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Corporate Tax Avoidance: A Systematic Literature Review and Research Agenda

Nivakan Sritharan, Sahari Salawati, Cheuk Choy Sheung Sharon, Mohamed Ahmad Syubaili
University Malaysia Sarawak

Abstract
Emerging research studies explore various factors that impact on the corporate tax avoidance. Exploration of tax avoidance is crucial since this strategy legally accepted across the world. However, the research studies made of the past 20 years are widely discussed, looking into the impact made by the 'Institutional ownership', 'Corporate social responsibilities', 'Firm's characteristics', and the 'Audit quality'. We take this opportunity to systematically review the literature papers of the past 20 years, published between the years, 2000 and 2022. For that, systematic literature review (SLR) method is employed. This paper manages to highlight the major research gaps that existed in the previous studies, by anatomizing the years' publications, the data base of the journal, the anatomizing year of the publications, destination of the sample collection, statistical methods, and the number of articles cited, etc. The chosen 96 papers clearly articulate the description and understanding of the gaps: 'Small sample size', 'Selection of one approach to measure corporate tax avoidance', 'Limited studies made among weak, formal, and institutional environment', 'Limited comparative studies', 'Limited studies made from agency perspective & Managerial influence', and 'limited usage of other statistical tools. This paper sheds new light on the research gaps with the help of clear discussion made on the research gaps with the researchers, opening avenues for the future researchers, and enabling them to make research extensively on the subjects researched.
Keywords: Institutional Ownership, CSR, Firm Characteristics, Audit Quality, Tax Avoidance.

Introduction
Background
Tax is a means of achieving its goals, directly and indirectly from the people, for regular expenditure, for national development and for financing the economy of the community (Fauzan et al., 2019; Sritharan et al., 2022). Tax contributions have risen dramatically in recent years and are now regarded as the most important source of money for the implementation of national development activities that would progressively strengthen the country's economic growth and prosperity (Jingga & Lina, 2016; Sritharan & Salawati, 2019; Sritharan et al., 2021). Taxes on a company attract a lot of attention since the amount of tax owed is determined by the amount of revenue generated by the firm, and the higher the revenue, the higher the tax owed. Although the number of taxpayers grows with time, various