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Review

Mapping Corporate Tax Planning and Corporate Social Responsibility: A Hybrid Method of Category Analysis

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Abstract: The relationship between corporate tax planning (CTP) and corporate social responsibility (CSR) is complex, with various perspectives, and a detailed scientific analysis of this relationship is required. This complexity arises from the conflicting interests of maximizing shareholder value through tax strategies while meeting societal expectations of ethical behaviour and transparency. So, the main objective of this research is to reveal the state of the art regarding the relationship between these two concepts. To achieve this goal and map the scientific literature relating to CTP and CSR, the Scopus and Web of Science (WoS) databases were used, resulting in a screening process identifying 47 relevant articles. The methodology employed is hybrid, combining a systematic review and category analysis. The main results reveal a strong relationship between corporate tax planning and CSR. Tax avoidance is the focus, followed by tax aggressiveness due to the conflict between shareholder benefits and social obligations. In addition, the most tested theory is risk management. This study highlights the interdisciplinary nature of CTP and CSR research, integrating accounting, business ethics, and management for a holistic understanding of corporate behaviour. The focus on tax avoidance underscores its key role in the CTP-CSR relationship, reinforcing theories that link tax practices to corporate ethics and suggesting aggressive tax strategies can undermine CSR efforts. As the main practical implication, the study suggests that policymakers should promote transparency in companies' tax practices and encourage CSR activities, aligning companies' behaviour with society's expectations and improving compliance with tax obligations.

Keywords: corporate tax planning; corporate social responsibility; hybrid method; category analysis; systematic review

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1. Introduction

Companies face several challenges in meeting the different expectations of their stakeholders (Pinelli and Maiolini 2017). Among these, taxation plays a crucial role in business dynamics. When faced with a high tax burden, companies often find ways to minimise it. Corporate tax planning (CTP) has thus emerged as a management tool to optimize the tax burden and increase company profitability (Maharani et al. 2020). However, beyond maximizing profits for shareholders or owners, companies must contribute positively to their surrounding environment by addressing the externalities generated by their business activities (Mangoting et al. 2019). Stakeholders increasingly demand information about a company's value creation and its impact on society (Business Council for Sustainable Development 2021). This dynamic underlies corporate social responsibility (CSR).

Within the scope of this relationship between CTP and CSR, certain companies have proven to be very efficient at reducing and/or avoiding the payment of taxes and, at the same time, publish sustainability reports in which they emphasize their dedication to high ethical values. Investors tend to consider the combined impact of CTP and CSR activities on company value rather than evaluating them separately (Inger and Vansant 2019). Therefore, companies that truly value transparency and accountability need to pay more attention to disclosing understandable information about their tax policies (Ylönen and Laine 2015). Several multinational companies, including Google, Apple, Facebook, Starbucks, and IKEA, have faced accusations of aggressive tax planning (Ling and Wahab 2017). Enso, an example of CSR, diverts its profits to Ireland to benefit from a lower tax rate (Ylönen and Laine 2015). These practices can lead to consequences such as sanctions from tax authorities and reputational risks (Kim and Im 2017; Vacca et al. 2020). Despite the ethical concerns raised by these practices, companies do not see a contradiction between CSR disclosure and aggressive tax planning (Col and Patel 2019). Stricter regulations are needed to reduce aggressive tax planning and encourage companies to engage more actively in CSR practices (Goerke 2019).

Several articles exist in the literature on the relationship between CTP and CSR (Cerioni 2014; Issah and Rodrigues 2021; Jeewanthi 2023). Cerioni (2014) examines whether international CTP by multinational groups is incompatible with CSR and proposes an assessment framework for the European Union context. Issah and Rodrigues (2021) conducted a scientometric analysis to identify under-explored areas, variables, and theories in the literature on the relationship between corporate social responsibility and corporate tax aggressiveness. Jeewanthi (2023) reviews the intellectual structure, research trends, and nexus within tax avoidance and CSR literature using a bibliometric research approach. However, to date, no article has focused on analysing the conceptual structure relating these two concepts. With the objective of filling this gap, the following research question was defined:

- What is the state of the art in the relationship between CTP and CSR?

Having established the research question, we outlined the following research objective: to map scientific production linking CTP and CSR. We used a hybrid method combining systematic review, narrative literature review, and category analysis approaches. The systematic and narrative review approach is justified because it draws on the best of systematic and narrative reviews, provides the basis for a convincing methodology, and presents clear explanations of the systematic search criteria applied to the selection of articles while stating that a narrative approach is adopted for synthesising the literature collected (Turnbull et al. 2023).

We adopt three subgoals to answer the research question and achieve the main objective. The first subgoal involves the theoretical framework of the articles in the sample. To this end, two categories were established: category (1) relates to the main topic studied in the articles under analysis, which is based on the search keywords, and category (2) relates to the theories used in the articles under analysis. The second subgoal involves the methodologies used in the articles under analysis. To this end, six categories are established: category (3), which analyses the data collection methodology; category (4), which analyses the data processing methodology; category (5), which analyses the variable of interest relative to the data used in the articles under analysis; category (6), which analyses the origin of the data in the sample of the articles under analysis; category (7) which analyses the economic context of the sample used in the articles under analysis; and category (8), which analyses the review period of the sample of articles under analysis. Finally, the third subgoal involves a category (9) that analyses the principal results and a category (10) that analyses the proposals of the articles to identify clues for future research.

The result of the theoretical framework was that tax avoidance was the main topic investigated by most articles under analysis, with the most tested theory being the risk management theory. Regarding the methodologies used in the articles under analysis, the data collection methodology was the market analysis database, and the data processing methodology was the regression model with panel data. The most commonly used data were predominantly from Asia and focused more on investigations originating in countries with very high human development indices, and the periods of analysis most widely used by the articles under analysis were between 3 and 5 years and between 5 and 10 years. Regarding the main results, we concluded that most articles did not expand the frontier of knowledge. However, two articles stood out—one for methodology and the other for theory—and most of the articles analysed suggest using another sample, another period, different sectors of activity, or other countries.

This article is structured in five chapters. In the Section 1, a review of the literature focused on the relationship between CTP and CSR is presented. The Section 2 describes the main theories used in the relationship of the themes in question. In the Section 3, the methods and methodologies adopted are explained. The results are presented in the Section 4, and the conclusions are presented in the Section 5.

2. Connecting CTP and CSR

CSR is a strategy developed by companies that cover their economic, social, and environmental performance (Elkington 1994) to meet the financial, legal, ethical, and philanthropic expectations of stakeholders (Carroll 1979) and that goes beyond the interests of the company and what is required by law (Boğan and Dedeoğlu 2019; Huang and Watson 2015). CSR is based on the premise of a social contract between companies and their stakeholders, integrating tax policy into their economic sphere (Zummo et al. 2017). Tax authorities are among the most significant stakeholders of a company because they collect taxes to provide public goods to society (Watson 2015). In addition to being a tax obligation, CSR is a moral obligation and a civic duty of companies (Hardeck and Kirn 2016). Companies that ignore this obligation by engaging in tax minimization activities overlook the impact of their behaviour on society (Alsaadi 2020; Avi-Yonah 2014; Capasso et al. 2021; Faúndez-Ugalde et al. 2021; Middleton and Muttonen 2020).

The main distinction between the tax activities performed by a company is the degree of compliance with the law, and it falls into legal and ethical tax activities, such as tax transparency and tax planning, and legal but unethical activities, such as aggressive tax planning and tax avoidance, or illegal activities such as tax evasion (Middleton and Muttonen 2020). Tax planning, aggressive tax planning, tax avoidance, and tax evasion are widely used interchangeably in the literature, and it is imperative to distinguish the different strategies companies use.

Tax transparency is a form of voluntary disclosure of information about tax issues disseminated by companies in a correct, relevant, and useful way for stakeholders (Middleton and Muttonen 2020). Thus, information is an indicator of the ethical performance of companies in relation to their tax obligations (Mangoting et al. 2019).

Tax planning corresponds to the Anglo-Saxon notion of tax planning and is the process developed by companies to achieve efficient tax payment by maximizing the use of current legislation and, in accordance with it, reducing tax payments and, consequently, increasing company profits (Handayani et al. 2020).

Aggressive tax planning corresponds to the Anglo-Saxon notion of the aggressive tax planning and corresponds to the strategy adopted by companies to take advantage of the technical characteristics of a tax system or the divergence of two or more tax systems to minimize taxes payable (European Commission 2017).

Tax avoidance corresponds to the Anglo-Saxon notion of tax avoidance. It consists of the use of legal transactions not provided for in the tax incidence rules, which, despite being under the law, may contradict the spirit and objective of tax avoidance.

Tax evasion, referred to in the Anglo-Saxon nomenclature as tax evasion, is a strategy developed by companies to avoid paying taxes due to illegal acts (Vieira 2014).

Signalling the relationship between CTP and CSR can be the subject of a systematic literature review, which seeks to evaluate and synthesize the evidence of relevant studies on a specific issue or topic to make the available evidence more accessible to decision-makers in a broad and unbiased way within the confines of a single document using rigorous and transparent methods that are particularly useful for integrating the results of studies on emerging issues (Booth et al. 2021; Jabbour 2013). This is the case for

Whait et al. (2018), an integrative literature review was conducted to investigate the relationship between tax aggressiveness and CSR. The findings revealed a need for more consensus in the literature regarding the definitions of tax aggressiveness. Additionally, it was observed that managers and other stakeholders may selectively highlight certain dimensions of CSR to minimise the disclosure of other ethical information. A systematic review of the literature by Duhoon and Singh (2023) revealed that managers adopt tax avoidance tactics to increase after-tax profits, either to satisfy shareholder expectations or for their benefit, through a systematic literature review. Scarpa and Signori (2023) proposed a framework that elucidates the companies that should be held accountable in tax matters and the instrumental, political, integrative, and ethical dimensions that justify greater fiscal responsibility.

The literature offers several review articles on the relationship between CTP and CSR. However, to the best of the authors' knowledge, no article has focused on analysing the conceptual structure relating these two constructs, allowing for establishing a state-of-the-art relationship between CTP and CSR.

3. Methods, Techniques, and Procedures

To achieve the objectives of the investigation, we adopted a hybrid review approach that included bibliometric, qualitative methods, and quantitative approaches. Bibliometric methods were used for the systematic review of the Scopus and Web of Science (WoS) databases. The qualitative component involved a literature review and a quantitative approach with the category analysis. The hybrid approach combines systematic and literature reviews used in similar studies (Cardoso et al. 2020; Lima Santos et al. 2020).

The hybrid approach of a narrative–systematic review allowed us to adopt the characteristics of systematic and narrative reviews; for example, the source of the literature was comprehensive and focused, the selection criteria were based on criteria, the included literature was critically evaluated, and the synthesis of the data collected included descriptive and quantitative elements of evidence (Turnbull et al. 2023). Mixed methods research is a research approach that integrates qualitative and quantitative methods of analysis into a single investigation. Such research is more than simply collecting and analysing both types of data and involves the use of both approaches together to strengthen the overall study to be greater than that of qualitative or quantitative investigations and to generate evidence to guide decision-making (Creswell 2009; Pearson et al. 2015).

This study involved a systematic review as a method and took place through the following processes: the development of search strings with appropriate keywords to ensure comprehensive coverage, triaging the search results based on predefined criteria for selecting studies, and extracting relevant data.

Scopus and WoS were the databases considered because they contain the most extensive set of articles and, consequently, the highest-quality abstracts and citations of the literature reviewed in pairs (Cardoso et al. 2020).

To map the literature that focuses on the relationship between CTP and CSR, the keywords involved in the search were derived from the literature review, with the search criteria including titles, abstracts, and keywords. The database was downloaded on 12 September 2022, with the analysis period spanning from 1 January 2017 to 12 September 2022. The systematic review protocol used in the database download phase followed the methodology used by Cardoso et al. (2020) and Lima Santos et al. (2020) and is shown in Figure 1. Only articles published in scientific journals between 2017 and 2022 were accepted. This process resulted in a sample of 47 articles. As this is a subjective review stage, the hypothesis that other relevant articles may not have been included in the final selection cannot be ruled out.

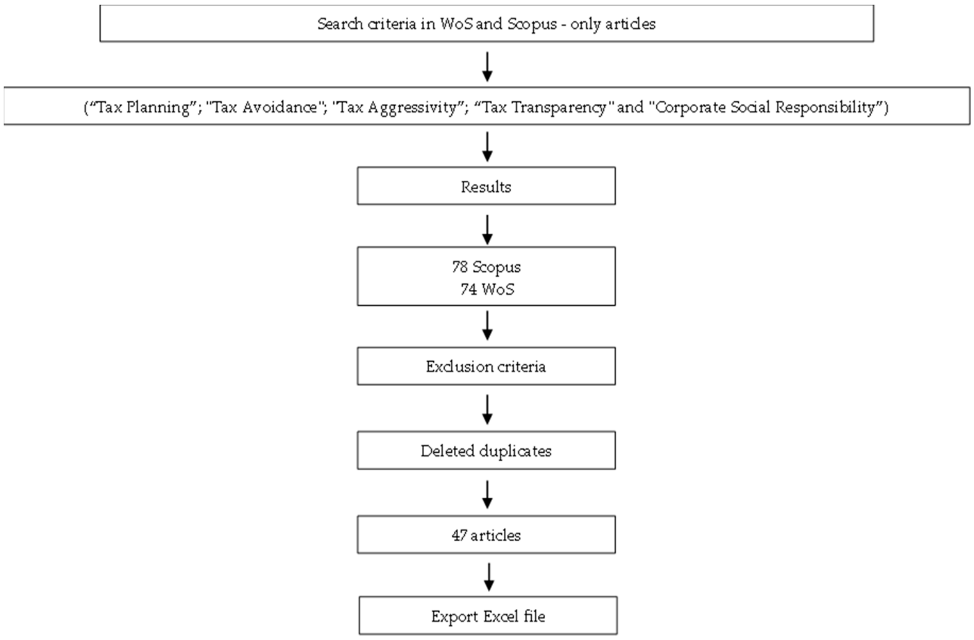

Figure 1. Search criteria in the Scopus database and WoS organization procedures.

The database was downloaded in Excel format, and the data were prepared for the classification phase. To achieve the objective of the investigation, a decision was made to analyse the conceptual structure of the articles under analysis. The conceptual structure comprises the identification of the research topic, theories used, methodology, methods, procedures and instruments, data analysis, conclusions, and future directions (Kivunja 2018).

The category classification process is based on Da Fonseca et al. (2020) and Lepper (2000). This classification scheme, found in Table A1, analyses the three subgoals and includes the ten established categories numbered from 1 to 10. Each classification item is coded in alphabetical letters, as expressed in Table A1.

The first subgoal involves the theoretical framework, which is the structure that can support a theory of a research study that the authors developed. Category 2 addressed the main theories used by the articles under analysis. The second subgoal involves the methodologies adopted by the articles under analysis. This includes category 3, which investigates the data collection methodologies of the articles under analysis; category 4, which analyses the methodologies and data treatment; category 5, which analyses the main variable of interest related to fiscal data; category 6, which refers to the origin of the data of the articles under analysis; category 7, which analyses the economic context of the articles under analysis; and category 8, which analyses the period of analysis. The third subgoal involves the main results, which we titled category 9, and clues for future research, which we titled category 10. Next, we developed a coding table, which is provided in Table A2.

4. Results

The journal that published the highest number of articles on the relationship between CTP and CSR was *Sustainability*, followed by the *Social Responsibility Journal*, *Cogent Business Management*, and the *Journal of Business Ethics*. The subject investigated was found to cover several fields of research and the scientific journals with a focus on CSR published the highest number of articles, as well as accounting and business management journals. A higher number of articles were published in 2020 and 2022, and the publications in 2022 that were used in this systematic review of the literature are between January and September 2022, which allows us to predict that in 2022, a higher number of publications existed compared to that in previous years.

4.1. Theoretical Framework

The analysis of the study results begins with the first subgoal, which involves the theoretical framework of the articles under analysis.

Topics studied (category 1)

Figure 2 shows the main topics analysed by the authors of the articles in the sample.

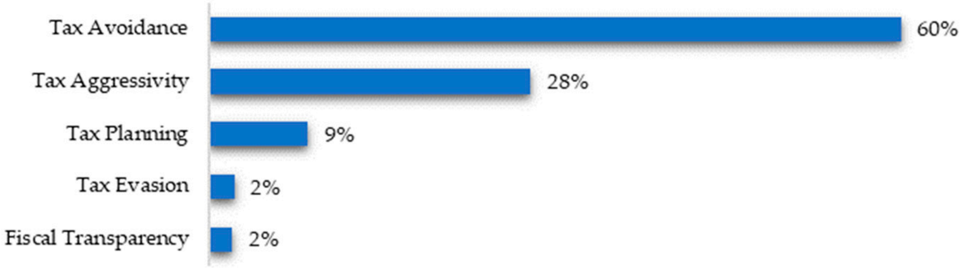

Figure 2. Main topics under study.

The results indicate that 60% of the analysed articles chose tax avoidance as the main topic to be investigated. Fiscal aggressiveness is the second most investigated topic in the articles under analysis, at 28%. Fiscal planning and fiscal transparency show a more modest results, totalling 9%.

Most studies focused on tax avoidance, which is of great interest in the scientific literature in terms of the relationship between tax avoidance and CSR. Tax avoidance is considered necessary from the economic point of view of a company in the context of cost efficiency, increased profitability, and shareholder wealth (Gulzar et al. 2018; Mangoting et al. 2019) but is considered a tool contrary to CSR by transferring substantial wealth from society to the company (Lin 2022). In the same vein, Kiesewetter and Manthey (2017) found that the aggressive tax strategies adopted by companies do not create value. Furthermore, according to Arora and Gill (2022), Fuadah and Kalsum (2021), Zeng (2016), and Li et al. (2019), aggressive tax strategies negatively affect company value.

Emerson et al. (2020) found that the negative influence of tax avoidance is attenuated when CSR is present. Amidu et al. (2016) explained that increased CSR activities in certain companies is associated with increased earnings management, as in Abdelfattah and Aboud (2020). Hardeck and Kirn (2016) reported that certain companies use tax information disclosure as an image management strategy. Kolk and Muller (2015), Lin et al. (2017), Zeng (2019), Montenegro (2021), and Mao and Wu (2019) found that the regions with higher institutional quality are more committed to tax compliance than the regions with lower institutional quality.

CSR is positively related to the aggressive fiscal strategies of companies in countries with weak governance. Col and Patel (2019) found that companies affected by legislation increase CSR practices to protect themselves against the potential negative consequences of aggressive tax planning practices through an increase in positive CSR activities. Kiesewetter and Manthey revealed that the creation of incentives for CSR activities could increase tax collection. However, Goerke (2019) states that policies promoting CSR activities can harm tax revenues. Li et al. (2019) reported that companies promoting responsible CSR activities may benefit from lower taxes and fiscal uncertainty.

For Kiesewetter and Manthey (2017), there should be more transparency in the CTP in CSR reports. Society would benefit if companies paid their fair share of taxes. By encouraging CSR, tax authorities can motivate companies to avoid aggressive tax strategies (Kim and Im 2017). Tax reduction benefits shareholders but at the expense of society (Lin et al. 2017).

According to McCredie and Sadiq (2019), evidence exists of the emergence of a corporate awareness of taxes. Companies are beginning to see taxes as a fourth dimension of CSR (economic, social, environmental, and tax), and a new CSR standard or definition should emerge that encompasses legal and moral considerations and has transparency at its core. At the regulatory level, the need exists for policymakers to introduce mechanisms of tax transparency and cooperation between tax administrations and regulated companies (Faúndez-Ugalde et al. 2021).

Theories used (category 2)

Figure 3 shows the theories used by the articles under analysis.

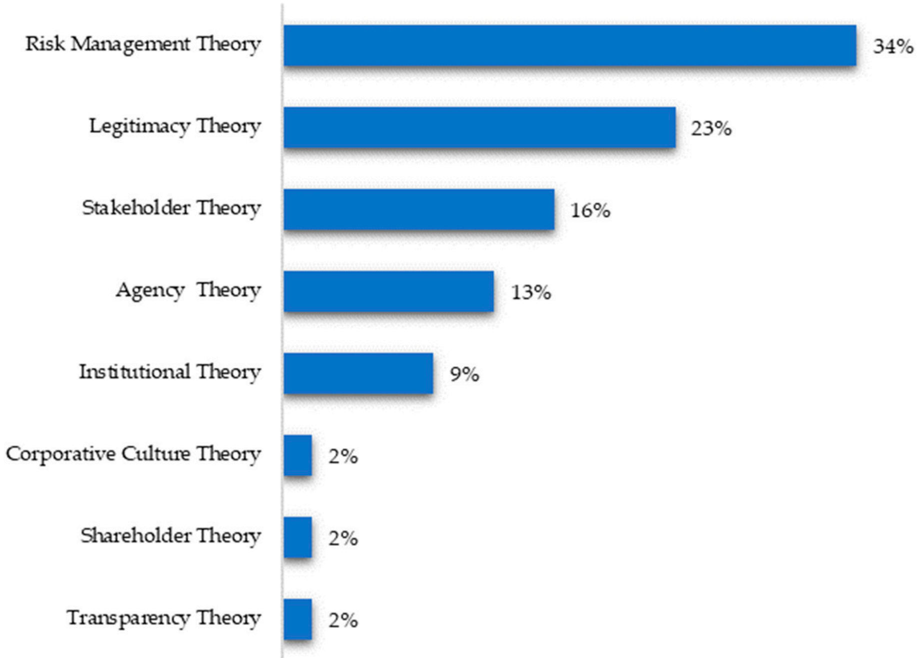

Figure 3. Theories used in the articles.

The results show that risk management theory was the most commonly used theory (34%), followed by legitimacy theory (23%), stakeholder theory (16%), and agency theory (13%).

Risk management theory advocates those stakeholders pressure companies to provide sufficient information in the context of business decision-making (Mangoting et al. 2019). This pressure enables companies to use CSR disclosure to improve their reputations and simultaneously makes it a risk mitigation instrument (Li et al. 2019; Mao and Wu 2019; Vacca et al. 2020). Thus, CSR disclosure is considered a risk management process when a company is motivated to engage in aggressive tax strategies (Abdelfattah and Aboud 2020; Col and Patel 2019; Montenegro 2021). Companies can address these threats to their reputation by deliberately increasing their CSR activities, which is promising for adopting responsible behaviour to protect themselves against any risk that may arise from these practices (Chouaibi et al. 2022; Zeng 2019). Therefore, risk management theory postulates that companies purposely increase their CSR activities to protect themselves against reputational risks, which may arise due to more aggressive tax planning (Col and Patel 2019; Montenegro 2021).

Legitimacy theory explains that CSR disclosure is carried out to clarify to its stakeholders CSR activities and their effects on society to obtain legitimacy, increase the company's reputation, convey credibility, and improve its image (Aditiya and Rustiana 2021; Fuadah and Kalsum 2021). According to Afrizal et al. (2020), legitimacy is an important source of sustainability for convincing stakeholders that they are legitimate, and the company must ensure that it will never disrespect the rules that have been disclosed to them. However, Vito et al. (2022) stated that legitimacy theory is often used in the literature to explain the phenomenon of CSR disclosure because companies perform CSR activities and avoid tax strategies solely to minimizing their taxes payable. Companies must be able to assume their responsibilities to both pay taxes and carry out CSR, which are fundamental to business legitimacy because they have the potential to erode the legitimacy and trust placed in companies (Middleton and Muttonen 2020).

According to stakeholder theory, companies are not entities that operate only in their interests but that also benefit all stakeholders (Afrizal et al. 2020). The disclosure of CSR is a way for a company to communicate with its stakeholders (Firmansyah and Estutik 2020) and implies its ongoing commitment to acting ethically to establish fair relationships with its stakeholders (Hardeck and Kirn 2016). In the same vein, companies voluntarily disclose their tax information (Middleton and Muttonen 2020). According to this theory, companies are not entities that operate only in their interests but also provide benefits to all their stakeholders (ibid). Companies generally seek to legitimize and sustain relationships in the broader social and political environment in which they operate; without this legitimacy, they will not survive, regardless of how well they may be financially (Lanis and Richardson 2018).

According to agency theory, stakeholders require companies to report their business activities in a more responsible manner; however, companies can use CSR disclosures to hide aggressive tax strategies, such as earnings manipulation, that create information asymmetry among stakeholders (Dakhli 2022). Companies that practice aggressive tax strategies are affected by their measures to build a good image and obtain maximum profits (Aditiya and Rustiana 2021). However, asymmetric information makes managers more flexible when performing earnings management practices (Vito et al. 2022).

4.2. Methodologies Used

The second subgoal involves the analysis of the methodologies used by the articles being evaluated.

Data collection (category 3)

Figure 4 illustrates the primary data collection methodologies used by the authors of the articles in the sample.

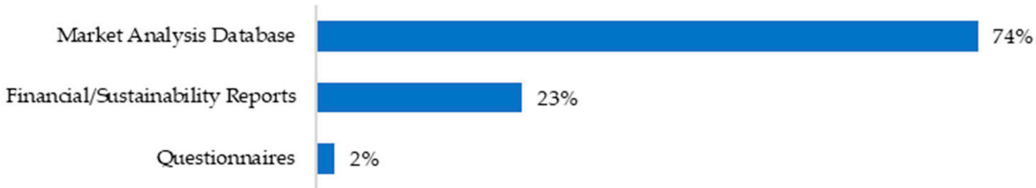

Figure 4. Data collection methodology.

The results show that the most frequently used data collection methodology was market analysis databases (74%). Financial and sustainability reports rank second (23%) as a source of data collection.

There is a clear preference for databases available on the market, which are used to provide data for the dependent or explanatory variable in econometric models (Da Fonseca et al. 2020). Nevertheless, Lin et al. (2017) recognized the benefits of using an independent database to measure company reports but noted that such an evaluation is based on information generated by the companies themselves and not verified and may constitute a potential limitation of this data collection methodology. Alternatively, Inger and Vansant (2019) found that the data from a company's tax return provides a better measure of tax avoidance and the risk of a company's tax position; however, as these data are not publicly available, the authors argued that the data from the financial statements should be relied on to assess the level of tax avoidance. Although less expressed in the sample articles, Sastrodihardjo (2020) argued that the data collection method using questionnaires is a valuable tool for companies disclosing CSR; as a complement, using sustainability reports published by the *Global Reporting Initiative* can avoid subjective judgments.

Data processing (category 4)

Figure 5 summarizes the data processing methodologies used in the articles under analysis.

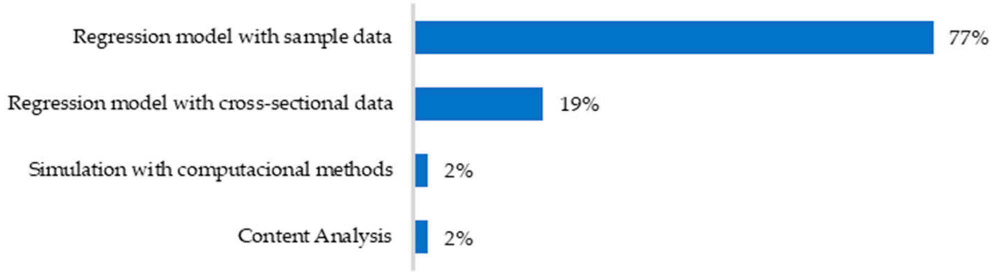

Figure 5. Data processing methodology.

The results show that the most used data treatment method in the analysed articles was a regression model using panel data (77%). This methodology combines time series and cross-sectional data, allowing researchers to control variables that are not observed or measurable and to identify patterns across years, sectors, and countries (Kiesewetter and Manthey 2017; Mughal et al. 2021). A regression model with cross-sectional data was used for 19% of the articles in the sample. A cross-sectional study is an observational study that investigates the data of a population at a specific time (Wang and Cheng 2020). This model examines the characteristics of a company to understand the transversal differences in tax avoidance (Li et al. 2022).

Variables of interest (category 5)

Figure 6 illustrates the variables of interest in the fiscal data used by the articles under analysis.

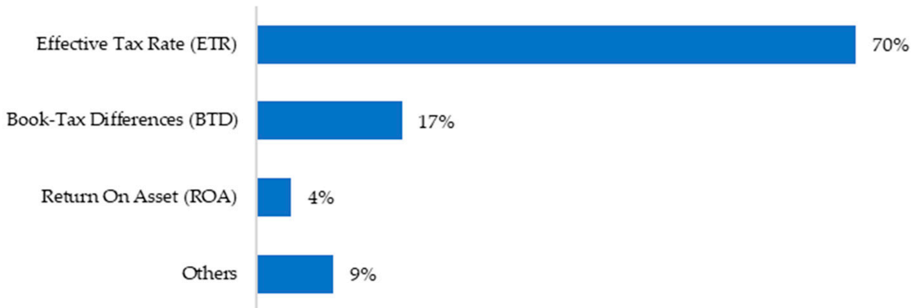

Figure 6. Variables of interest.

The results show that the most used variable is the effective tax rate (ETR), which appears in 70% of the articles, followed by book–tax differences (BTD), which appears in 17% of the articles as the primary variable of interest. ETR is calculated as the total accounting tax expense divided by pretax income. The lower the ETR is, the more intensively the company avoids taxes (Mgbame et al. 2017). BTD can be generated from an increase in reported profits or a decrease in taxes (Kim and Im 2017). BTD is an indicator that can increase the probability of detecting fiscal aggressiveness. BTD describes the difference between accounting and taxable profits such that a higher BTD is associated with a more aggressive company in taxation (Vito et al. 2022).

Data origin (category 6)

Figure 7 shows the origin of the data used by the articles under analysis.

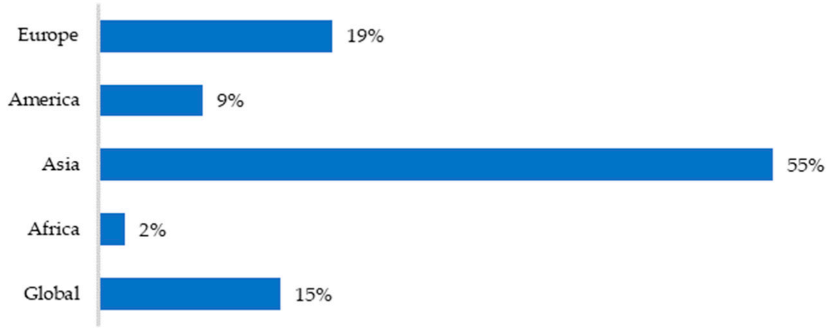

Figure 7. Data origin.

The results show that most of the data used by the articles under analysis and related to the investigated companies are from Asia (55%). Data from companies in Europe reached 19%, and data from companies in America reached 15%. Thus, there is a clear concentration of studies on the Asian continent, most of which were conducted in China.

Economic context of the data (category 7)

Figure 8 shows the economic context of the data used by the articles under analysis.

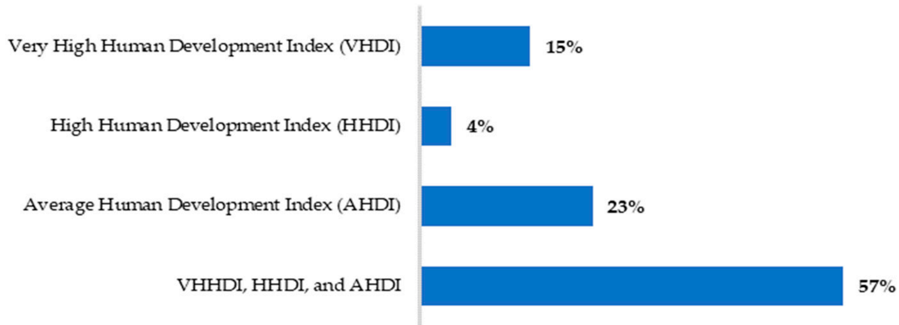

Figure 8. Economic context.

The results illustrate that the articles under analysis focused more on investigations originating in countries with a very high human development index (VHDI), representing 57% of the articles in the sample. Investigations originating in countries with a high human development index (HHDI) represents 23% of the articles in the sample. Thus, the articles that used data on countries with very high and high levels of development stand out. In the opposite direction, Gulzar et al. (2018) argued that the literature should investigate the relationship between CTP and CSR in the context of developing countries to enhance this relationship. This understanding is supported by (Van and Ly 2021), who argued that CSR activities are a valuable tool for companies in developing countries because these practices help them comply with the law and create a fairer business environment with higher profitability.

Period of analysis (category 8)

Figure 9 shows the data analysis period used by the articles under analysis.

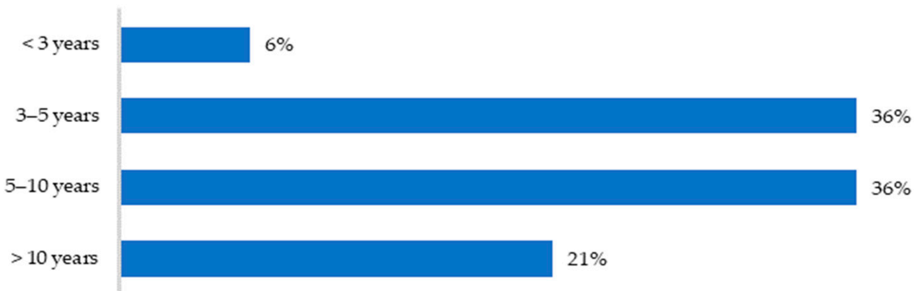

Figure 9. Analysis period of the articles.

The results show that the periods of analysis most used by the articles being evaluated were between 3 and 5 years and between 5 and 10 years, both with 36%. Analyses using a time frame of more than 10 years constituted 21% of the cases. Finally, analyses using a time frame of up to 3 years were the least common, accounting for 6% of the investigations.

These results are in line with those in the literature because a longer observation time interval is associated with more significant opportunities to obtain reliable information and analyse evolution over time (Afrizal et al. 2020; Li et al. 2019; Mohanadas et al. 2020), and a time frame of up to 3 years may reduce the generalizability of the results (Pranata et al. 2021).

4.3. Results and Future Research

The third subgoal involves the results and proposals for future research on the articles in the sample.

Results (category 9)

Figure 10 shows the data results used by the articles under analysis.

Figure 10. Results.

The results demonstrate that most of the articles (96%) did not contribute to the advancement of knowledge. It is noteworthy, however, that two articles merit particular mention. One article is particularly interesting for its methodology, while the other is distinguished by its theoretical approach. Mao and Wu (2019) applied a data processing methodology that employed computational techniques, and three propensity score matching algorithms: nearest neighbour, radius, and kernel matching. In a similar vein, Faúndez-Ugalde et al. (2021) advanced the theory of fiscal transparency, proposing that Latin American policymakers should introduce cooperation mechanisms between tax administrations and regulated companies at the regulatory level. This proposal is based on the hypothesis that companies can use CSR to mitigate reputational risk rather than to achieve greater tax transparency.

Future investigation (category 10)

Figure 11 shows the lines of future research proposed by the articles under analysis.

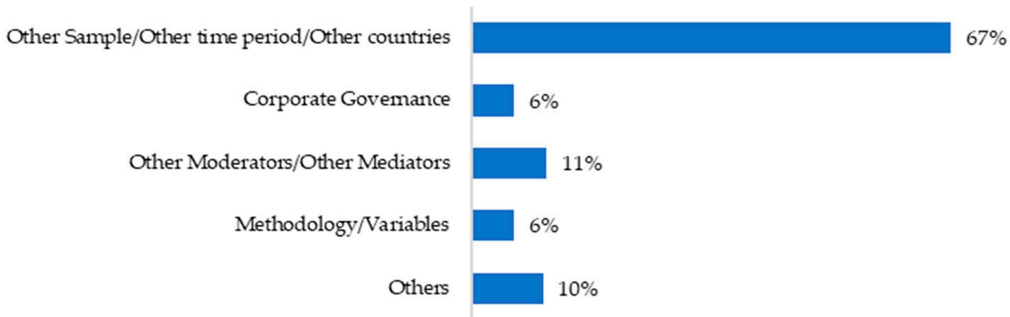

Figure 11. Future research.

The results show that 67% of the articles analysed suggest using another sample, another period, other sectors of activity, or other countries. Faúndez-Ugalde et al. (2021) suggest using a more extended period of observation to check whether the sample used by the authors has evolved to comply with the GRI standards. Firmansyah and Estutik (2020) suggest using longer time intervals to more accurately delineate the moderating influence of corporate governance on the relationship between tax evasion and CSR. Fallan and Fallan (2019) emphasise that generalisability to other contexts may be limited, and therefore it is essential to interpret the results of a sample only about that sample. Different authors have suggested using additional mediators or moderators in the relationship between tax evasion and CSR, such as tax authority sanctions and agency costs (Li et al. 2019). Salhi et al. (2020) suggests investigating the influence of a country's corporate governance and legal system on the relationship between CSR and tax evasion. In addition, Ding et al. (2022) suggest investigating how other firm characteristics can influence CSR and whether they weaken or strengthen the relationship between stakeholders. These research suggestions aim to deepen the understanding of the relationship between CSR and PTC to improve CSR practices and reduce tax avoidance. In addition, corporate tax avoidance can be studied about firm performance using a qualitative approach (Dakhli 2022; Mgbame et al. 2017).

5. Conclusions

This investigation aims to present a comprehensive and structured state-of-the-art of what the scientific literature currently understands about the relationship between CTP and CSR. As our main objective was to map the scientific production that connects CTP and CSR, we presented a comprehensive analysis of the conceptual structure of the articles. To this end, we divided the investigation into three sub-objectives that were used to analyse the theoretical framework, adopt methodologies, and provide the main results of the sample.

Our conceptualization reveals that there is a strong relationship between the tax planning adopted by companies and its role in CSR. This theme includes several fields of research; however, the publications occurred more in scientific journals with a focus on CSR, and the number of publications on this relationship gradually increased over the years. The literature shows that corporate tax policy is part of CSR. Stakeholders demand more transparency from companies. Companies should report their fiscal performance to give credibility to their strategies, legitimize their positions on CSR, and promote good relationships with their stakeholders.

We pursued our main objective, revealed our conclusions regarding the mapping of the scientific production of the articles in the sample, and focused on the first sub-objective (theoretical framework). Category 1 shows that tax avoidance is the main topic to be investigated, followed by tax aggressiveness. Thus, we concluded that examining the relationship between tax avoidance and CSR has received substantial interest from academics, probably motivated by the argument that tax avoidance reduces the amount of taxes payable to society, which benefits shareholders and contrasts with the CSR view. Therefore, not surprisingly, in category 2, the most tested theory was risk management, which predicts that CSR can be used as a risk mitigation tool to camouflage more aggressive tax planning practices.

Within the scope of the second subgoal, category 3, the results show that the most frequently used data collection methodology was using market analysis databases (74%) and place (23%) as a source of data collection. In category 4, the data treatment method most used by the analysed articles was the regression model with panel data, demonstrating the reliability of the model in question. In category 5, the most used variable is the ETR, which is reliable for measuring possible tax deviations through tax schemes. In category 6, the origin of the data used by these articles is predominantly from companies in Asia. In category 7, the articles in the sample focused more on investigations from countries with VHHDI, which shows a strong interest by developed countries in evaluating this relationship between CTP and CSR. Category 8 shows that the periods most used by the articles in our sample were between 3 and 5 years and between 5 and 10 years.

According to the third subgoal, for category 9, we found that the main results of these studies for the most part did not expand the frontier of knowledge. For category 10, the results show that most of the articles analysed suggest the use of another sample, another period, other sectors of activity, or other countries to test the results obtained by the authors of the articles in different scenarios.

Finally, the methodology adopted in this article can be used to verify other relationships between other constructs. We emphasized that it was not possible to compare this article with other similar articles because our strategy is innovative and, as far as we know, has never been used to analyse the relationship between CTP and CSR.

5.1. Theoretical and Practical Implications

On the one hand, this research is extremely important for the literature because it presents a state of the art that involves the entire framework used in the articles in the sample. Consequently, it provides the scientific community with a clear and comprehensive manual of how the literature analysed the relationship between CTP and CSR. Furthermore, the study highlights the interdisciplinary nature of research into CTP and CSR. This demonstrates the integration of the disciplines of accounting, business ethics, and management, contributing to a more holistic understanding of business behaviour. In addition, the predominance of tax avoidance as a research topic indicates its fundamental role in understanding the relationship between CTP and CSR. This finding reinforces existing theories that associate tax practices with broader corporate ethics and responsibilities, suggesting that aggressive tax strategies can jeopardise CSR efforts.

On the other hand, this article offers companies a practical reference on the subject in question. Those who claim to be socially responsible must also be transparent. Companies should report their fiscal performance to provide credibility to their strategy, legitimize their position on CSR, and promote good relationships with all their stakeholders. The study makes suggestions to policymakers to promote greater transparency in companies' tax practices and create incentives for CSR activities. Regulations that encourage the disclosure of tax strategies can help align companies' behaviour with society's expectations and improve compliance with tax obligations. Finally, for policymakers, this article is useful because it reveals the strategies adopted by companies to reduce taxes and simultaneously prove themselves socially responsible.

5.2. Limitations and Future Research Directions

It should be noted that this study has limitations, as it was restricted by the use of specific search terms. Expanding the analysis to include papers published in journals indexed in other international databases, such as EBSCO, ProQuest, Index Copernicus, EconLit, Cabells Journalytics, Ulrich's, DOAJ, and so forth, would be beneficial.

We concluded that despite the relative recurrence of studies that evaluate tax avoidance and tax aggressiveness in CSR, it would be interesting to investigate the relationship between tax transparency and CSR to promote greater clarity about companies' tax strategies.

Future research may use financial statements and sustainability reports as data collection methodologies, as they are not usually used for these investigations. The need for studies from Australia and Africa is evident. In the sample analysed, we also did not find any articles on the relationship between CTP and CSR that used data only from companies in Portugal, which would be an interesting research path to explore.

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Appendix A

Table A1. Definition of the categories and subcategories of the sample analysis.

Category	Subcategory	Definition
	1. Main topic	
A	Tax avoidance	Strategy carried out by companies where they use legal transactions that are not provided for in the tax incidence rules.
B	Fiscal aggressiveness	Strategy carried out by companies to take advantage of the technical characteristics of a tax system or the divergence of two or more tax systems.
C	Tax planning	Strategy carried out by companies to achieve efficient tax payments by maximizing the use of current legislation.
D	Tax evasion	Strategy developed by companies that through illegal acts avoid paying taxes due.
E	Fiscal transparency	Availability of information on the company's tax policy.
2. Theory related to the hypotheses		
A	Risk management theory	Theory states that companies protect themselves against the potential negative consequences of aggressive practices.
B	Theory of legitimacy	Theory argues that companies try to legitimize their activities before society.
C	Stakeholder theory	Theory argues that companies have a moral contract with all their stakeholders.
D	Agency theory	Theory argues that there is an information asymmetry between the principal and the agent.
E	Institutional theory	Theory argues that companies are influenced by regulatory pressures.
F	Theory of corporate culture	Theory argues that companies have a system of values that differentiate them from one another.
G	Theory of shareholders	Theory argues that individuals tend to maximize their own goals within companies.
H	Theory of fiscal transparency	Theory argues that maximum fiscal transparency is not optimal.
3. Data collection methodology		
A	Market analysis database	Company data provided by databases.
B	Financial reports/Sustainability reports	Financial statements/CSR disclosure reports.
C	Questionnaires	Research technique composed of questions presented in writing that aims to provide certain knowledge to the researcher.
4. Data processing methodology		
A	Regression model with panel data	The regression model with panel data considering two or more periods.
B	Regression model with cross-sectional data	The regression model with cross-sectional data that analyses company data considering a given period.
C	Simulation with computational methods	The model developed using a computer program.
D	Content analysis	The model of data treatment in qualitative research.

Table A1. *Cont.*

Category	Subcategory	Definition
5. Variable of interest of the fiscal data		
A	ETR	Effective taxes paid by the company.
B	BTD	Book value of the company.
C	ROA	Indicator that calculates the profitability that a company generates from its assets.
D	Other	Other variable/Unspecified variable.
6. Data origin		
A	Europe	Articles with analysis of companies operating in America.
B	America	Articles with analysis of companies operating in Europe.
C	Asia	Articles with analysis of companies operating in Asia.
D	Africa	Articles with analysis of companies operating in Africa.
E	Overall	Analysis of companies operating in two or more continents.
7. Economic context		
A	VHHDI	Very High Human Development Index.
B	HHDI	High Human Development Index.
C	AHDI	Average Human Development Index.
D	VHHDI, HHDI, and AHDI	Includes countries with VHHDI, HHDI, and AHDI
8. Analysis period		
A	< 3 years	Sample more than 0 to less than 3 years old.
B	3–5 years	Sample between 3 and 5 years old.
C	5–10 years	Sample older than 5 years and less than or equal to 10 years.
D	> 10 years	Sample with more than 10 years under analysis.
9. Results		
A	New perspectives	Studies that expand the frontier of knowledge (new theory, new variable/proxy, method, or mathematical model).
B	Consistent with other articles	Studies that do not present new perspectives.
10. Future research		
A	Sample/Time period/Other sectors/Other countries	Explore another sample, another period, or others/multiple countries.
B	Corporate governance	Explore corporate governance in the relationship between tax strategies developed by companies and CSR.
C	Moderators/Mediators	Explore mediators or moderators in the relationship between tax strategies developed by companies and CSR.
D	Methodology/Variables	Explore other methodologies and/or other variables in the relationship between the tax strategies developed by companies and CSR.
E	Others	Other suggestions from the authors.

Table A2. Sample classification.

Subgoals (Article/Author(s)/Year)	Categories									
	One		Two						Three	
	1	2	3	4	5	6	7	8	9	10
Tax avoidance, value creation and CSR—a European perspective (Kiesewetter and Manthey 2017).	A	D	A	A	A	A	A	C	B	-
Study on corporate social responsibility (CSR): Focus on tax avoidance and financial ratio analysis (Kim and Im 2017).	A	B	A	B	B	C	A	A	B	-
Corporate social responsibility, institutional environments, and tax avoidance: Evidence from a subnational comparison in China (Lin et al. 2017).	A	E	A	A	A	C	A	B	B	-
Corporate social responsibility performance and tax aggressiveness (Mgbame et al. 2017).	B	CE	B	A	A	D	D	C	B	E
Corporate social responsibility and tax avoidance: Evidence from Korean firms (Park 2017).	A	C	A	A	B	C	A	C	B	-
Does corporate social responsibility influence corporate tax avoidance of Chinese listed companies? (Gulzar et al. 2018)	A	A	A	A	C	C	A	C	B	A
Roles of tax planning in market valuation of corporate social responsibility (Ling and Wahab 2017).	C	BC	B	A	B	C	A	C	B	A
Outside directors, corporate social responsibility performance, and corporate tax aggressiveness: An empirical analysis (Lanis and Richardson 2018).	B	A	A	A	B	E	D	C	B	B
Moderated mediation effects of corporate social responsibility performance on tax avoidance: evidence from China (Mao and Wu 2019).	A	A	A	A	B	C	A	C	B	-
Going to Haven? Corporate Social Responsibility and Tax Avoidance (Col and Patel 2019).	A	A	A	B	D	B	A	D	B	-
Corporate tax behavior and environmental disclosure: Strategic trade-offs across elements of CSR? (Fallan and Fallan 2019)	C	B	B	B	A	A	A	B	B	C
Market valuation consequences of avoiding taxes while also being socially responsible (Inger and Vansant 2019).	A	G	A	B	A	E	D	D	B	E
CSR and tax aggressiveness of Malaysian listed companies: evidence from an emerging economy (Mohanadas et al. 2020).	B	B	A	A	A	C	A	B	B	A
Relationship between corporate social responsibility and tax avoidance: international evidence (Zeng 2019).	A	E	A	A	A	E	D	B	B	A
Corporate tax aggressiveness to reputation threat? Corporate accountability, corporate social responsibility, and corporate tax behaviour (Baudot et al. 2020).	B	A	A	D	A	B	A	B	B	A
Corporate social responsibility, firm performance, and tax risk (Lin et al. 2019).	C	B	A	A	A	E	D	D	B	-
Does CSR action provide insurance-like protection to tax-avoiding firms? Evidence from China (Li et al.).	A	A	A	A	A	C	A	B	B	C
Effect of corporate social responsibility on corporate tax avoidance: evidence from a matching approach (Mao 2019).	A	A	A	C	B	C	A	C	B	-
Tax avoidance, corporate governance, and corporate social responsibility: The case of the Egyptian capital market (Abdelfattah and Aboud 2020).	A	A	A	A	A	C	B	B	B	B

Table A2. *Cont.*

Subgoals (Article/Author(s)/Year)	Categories									
	One		Two						Three	
	1	2	3	4	5	6	7	8	9	10
Financial-tax reporting conformity, tax avoidance and corporate social responsibility (Alsaadi 2020).	A	A	A	A	A	A	A	C	B	C
Corporate social responsibility of U.S.-listed firms headquartered in tax havens (Lee 2020).	A	A	A	A	A	B	A	D	B	E
The mediating role of corporate social responsibility on the relationship between governance and tax avoidance: UK common law versus French civil law (Salhi et al. 2020).	A	D	B	A	A	A	A	D	B	C
Environmental responsibility performance, corporate social responsibility disclosure, tax aggressiveness: Does corporate governance have a role? (Firmansyah and Triastie 2020)	B	D	A	A	A	C	B	B	B	A
The role of gender diversity on tax aggressiveness and corporate social responsibility: Evidence from Italian listed companies (Vacca et al. 2020).	B	A	A	A	A	A	A	C	B	A
Bridging the gap between corporate social responsibility performance and tax aggressiveness: The moderating role of national culture (Ortas and Gallego-Álvarez 2020).	B	D	A	A	A	E	A	D	B	A
The effect of accounting conservatism, CSR disclosure and tax avoidance on earnings management: Some evidence from listed companies in Indonesia (Afrizal et al. 2020).	A	B	B	A	A	C	B	B	B	A
The Effect of Corporate Social Responsibility and Good Corporate Governance on Pharmaceutical Company Tax Avoidance in Indonesia (Sastrodihardjo 2020).	A	C	B	B	A	C	B	B	B	A
The role of corporate governance in the emerging market: tax avoidance, corporate social responsibility disclosures, risk disclosures, and investment efficiency (Firmansyah and Triastie 2020).	A	A	A	A	A	C	B	B	B	A
The relationship between corporate social responsibility and tax aggressiveness: An Indonesian study (Arifin and Rahmiati 2020).	B	B	B	A	A	C	B	B	B	D
The effect of corporate social responsibility practices on tax avoidance: an empirical study in the French context (Chouaibi et al. 2022).	A	C	A	A	A	A	A	C	B	A
Does rising corporate social responsibility promote firm tax payments? New perspectives from a quantile approach (Van and Ly 2021).	A	B	A	A	A	C	B	B	B	A
The impact of corporate social responsibility on firm value: The role of tax aggressiveness in Indonesia (Fuadah and Kalsum 2021).	B	C	B	A	A	C	B	B	B	A
Giving too much and paying too little? The effect of corporate social responsibility on corporate lobbying efficacy: Evidence of tax aggressiveness (Lin 2022).	B	B	A	A	A	B	A	D	B	A
Impact of mandatory corporate social responsibility on corporate financial performance: the Indian experience (Sharma and Aggarwal 2022).	C	B	A	B	C	C	C	B	B	A

Table A2. *Cont.*

Subgoals (Article/Author(s)/Year)	Categories									
	One		Two						Three	
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**
Tax evasion, corporate social responsibility, and national governance: a country-level study (Montenegro 2021).	D	B	A	A	D	E	A	C	B	A
Tax avoidance and tax disclosures in corporate social responsibility reports in the United Kingdom (Kao and Liao 2021).	A	B	A	A	A	A	A	B	B	A
The effect of corporate social responsibility, firm size, and leverage on tax aggressiveness: Empirical evidence (Pranata et al. 2021).	B	C	B	B	A	C	B	B	B	A
The impact of ownership structure on corporate tax avoidance with corporate social responsibility as mediating variable (Dakhli 2022).	A	D	A	A	A	A	A	D	B	D
Corporate social responsibility and tax avoidance: the case of French companies (Abid and Dammak 2022).	A	B	A	A	A	A	A	D	B	A
Tax sustainability: Tax transparency in Latin America and the Chilean case (Faúndez-Ugalde et al. 2021).	E		B	B	D	B	A	A	A	A
Managerial abilities, financial reporting quality, tax aggressiveness: Does corporate social responsibility disclosure matter in an emerging market? (Vito et al. 2022)	B	D	B	A	B	C	B	C	B	A
Tax avoidance culture and employees' behaviour affect sustainable business performance: The moderating role of corporate social responsibility (Li et al. 2022).	A	D	C	B	D	C	D	A	B	-
Corporate tax avoidance and corporate social responsibility disclosure readability: Evidence from China (Xu et al. 2022).	A	C	A	A	A	C	A	C	B	-
The real effect of mandatory CSR disclosure: Evidence of corporate tax avoidance (Jiang et al. 2022).	A	E	A	A	AB	C	A	C	A	-
The effects of mandatory CSR disclosure on tax avoidance and tax incidence (Ding et al. 2022).	A	E	A	A	A	C	A	D	A	E
The bidirectional relationship of tax aggressiveness and CSR: Evidence from Indonesia (Hajawiyah et al. 2022).	B	AF	A	A	A	C	B	C	A	A
Corporate governance, tax avoidance, and corporate social responsibility: Evidence of emerging market of Nigeria and frontier market of Pakistan (Khan et al. 2022).	A	AC	A	A	A	E	D	C	A	A

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