Corp. Soc. Responsib. Environ. Manag.* (2008): 15(1): 1-13.
20. Cochran, P. L. "The Evolution of Corporate Social Responsibility." *Bus. Horiz.* (2007): 50(6): 449-454.
21. Deegan, C. "Introduction: The Legitimising Effect of Social and Environmental Disclosures—A Theoretical Foundation." *Account. Audit. Accountability J.* (2002).
22. Amidu, M., T. O. Kwakye, S. Harvey, and M. Yorke. "Do Firms Manage Earnings and Avoid Tax for Corporate Social Responsibility?"
23. Declaration, L. "G20 Summit, Los Cabos, Mexico." (2012).
24. Baumgartner, M. "Corporate Social Responsibility and Corporate Citizenship—Business Concepts for the Future!?" *dipl. de*, 2002.
25. Mubushar, M., R. Cerchione, S. Rasool, P. Centobelli, and M. Morelli. "The Effect of Corporate Social Responsibility on Customer Engagement and Citizenship Behavior." *Corp. Soc. Responsib. Environ. Manag.* (2024).

-
26. Santosh, K., T. Sharma, and A. Sehrawat. "Corporate Social Responsibility and Its Impact on the Community: An Exploratory Study." *Jaypee Univ. Inf. Technol., Solan, HP* (2018).
27. Ramos-Meza, C. S., R. Zhanbayev, H. Bilal, M. Sultan, Z. B. Pekergin, and H. M. Arslan. "Does Digitalization Matter in Green Preferences in Nexus of Output Volatility and Environmental Quality?" *Environ. Sci. Pollut. Res.* 28 (2021): 66957-66967.
28. Watts, R. L., and J. L. Zimmerman. "Positive Accounting Theory: A Ten-Year Perspective." *Account. Rev.* (1990): 131-156.
29. Yaseen, A., S. Arshad, and S. S. M. Al-Hyasat. "Corporate Environmental Ethics: Catalyst for Green Innovation and Business Performance in Pakistan's Healthcare Manufacturing Sector." *Sustainable Trends and Bus. Res.* 1 (2023).
30. Desai, M., and D. Dharmapala. "Corporate Social Responsibility and Taxation: The Missing Link." *Leading Perspectives* (2006): 4-5.
31. Christensen, J., and R. Murphy. "The Social Irresponsibility of Corporate Tax Avoidance: Taking CSR to the Bottom Line." *Development* (2004): 47(3): 37-44.
32. Viju, V. G. W., and V. Ganesh. "Application of Bradford's Law of Scattering to the Literature of Library & Information Science: A Study of Doctoral Theses Citations Submitted to the Universities of Maharashtra, India." *Lib. Philos. Pract.* (2013): 1-45.
33. Li, H., H. An, Y. Wang, J. Huang, and X. Gao. "Evolutionary Features of Academic Articles Co-Keyword Network and Keywords Co-Occurrence Network: Based on Two-Mode Affiliation Network." *Physica A.* 450 (2016): 657-669.
34. Tripathi, M., S. Kumar, S. Sonker, and P. Babbar. "Occurrence of Author Keywords and Keywords Plus in Social Sciences and Humanities Research: A Preliminary Study." *Collnet J. Scientom. Inf. Manag.* (2018): 12(2): 215-232.
35. Zupic, I., and T. Čater. "Bibliometric Methods in Management and Organization." *Organ. Res. Methods* 18 (2015): 429-472.
36. Moral-Muñoz, J. A., E. Herrera-Viedma, A. Santisteban-Espejo, and M. J. Cobo. "Software Tools for Conducting Bibliometric Analysis in Science: An Up-to-Date Review."
37. De la Cuesta-González, M., and E. Pardo. "Corporate Tax Disclosure on a CSR Basis: A New Reporting Framework in the Post-BEPS Era." *Account. Audit. Accountability J.* (2019): 32(7): 2167-2192.
38. Russell, D. "Corporate Sustainability: Accounting Standards vs Tax by Design." *Soc. Responsib. J.* (2014).
39. Lanis, R., and G. Richardson. "Corporate Social Responsibility and Tax Aggressiveness: A Test of Legitimacy Theory." *Account. Audit. Accountability J.* (2013): 26(1): 75-100.
40. Lin, K. Z., S. Cheng, and F. Zhang. "Corporate Social Responsibility, Institutional Environments, and Tax Avoidance: Evidence from a Subnational Comparison in China." *Int. J. Account.* 52 (2017): 303-318.
41. Zhu, N., Y. Bu, M. Jin, and N. Mbroh. "Green Financial Behavior and Green Development Strategy of Chinese Power Companies in the Context of Carbon Tax." *J. Clean. Prod.* 245 (2020): 118908.
42. Raar, J. "Reported Social and Environmental Taxonomies: A Longer-Term Glimpse." *Manag. Audit. J.* 22 (2007): 840-860.
43. Kiesewetter, D., and J. Manthey. "Tax Avoidance, Value Creation and CSR – A European Perspective." *Corp. Gov. Int. J. Bus. Soc.* (2017): 17(5): 803-821.
44. Baudot, L., J. A. Johnson, A. Roberts, and R. W. Roberts. "Is Corporate Tax Aggressiveness a Reputation Threat? Corporate Accountability, Corporate Social Responsibility, and Corporate Tax Behavior." *J. Bus. Ethics* (2019): 1-19.
45. Vacca, A., A. Iazzi, D. Vrontis, and M. Fait. "The Role of Gender Diversity on Tax Aggressiveness and Corporate Social Responsibility: Evidence from Italian Listed Companies." *Sustainability* (2020): 12(5): 2007.
46. Firmansyah, A., and G. A. Triastie. "The Role of Corporate Governance in Emerging Markets: Tax Avoidance, Corporate Social Responsibility Disclosures, Risk Disclosures, and Investment Efficiency." *J. Gov. Regulat.* (2020): 9(3).
47. Zummo, H., B. McCredie, and K. Sadiq. "Addressing Aggressive Tax Planning Through Mandatory Corporate Tax Disclosures: An Exploratory Case Study." *eJTR* 15 (2017): 359.
48. Abdelfattah, T., and A. Aboud. "Tax Avoid-

ance, Corporate Governance, and Corporate Social Responsibility: The Case of the Egyptian Capital Market." *J. Int. Account. Audit. Tax.* (2020): 100304.

49. 49. Mohanadas, N. D., A. S. A. Salim, and L. K. Pheng. "CSR and Tax Aggressiveness of Malaysian Listed Companies: Evidence from an Emerging Economy." *Soc. Responsib. J.* (2019).

Citation: Saira, Arshad, Arshad A, Naseer K and Rehan M et al. "Sustainability Disclosures and Tax Strategies: Trends, Themes, and Global Collaborations in CSRD Research." *J Glob Entrep Manage* (2024): 114. DOI: [10.59462/JGEM.2.2.114](https://doi.org/10.59462/JGEM.2.2.114)

