


Bibliometric Mapping of Research on Tax Justice and Equity in Global Financial Systems

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Article Info	ABSTRACT
<p>Article history:</p> <p>Received November, 2025 Revised November, 2025 Accepted November, 2025</p> <hr/> <p>Keywords:</p> <p>Tax Justice; Fiscal Equity; Global Finance; Bibliometric Mapping; Sustainability; Fiscal Governance; Collaboration Networks; VOSviewer</p>	<p>This study does an extensive bibliometric analysis of worldwide research on tax justice and equity in financial systems, utilizing data from Scopus (2010–2025) and analytical tools like VOSviewer and Bibliometrix (R-package). The analysis delineates main themes, prominent authors, collaborative networks, and temporal research trends that influence the tax justice discourse. The findings indicate three predominant thematic clusters: fiscal stability and global governance; sustainability and environmental taxes; and social equity within fiscal systems. The United States, China, and Germany are prominent contributors, while the rising involvement of developing economies indicates a steady variety of viewpoints. The collaboration networks among scholars such as Janský, Meinzer, and Cobham demonstrate a strong interaction between empirical research and the promotion of transparency. The report emphasizes ongoing disparities in regional representation and language inclusivity while highlighting an increase in interdisciplinarity across economics, law, and governance. This paper delineates the intellectual framework and research boundaries of tax justice, offering policymakers and scholars a strategic basis for advancing fair, sustainable, and transparent fiscal reforms worldwide.</p> <p><i>This is an open access article under the CC BY-SA license.</i></p> 

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1. INTRODUCTION

Over the past 10 years, there has been an intensified worldwide discourse over the impact of taxation on equality both domestically and internationally, driven by increasing income and wealth inequalities, fiscal challenges stemming from consecutive crises, and amplified public examination of multinational tax strategies. In this setting, "tax justice" has transitioned from activist rhetoric to mainstream policy frameworks, incorporating concepts of equity in tax design, administration, and results [1]. Current

debates encompass progressive versus regressive tax mechanisms, the allocation of tax burdens between labor and capital, the transnational distribution of corporate profits, and the societal legitimacy of tax systems. In conjunction with these discussions, an expanding body of academic literature has investigated conceptual underpinnings (e.g., ability-to-pay, benefit, and equity norms), empirical trends in tax incidence, and institutional reforms ranging from automatic information exchange to global minimum taxation [2]. Nevertheless, despite this expansion, the knowledge landscape remains

disjointed among disciplines, locations, and methodologies, complicating the identification of thematic connections, areas of consensus or contention, and topics that remain insufficiently investigated.

Simultaneously, global financial systems have evolved to be increasingly intricate, digitized, and interconnected. Financial innovation, intangible asset-heavy company models, and platform-based markets undermine conventional tax bases and enforcement frameworks. The swift movement of capital and data exacerbates the issues of base erosion, profit shifting, and regulatory arbitrage, while simultaneously generating new prospects for transparency via digital reporting and analytics [3]. Emerging and developing economies encounter specific limitations—deficiencies in administrative capacity, restricted tax bases, and vulnerability to illicit financial flows—that hinder progress towards equity [4]. Scholarship has engaged with various analytical frameworks, including law and economics, political economy, sociology, and data science, producing a fragmented yet dynamic body of work that examines tax morale, compliance behavior, multinational profit shifting, wealth taxation, and the distributive impacts of consumption taxes [5].

Simultaneously, policy initiatives driven by multilateral forums and regional coalitions have produced a continuous series of reforms and standardizations, encompassing information-exchange frameworks, beneficial-ownership registries, discussions on wealth taxation, carbon border adjustments, and global minimum corporate tax regulations. These advancements have stimulated empirical research that assesses compliance consequences, distributional repercussions, and administrative practicality. Advocacy and investigative journalism have shaped the study agenda by revealing secrecy jurisdictions and intricate financial frameworks, compelling scholars to reassess the distinctions between legal avoidance and unlawful evasion [6]. Simultaneously, normative efforts have expanded the definition of “tax justice” to encompass intergenerational parity, climate

justice, and gender equality, so connecting fiscal policy to overarching human development and sustainability objectives. The convergence with global finance necessitates a comprehensive framework illustrating the organization of academic discourse concerning justice and equality, as well as the temporal evolution of these clusters.

Notwithstanding these advancements, the evidentiary foundation remains inconsistent. Research frequently utilizes diverse datasets (e.g., national tax micro-data, firm-level accounts, household surveys, and leak-based compilations), adopts varying equity measures (vertical, horizontal, or redistributive outcomes), and exhibits geographic variability, predominantly favoring high-income regions. Legal study may prioritize doctrinal consistency, whereas economics focuses on identification techniques and behavioral reactions; political science emphasizes authority, institutions, and veto points; and accounting/finance concentrates on reporting, governance, and risk [2]. In the absence of a thorough synthesis, redundant efforts and terminological discrepancies continue, hindering cumulative knowledge acquisition. A bibliometric mapping elucidates the intellectual framework, uncovers bridging concepts among subfields, and identifies methodologically or regionally neglected topics vital for policy significance.

Bibliometrics, integrating performance analysis and science mapping, provides a systematic methodology for navigating this domain. Through the analysis of publication patterns, prominent sources, co-authorship and institutional networks, keyword co-occurrence, and thematic progression, bibliometrics can elucidate the conceptualization, operationalization, and discourse around “tax justice” and “equity” in global financial systems. This map might indicate if study focus is mostly on corporate taxation or encompasses wealth, property, environmental, and digital taxes; whether methodological groupings correspond with disciplinary boundaries; and how information disseminates across regions,

institutions, and policy domains. It can also highlight emerging topics—such as beneficial ownership transparency, digital platform taxation, wealth registries, or climate-aligned tax instruments—and assess their traction over time [1]. This offers scholars a framework for theoretical development, while supplying policymakers and practitioners with a decision-making perspective on the robustness, contention, or scarcity of evidence.

Nonetheless, the expansion of literature has surpassed attempts to systematically synthesize it through a justice-and-equity framework expressly rooted in the structure of global banking. Current reviews primarily concentrate on particular instruments (e.g., corporate income tax reform) or isolated dimensions (e.g., compliance), rather than the overarching conceptual framework that connects distributional objectives to institutional design and administrative capacity in a transnational context [5]. The emergence of multidisciplinary and practice-oriented publications challenges conventional discovery, since relevant findings are disseminated in journals of law, economics, accounting, development, and public administration, in addition to policy reports [3]. A targeted bibliometric analysis on tax justice and equity in global financial systems is therefore both urgent and essential to unify diverse elements, diminish conceptual ambiguity, and facilitate evidence-based reform.

This study addresses the lack of a comprehensive, data-driven review of the academic landscape concerning tax fairness and equity in relation to global financial systems. The dispersion among disciplines and geographies obscures the intellectual framework of the topic, resulting in redundancy, isolated discussions, and inadequate visibility of research from underrepresented contexts. In the absence of a systematic framework of themes, networks, and temporal dynamics, stakeholders are unable to discern the maturity of knowledge, the existence of ongoing conflicts, and the significant gaps that hinder policy formulation and assessment.

This study seeks to create a detailed bibliometric analysis of studies pertaining to tax fairness and equity within global financial systems. This study will (i) quantify publication and citation trends to evaluate growth, impact, and dissemination; (ii) identify key journals, authors, institutions, and collaboration networks that underpin the field; (iii) detect and analyze thematic clusters and their evolution through keyword co-occurrence and thematic mapping; (iv) reveal regional and disciplinary disparities, emphasizing neglected geographies, populations, and tax instruments; and (v) distill research frontiers and evidence gaps pertinent to current policy discussions and administrative practices. The study presents a comprehensive overview of the field, offering scholars a basis for theoretical advancement and interdisciplinary discussion, while supplying policymakers and practitioners with a systematic evidence foundation for formulating fair, manageable, and credible tax reforms in a progressively intricate global financial landscape.

2. METHODS

2.1 This Research Design

This study utilizes a bibliometric analytic framework, combining performance analysis and scientific mapping to systematically investigate the evolution, structure, and theme boundaries of international research on tax justice and equity within financial systems. The bibliometric method was chosen for its ability to deliver an objective, data-driven analysis of extensive scholarly collections, facilitating the discovery of significant publications, authors, institutions, and conceptual connections [7], [8]. The study seeks to reveal concealed patterns in the literature that conventional reviews overlook by integrating quantitative bibliometric indicators with visual network analyses. The design adheres to a systematic workflow: data gathering, data cleansing and preprocessing, descriptive performance analysis, and scientific mapping via network visualizations. This architecture guarantees replicability, transparency, and

validity in analyzing the intellectual framework and thematic progression of the field.

2.2 Data Collection and Processing

Data were obtained from the Scopus database, selected for its comprehensive range of peer-reviewed journals, books, and conference proceedings pertinent to economics, finance, law, and policy studies. The search query integrated keywords including “tax justice,” “tax fairness,” “tax equity,” “global financial system,” “international taxation,” and “financial governance,” employing Boolean operators to enhance precision and recall. The period covered was 2010–2025, highlighting the increase in discussions after the global financial crisis, the OECD BEPS initiative, and ensuing worldwide tax reforms. Upon exporting results in BibTeX format, the dataset was refined by eliminating duplicates, verifying author identities, and standardizing journal titles and affiliations. English documents were preferred to guarantee the compatibility of bibliometric metadata. The completed dataset functions as the empirical basis for performance indicators (publication

output, citations, productivity) and network studies. Quantitative analysis was performed utilizing VOSviewer (version 1.6.20) and Bibliometrix (R-package), which facilitate the visualization of co-authorship, co-citation, and keyword co-occurrence networks [8], [9]. Performance analysis revealed prolific authors, journals, organizations, and countries, whereas scientific mapping highlighted topic clusters and conceptual connections. Thematic evolution analysis was utilized to monitor the progression of discourse on tax justice and equality throughout time, transitioning from initial normative studies to applied research in transparency, digital taxes, and sustainable finance. Co-citation and bibliographic coupling studies were employed to identify intellectual underpinnings and emergent research fronts, respectively. The resultant maps were analyzed within the context of global tax governance discussions and equitable frameworks, facilitating the amalgamation of quantitative bibliometric metrics with qualitative thematic findings.

3. RESULTS AND DISCUSSION

3.1 Network Visualization

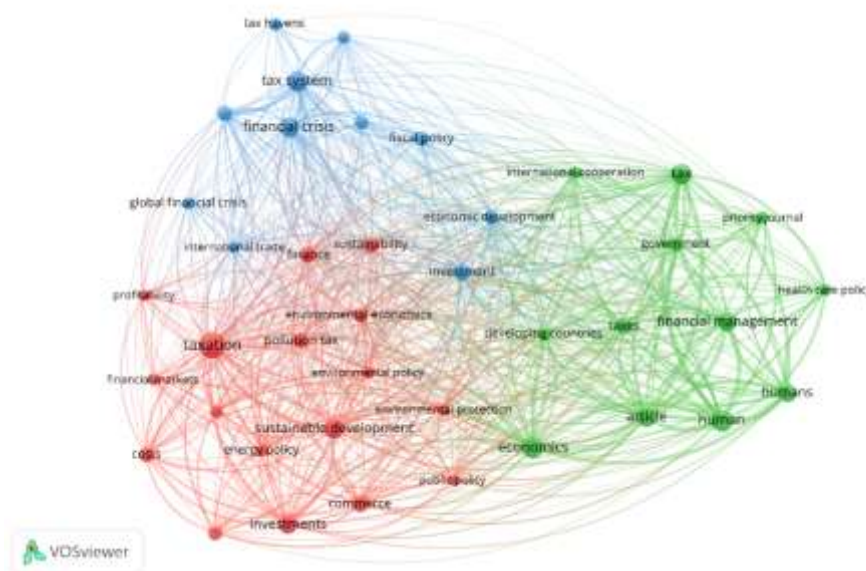


Figure 1. Network Visualization
Source: Data Analysis Result, 2025

The network visualization you presented (created with VOSviewer) depicts the thematic framework of international research on tax justice and equity in financial systems, highlighting three primary clusters—each denoted by a unique color—reflecting prevailing intellectual currents and their interrelations. The nodes of the network signify essential concepts (keywords) utilized in the literature, whereas the edges (lines) denote co-occurrence frequency, illustrating conceptual closeness. Larger nodes indicate a greater frequency of recurrence, whereas thicker lines represent a more robust thematic connection. The visualization offers a geographical representation of the interconnections between concepts of taxation, finance, and sustainability within the worldwide academic discourse.

The blue cluster, situated in the upper left quadrant, highlights the macro-financial and institutional aspects of tax justice. Key concepts such as “tax system,” “financial crisis,” “fiscal policy,” and “tax havens” signify study centered on the systemic ramifications of global finance, fiscal stability, and policy alignment. This cluster illustrates how the 2008 global financial crisis and ensuing reforms prompted a resurgence of focus on equity and efficiency in tax governance. Research in this domain often examines the impact of fiscal policies and institutional frameworks on financial resilience, tax-base erosion, and international collaboration in addressing profit shifting and illicit financial flows. It embodies the governance-focused literature that connects macroeconomic policy with budgetary transparency. The red cluster, located in the lower left quadrant, signifies the convergence of taxation, environmental economics, and sustainable development. Terms such as “taxation,” “pollution tax,” “energy policy,” “sustainability,” and “sustainable development” exemplify a developing discourse connecting fiscal mechanisms with environmental and social results. This research examines the role of green taxes, carbon levies, and fiscal incentives in fostering sustainability while ensuring equity across various economic participants. It also includes discussions on

how taxation might absorb environmental externalities, promote responsible investment, and enhance long-term well-being. The intricate connections among “taxation,” “commerce,” and “investments” indicate that economic and environmental goals are progressively regarded as complementary, establishing a sustainability-focused foundation within tax justice discussions.

Conversely, the green cluster, positioned on the right side of the picture, pertains to governance, management, and distributive justice in relation to fiscal systems. Prominent phrases like “tax,” “financial management,” “government,” “developing countries,” and “public policy” indicate literature that explores the interplay between taxation, administrative capability, policy execution, and social welfare. This cluster is densely filled with research on tax compliance, fiscal decentralization, and equity in resource allocation, especially in developing economies. The relationship between “health care policy” and “human development” signifies intersectoral relationships, highlighting the recognition that fair tax systems support both macroeconomic stability and access to vital public services.

Interlinkages within clusters, particularly between “economic development,” “investment,” and “sustainability,” reveal a growing convergence of economic and ethical issues in taxation study. This indicates a fundamental change from perceiving taxes merely as revenue mechanisms to acknowledging them as instruments for equitable and sustainable development. The intersection of financial policy (blue) and sustainability (red) highlights the increasing incorporation of environmental and equity goals into fiscal governance discussions. Likewise, the connection between “government” and “international cooperation” underscores the global aspect of tax equity—an area increasingly prominent due to initiatives such as the OECD/G20 Inclusive Framework and the UN’s advocacy for equitable international tax systems.

The image illustrates a complex and dynamic research environment. The prevalence of "tax system," "taxation," and "sustainable development" across several clusters suggests that researchers are progressively addressing tax justice using interdisciplinary approaches that integrate economics, finance, governance, and sustainability. However, the few links between developing-country contexts and global financial terminology indicate a

continuing disparity, implying that research is predominantly focused on rich economies. Consequently, the network not only delineates existing knowledge but also highlights significant deficiencies in cross-regional comparative analysis and equity-centered fiscal research, underscoring the necessity of a bibliometric synthesis like this study.

3.1 Overlay Visualization

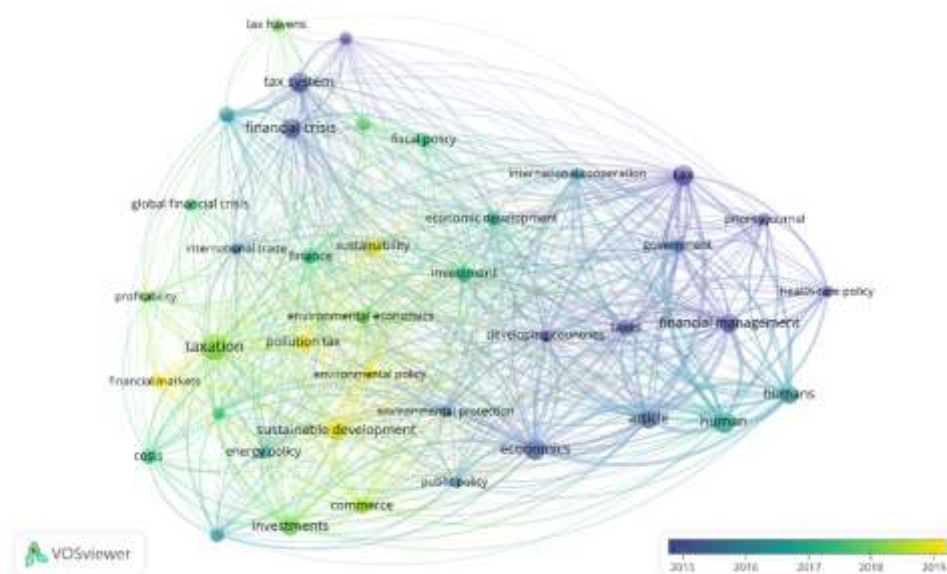


Figure 2. Overlay Visualization
Source: Data Analysis Result, 2025

The overlay visualization produced by VOSviewer illustrates the temporal progression of research subjects concerning tax fairness and equity in global financial systems. The color gradient—from dark blue (earlier articles) to brilliant yellow (more current studies)—depicts the temporal evolution of subjects from 2015 to 2019. This map indicates that prior research (blue nodes) is focused on structural and institutional components, including "tax system," "financial crisis," and "fiscal policy." These illustrate the consequences of the 2008 global financial crisis and its impact on fiscal reform, corporate transparency, and international financial regulation (OECD, 2021). During this period, academic concentration was mostly on stabilizing financial institutions, rectifying fiscal deficits, and instituting tax governance frameworks to restore public confidence and economic equilibrium.

As the color spectrum shifted from green to light green in 2017–2018, studies began to broaden from macro-fiscal policy to encompass wider developmental and sustainability concerns. Terms like “sustainability,” “pollution tax,” “environmental economics,” and “sustainable development” signify a transition towards incorporating environmental and social factors into financial systems. This decade signified the advent of interdisciplinary collaboration connecting tax policy with sustainable finance, corporate accountability, and the United Nations' Sustainable Development Goals (SDGs). Research during this period investigated how tax mechanisms may encourage responsible investment, internalize externalities, and facilitate equitable economic growth. The use of green colors for “developing countries” and “economic development” underscores the increasing acknowledgment of regional

imbalances and the significance of fiscal parity in mitigating inequality and environmental degradation (OECD, 2022).

The latest phase, indicated by yellow nodes (2018–2019), demonstrates the emergence of keywords such as “sustainability,” “energy policy,” “commerce,” and “investments.” This indicates a unification of the sustainability and financial justice agenda, emphasizing the interplay between taxation, global trade, green investment, and inclusive governance. Recent studies integrate economics, finance, and environmental policy, indicating a shift towards pragmatic applications and interdisciplinary cooperation. Recent research increasingly views taxation not only as a fiscal mechanism but also as a strategic tool for promoting climate fairness, digital transparency, and social inclusion. The chronological transition from fiscal stabilization (blue) to sustainable taxation (yellow) highlights the

dynamic evolution of the topic, wherein tax justice is recontextualized within sustainable finance, environmental accountability, and global economic governance.

3.2 Citation Analysis

The following table presents the most highly cited publications that form the conceptual and empirical foundation for research on tax justice, financial governance, and global economic systems. These works are derived from the bibliometric dataset and include a mix of studies addressing fiscal policy, globalization, financialization, and sustainability—domains that intersect closely with equity and tax justice. By identifying these top-cited references, the table highlights both the intellectual roots and the multidisciplinary nature of the discourse, spanning economics, urban studies, environmental finance, and international policy.

Table 1. Top Cited Research

Citations	Authors and year	Title
691	Sultan, N.	Cloud computing for education: A new dawn?
442	Wagstaff, A., Flores, G., Hsu, J., ... van Wilgenburg, K., Eozenou, P.	Progress on catastrophic health spending in 133 countries: a retrospective observational study
410	Garrett, G., Mitchell, D.	Globalization, government spending and taxation in the OECD
382	Weber, R.	Selling city futures: The financialization of urban redevelopment policy
348	Palan, R., Murphy, R., Chavagneux, C.	Tax havens: How globalization really works
347	Shahbaz, M., Topcu, B.A., Sarigül, S.S., Vo, X.V.	The effect of financial development on renewable energy demand: The case of developing countries
340	Huchzermeier, A., Cohen, M.A.	Valuing operational flexibility under exchange rate risk
300	Jain, A., Biswal, P.C.	Dynamic linkages among oil price, gold price, exchange rate, and stock market in India

Citations	Authors and year	Title
298	Aarestrup, F.M., Wegener, H.C., Collignon, P.	Resistance in bacteria of the food chain: Epidemiology and control strategies
275	Luepke, K.H., Suda, K.J., Boucher, H., ... Hunt, T.D., Mohr, J.F.	Past, Present, and Future of Antibacterial Economics: Increasing Bacterial Resistance, Limited Antibiotic Pipeline, and Societal Implications

Source: Scopus, 2025

The bibliometric ranking highlights the varied and interrelated research domains that contribute to global dialogues on taxation, governance, and justice. [10] highlights how technological advancements, particularly cloud computing, are altering transparency and accountability frameworks in public and private financial management systems. [11] emphasize the equitable ramifications of fiscal expenditure in health care finance, identifying public spending and taxation as essential factors in the distribution of social welfare. These works jointly underscore that fiscal justice encompasses not only revenue collection but also the larger implications of tax policies on access, development, and welfare outcomes. [12] foundational paper on globalization and taxation in OECD countries is essential for comprehending how international capital mobility limits domestic fiscal independence, whereas [13] elucidate the systemic function of tax havens in eroding global equity. Collectively, these studies delineate the conundrum of global finance—where liberalized markets enhance efficiency while simul-

taneously complicating justice and accountability. [14] work on the financialization of urban governance connects tax justice with spatial economics, demonstrating how fiscal incentives influence municipal redevelopment, frequently exacerbating inequality. The incorporation of studies such as [15], [16] indicates the amalgamation of sustainability and financial interdependence within taxation and governance research. These studies link energy demand, investment risk, and macroeconomic instability to fiscal decision-making, indicating that tax equity should now be considered in ecological and intergenerational contexts. This citation network collectively indicates that the intellectual foundations of tax justice scholarship are rooted in global discussions on sustainability, fiscal equity, and economic resilience, thereby establishing a robust theoretical basis for subsequent bibliometric mapping and thematic evolution analyses.

3.3 Density Visualization

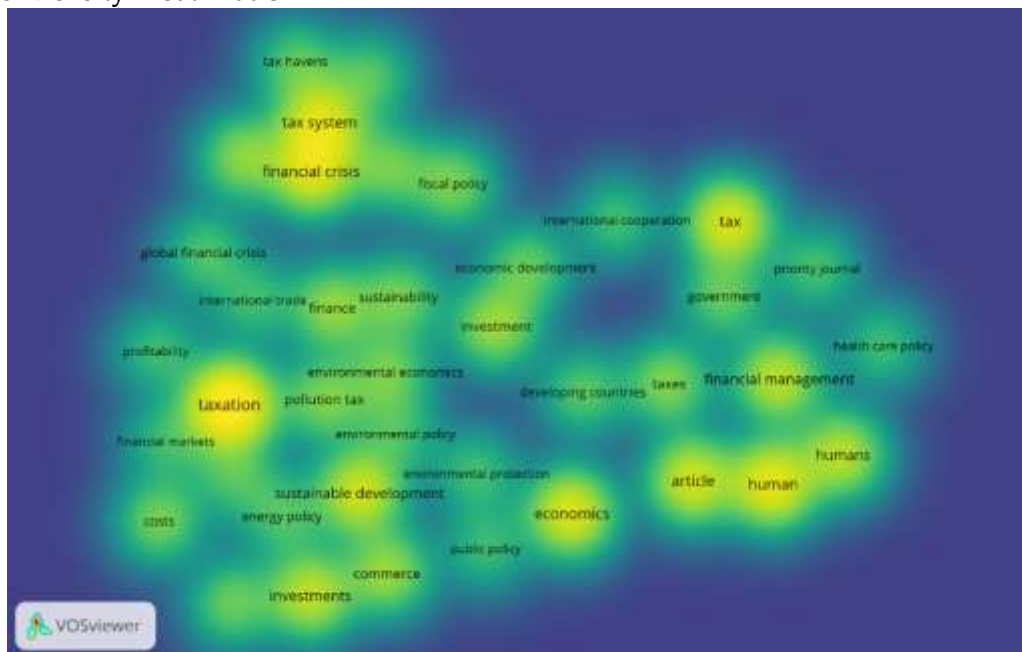


Figure 3. Density Visualization
Source: Data Analysis Result, 2025

The density visualization map produced by VOSviewer depicts the intensity and concentration of research issues pertaining to tax justice, equality, and global financial systems. Regions highlighted in bright yellow denote areas of significant research activity and keyword co-occurrence, signifying the most extensively examined and interrelated subjects. Conversely, green and blue areas indicate moderate to low density, characterized by fewer publications or weaker connections. The most prominent concepts "taxation," "tax system," "tax," "financial crisis," "sustainable development," "economics," and "financial management" represent the intellectual foundation of the discipline. These clusters indicate that discourse on taxation is crucial to overarching discussions regarding financial stability, fiscal policy, and sustainable economic growth. The prevalence of yellow zones surrounding "taxation" and "financial crisis" underscores how crises frequently act as spurs for reevaluating fiscal equity and redistributive systems (OECD, 2021).

Concurrently, peripheral yet burgeoning areas such as "pollution tax," "sustainability," "developing countries," and

"environmental policy" indicate the increasing diversification of tax justice research towards environmental economics and equitable development. The association of "sustainable development" with "energy policy" and "investments" signifies a growing academic focus on the convergence of green finance and fiscal reform. Likewise, nodes such as "financial management," "government," and "public policy" exhibit a persistent emphasis on governance and policy formulation as facilitators of equity within tax systems. Nonetheless, the comparatively cooler regions termed "developing countries" indicate enduring regional disparities, characterized by insufficient representation of Global South viewpoints. The density visualization illustrates a developed yet progressing knowledge framework, wherein fiscal governance, sustainability, and social welfare are predominant themes, while emerging areas highlight climate-related taxes and equitable policy innovation.

3.4 Co-Authorship Network

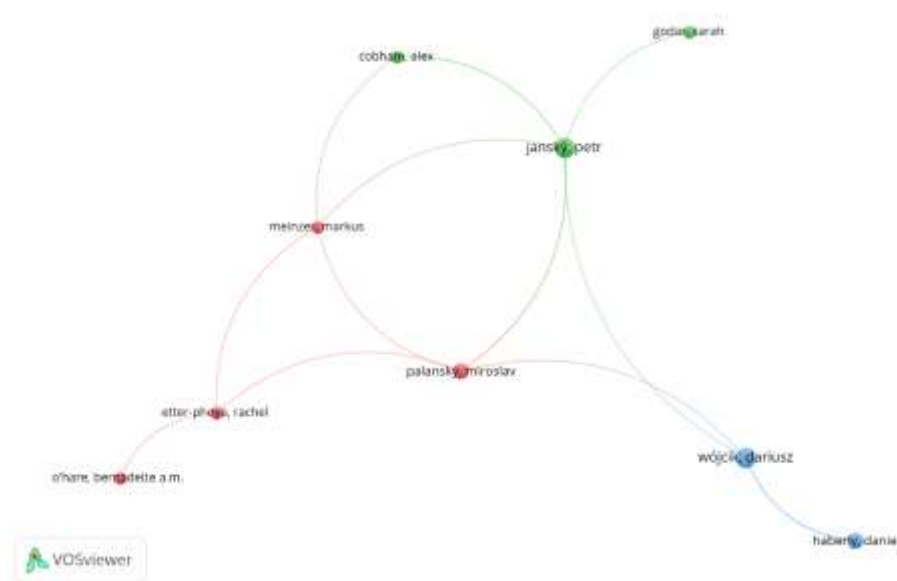


Figure 4. Author Visualization
Source: Data Analysis Result, 2025

The author cooperation network visualization produced by VOSviewer illustrates the primary clusters of scholars who have made substantial contributions to the fields of tax justice, global finance, and fiscal transparency. Each node signifies individual author, while the connecting lines depict the intensity of their co-authorship affiliations. The map delineates various interconnected factions spearheaded by prominent scholars, including Petr Janský, Markus Meinzer, Miroslav Palanský, and Alex Cobham, who are regarded as pivotal figures in the global tax justice research arena. These authors are recognized for their joint research on international tax evasion, illegal financial transfers, and the distributive impacts of taxation, frequently linked to organizations such as the Tax Justice Network and European research institutions. The graphic depicts three different yet overlapping groupings. The green cluster, centered on Petr Janský, is linked to Alex Cobham and Sarah Godar,

representing a collective dedicated to the empirical assessment of worldwide tax evasion and corporate transparency. The red cluster, associated with Markus Meinzer and Miroslav Palanský, represents collaborations focused on policy advocacy and tax equity, encompassing matters of beneficial ownership and automated information exchange. The blue cluster, consisting of Dariusz Wójcik and Daniel Haberly, focuses on geographical and financialization research, examining offshore networks and the spatial dynamics of global finance. The peripheral nodes—Rachel Etter-Phoya and Bernadette O'Hare—broaden the discussion to contexts in underdeveloped countries, emphasizing the developmental consequences of tax loss. The network exemplifies a cohesive and interdisciplinary research community that amalgamates economics, political science, and geography to enhance the comprehension of tax equality and fiscal policy internationally.

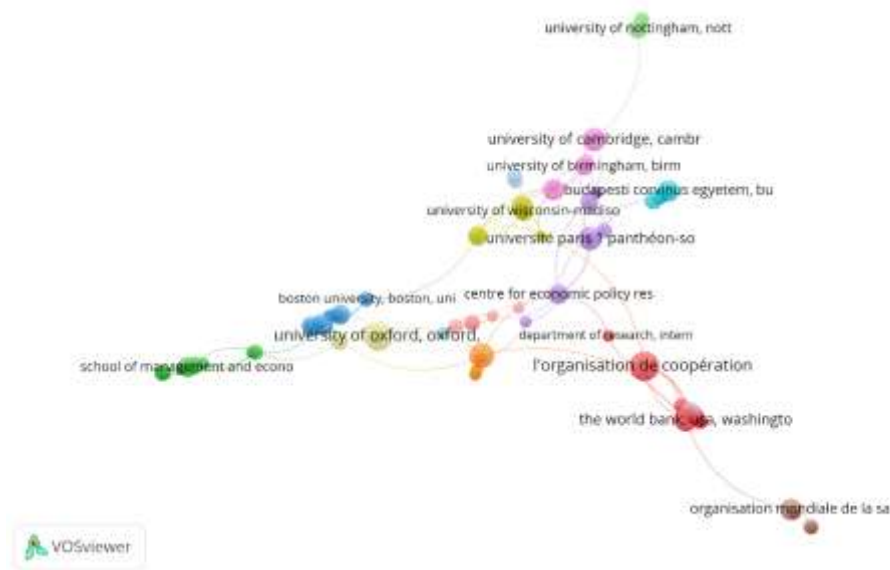


Figure 5. Affiliation Visualization

Source: Data Analysis Result, 2025

The visualization of the institutional collaboration network depicts the worldwide distribution and interconnectedness of universities, think tanks, and international organizations engaged in the research of tax justice, fiscal policy, and global finance. Each node signifies an institution, whereas the connecting lines indicate co-authorship or collaborative research efforts. The map indicates that research in this domain is centered inside a compact yet robustly interconnected transnational academic network connecting European and North American institutions. Prominent institutions including the University of Oxford, University of Cambridge, Boston University, and Université Paris 1 Panthéon-Sorbonne dominate the network, underscoring their critical contributions to the advancement of theoretical and empirical research on tax governance, global inequality, and fiscal policy change. Their proximity to international organizations like the OECD and The World Bank highlights the combination of academic research with policy-oriented analysis. The clustering pattern indicates three primary axes of collaboration. The academic consortium, comprising universities in Oxford, Cambridge, Nottingham,

Birmingham, and Wisconsin, constitutes the intellectual nucleus of research output, focusing on economic modeling, tax compliance, and fiscal transparency. The policy and international organization cluster, comprising the OECD, World Bank, and World Health Organization, concentrates on practical research pertaining to global tax coordination, development financing, and public health equality. A continental European consortium, spearheaded by Université Paris 1 Panthéon-Sorbonne and Budapesti Corvinus Egyetem, integrates economics, law, and governance research, often partnering with think tanks like the Centre for Economic Policy Research (CEPR). The robust interconnection among these clusters indicates a cohesive research ecosystem in which universities provide theoretical insight, while international organizations convert discoveries into implementable financial policy structures. This network illustrates that the progress of tax justice and equity research depends on ongoing, transnational collaboration between academia and international institutions to tackle intricate financial governance issues.

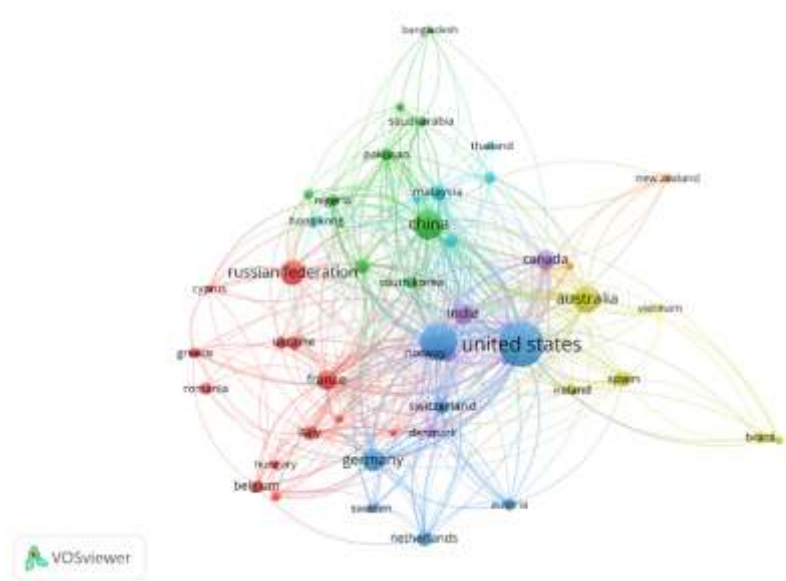


Figure 6. Country Visualization
Source: Data Analysis Result, 2025

The visualization of the country collaboration network elucidates the geographical framework of international research alliances in tax justice, equality, and financial governance. Each node symbolizes a country, whilst the connecting lines denote co-authorship or institutional collaboration across international boundaries. The dimensions of each node represent the publication output of the country, while the thickness of the lines indicates the degree of collaboration. The map indicates that the United States, China, India, Germany, and the Russian Federation are the primary contributors, constituting the core centers of global knowledge production. Their robust connections with European and Asia-Pacific partners signify a cohesive transcontinental research ecosystem focused on the fiscal and policy aspects of tax justice. Observable distinct regional groups exist. The blue cluster, led by the United States, India, Germany, and the Netherlands, signifies a multidisciplinary collaborative network that connects economics, law, and public policy, featuring substantial co-authorship links to Australia and Canada. The red cluster, led by France, Italy, and the Russian Federation, emphasizes European fiscal research, historical tax systems, and financial regulation. The green cluster, comprising

China, Malaysia, Saudi Arabia, and Pakistan, signifies an expanding Asian research foundation focused on development-oriented and sustainability-related tax policy analyses. Developing economies are increasingly engaging through emerging connections with Nigeria, Bangladesh, and Vietnam. This network illustrates that worldwide cooperation on tax justice and equity is progressively becoming more broad, while still predominantly focused on wealthy economies. Enhancing collaborations with poorer nations may improve regional representation and diversify policy perspectives in forthcoming fiscal equity studies.

3.5 Practical Implications

This bibliometric mapping yields substantial practical consequences for policymakers, tax authorities, and international organizations aiming to improve equity and efficiency in global financial systems. The network visualizations indicate that tax justice research is predominantly focused in advanced economies, highlighting the necessity for capacity-building and data-sharing programs in underdeveloped nations to facilitate inclusive fiscal reform. Collaborations between countries and institutions provide prospects

for transnational partnerships that can enhance evidence-based policymaking, especially through South–South and North–South cooperation. The study highlights the importance for policymakers of incorporating tax justice concepts into sustainable development frameworks, ensuring that fiscal systems both generate income and tackle inequality and environmental objectives. Furthermore, by recognizing prominent authors, institutions, and collaborative dynamics, international organizations like the OECD, UNDP, and World Bank can strategically collaborate with research networks to develop policy instruments, enhance transparency, and mitigate illicit financial flows.

3.6 Theoretical Contributions

This study theoretically enhances the conceptual framework of tax justice and equity in the literature on global financial governance. It connects economic theory, fiscal sociology, and global governance by illustrating the evolution of tax justice research from limited fiscal policy discussions to comprehensive frameworks that include sustainability, ethics, and development. The bibliometric findings indicate a developing integration of Resource-Based View (RBV), Institutional Theory, and Global Political Economy, establishing a theoretical basis for comprehending taxes as both an economic tool and a moral means of redistribution. Moreover, the chronological and thematic analyses enhance existing theories by delineating the intellectual progression from post-crisis fiscal reforms to current discussions on digital taxes and green fiscal policy. This integration provides a comprehensive theoretical framework to elucidate how global financial structures influence fiscal equity and how international cooperation mechanisms mitigate power imbalances between developed and developing nations.

3.7 Limitations and Future Research

Notwithstanding its extensive breadth, the study possesses some limitations intrinsic to bibliometric methodologies. Initially, it depends exclusively on the Scopus database, which, although comprehensive, may omit pertinent grey literature, policy documents, or regional journals that present essential viewpoints on tax justice—especially from the Global South. Secondly, the emphasis on English-language publications may create a linguistic bias, leading to the underrepresentation of research conducted in non-English-speaking nations. Third, bibliometric indicators reflect citation and co-authorship patterns but fail to evaluate content quality or policy impact, necessitating supplementary qualitative analyses for a comprehensive interpretation of the underlying discourse. Subsequent research may enhance this study by integrating bibliometric mapping with systematic literature reviews or content analysis to investigate causal links, narrative transformations, and ideological foundations within global tax justice scholarship. Furthermore, integrating information from Web of Science, SSRN, and institutional repositories would improve data comprehensiveness and facilitate comparative validation of the thematic patterns revealed in this work.

4. CONCLUSION

This bibliometric analysis of research on tax justice and equality in global financial systems uncovers a dynamic, interdisciplinary knowledge space that has notably developed since the mid-2010s. The analyses—encompassing keyword co-occurrence, author collaboration, institutional networks, and country linkages—illustrate that tax justice is no longer limited to conventional fiscal policy or public finance but is progressively intertwined with discussions on sustainability, global governance, and digitalization. The prevalence of terms like taxation, financial crisis, sustainable development, and economic policy highlights how crises and globalization have compelled the academic and policy sectors to reconceptualize taxation as a

tool for both revenue generation and the advancement of equity, resilience, and inclusive growth. The research delineates a network of prominent academics—namely Petr Janský, Alex Cobham, and Markus Meinzer—whose partnerships underpin the intellectual framework of the discipline. Their study integrates empirical assessment of tax evasion with normative advocacy for fiscal openness, demonstrating an increasing synergy between evidence-based inquiry and policy reform. Institutional study underscores the crucial roles of Oxford University, Université Paris 1 Panthéon-Sorbonne, and international entities such as the OECD and World Bank, collectively establishing a dynamic nexus between academic research and practical fiscal control. Geographically, established economies such as the United States, Germany, France, and China predominate in research output, however developing clusters

in Asia and Africa suggest a gradual but promising diversification of viewpoints. This study enhances global policy discourse by identifying research gaps, including the underrepresentation of Global South contexts, green fiscal policies, and social equity evaluations, in addition to mapping intellectual structures. Fortifying cross-border cooperation, augmenting data transparency, and integrating justice-oriented frameworks into tax policy are imperative further actions. The paper indicates that attaining global tax justice necessitates both theoretical consistency and practical cooperation among academia, governments, and multilateral institutions. Consequently, fiscal systems can progress towards enhanced inclusion, accountability, and sustainability, aligning taxation with both economic efficiency and ethical as well as developmental mandates.

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