

# 6112-16472-1-ED-ENGLISH 2

by imam

## General metrics

**38,001**

characters

**5,639**

words

**689**

sentences

**22 min 33 sec**reading  
time**43 min 22 sec**speaking  
time

## Score

**86**

## Writing Issues

**186**

Issues left

**23**

Critical

**163**

Advanced

This text scores better than 86%  
of all texts checked by Grammarly

## Writing Issues

**23**

### Correctness

**5**

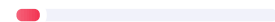
Misspelled words

**11**

Comma misuse within clauses

**1**

Incorrect verb forms

**1**

Incorrect noun number

**1**

Faulty subject-verb agreement


**2**

Determiner use (a/an/the/this, etc.)

**2**

Commonly confused words



- 2** Clarity
  - 2** Wordy sentences
- 

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## Unique Words

**12%**

Measures vocabulary diversity by calculating the percentage of words used only once in your document

unique words

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## Rare Words

**32%**

Measures depth of vocabulary by identifying words that are not among the 5,000 most common English words.

rare words

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## Word Length

**3.4**

Measures average word length

characters per word

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## Sentence Length

**8.2**

Measures average sentence length

words per sentence

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REVIU PENGHINDARAN PAJAK

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12

13

1

A LITERATURE REVIEW OF TAX AVOIDANCE

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## ABSTRAK

Penelitian ini bertujuan untuk memberikan gambaran tentang pengembangan penelitian penghindaran pajak. Data diambil dari penerbit Emerald, Ebsco, Wiley, Springer, Proquest. Sampel diperoleh dari 2005 hingga 2019 dan diperoleh 77 artikel yang mencakup penghindaran pajak. Penelitian ini mengklasifikasikan artikel berdasarkan topik, sumber disiplin ilmu, nama jurnal, pengukuran penghindaran pajak, distribusi tahun artikel dan referensi. Hasil penelitian menemukan bahwa. Pertama, penelitian penghindaran pajak telah meningkat dari tahun ke tahun. Kedua, topik penghindaran pajak lebih menekankan pada tata kelola perusahaan, tanggung jawab sosial dan perilaku dari CEO atau manajemen puncak. Proksi ketiga yang paling banyak digunakan dalam mengukur penghindaran pajak adalah Cash Effective Tax Rate dan Effective Tax Rate. Keempat, ekonomi secara umum adalah sumber disiplin ilmu yang paling banyak digunakan dalam membahas penghindaran pajak. Penelitian ini merupakan pengembangan dari penelitian yang dilakukan oleh (Kovermann & Velte, 2019). Kami melakukan tinjauan dari berbagai dimensi termasuk religiusitas, militer dan politik dan hanya artikel yang diindeks oleh Scimago saja yang dimasukkan dalam tinjauan literatur.

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#### ABSTRACT

This research aims to provide an overview of the development of tax avoidance research. Data were taken from Emerald, Ebsco, Wiley, Springer, Proquest publishers. Samples were obtained from 2005 to 2019 and 77 articles were obtained covering tax avoidance. This research classifies articles by topic, source of scientific discipline, name of journal<sup>1</sup>, measurement of tax avoidance, distribution of article years and<sup>2</sup> references. The results of the study found that. First, tax avoidance research has increased from year to year. Second, the topic of tax avoidance places more emphasis on corporate governance, social responsibility and<sup>3</sup> behavior of the CEO or top management. The third most widely used proxy for measuring tax avoidance is the Effective Cash Rate and the Effective Tax Rate. Fourth, economics in general<sup>4</sup> is the most widely used source of scientific discipline in discussing tax avoidance. This research is the development of research conducted by (Kovermann & Velte, 2019). We conduct

reviews from various dimensions including religiosity, military and politics and only articles indexed by Scimago are included in the literature review

Keywords :

Tax Avoidance; bibliography study, accounting

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## INTRODUCTION

This research aims to provide an overview of the development of research on tax evasion abroad from 2005 to 2019 by involving articles indexed by Scimago. Until now, research related to tax avoidance has become a worldwide concern (Tang, 2019). Also, tax avoidance research has different perspectives depending on the perspective from which tax avoidance is studied (Hanlon & Heitzman, 2010). The tax avoidance phenomenon is important to study from various perspectives because this phenomenon can have a wide impact and be a risky activity (Lanis, Rego & Wilson, 2012).

Tax avoidance can be understood as a process in which companies try to reduce income tax payments to tax organizations. Payment of taxes reduces retained earnings (Salehi, Ali Mirzaee, & Yazdani, 2017). Referring to (Hanlon & Heitzman, 2010), there are 12 proxies that can<sup>5</sup> be used to measure tax

avoidance, including Current ETR (Lanis & Richardson, 2012), (Minnick & Noga, 2010), (Agnes Cheng, Huang, Li, & Stanfield, 2012), Cash ETR, book-tax<sup>6</sup> difference (Gaaya, Lakhal, & Lakhal, 2017), (Wilson, 2009). Tax avoidance proxies can also be seen through aggressiveness and to estimate unrecognized tax benefits, namely tax shelters (Chircop, Fabrizi, Ipino, & Parbonetti, 2018), (Gul, Khedmati, & Shams, 2018), (Boone, Khurana, & Raman, 2013), (Richardson, Lanis, & Taylor, 2015). In this research, we limit the article to the definition of tax avoidance, not including tax aggressiveness and tax evasion. Previous research found that tax avoidance is associated with aggressive financial reports (Frank, Lynch, & Rego, 2009), information transparency, (Neuman, Omer, & Shelley, 2012), internal controls (Bauer, 2016), capital costs (Goh, Lee, Lim, & Shevlin, 2016), and audit fees, (Donohoe & Robert Knechel, 2014), company value (Gallemore, Maydew, & Thornock, 2014), (Desai & Dharmapala, 2006), spirituality, (Salehi et al. , 2017), religiosity (Huseynov & Klamm, 2012), environmental uncertainty (Huang, Sun, & Zhang, 2017), demographic characteristics (Hoseini, Safari Gerayli, & Valiyan, 2019), and governance (Zeng, 2019), (Zeng, 2019), Kovermann & Velte, 2019), (Minnick & Noga, 2010), (Adeyani & Winnie, 2016).

This research was motivated by the results of research conducted by (Kovermann & Velte, 2019) in which the results of his study found that aspects of governance affect tax avoidance. We expand the discussion, that not only aspects of governance, but also aspects of religion and trust, politics, marketing become the dimensions found in tax avoidance. This research is expected to contribute. First, this research provides evidence of studies related to tax avoidance in the context of tax avoidance conducted by various countries from 2005 - 2019. Second, this research provides evidence of tax avoidance



research in the context of tax avoidance that can be done in the context of Indonesia.

We organized this research as follows. The first is an introduction, the two research methods are used, the third is the results and discussion and the last is the conclusion.

## RESEARCH METHOD

This research method follows several stages. The first stage is the search for articles through Ebsco<sup>7</sup>, Emerald, Proquest, Wiley, and Springer, and Scimedirect with the keyword "Tax Avoidance". These keywords will filter the titles of articles containing the word "tax avoidance". In addition to using filtering through titles, the articles were also sought through the range of 2005 to 2019. In the second stage, we filtered through the Scimago Index. Only articles indexed by Scimago are included in this literature review. In the third stage, the journal indexed by Scimago has filtered again. Based on these stages, as many as 77 articles were obtained which can be reviewed. The articles are then grouped by topic, year, journal name, measurement of tax avoidance, and tax avoidance references.

## RESULTS AND DISCUSSION

### Article Classification

#### Articles based on the name of the Journal and Year

We classify articles by the year and the journal that publishes them. This analysis can be useful to see the development trends of tax avoidance research from year to year and which journals most dominate tax evasion research. Besides, we also analyze the consistency of journals that publish research on the theme of tax avoidance.

## Table 1: Articles based on Journal Name and Year

No

Journal Name

Publication Year

Total

2005-2010

2011-2015

2016-2019

1

Accounting Review

1

1

2

2

Advances in Accounting

1

1

3

Advances in Taxation

1

2

3

4

Asian Journal of Accounting Research

2

2

5

Asian Review of Accounting

1

1

6

Borsa Istanbul Review

1

1

7

Chinese Management Studies

1

1

8

Contemporary Accounting Research

1

1

9

Corporate Governance

1

1

10

Economic Modelling

2

2

11

Review of Quantitative Finance and Accounting

1

1

12

International Journal of Emerging Markets

1

1

13

International Journal of Law and Management

1

1

14

International Journal of Social Economics

1

1

15

Journal of Accounting and Economics

4

2

6

16

Journal of Accounting and Public Policy

1

1

17

Journal of Accounting Research

1

1

18

Journal of Banking and Finance

1

1

2

19

Journal of Business Ethics

1

1

20

Journal of Business Finance and Accounting

2

2

21

Journal of Business Research

1

1

22

Journal of Cleaner Production

1

1

23

Journal of Contemporary Accounting and Economics

1

2

3

24

Journal of Corporate Finance

1

2

3

25

Journal of Economic Psychology

1

1

26

Journal of Family Business Strategy

1

1

27

Journal of Financial Crime

1

1

28

Journal of Financial Economics

1

2

3

29

Journal of International Accounting, Auditing and<sup>8</sup> Taxation

2

2

30

Journal of International Financial Markets, Institutions and<sup>9</sup> Money



1

1

31

Journal of Multinational Financial Management

1

1

32

Journal of Public Affairs

1

1

33

Journal of the American Taxation Association

1

1

2

34

Managerial Auditing Journal

1

1

35

North American Journal of Economics and Finance

1

1

36

Pacific Basin<sup>10</sup> Finance Journal

1

1

37

Quality and Quantity

1

1

38

Review of Accounting and Finance

1

1

2

39

Review of Accounting Studies

2

2

40

Review of Quantitative Finance and Accounting

1

1

41

Accounting Forum

1

1

42

Journal of Development Economics

1

1

43

Journal of International Accounting

1

1

44

Journal of Urban Economics

1

1

45

Scandinavian Journal of Economics

1

1

46

Journal of International Accounting

1

1

47

Financial Management

1

1

48

Journal of Corporate Accounting and Finance

1

1

49

Accounting and Finance

1

1

50

ABACUS

3

3

51

Social Responsibility Journal

3

3

Total

4

22

51

77

Based on table 1 above, the distribution of tax avoidance research was dominated from 2017 to 2019. In 2017, there were 11 studies, in 2018, there were 12 studies and in 2019 to October there were 11 studies from various journals. If we pay attention, starting from 2009, tax avoidance research continues to be of interest to researchers, it is evident that tax avoidance research continues to increase from year to year.

Journals that publish tax avoidance articles are dominated by the Journal of Accounting and Economics. A total of 6 articles have been published through this journal. The Journal of Accounting and Economics is a Scopus journal with Q1 ranking, thus attracting the interest of researchers to publish articles in the journal. The second highest-ranking<sup>11</sup> publishing tax avoidance articles are a row is the Social Responsibility Journal, Journal of Corporate Finance, Journal of Contemporary, Advances in Taxation. A total of 3 articles were published through these journals. Interestingly from the results of the filtering of these articles, based on table 1 above, that in 2011, no articles related to tax avoidance were published in Scimago indexed international journals. Beside,<sup>12</sup> from 2005 to 2009, there were also no articles related to tax avoidance published in Scimago indexed international journals.

Meanwhile, the most consistent journals for the past 10 years publishing articles with the theme of tax avoidance are the Journal of Accounting and

Economics which published 4 articles in the 2010-2015 period and 2 articles in the 2016-2019 period. <sup>13</sup> Beside, the Advances in Taxation journal was also recorded to consistently issue articles with the theme of tax avoidance, namely 1 article in the 2010-2015 period and 2 articles in the 2016-2019 period.

Journal of Financial Economics, consistently published articles with the theme of tax avoidance in the early years before 2010. But after 2010, this journal did not publish articles with the theme of tax avoidance. Thus, based on the consistency of article publishing, we can conclude that journals that consistently publish articles with the theme of tax avoidance are Review of Accounting and Finance, Journal of the American Taxation Association, Journal of Financial Economics, Journal of Contemporary Accounting and Economics, Journal of Corporate Finance, Journal of Accounting and Economics, Advances in Taxation and Accounting Review.

#### Articles based on Research topics

Table 2 below illustrates the distribution of articles based on research topics. We classify articles based on the topics of auditing, behavior, employment, capital markets, marketing, politics, information systems, spiritual and religiosity, ownership structure, social responsibility, good governance, and others. This analysis is important to see the distribution or extent of avoidance topics in other fields. Besides, we also provide information on the most dominant topics and at least discuss tax avoidance.

Table 2: Distribution of articles based on research topics

No

Topics

2005-2010

2011-2015

2016-2019

Total

%

1

auditing

1 (100%)

1

1 %

2

behavior

1 (10%)

3 (18%)

9 (72%)

13

17 %

3

employment

1 (50%)

1 (50%)

2

3%

4

capital Market



7 (43%)

8 (57%)

14

18%

5

marketing

2 (100%)

2

3%

6

politics

1 (25%)

2 (75%)

3

3%

7

information systems

1 (100%)

1

1%

8

**spiritual and religiosity**

1 (50%)

1 (50%)

2

3%

9

**ownership structure**

1 (12%)

7 (88%)

7

10%

10

**social responsibility**

3 (20%)

8 (80%)

12

16%

11

**good governance**

1 (10%)

2 (18%)

8 (72%)

11

14%

12

other

1 (11%)

3(33%)

4 (55 %)

8

10%

Total

4 (5%)

23 (29%)

50 (66%)

77

100%

Based on table 2 above, research on tax avoidance has expanded to various fields. For example in the fields of politics, information systems, marketing, and even employment issues. Tax avoidance research is dominated by capital market topics, CEO behavior or top management, social responsibility, good governance, and ownership structures. As many as 14 articles or about 18% of the topic of tax avoidance are related to capital market activities. Examples of such articles are research conducted by (Agnes Cheng et al., 2012, (Blaufus, Möhlmann, & Schwäbe, 2019). A total of 13 articles or about 17% of the topic of tax avoidance is related to the behavior of top management or CEO. Examples of such articles are research conducted by (Dyrenge, Hanlon, & Maydew, 2010), (Chyz, 2013), (Evertsson, 2016), (Gaertner, 2014). A total of 12 articles or about 16% of articles linking tax avoidance to the topic of social responsibility. As an

example of research conducted by (Laguir, Staglianò, & Elbaz, 2015), (Lanis & Richardson, 2015), (Hasan, Hoi, Wu, & Zhang, 2017), 11 articles linking tax avoidance to corporate governance. Examples of research conducted by (Minnick & Noga, 2010), (Armstrong, Blouin, Jagolinzer, & Larcker, 2015), (Badertscher, Katz, & Rego, 2013). The results of this study are in line with the results of the study (Kovermann & Velte, 2019), that tax avoidance research is very interesting to be discussed through the topic of corporate governance. Research topics that are rarely associated with tax avoidance are research, employment, politics, marketing <sup>14</sup> and information systems. On average only 1 or 2 articles were published in the period 2005 to 2019. Topics of research that we cannot define, we categorize into other topics. There are 8 articles or as much as 10 percent of the articles that we have collected are classified into other topics. These articles one of them discusses the closeness between the head office and branches with the tax supervision office or (IRS) against tax avoidance (Kubick, Lockhart, Mills, & Robinson, 2017), (Rohlin, Rosenthal, & Ross, 2014), patents company (Gao, Yang, & Zhang, 2016) and others.

#### Distribution of articles based on tax avoidance measures

The following table 3 aims to analyze the tax avoidance proxies most widely used by researchers based on research topics. We identified several tax avoidance measures, including Effective Tax Rate, Effective Tax Rate, Book-Tax Difference, Residual Book-Tax Difference, Permanent Book-Tax Difference, Long Run Effective Tax Rate, GAAP Effective Tax Rate, Shelter, UTB, etc. other.

Table 3: Distribution of articles based on proxy measurement of tax avoidance

Tax Avoidance Proxy

No

Topics

1

2

3

4

5

6

7

8

9

10

11

1

auditing

1

2

behavior

5

8

4

3

3

2

1

1

1

3

employment

1

2

2

1

4

capital Market

4

8

7

5

2

2

2

2

5

5

marketing

1

2

1

1

1

1

6

## politics

2

1

1

1

7

## information systems

1

8

## spiritual and religiosity

1

1

1

1

1

9

## ownership structure

5

4

3

1

1

1

10

## social responsibility

8

2

7

1

1

1

1

1

2

11

good governance

4

7

1

5

1

1

1

1

2

12

other

3

3

3

2

1

2

Total



34

40

29

16

9

6

4

7

5

6

11

Note :

1. ETR = Effective Tax Rate/Current ETR

2. CETR = Cash Effective Tax Rate

3. BTD = Book-Tax Difference/Discretionary Book-Tax Difference

4. GAAP ETR = GAAP Effective Tax Rate

5. Shelter

6. UTB<sup>15</sup>

7. DTAX

8. RESBTD = Residual Book-Tax Difference

9. PERMBTD = Permanent Book-Tax Difference

10. LongRun ETR

11. others: Tax expense to operating Cashflow, tax paid to operating<sup>16</sup> cash flow,  
Diff STR, Transfer Pricing Aggressiveness, Tax Return ETR Adjusted, Diff STR

Table 3 above illustrates the proxy most often used in the measurement of tax avoidance. Based on table 3, on average each research topic uses an effective tax rate proxy, effective cash tax rate, and book-tax difference. Research on tax avoidance on the topic of auditing only uses the CASH ETR proxy. Research on tax avoidance uses diverse tax avoidance proxies. However, most proxies used are Current ETR, CASH ETR, and Book-Tax Difference. From the articles collected, the least use of the DTAX proxy. The use of DTAX proxy is usually associated with earnings management activities in the company.

On the other hand, referring to research conducted by (Hanlon & Heitzman, 2010) and (Oktavia, Siregar, Wardhani, & Rahayu, 2019), there are many proxies that can be used to measure tax avoidance<sup>17</sup>. ETR (effective tax rate), Current ETR, CASH ETR, Long Run CASH ETR, Differential ETR, DTAX, Book-Tax Difference, Temporary Book-Tax Difference, BTDA Abnormal, Unrecognized Tax Benefit (UTB), Sherlter<sup>18</sup> and Marginal Tax. According to (Hanlon & Heitzman, 2010), the use of ETR, Current ETR, CASH ETR, LRETR, ETR Differential proxies, has weaknesses. First, it does not distinguish between real activities that lead to tax savings, tax avoidance activities that are deliberately designed to reduce tax and lobbying activities that result in tax reductions. Second, it cannot capture tax avoidance behavior because the denominator uses book values. Third, it can cause a mismatch between the numerator and the denominator if cash paid for tax costs includes tax payments for the income of the previous period. Meanwhile, the use of the UTB proxy is only used for cases in America, making it suitable for similar countries like America.

Distribution of articles based on tax avoidance references

We analyze the articles based on the references used. This study refers to the literature review proposed by (Baldvinsdottir, Hagberg, Johansson, Jonäll, &

Marion, 2011). The purpose of this analysis is to provide an overview of the use of the most widely used references to measure tax avoidance.

Table 4: Reference tax avoidance used

No

Reference

Use in articles

1

Dyrenge et al. (2008)

21

2

Chen et al. (2010)

12

3

Rego and Wilson, (2012)

7

4

Frank et al., (2009)

8

5

Lanis & Richardson, (2011)

5

6

Hanlon and Heitzman, (2010)

17

7

Desai and Dharmapala (2006)

15

8

Wilson's (2009)

10

9

Manzon-Plesko (2002)

5

Table 4 above provides reference information on tax avoidance referenced. Based on table 4 above, tax avoidance refers to the most (Dyreng et al., 2010) 21 times, (Hanlon & Heitzman, 2010) 17 times, (Chen, Chen, Cheng, & Shevlin, 2010) 12 times, (Desai & Dharmapala, 2006) 15 times, (Wilson, 2009), 5 times and others. Another reference that is used but does not dominate tax avoidance articles is research conducted by (Kim, Li, & Zhang, 2011). (Kim, Li, & Zhang, 2011) formulate a model in measuring tax avoidance through tax shelters. Kim's model can predict tax sheltering events. The tax avoidance proxy recommended by (Dyreng et al., 2010) and (Hanlon & Heitzman, 2010), measures tax avoidance using current ETR tax. Current tax ETR is obtained from the division of current income tax expense or current income tax expense by profit before tax. Current income tax expense is income tax expense calculated based on tax rates multiplied by taxable income. The approach (Wilson, 2009) is more widely used to measure tax sheltering. The approach (Wilson, 2009) uses modeling by involving Book-Tax Difference, Discretionary Accrual, Leverage, Return on Assets, Research & Development variables. The measurement recommended by (Desai & Dharmapala, 2006) uses the Discretionary Book-Tax Difference to calculate tax avoidance. Meanwhile, the measurement used by (Rego & Wilson, 2012) uses the Total Book-Tax

Difference. Total Book-Tax Difference is obtained from income before tax less estimated income tax plus tax rates determined under the Act. The calculation results are then divided by total assets. The measurement of tax avoidance recommended by (Manzon & Plesko, 2001), uses the Book-Tax Difference. The Book-Tax Difference is regressed on changes in net sales, gross property, factories and equipment (PP&E), the ratio of net PP&E to gross PP&E, changes in goodwill, intangible assets, goodwill, changes in post-retirement benefits, changes in net operating losses that are not used pre-tax income from abroad, fewer total PP&E and intangible assets, and dummy variables for pre-tax income. High residuals from the regression model indicate tax avoidance.

#### Articles based on the discipline of scientific sources

We classify articles based on the discipline of scientific sources that are based on the sources of economics, economics and auditing, economics and finance, economics and marketing, economics and politics, economics and information systems, economics and sociology, economics and<sup>19</sup> spiritual and economics and the military. We adopt and develop classifications made by (Herawati & Bandi, 2017). Table 5 below presents articles based on the discipline of the source of knowledge.

#### Tabel 5: Articles based on the discipline of scientific sources

No

The Discipline of scientific sources

2005-2010

2011-2015

2016-2019

Total

%

1

Economics

4 (10%)

8 (23%)

27 (68%)

39

52%

2

Economics and Auditing

1 (100%)

1

1%

3

Economics and finance

7 (35%)

11 (65%)

18

22%

4

Economics and Marketing

2 (100%)

2

3%

5

Economics and Politics

1 (100%)

1

1%

6

Economics and Information systems

1 (100%)

1

1%

7

Economics dan Sociology

3 (35%)

9 (25%)

12

16%

8

Economics dan Spiritual

1 (50%)

1 (50%)

2

3%

9

Economics dan Military

1 (100)

1

1%

Total

4 (5%)

22 (29 %)

51 (66 %)

77

100%

Based on table 5 above, the discussion of tax avoidance is dominated by articles with the discipline of the source of knowledge from economics in general. As many as 52% or as many as 39 articles that were successfully analyzed, are articles with the discipline of economics. The review of these articles links tax avoidance with macroeconomic conditions. A total of 18 articles or about 22 percent are articles with the discipline of economics and finance. These articles link tax avoidance with financial statements or financial conditions. (Bandyopadhyay, Chen, Huang, & Jha, 2010), (Richardson, Taylor, & Lanis, 2015), and others. The third most articles in the scientific discipline are



taxation articles relating to the disciplines of economics and sociology, especially social responsibility. A total of 12 articles or about 16 articles linking tax avoidance with social responsibility (Laguir et al., 2015), (Lanis & Richardson, 2015), (Xia, Cao, & Chan, 2017). Other research is research that links tax avoidance with scientific disciplines such as politics, spiritual, military, marketing <sup>20</sup> and information systems. However, based on table 5 above, these studies are still very few. Tax avoidance associated with military disciplines, for example, only 1 article was collected during the 2005 to 2019 range (Law & Mills, 2017).

The source of economics is also consistent in discussing tax avoidance from year to year. During the 2005-2010 period, there were 4 articles or 10% of the total articles during the 2005-2019 period that were successfully analyzed, during the 2011-2015 period, there were 8 articles or 20% of the total articles during the 2005-2019 period that were successful analyzed. During the period 2016 to October 2019, there were 27 articles or 52% of the total articles during the period 2005-2019 that were successfully analyzed. Seeing this percentage, tax avoidance is more and tends to increase from year to year discussed through the discipline of economics in general. Tabulation table 5 above also finds that tax avoidance is the least discussed through economics and politics, military, spiritual, auditing, and information systems. Thus it can be concluded that the discussion of tax avoidance is largely discussed through economics in general, finance <sup>21</sup> and sociology <sup>22</sup> and only a few are discussed through economics and politics, military, spiritual, auditing, and information systems.

## CONCLUSION

The articles we have collected are articles indexed by Scimago. Based on the analysis of the mapping of the articles collected, we conclude that research

related to tax avoidance from year to year continues to increase, topics that interest researchers mostly consist of capital markets, corporate governance, social responsibility, and the behavior of the CEO or top management. Only a few tax avoidance <sup>23</sup>type of research <sup>24</sup>are found that discuss religious, military, political <sup>25</sup>and even marketing aspects.

Research on tax evasion abroad uses measurement proxies that refer to (Dyreng et al., 2010) 21 times, (Hanlon & Heitzman, 2010) 17 times, (Chen et al., 2010) 12 times, (Desai & Dharmapala, 2006) 15 times, (Wilson, 2009), 5 times and others. Another reference that is used but does not dominate the tax avoidance article is (Kim et al., 2011), using tax avoidance measurement refers to the long-term time dimension. It uses the five-year dimension of the amount of tax paid and the amount of cash flow from operating activities generated to measure tax avoidance. On the other hand, the discussion of tax avoidance is dominated by articles with the discipline of the source of knowledge from economics in general. As many as 52% or as many as 39 articles that were successfully analyzed, are articles with the discipline of economics. The review of these articles links tax avoidance with macroeconomic conditions. A total of 18 articles or about 22 percent are articles with the discipline of economics and finance. These articles link tax avoidance with financial statements or financial conditions.

This study has limitations. First, researchers exclude articles that do not explicitly measure tax avoidance through financial data. Second, the classification of disciplines of knowledge sources and research topics is still based on the judgment of researchers. This research is expected to have positive implications for further research, First, emphasizing that tax avoidance research is still an interesting issue to study. There are still many topics that are still rarely studied such as religiosity, politics, military, and

marketing with e-commerce, which can be used for further research under the context in Indonesia. Second, referring to (Hanlon & Heitzman, 2010) and (Herawati & Bandi, 2017), that research in the field of taxation can still be developed with a variety of theories, not just economics, thus opening up opportunities for researchers to study tax avoidance through various theories, for example, marketing theory and others.

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1.	the journal, or a journal	Determiner Use (a/an/the/this, etc.)	Correctness
2.	, and	Comma Misuse within Clauses	Correctness
3.	, and	Comma Misuse within Clauses	Correctness
4.	, in general,	Comma Misuse within Clauses	Correctness
5.	12 proxies can	Wordy Sentences	Clarity
6.	the book-tax, or a book-tax	Determiner Use (a/an/the/this, etc.)	Correctness
7.	<del>Ebscoo</del> → Ebsco	Misspelled Words	Correctness
8.	, and	Comma Misuse within Clauses	Correctness
9.	, and	Comma Misuse within Clauses	Correctness
10.	<del>Pacific Basin</del> → Pacific-Basin	Misspelled Words	Correctness
11.	second-highest-ranking	Misspelled Words	Correctness
12.	<del>Beside</del> → Besides	Commonly Confused Words	Correctness
13.	<del>Beside</del> → Besides	Commonly Confused Words	Correctness
14.	, and	Comma Misuse within Clauses	Correctness
15.	<del>UTB</del> → USB	Misspelled Words	Correctness
16.	<del>operating</del> → operate	Incorrect Verb Forms	Correctness
17.	many proxies can	Wordy Sentences	Clarity
18.	<del>Shorlter</del> → Shelter	Misspelled Words	Correctness
19.	, and	Comma Misuse within Clauses	Correctness
20.	, and	Comma Misuse within Clauses	Correctness

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21.	, and	Comma Misuse within Clauses	Correctness
22.	, and	Comma Misuse within Clauses	Correctness
23.	type → types	Incorrect Noun Number	Correctness
24.	are → is	Faulty Subject-Verb Agreement	Correctness
25.	, and	Comma Misuse within Clauses	Correctness

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