

A Bibliometric Analysis of the Relationship between Accounting, Taxation and Audit

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Abstract. *The subsections of the relationship between tax, accounting, and auditing have been addressed over time under various topics, raising serious debates among both academics and professionals, the most debated subsection being the relationship between accounting and taxation. The main purpose of this article is to document, through quantitative analysis, the evolution of research in the field of tax, accounting, and auditing. We searched the most significant 460 publications indexed in the Web of Science Core Collection database and applied a quantitative research methodology. By using the VOSviewer software, we performed a bibliometric analysis based on the topic of tax, accounting, and auditing in terms of co-occurrence keywords that reveal the most prominent relationships between the three mentioned concepts. The results of the study indicate that researchers focus on the subsections of the triad, addressing the topics from the perspective of the three fields of research is too little discussed at the academic level and we can even say that it is in its infancy and needs to be developed, the chosen field of research can be considered a field with numerous, current research perspectives, all three fields being in a perpetual reconfiguration and updating, under the umbrella of globalization and digitalization.*

Keywords: taxation, auditing, accounting, bibliometric analysis, Vosviewer

JEL Classification: M41, H21, H32

1. Introduction

The bibliometric analysis uses quantitative and qualitative techniques to identify, select, collect, categorize and synthesize important textual volume information and determine specific indicators (Chersan and Mironiuc, 2015), bibliometric analysis quantifies the degree of dissemination of scientific articles within the academic community and/or the impact of their authors or journals on their related fields of research (De Robbio, A., 2007, p. 257). The development of the level of knowledge in all fields of science is mainly based on the dissemination of ideas and explicit knowledge of researchers through publications in journals, journals, reference books (Chtioui, T., Soulerot, M., 2006, p. 8), to know the national and international trends regarding researchers' concerns on the relationship between accounting, taxation, and auditing is clearly useful and timely taking into account the permanent transformations that take place in the three fields of research.

We identified a research gap regarding our investigation area, by searching both databases' WOS and Google Academic. The last bibliometric analysis found on this subject was published in 2015 by Chersan and Mironiuci, in the article “A foray into audit and accounting research over a decade. Intuitive analysis of the articles published in the journal *Audit Financiar*”, making a study taking into account 720 extracts from 112 issues of the magazine “*Audit Financiar*”, published over a period of 10 years, respectively from 2003 to 2013, wishing to evaluate the thematic areas addressed in the field of auditing

and accounting. Also, they made an average of the articles that approached the topic of the relationship between taxation, accounting, and audit, concluding that this relationship represents only 6% of the total thematic areas for the period 2003-2013.

Other bibliometric analyses were found to be related to the subsections of this relationship: a bibliometric analysis from 1923 to 2020 over agricultural accounting studies in Scopus journals (Umar et al., 2022), an analysis of the innovative approaches in the accounting and audit of the book value of assets (Ismayilov, 2020), bibliometric analyses, of the impact of blockchain technology (BT) in auditing (Lomabardi et al., 2021), and so on.

The rest of the article is structured as follows: the paper begins with some theoretical aspects of the relationship between accounting, auditing, and taxation followed by the presentation of the research methodology, next, the paper explains the process of conducting the bibliometric analysis on the relationship between accounting, auditing and taxation and the last section of the article highlights the conclusion of the study.

2. Theoretical aspects of the relationship between accounting auditing and taxation

Historically, profit and loss reported in financial statements have been the starting point for calculating taxable profit, but tax and accounting practices have followed divergent paths for quite some time (Green, 1995; Whittington, 1995), complexity, uncertainty, and losses leading to increased taxation (Sikka and Willmott, 2010; European Commission, 2001). Accounting definitions of assets, liabilities, income, and expenses do not prevent companies from creating intangible assets, management fees, and royalty schemes and avoiding taxes (United States Bankruptcy Court Southern District of New York, 2004). Reviewers noted that intercompany transactions “can reduce or even eliminate profits in one place at a stroke of an accountant’s pen” (Action-Aid, 2012: 8); Companies use accounting rules to move money to reduce or completely avoid tax liability (Christian-Aid, 2009, p. 4) and transfer pricing is at the forefront of international tax issues (Sheppard, 2012). In fact, companies can utilize the laws of any country, whether onshore or offshore, to shift profits and avoid taxes in one or more jurisdictions. This is aided by a lucrative tax avoidance industry made up of accountants, lawyers, and financial professionals (Sikka and Willmott, 2010; Mitchell and Sikka, 2011). The current system of taxing corporate profits is the result of numerous international treaties, court cases and agreements, some of which are more than a century old (Picciotto, 1992, 2011).

Accounting and taxation exist for different reasons: “Financial accounting and tax accounting are not the same. They have different goals, are governed by different rules, and serve different purposes. (Citation in Green: 449) For example, in the case of income tax, the tax base does not always correspond to the accounting or economic definition of income (James, 2009).

Bunget et. al. (2008) define the relationship between accounting and taxation as representing “a field of convergence and divergence, of tolerance and intolerance”, at present a great importance is granted to accounting judgments, considering the fact that most fiscal taxes and contributions are based on accounting information. Fekete et al. (2010) came to the conclusion that in Romania, the secondary influence factor of accounting policy decisions is taxation, which explained a large number of the choices made by specialists in accounting policies.

Interference between taxation and accounting is evident in areas such as the valuation of financial statement elements, revaluation and depreciation of tangible assets, and tax accounting for depreciation of assets, provisions, income tax, and value-added tax (Opreat, 2014).

Peytcheva, Wright, and Majoor (2014) also show that less precise accounting standards induce demand for more audit evidence and related program planning decisions. Accordingly, we can expect that the level of accounting standard precision influences the auditors' role and behavior, especially with regard to this new type of non-standardized auditor's report. Kadous and Mercer (2016) also find that when the client engages in aggressive accounting, the flexibility of principles-based standards works in favor of auditors: mock juries return fewer verdicts against auditors in a principles-based regime. Based on congruity theory, Ozlanski (2019) finds that the effect of KAM on investor perceptions of management's reporting credibility is observed when the KAM disclosure is governed by a precise accounting standard.

In the opinion of some authors, the fiscal complexity is strongly determined by the complexity of the regulations on transfer pricing in the fiscal code and by the fiscal audits within the fiscal framework, (Hope et al. 2021), the fiscal risk can be reduced by financial audit, for this purpose the IAASB has created special purpose insurance missions, such as ISA 800, ISA 805, ISA 810 (Domnişoru et al., 2016).

The context of economic and financial globalization can be considered as a favorable factor for high turnover entities that want to reduce tax expenditures to small amounts, appealing in this context to fiscal optimization strategies such as purchases and sales of intra-group goods, to overvalued values or undervalued; concluding intra-group transactions for consulting and management services; granting and receiving intra-group loans; relocation of intellectual property rights, patents, patents, licenses (Afrăsinei, 2016) through offshore jurisdictions, also known as tax havens, territories where for non-residents, tax rates for income from abroad are very low or even zero (Afrăsinei, 2019).

Factors influencing the quality of financial reporting have been a topic of interest to many researchers who have reached the same consensus that this may be influenced on the one hand by factors specific to the internal environment of the entity (degree of indebtedness; level of profitability, field of activity, company size), by the corporate governance system by the activity of auditors and on the other hand by the macroeconomic factors, such as the legal and political system specific to a country or community or certain accounting / fiscal policies and also the specifics of accounting standards used in the preparation of financial statements, in particular, International Financial Reporting Standards (Ciocan, et. al., 2021).

3. Research methodology

The main purpose of this research is to perform a bibliometric mapping of the evolution of research in published scientific papers on tax, accounting, and auditing by using data extracted from the WOS platform. Also, the main objective of this methodology involves identifying, organizing, and analyzing the interrelation between the three mentioned fields by searching the most frequently used terms regarding this specific research field.

We chose a bibliometric analysis because is a set of methods used to study or measure information, especially in big datasets like WOS, and it is a quantitative research assessment of academic output. A bibliometric analysis contains two main procedures: performance analysis and science mapping (Cobo et al. 2011).

In the first part of our analysis, we perform a performance analysis that evaluates groups of scientific actors and the impact of their activity (types of documents published, research areas, languages, countries, number of publications).

In the second part of our research, the science mapping carried out displays the structural and dynamic aspects of science by representing the cognitive structure of research. In terms of science mapping, our study investigated the structure of networks as well as different research constituents in terms of research topics, clustering identified

for the research topics, the importance of the key issues identified, and how they relate in different contexts (clusters).

The streaming used in order to perform the bibliometric analysis was focused first on data extraction, then on preprocessing, next on network extraction, mapping, and finally analysis (Cobo et al., 2011).



Figure 1. Diagram of the methodology used
 Source: own generation using data from Cobo et al., 2011

In order to carry out our bibliometric analysis of tax, accounting, and auditing, we used the main database of Web of Science Core Collection and queried with the advanced search on the group of words: taxation* AND accounting* AND auditing in All Fields. The search in WOS was performed on 19 April 2022 with no time limit.

Because we wanted to elaborate a quantitative analysis of the scientific interest in tax, accounting, and auditing research, we used the VOSviewer software to create science mapping by visualizing the structure and the connection between the three mentioned fields.

4. The performance analysis



Figure 2. Diagram of the performance analysis
 Source: own generation

The scientific literature about tax, accounting, and auditing research was scanned in the WOSCC. After querying the database, 482 publications on the topic searched were identified. Then, the primary results were filtered by the research area (economics, management, business, business finance), so the next result was 463 records of the most relevant publications (fig. no.3).

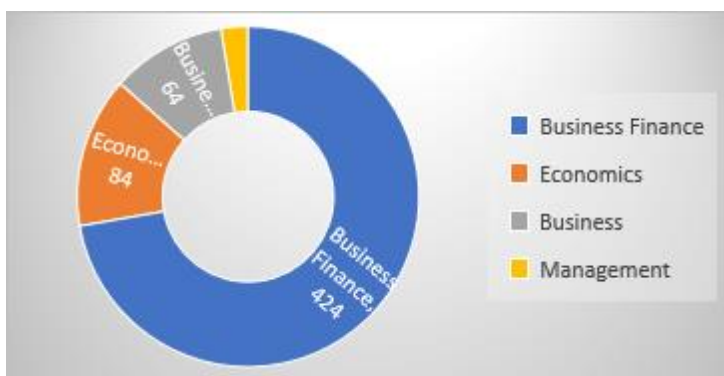


Figure 3. Result analysis based on research areas
Source: own generation using data from WOS database

Among the 463 publications, 38% were articles, then corrections, proceeding papers, and other types of documents.

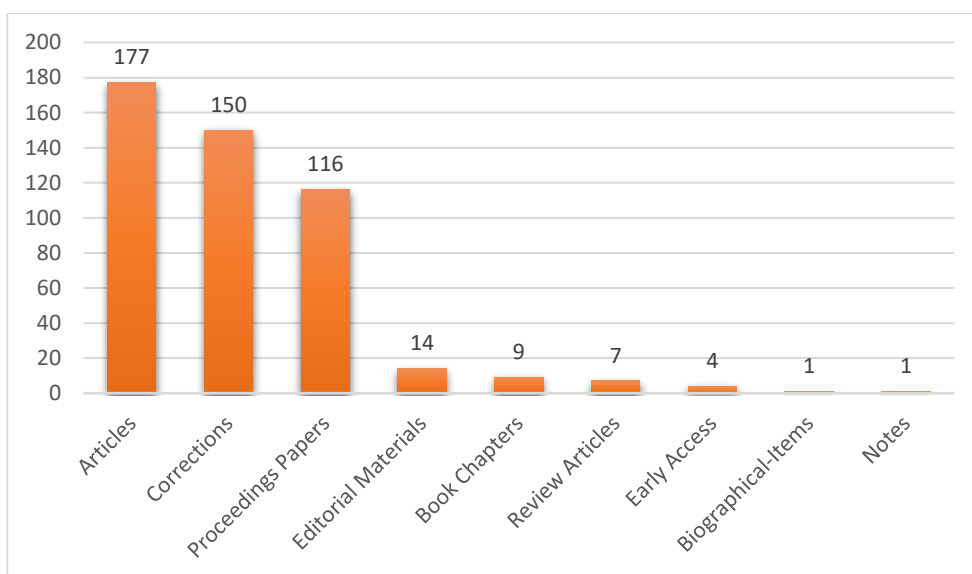


Figure 4. Result analysis based on document types
Source: own generation using data from WOS database

From these 463 records, we decided to carry out the bibliometric analysis only with the 460 publications between 2000 and 2022.

The years with the most published articles are 2019 -132, 2020 – 90, and 2021 – 69 (fig. no. 5). Looking at the ascending trend of the number of publications over the last 3 years, it can be observed that there is an increase in the interest in the discussed issues of tax, accounting, and auditing.

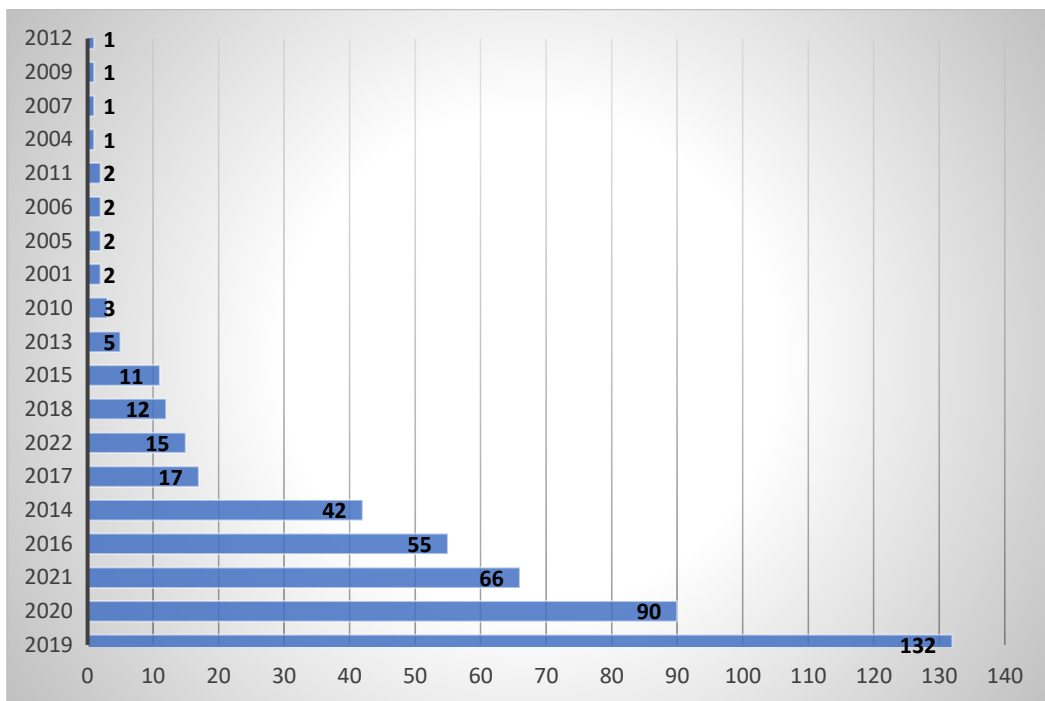


Figure 5. Result analysis based on publication years
 Source: own generation using data from WOS database

Also, 99% of the publications (455 records,) were written in English, followed by 1% in Ukrainian, Russian, and Spanish (Fig. 6).

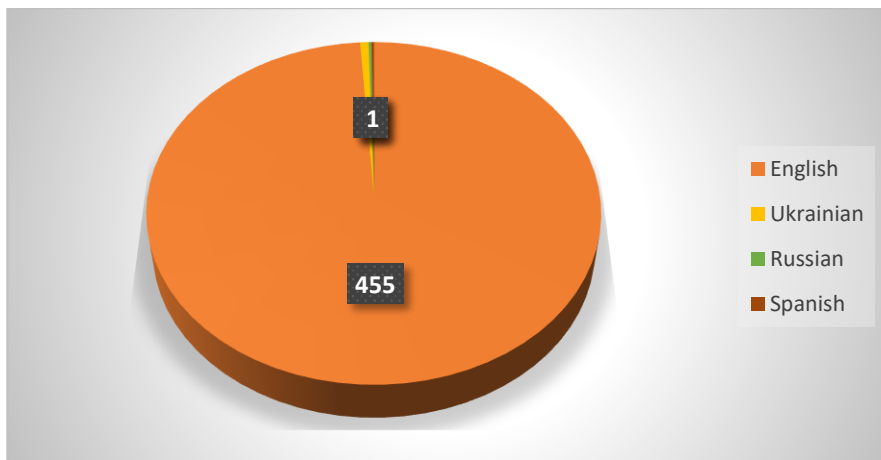


Figure 6. Language of publications
 Source: own generation using data from WOS database

Next, we showed the most productive authors. Thus, fig. no. 7 displays the main 10 most productive researchers in the areas of knowledge about tax, accounting, and auditing during the period between 2000 and 2022.

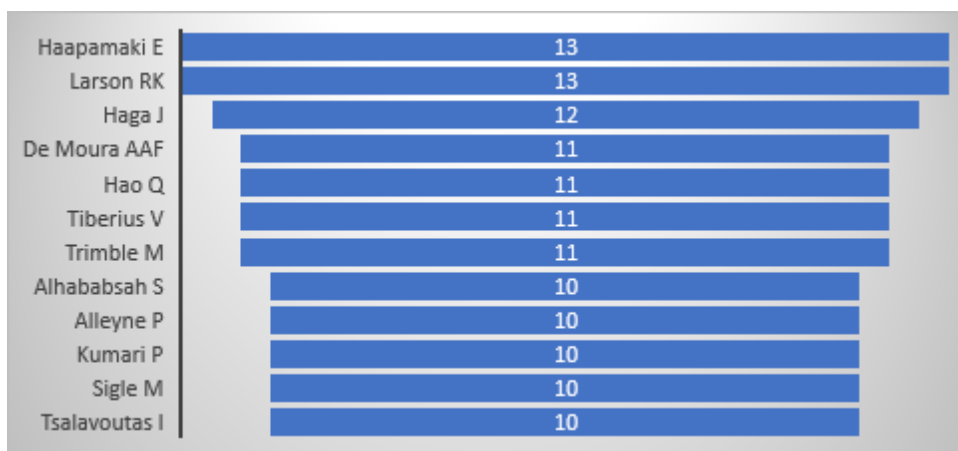


Figure 7. Ranking authors with more than 10 articles
Source: own generation using data from WOS database

5. Science mapping

Then, in order to create a science mapping, the 460 publications on the concepts of tax, accounting, and auditing were exported into a plain text format (txt) containing full record and cited references, in the VOSviewer software for further analysis, to identify the existing correlations.

We created a bibliometric study based on text data generated from a bibliographic database file (WOSCC). Using VOSviewer tools, and the full counting method, we extracted terms with at least 5 occurrences in the titles and abstract fields (van Eck and Waltman, 2011).

The software found 544 terms in the 460 publications that fulfilled the criteria of 5 occurrences. The program selected only 60% of the most relevant terms. Also, many terms were deleted because they were common words such as article, author, data, level, model, paper, study, theory, value, and year, or because they were synonyms using Thesaurus functions. Finally, we have a final list of 210 terms in our research (table no.1).

Table 1. Keywords clusters in VOSviewer

IFRS – cluster 1 (RED)	AUDIT - cluster 2 (GREEN)	TAXATION - cluster 3 (BLUE)	ACCOUNTING - cluster 4 (YELLOW)
ifrs	audit	taxation	accounting
performance	report	asset	revenue
economic decision	tax avoidance	tax evasion	consulting firm
adoption	compliance	tax system	opportunity
capital	audit fee	formation	cpa
structure	association	perception	enforcement
earning	expertise	procedure	employee
lower costs of capital	provision	tax law	profession
ceo	csr	assessment	internal audit function

cash flow	corporate governance	corporate tax compliance	financial crisis
earnings management	comparable information	cryptocurrency	advance
financial performance	ownership	depreciation	conflict
investor protection	auditor type	small business	digitization
significance	tax risk	tax strategy	international standards
classification	environmental issues	expense	international accounting research

Source: own generation using data from VOSviewer

Colored circles were used to identify keywords. The number of occurrences of keywords in titles and abstracts is connected with the size of letters and circles. The letters and circles grow bigger as a keyword appears more frequently.

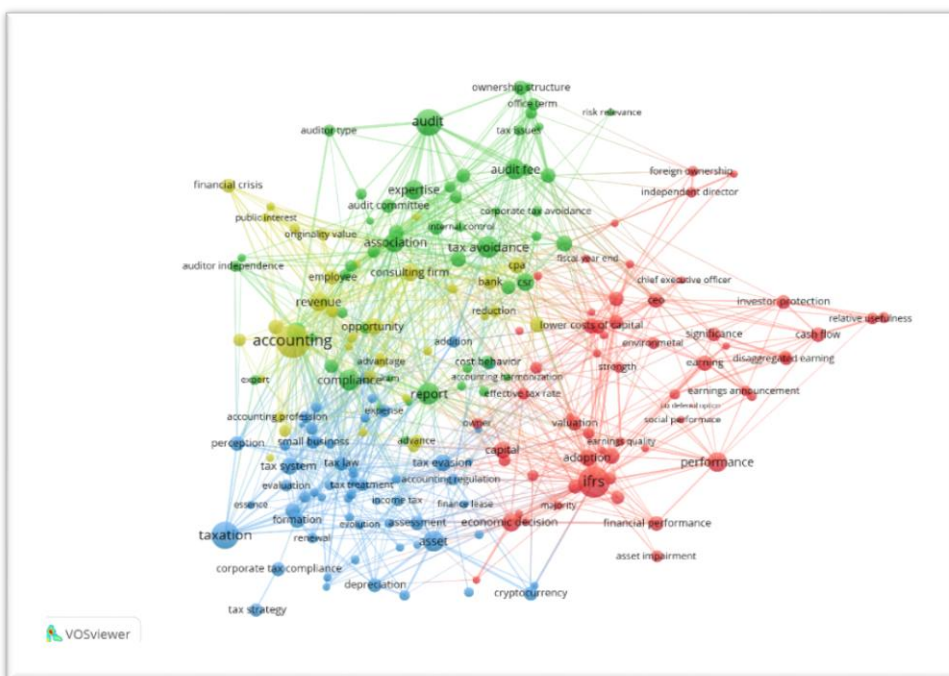


Figure 8. VOSviewer network visualization map – association strength
 Source: own generation using data from WOS database

The 210 terms' co-occurrence network is divided into four clusters (red, green, blue, and yellow) based on their significance (fig. 7). Each cluster can be considered a topic (van Eck and Waltman, 2011).

5.1. IFRS cluster 1 (red)

The most addressed topics related to the IFRS cluster were linked to performance, accounting information, transparency, benefits, comparable information, economic decision, sustainability, adoption, auditing, financial reporting quality, corporate decision, lower costs of capital, social performance, environmental, and capital markets.

The International Accounting Standards Board (IASB) assumes that the purpose of financial reporting is to provide information about the financial position, performance, and changes in the financial position of an entity that is useful to users in making decisions. The effects of the introduction of IFRS can be considered: quality of financial reporting, capital markets, corporate decision-making, management and governance, lending and auditing. If we have to summarize the evolution of the IFRS literature, most of the early research found that IFRS is benefiting more from a growing number of foreign analysts in increasing transparency, lowering the cost of capital, improving cross-border investment, increasing the comparability of financial reporting. As more jurisdictions with economic ties to a country adopt IFRS, the country's expected benefits of reducing cross-border transaction costs will increase. Two of the frequently cited goals of introducing IFRS are to improve reporting quality and to improve the comparability of financial statements across countries.

When it comes to sustainability reporting, IFRS adopters report more sustainability information in their annual reports than non-adopters. Companies that incorporate sustainability into their strategies and implement sustainability-related plans and programs, structures and systems and measure their environmental and social performance also disclose more sustainability-related information.

5.2. Audit cluster 2 (green)

The most approached topics related to audit field were auditor type, tax aggressiveness, corporate governance, CSR, report, going concern, provision, fee level, tax avoidance, tax risk, tax, significant impact, risk relevance, ownership structure, compliance, audit opinion.

Audit is the cornerstone of corporate governance (Cadbury, 1992). Well-governed companies tend to produce high-quality audit reports (Lin & Liu, 2009), because well-governed companies need high-quality audits to add value to the company itself (Fan & Wong, 2005). The audit process can be a constraint on management, leading to improved financial information quality (Huguet and Gandía, 2016), being “an important factor influencing the investment decisions of external users” (Alhadab and Clacher, 2018), the auditor's opinion being a source of recommendation for rectification of accounting and reporting errors, leading to a direct spread over the quality of the accounting information provided (Knechel et al., 2020).

Business going concern is an important issue to address as it determines how a business survives. One indicator of going concern issues is the going concern opinion. A going concern report is the result of an auditor's assessment of the going concern assumptions of the financial report. Some authors (Hardi et al., 2020) argue that prior opinions influence the going concern opinion, whereas opinion shopping, audit quality and financial condition have no influence on the going concern opinion. The significant impact of bias on going concern judgments suggests that auditors found problems in assessing a company's prior state because going concern was difficult to resolve in the short term.

Istrate et al. (2020) identify among the issues that lead to the change of the audit opinion revaluation of fixed assets, provisions, impairment of fixed assets, business going concern, recognition of income and expenses, deficiencies in internal procedures / internal audit, tax issues, deferred taxes, application of IFRS 5, difficulties of the auditor in relation to the management of the company, application of IFRS, incomplete presentation in the notes, problems regarding the current profit tax, exposure to a single client or a single activity, environmental problems.

One of the functions of internal audit, that is, the size of the internal audit team, as a mechanism for corporate supervision, is positively and significantly correlated with the level of external auditors' fees, audit quality, and the tendency of companies to

choose auditors with big names (Big4). The Big4 effect, the perception that the Big4 provide audits of higher quality than non-Big Four, has been observed in numerous studies (DeFond and Zhang, 2014). Some authors (Che et al., 2020) provide new and novel evidence for three potential sources of the Big Four effects: the ability to recruit higher-quality employees, a greater emphasis on learning, and stronger incentive and monitoring systems.

The tax avoidance literature uses various aspects of corporate governance but ignores corporate social responsibility because there is evidence of a relationship between corporate governance and corporate social responsibility, as well as the impact of corporate social responsibility on corporate decision-making and business performance. CSR can influence tax reduction activities. Some studies have concluded that socially responsible companies may be less aggressive with regard to taxation, but other studies have shown that companies with high CSR scores are more likely to engage in aggressive tax avoidance and also have shown that firms audited by high-quality auditors are more likely to get involved in CSR for hedging against the potential consequences of aggressive tax avoidance practices (Abib et al., 2021).

5.3. Taxation cluster 3 (blue)

In the period analyzed the most frequently discussed topics in the taxation field were accounting regulations, assets, leases, tax audits, transfer pricing, tax audits, tax strategies, attitudes towards tax evasion, corporate tax compliance, cryptocurrency, tax burden.

In the specialized literature, the relationship between accounting and taxation still represents a field of convergence and divergence, of tolerance and intolerance, the Romanian accountant being in constant search of quality accounting information and their impact on taxation, as most tax obligations are established on the basis of accounting data, tax management is based on the financial-accounting information system.

According to some authors, the complexity of taxation is largely determined by the provisions on transfer pricing in the tax law and the complexity of tax audits in the tax framework (Hope et al. 2021), companies must be linked to changes in the law and continuous preparation for audits by tax authorities, as Romanian tax authorities, together with tax authorities around the world, have stepped up their efforts to combat tax avoidance and evasion (Toader, 2009).

Another topic addressed is financial leasing, the subject of the discussion starting from the property right, so from the legal point of view the owner of the good that is the object of the contract is the leasing company, but from the fiscal point of view the real owner is the user, provided that at the time of expiration of the contract it expressly provides for the transfer of ownership of the leased property, hence the right to deduct depreciation expenses incurred by the lessee. From an accounting point of view, the situation is identical, the lessee has the right to present in the balance sheet the property together with other goods whose owner is from a legal point of view.

In the professional literature, positive tax attitudes, such as the belief that long-term tax benefits are proportional to the tax burden, have a positive impact on tax payments. The morale of understanding taxpayers about the tax system needs to be improved to minimize incidents of tax evasion.

Cryptocurrencies (Bitcoin) have gained popularity in academia and business in recent years, and the literature suggests that, contrary to applicable tax laws, the type of acquisition, rather than the reason (intent) of the acquisition, matters in how Bitcoin is taxed. For tax purposes, Bitcoin is considered separate from currency, as transactions involving Bitcoin are considered barter transactions. Finally, because of Bitcoin's unique properties, it shows that exchanges and Bitcoin need to be regulated like money.

5.4. Accounting cluster 4 (yellow)

The most addressed topics in the field of accounting were related to terms such as employee, revenue, consulting firm, accounting profession, public interest, corporation, benefit.

International Accounting Standards (IASs) require that the information provided by financial accounting should have the following characteristics: understandability, reliability, relevance, comparability, materiality, substance over form, faithful representation, neutrality, and so on. The users of accounting information such as creditors, enterprise employees, tax authorities, equity investors, and management of the company as well as the other stakeholders have a certain interest, employees concern about the distribution of corporate profits and cash flow situation, tax authorities handle the tax-related accounting information, existing investors are concerned with the current state of business, while potential investors pay more attention with the company's future development, management focuses on all relevant information, not just the publicly disclosed information.

Zhang et al. (2018) consider that disruptive technologies such as automation and artificial intelligence, advanced data analytics and blockchain involve a new level of skillsets for accountants on a scale that is unprecedented. Automated technology reduces the time spent on activities that are manual, rule-based and repetitive, artificial intelligence (AI) applications for business involve training computers to perform tasks that employees can perform, while learning from experiences and adjusting to new data, intelligent robots can currently be used to count inventories, inspect fixed assets, handle bank audit confirmations and read contracts or other documents to generate meaningful insights (Lin and Hazelbaker, 2019), digitization enabled business to create a range of information literacy' challenges as well as new possibilities for accounting information providers.

Regarding the accounting profession in the United States, the National Association of Boards of Accountancy (NASBA) and the AICPA aim to update the CPA licensing model to recognize the rapidly changing skills and competencies required for practice today, transformation is needed in the future. (CPA Evolution, n.d.) and approved an updated licensing model in summer 2020, with plans to introduce a new unified CPA exam by January 2024. Fig. no.8 represents the latest version of the model, which builds on a robust accounting, auditing, tax, and technology core. Control and technology core. In addition, the new framework requires candidates to demonstrate deeper, mature knowledge in one of three subject areas. Each of these areas is considered essential to an evolving career and they are: tax compliance and planning; business reporting and analysis; and information systems and controls.

The overall goal of the model is to develop CPA certification as a process that combines the technical and analytical expertise of future accounting professionals with their core accounting competencies (CPA Evolution, n.d.).

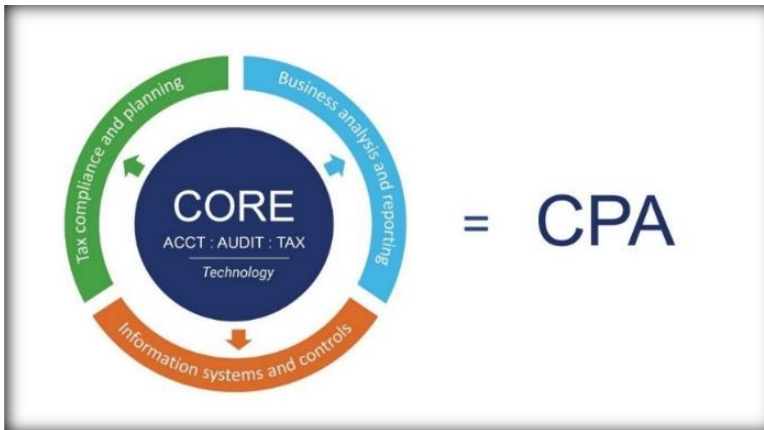


Figure 9. New Certified Public Accountant (CPA) licensure model
 Source: National Association of State Boards of Accountancy (NASBA) and the American Institute of Certified Public Accountants (AICPA)

The most addressed topics related to the accounting cluster in 2020 refer to *internal audit function, enforcement, and establishment*. Internal Audit (IA) is also affected by global changes and plays an important role in evaluating an organization's risk management, controls, and corporate governance processes. The internal audit function is important to minimize the occurrence of fraudulent financial statements and to provide certainty and independent advice for decision-making. Regarding the field of internal audit, we can say that it was returned naturally as a result of the search but it is not an intrinsic part of the research which considers the relationship between accounting, taxation, and financial audit.

VOSviewer supports three different views for bibliometric mapping: network visualization (fig. no. 8), overlay visualization (fig. no. 10), and density visualization.

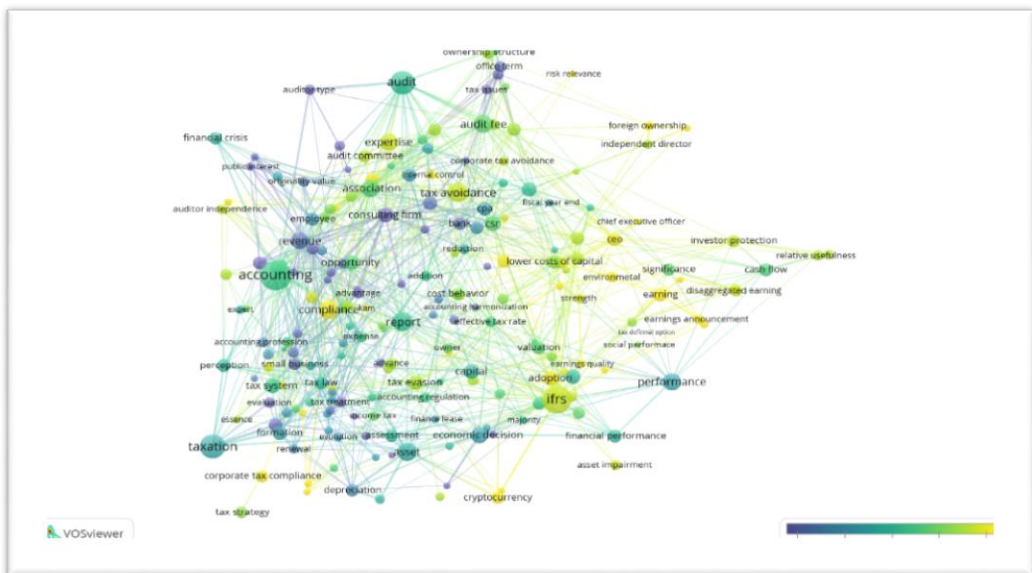


Figure 10. VOSviewer overlay visualization map of publication year
 Source: own generation using data from WOS database

This overlay map proves that publications that contain keywords like expertise, tax avoidance, compliance, and IFRS adoption, were published recently. We can see a growing interest in researching corporate social responsibility, sustainability, and corporate governance in the last few years.

The most cited documents are written by Qiang (117 citations), Lanis (99 citations), Banker (77 citations), Akimova (55 citations), and Mas-Tur (40 citations).

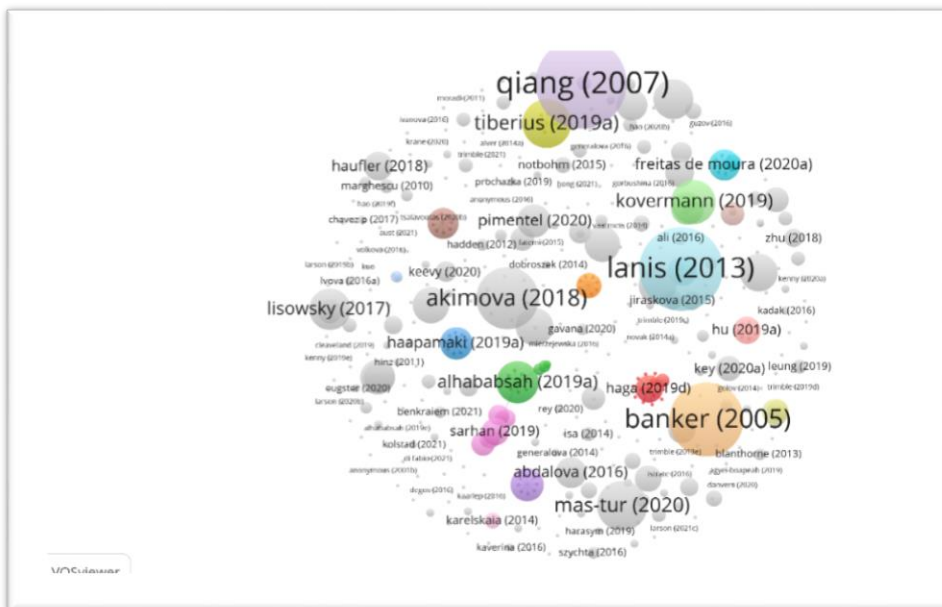


Figure 11. VOSviewer citation map

Source: own generation using data from WOS database

Then, we investigated which journals were most concerned about tax, accounting, and auditing, the journals with more publications in this field (fig. no. 12). Regarding the number of articles published, the Journal of International Accounting, Auditing, and Taxation has been the most productive (255), followed by Advances in Economics Business and Management Research (49), Proceedings of the 5th International Conference on Accounting Auditing and Taxation ICAAT 2016 (48), International Conference on Accounting Auditing and Taxation ICAAT 2014 (38), and Financial and Credit Activity Problems of Theory and Practice (9).

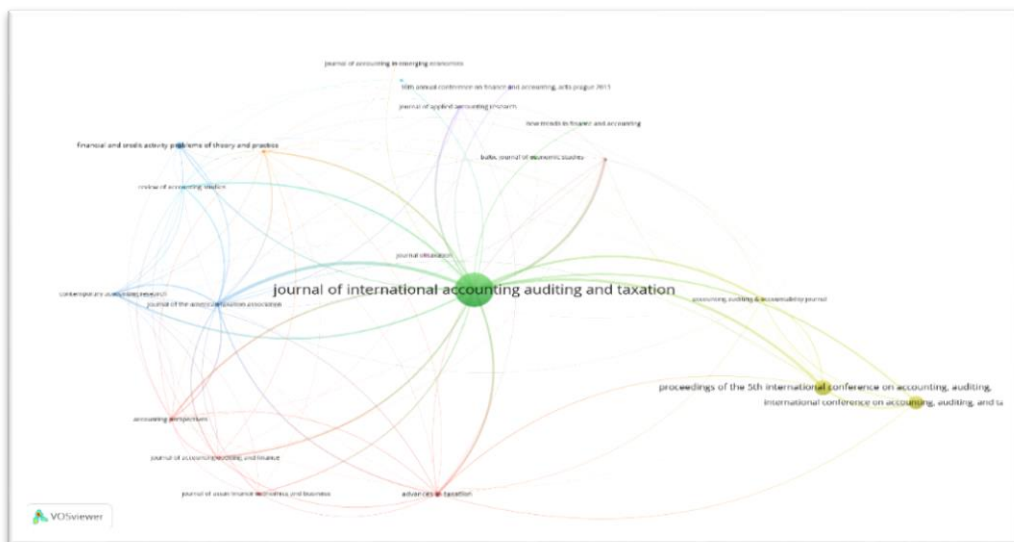


Figure 12. VOSviewer bibliographic coupling sources map
 Source: own generation using data from WOS database

The Universities with the biggest number of publications are from Europe: Tallinn University of Technology (17 publications), Saint Petersburg State University (16 publications), and Prague University of Economics Business (15 publications).

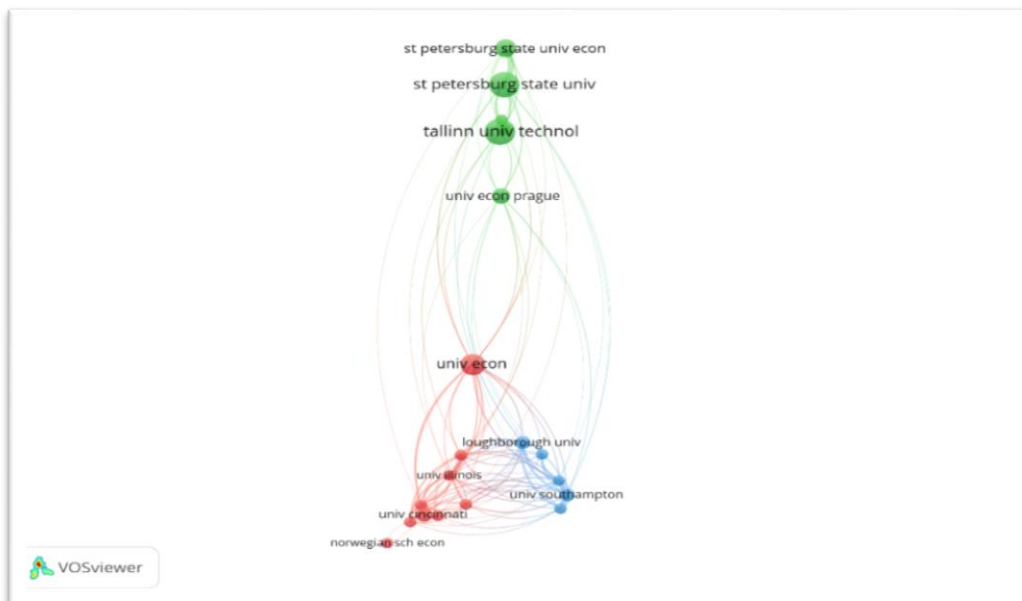


Figure 13. VOSviewer bibliographic coupling organisations map
 Source: own generation using data from WOS database

The analysis of the records located in a geographical system revealed that the authors writing about taxation, accounting, and auditing come mainly from the USA (48), England (27), and Russia (26) (fig no. 14).

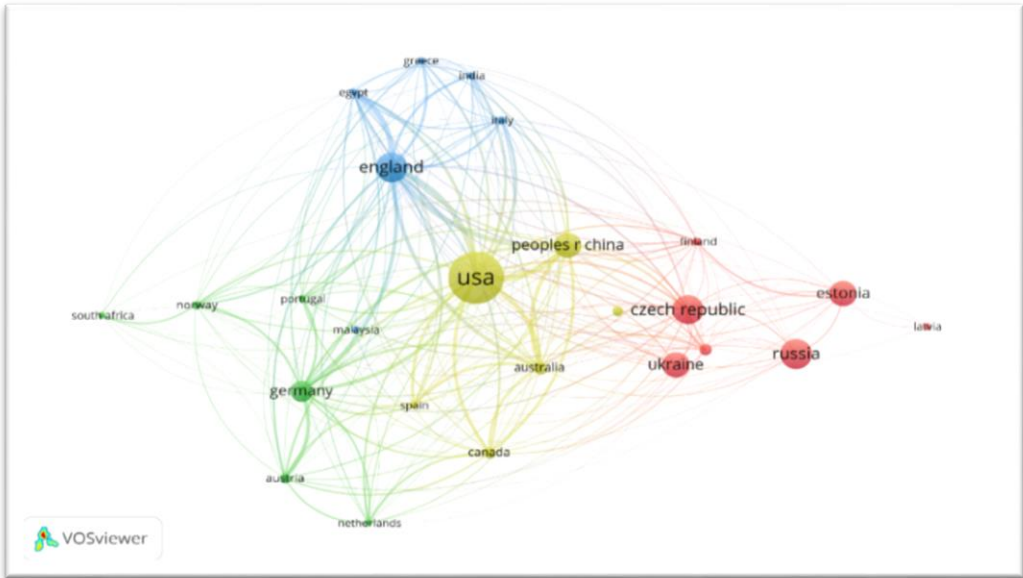


Figure 14. VOSviewer bibliographic coupling countries map
Source: own generation using data from WOS database

6. Conclusions

In conclusion, in this study, we have explored the evolution of research in the field of taxation, audit, and accounting. We also have examined the relationships among the most commonly used terms regarding this relationship research by using relational techniques.

So, the main result of science mapping is that after performing the bibliometric analysis on the 460 publications retrieved from the WOSCC platform, on the most frequently used terms in taxation, audit, and accounting, the co-occurrences maps of terms generated in VOSviewer showed that the most productive authors are Haapamaki and Larson, with a total of 13 articles published during the period of time analyzed, followed by Haga with 12 publications.

The years with the most published articles are 2019 -132, 2020 – 90, and 2021 – 69. Looking at the ascending trend of the number of publications over the last 3 years, it can be observed that there is an increase in the interest in the discussed issues of tax, accounting, and auditing.

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There is very little material in English-language academic journals on the relationship between accounting, taxation, and audit being able to state that it is a field

that requires several approaches in the field of research and needs to be developed. Academic writings tend to focus on subsections of this relationship, rather than on the aspects that can establish links between the three fields of activity. We also found that considering the subsection accounting and audit most articles focus on connections with internal audit and not with financial audit which is one of the three areas of research.

As a limitation of the research, we can mention the fact that the analysis was associated with a selected bibliography only from WOS platform, without using other databases like Scopus or Google Academic.

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