A BIBLIOMETRIC REVIEW OF CORPORATE SOCIAL RESPONSIBILITY, CORPORATE GOVERNANCE AND TAXATION RESEARCH INTERPLAY

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This paper reviews the liaison among the prior articles that examined the interrelationship among corporate social responsibility (CSR), corporate governance (CG), and taxation research published during the last 20 years to investigate the knowledge developments and provide a future agenda. A bibliometric analysis was performed to identify the productive authors and journals, influential papers, dominant countries, and the intellectual structure of the prior research to identify the interrelationships among CSR-CG-Taxation research using 37 peer-reviewed journal articles published between 2004 and 2023 in the Scopus database. VOS viewer software was utilized to analyze the bibliometric data. The results revealed that the research on the CSR-CG-Taxation interplay is an emerging area with a shorter history of less than a decade. Despite the research in this area just appearing, the prior studies have embraced different key themes to extend the knowledge, indicating the importance and diversity of this area. The key themes of prior research on CSR-CG-taxation interplay have revealed two main streams. While many studies focus on the role of CG in CSR and taxation interplay, several other studies focus on the role of CSR in CG and taxation interplay. Notably, this review proposed several avenues for further research. Review findings are significant for scholars, policymakers, governments, and the business community as findings provide insights regarding the involvement of combined CSR and CG attributes in tax-related decision-making. Overall, this review provides significant insights into responsible corporate behaviour from the role of corporate governance in CSR and tax-related decision-making as well as CSR in CG and tax-related decision-making for balanced social and economic development.

Keywords: *Bibliometric, corporate governance, corporate social responsibility, taxation, VOS viewer*