



## INTERNATIONAL TAXATION FROM AN ACADEMIC PERSPECTIVE: BIBLIOMETRIC REVIEW FROM 1995 TO 2023.

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### Abstract

International taxation is a topic discussed in accounting research due to globalization, which has led to an increase in transnational commercial and financial transactions. This has generated new challenges for governments that must ensure that their tax systems are fair and equitable for companies and citizens operating internationally. Therefore, the study identifies the scientific production related to international taxation studies, through a bibliometric review. The methodology is descriptive-documentary with a quantitative approach, using the SCOPUS database as a source of information. The interpretation of the data was carried out by means of a bibliometric study. The main results indicate: a) between 1995 and 2023, 120 papers on challenges in international taxation were identified, b) the United States is the leading country with more research on international taxation (International Taxation); c) there is since 2018, an upturn in publications in this regard, d) In Oceania and South America the subject has a precarious development. It is concluded that the different lines of research in international taxation studies are approached from the thematic areas: economics, econometrics, finance, social sciences, accounting and management, environment.

**Keywords:** International Taxation, Taxation, Evasion, Bibliometrics, Scientific Community.

### Introduction.

Understanding the relevance of dealing with international taxation and taxation is necessary in a world that is increasingly globalized due to technological innovations and new global economic needs.

As we are told, taxes are an issue that will always have economic repercussions when making decisions when it comes to marketing or investing internationally. Therefore, a basis is required so that taxes are not a border that limits international trade, but that an international agreement is reached.(Lymer, A., & Hasseldine, J., 2002)

Hence, international taxation has boomed since there is recently the principle of world income by which a natural or legal person, regardless of their place of residence or production, must continue to contribute to their country of origin. This effect has been mitigated by double taxation agreements generated by the tax administrations of two or more countries, or between economic blocs, since international taxation is born from the economic perspective and is transferred to the legal establishment of the countries, providing legal uncertainty to the .(Sierra, J., Martínez, C., Durán, S. & Castro, R. , 2021)(Sarduy González, Mariuska, & Rosado Haro, Alberto Santiago., 2018)

Although international taxation will have greater strength in the future, since within the framework of globalization there is the integration of taxation between countries mediated by their participation in multilateral organizations and economic integration blocs. Likewise, the insertion in many countries of the so-called electronic accounting, by which the tax administration carries out self-management and immediate control through electronic invoicing, electronic payroll and equivalent electronic documents, has a wide impact.(Pérez, F. A. G., Hoyos, D. A., Alzate, M. A. H., & Arroyave, L. M. A. , 2019)

This has generated special attention from countries for which the margins of evasion have been drastically reduced due to international taxation.

In addition, other authors who laid the groundwork, such as , who especially provides the perspective that taxation significantly and directly influences transfer pricing, which in turn affects decision-making in foreign investment, in addition to the level or scale of indebtedness of companies and the payment of dividends and royalties; they present an intellectual approach of relevance that will be taken as a basis for study.(James R. Hines, Jr., 1999)

In other aspects, they broaden the perspective of international taxation by dealing with digital taxation and its challenges; which are tax evasion and little support from international organizations, such as the European Union and the Organization for Economic Cooperation and Development (OECD). Tax evasion by companies operating digitally is on the rise and international bodies do not offer optimal solutions.(Jiménez Vargas, P.-J., 2021)

Therefore, although approaches have been presented on the subject, it is still in full development and that is why a detailed bibliometric analysis is required.

## **Methodological considerations of the research.**

The methodology of this article is descriptive-documentary with a quantitative approach in order to answer: What is the scientific production on international taxation during the period 1998 to 2023 using the SCOPUS database as a search engine?

According to the authors, they point out the great help that Bibliometrics can provide as a research method with statistical support used to clarify the research routes taken by a topic over the years. In Bibliometrics, indicators are used according to the need to be described, such as the numerical data that allow the characteristics of the documents studied to be quantitatively expressed to obtain an analysis of the scientific features, which in turn allow comparing the observations given between different studies. Taking into account the above, this paper integrates the scientific production indicator for scientific productivity by author, area of knowledge, journals, in a given period. (Solano López, Castellanos Quintero, López Rodríguez del Rey, & Hernández Fernández, 2009)

Regarding the methodological design, it will be based on 3 stages. First stage, identification and collection of initial data. Second stage, selection of the data most aligned with international tax research. Third stage, analysis and interpretation of the data.

In stage 1 of the research, a first search filter was carried out through the descriptors "*International Tax*" in title, abstract and keywords, obtaining a result of 480, which does not represent a sufficiently large proportion. However, a second phase is addressed where the documents are limited to the areas of interest of the research "*Business, Management and Accounting*", "*Economics, Econometrics and Finance*" and "*Social Sciences*" allowing the identification of 456 results.

Subsequently, another keyword search factor is integrated, which incorporates at least 6 words in the title and/or summary, such as, "*International Taxation, Transfer Pricing, Tax System, Tax Avoidable, Taxation, Corporate Taxation*".

This delimitation yielded a more modest result to resolve the objective of the study to be carried out, representing a total of 224 documents.

Por tanto lo anterior, consigue la ecuación quedando estructurada de la siguiente manera TITLE-ABS-KEY ("international taxation") AND ( LIMIT-TO ( SUBJAREA , "ECON" ) OR LIMIT-TO ( SUBJAREA , "SOCI" ) OR LIMIT-TO ( SUBJAREA , "BUSI" ) ) AND ( LIMIT-TO ( EXACTKEYWORD , "International Taxation" ) OR LIMIT-TO ( EXACTKEYWORD , "Transfer Pricing" ) OR LIMIT-TO ( EXACTKEYWORD , "Tax System" ) OR LIMIT-TO ( EXACTKEYWORD , "Tax Avoidance" ) OR LIMIT-TO ( EXACTKEYWORD , "Taxation" ) OR LIMIT-TO ( EXACTKEYWORD , "Corporate Taxation" ) )

Therefore, this result will be called Sample 1, which contains 224 documents that refer to the study of international taxation. It is pertinent to mention that the database was

downloaded in September 2023. This can be seen in Table 1 which illustrates the debugging phases of Sample 1.

**Table 1. Grouping criteria for Sample 1.**

Number of documents	Criteria
480	Total, of scientific documents with the descriptor "International Tax" in title, abstract and keywords.
456	Associated with the areas of interest for the study ( <i>Business, Management and Accounting; Economics, Econometrics and Finance; Social Sciences</i> )
224	Estudios con al menos (6) palabras clave vinculadas al estudio ( <i>International Taxation, Transfer Pricing, Tax System, Tax Avoidable, Taxation, Corporate Taxation</i> )

**Source: Authors' elaboration based on the database generated by SCOPUS (2023)**

Stage 3 of the study takes the 224 selected documents as a basis and makes a new selection manually in order to specifically identify the studies of international taxation. To do this, it was necessary to read and analyze the documents, where 86 documents were identified. The result of these limitations will be called Sample 2.

**Table 2. Grouping criteria for Sample 2**

Number of documents	Criteria
224	Total, of selected documents
86	Reduced to scientific studies that specifically refer to the challenges, trends and advances presented by international taxation or taxation.

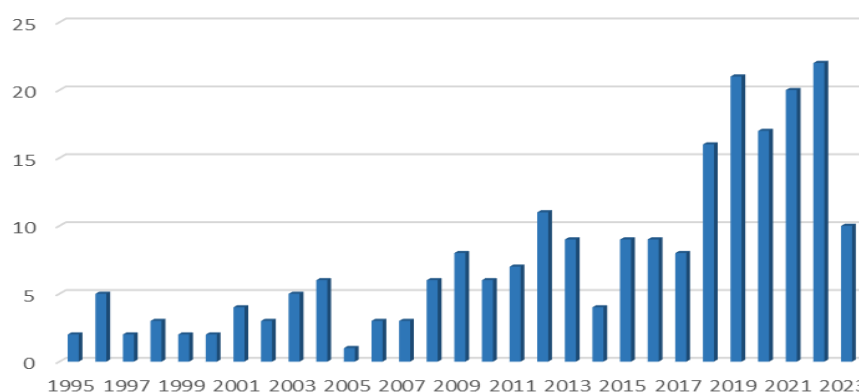
**Source: Authors' elaboration based on the database generated by SCOPUS (2023)**

**Scientific publications that address international taxation: Results of bibliometric analysis.**

**Findings of Sample 1.**

According to graph 1, it can be seen that, based on the previously mentioned parameters, 224 scientific publications have been found on international taxation on a date dated between 1995 and 2023.

**Figure 1. Number of documents published from 1995 to 2023.**



**Source: Authors' elaboration based on the database generated by SCOPUS (2023). In original Spanish language**

A positive growth in terms of the subject of study is corroborated. Since before 2010, the barrier of 5 publications in a year was only exceeded three times, in 2004, in 2008 and in 2009, the latter being the year that reached the most publications (8); while, as of 2010, only in one year the number of scientific publications was less than 5 publications, which was in 2014 with 4 scientific publications.

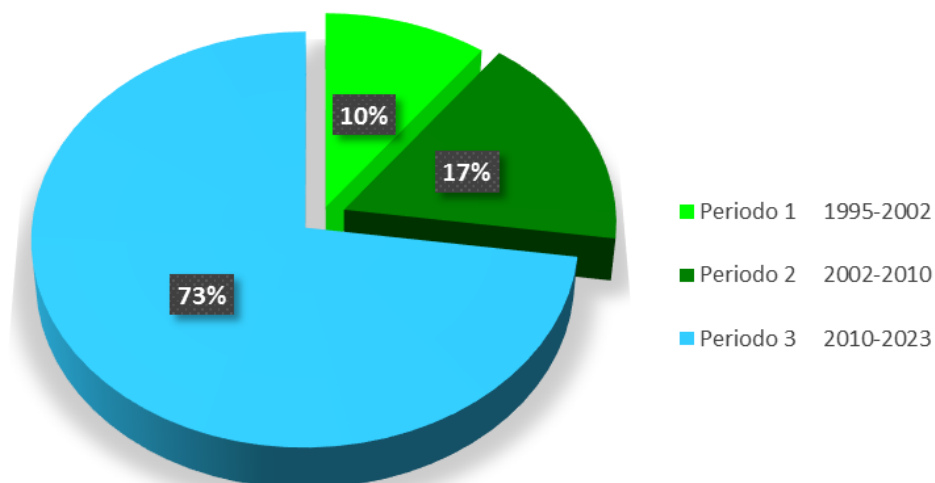
An increase in scientific publications was reached in the period between 2018 and 2022, seeing that no more than 15 scientific publications had ever been made in the same year, with the closest number being that registered in 2012 with 11; however, in this time interval that amount was exceeded, reaching 22 scientific publications in 2022. This shows that international taxation is of greater interest to the scientific community, since it means that in 2022 alone more was published than in other longer periods of time, such as the period between 1995 and 2001, which brings together a total of 20 publications.

Figure 2 presents the analysis of the percentage number of scientific publications that were made during three key time intervals. From 1995 to 2002, conceptual principles and models were presented, as well as questions of their functionality, as covered in "Competition of the Capital Tax with the Consumption of the Socially Wasteful Government" (W. Eggert, 2001) in "Is Tax Harmonization Useful?" (W. Eggert, 2001).

From 2003 to 2010, globalization began to take on relevance in taxation and deepened concepts about capital such as its structure, its mobility or also about foreign investment. And from 2011 to the present 2023, the incidence of technologies, the role of international organizations, the impact on multinational companies and even the incidence of COVID-19 have been covered.

The importance that international taxation has taken in the last 12 years is evident, with 73% of the total scientific publication corresponding to the periods covered from 1995 to 2023, corresponding to 163 publications out of the 224 total. This is due to the possibilities offered by the excessive technological advance and made possible a more in-depth debate on international taxation.

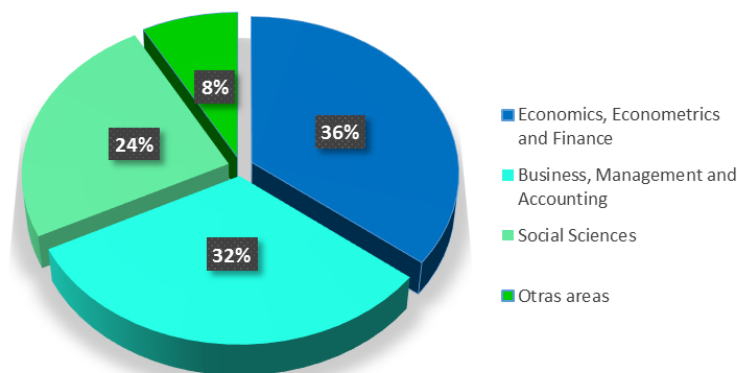
**Figure 2. Number of documents published by period.**



**Source: Authors' elaboration based on the database generated by SCOPUS (2023).  
In original Spanish language**

Graph 3 presents the distribution of the areas of knowledge of the total number of studies that address the challenges of international taxation. In this case, the following areas were taken into account: "*Economics, Econometrics and Finance*" represented in 36% of the total publications, the second area "*Business, Management and Accounting*" occupying 32%, the third area "*Social Sciences*" refers to 24%, and the other areas are located in 8% of the total publications. which refer to *Arts and Humanities, Earth and Planetary Sciences, Decision Sciences*, among others.

**Figure 3. Number of documents published from the knowledge area**



**Source: Authors' elaboration based on the database generated by SCOPUS (2023).  
In original Spanish language**

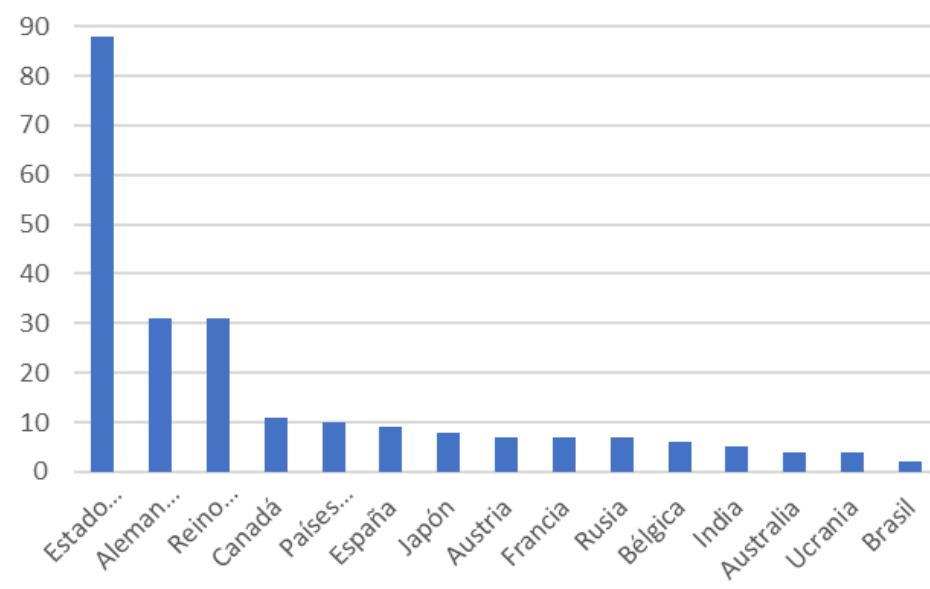
Figure 4 presents the 15 countries that have made the most scientific publications on international taxation. It is notorious that only 3 countries exceed the barrier of 30 publications, being the United Kingdom, Germany and the United States, in which only the latter exceeds the number of publications made by the other two countries, since it has 88 publications compared to 62.

On the other hand, within this graph it is also possible to analyze that the region of Europe appears as the one that has made the most contributions, with 112 in total, followed by North America with 99, Asia with 13, Oceania with 4 and, finally, South America with 2.

It should be noted that, of these last two regions, only the contributions from the countries Australia and Brazil respectively were counted, since in the case of South America Uruguay and Ecuador have also participated, but it does not enter among the 15 countries with the most contributions because it only has one publication in SCOPUS while on the part of Oceania there are two contributions from New Zealand. which left them tied with Brazil.

Finally, in the same way, Africa registers publications by Ethiopia and South Africa, contributing one scientific publication each.

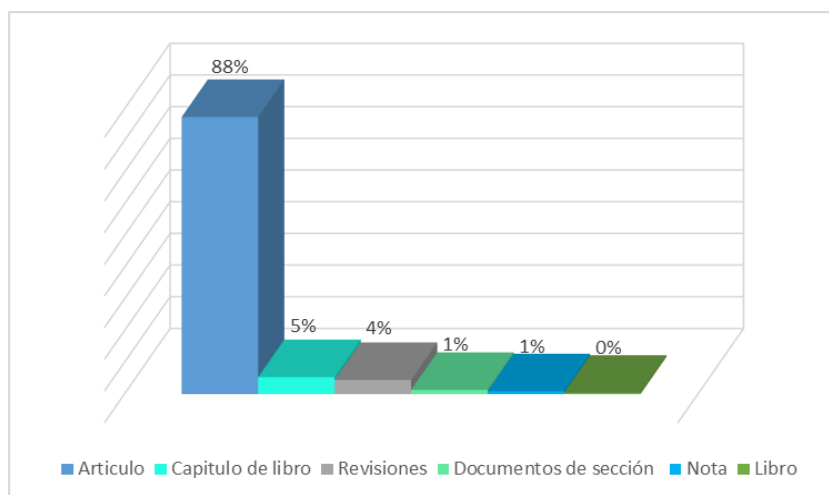
**Figure 4. Publications according to the country of publication.**



**Source: Authors' elaboration based on the database generated by SCOPUS (2023).  
In original Spanish language**

On the other hand, 88% of the total number of documents published (224) belong to the typology of scientific articles, which allows greater visibility in relation to these studies in the field of international taxation, then 5% correspond to book chapters, 4% are published in technical reviews, 1% are found in section documents, Finally, 1% are grades. In other words, most of the publications correspond to articles and from this it could be said that researchers prefer to disseminate knowledge in articles, since it is more recognized in scientific measurements (graph 5).

**Figure 5. Types of published documents**



**Source: Authors' elaboration based on the database generated by SCOPUS (2023).  
In original Spanish language**

## **Findings from Sample 2**

At this stage of the research, the research was limited to only articles that are finished, having 86 documents taken into account from 2018 to 2023, these data were obtained in the month of September 2023; excluding the area of knowledge of engineering.

It is important to note that the topics of study are very diverse, the first topic referring to taxes is only 24 articles, 32 on economies, 8 on history, 1 article on technologies in international taxation, 14 on laws or law in international audits, and 7 on the impact of these international taxes on society.

### **By way of conclusion.**

Based on the above, it can be seen that international taxation is a booming area of study, evidenced by the level of publications that has increased since 2018. Despite the fact that in the current year 2023 there is a decrease in publications, it is projected that the scientific treatment of this topic will be increasing, even more so understanding the socio-economic-technological context faced by society today, in which it is necessary to regulate beyond borders.

From sample 1 it can be concluded that the effect of globalization generated a great impact on international taxation and that the countries with greater economic development have been interested in researching this topic, but greater participation is expected from other countries, such as those in South America, where the issue is not yet being pertinently addressed. It is possible to think that, for the development of this important issue, regional approaches and agreements must first be found, so it is expected that more and more countries will submit their efforts to postulate a much more structured scheme.

Sample 2 shows the background of this topic in the economic sector, but at the same time, it is pertinent to highlight how little international taxation has been dealt with from a technological point of view, with only one work being found in the period 2018 - 2023. The transcendence of technology is inherent when talking about internationalization in any aspect, and it can be said that it is even more important when talking about taxes and fees; technology playing a fundamental role in harmonizing and facilitating processes.

Therefore, it is expected that greater interest will develop from this point of view, since it is a key factor and will be decisive when implementing universal international taxation.

Finally, as a reflection, it must be emphasized that there should be more dissemination of this topic, since it will mark a reality in the future due to the need of today's society.

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