

**THE ROLE OF TAX OPTIMIZATION IN THE CURRENT ECONOMIC CONTEXT -  
A BIBLIOMETRIC AND META-ANALYSIS APPROACH****Marian SOCOLIUC***Ștefan cel Mare University Suceava, 720229, Romania*[marian.socoliuc@usm.ro](mailto:marian.socoliuc@usm.ro)**Gabriela BRÎNZARU***Ștefan cel Mare University Suceava, 720229, Romania*[gabriela.brinzaru@yahoo.com](mailto:gabriela.brinzaru@yahoo.com)**Abstract**

*Tax optimisation is a complex and controversial topic in the literature, as it involves issues of ethics and morality as well as legality and economic efficiency. The aim of this research is to conduct a state-of-the-art knowledge on the topic of tax optimization through bibliometric analysis and meta-analysis in order to identify the determinants of the motivation for tax optimization in the current economic context and analyze its role in the economy. Subsequent to the proposed goal, the following objectives were set: O1 - Clarification of the concept of tax optimization through the lens of the literature; O2 - Bibliometric analysis of the concept of tax optimization; O3 - Meta-analysis of relevant publications on the topic of tax optimization; O4 - Identification of the determinants of the motivation of tax optimization in the current economic context and analysis of its role in the economy. The research methodology of the present study is based on basic scientific research, bibliometric analysis based on keywords performed using VOSviewer software, and meta-analysis on the studied topic. The results of this research are materialized in the analysis and evaluation of the quality of literature published on this topic, in the global mapping of scientific publications in order to identify future research trends. Through literature review, bibliometric analysis and meta-analysis, the paper brings an update to the level of knowledge and understanding of the researched topic.*

**Keywords:** *tax optimization; bibliometric analysis; meta-analysis; accounting.*

**JEL Classification:** M41

**I. INTRODUCTION**

Tax optimisation and tax avoidance are two distinct concepts related to tax burden management. Tax optimisation involves the legal and strategic use of tax rules and regulations to minimise tax liability, while tax avoidance refers to the illegal and intentional non-payment or underpayment of taxes.

Tax optimisation refers to the legal and strategic management of finances to minimise tax liability. Tax avoidance, on the other hand, involves the illegal act of deliberately not paying taxes that one is legally obliged to pay. While tax optimisation is a legitimate practice, tax evasion is considered a serious crime that can lead to fines, penalties and even imprisonment. Tax evasion undermines a country's financial health by reducing the amount of revenue the government can collect, which can lead to budget deficits and a decline in public services.

To illustrate the difference, consider the following scenario: a taxpayer has the option of investing in a tax-free savings account or a taxable investment account. By choosing the tax-free account, the taxpayer is engaging in tax optimization because he is using a legal method to reduce his tax liability.

However, if the same taxpayer were to intentionally fail to report income earned from a side job, they would be committing tax avoidance. It is very natural to use tax facilities in favour of an entity, representing a legitimate concern aimed at both seeking and implementing legal solutions to reduce tax and tax arrears that any tax authority should admit (Popa, 2011).

This research will also enable tax authorities and policy makers to take these issues into account when designing tax policies and fighting tax evasion, as this research also examines the role of tax optimisation in the economy in terms of company competitiveness, innovation and investment.

The usefulness and relevance of this research derives from the fact that the results are obtained from processing data from the SCOPUS and WOS platforms which are recognised in academia. By identifying and analysing these factors, the research will provide a better understanding of taxpayers' behaviour and motivations for tax optimisation.

Therefore, this research contributes to the existing knowledge in the field of tax optimization and perceptions of accounting professionals. In conclusion, tax optimisation and tax avoidance are two distinct concepts and it is important that taxpayers understand the difference to ensure that they comply with tax laws and regulations.

**II. DEFINING THE CONCEPT OF TAX OPTIMISATION IN THE LITERATURE**

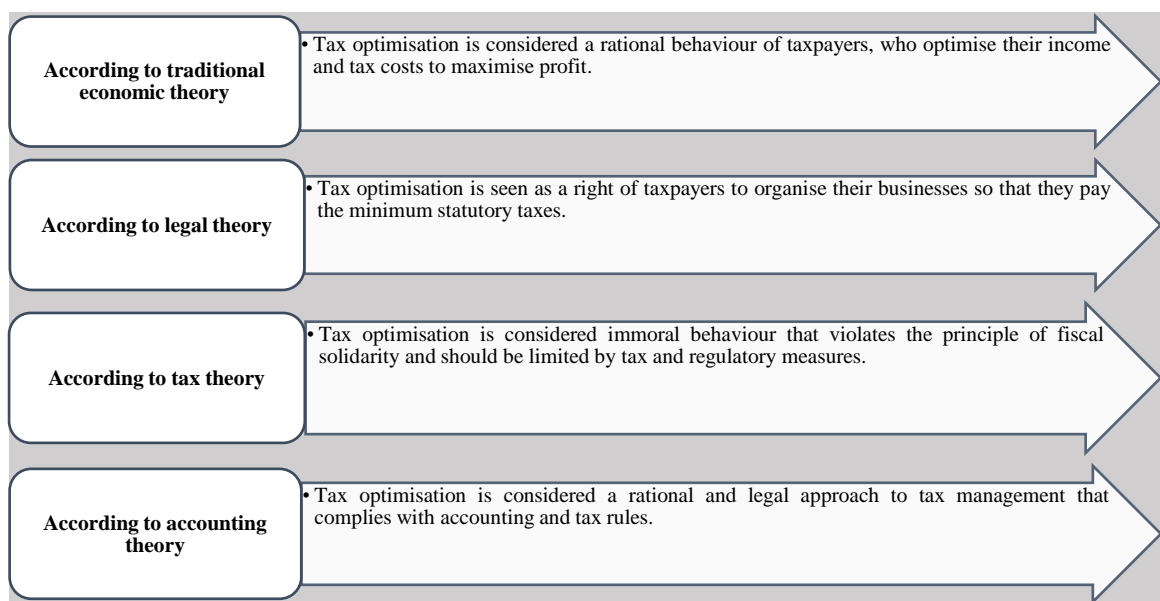
Tax optimisation is a legal process of using tax strategies to minimise the amount of tax a person or company has to pay, in accordance with applicable tax law. It generally involves the use of tax deductions, tax exemptions and other legal methods to reduce taxes. We make it clear from the outset that taxation is of particular importance for both the state and taxpayers. From this point of view, the state's interest is to increase budget revenue by increasing tax rates, while taxpayers' interest is to reduce their tax liabilities, which means that taxation has different meanings depending on the interests of the parties involved. In this context, there are a number of different definitions and theoretical approaches that have been proposed to clarify the concept of tax optimisation.

In the same view, Sikka and Willmott (2013), argued that tax optimization can be a form of tax avoidance and can undermine confidence in the tax system. These authors suggested that economic entities should be more socially responsible and avoid excessive use of tax optimization to the detriment of public interests. At the same time, Hill et al. (2017), state that tax optimization can be defined as "a series of strategies and tactics applied by taxpayers with the aim of minimizing tax costs and maximizing profit". The authors point out that these strategies generally involve reducing the tax base or increasing tax deductions, but may also include other legal tax techniques such as profit shifting or the use of tax havens.

According to Fuest et al. (2018), tax optimization is "the use of all legal tax reduction options, such as tax deductions or shifting profits to lower tax jurisdictions, to minimize an entity's tax costs". The authors also state that while tax optimisation may be a legal practice, it can generate negative effects on tax distribution and have a negative impact on the legitimacy of the tax system. In the view of the authors Leontyev et al. (2020) fiscal optimization is an attribute of the financial management of an organization, which leads to increasing the economic efficiency of an organization.

According to Pițu (2021) tax optimisation involves exploiting and implementing less rigorous, equivocal or imperfect tax law provisions in a creative and skilful manner by the taxpayer in order to minimise the tax burden. The authors Jakubowicz and Munteanu (2022) consider that it is imperative to understand the concept of tax optimization and to achieve its fairness, in the authors' opinion, values that are absolutely necessary to achieve stability of tax mechanisms in a general sense. The author Yan et al. (2022) believes that fiscal optimization is important for the sustainable development of regions and the nation. Also Petrașcu et al. (2023), state that tax optimisation through manipulation is the procedure by which entities, whether individuals or legal entities, exploit, to their advantage, both the shortcomings and loopholes of the tax system, and as a result of this procedure, the taxpayer eliminates all or part of the tax owed to the state.

Thus, tax optimisation is very important in a market economy, as long as it is carried out using legal means and techniques and respects ethical and socially responsible principles. In the following we have presented some of the theories about the definition of the concept of tax optimisation:



**Figure 1. Theories about the concept of tax optimisation**

Source: processing after Ungureanu et al. (2015)

These theories offer different perspectives on the concept of tax optimisation and reflect different approaches and values depending on the field of study and theoretical perspective.

In conclusion, the definition of the concept of tax optimisation in the literature is influenced by a number of factors such as ethics, legality and economic efficiency.

It is generally accepted that tax optimisation is a legal and ethically acceptable activity, provided that it complies with the applicable tax laws and regulations and does not adversely affect public interests. Tax optimisation can therefore be a complex process and requires specialised knowledge to be carried out efficiently and legally. It is therefore important to work with qualified professionals, such as accountants or tax consultants, to ensure that all strategies are legal and that no tax laws are broken.

**III. RESEARCH METHODOLOGY**

We analyzed the national and international representative literature using the basic scientific research method, and among the specific methods of basic research we can mention: classification, comparison and measurement of qualitative and quantitative characteristics, through a bibliometric analysis based on keywords made with the help of VOSviewer software, but also through a meta-analysis on the studied topic.

Therefore, this study approached it from a theoretical point of view by presenting a comprehensive analysis of previous research, providing a solid base of knowledge and understanding in the field of tax optimization.

The objective of this study focuses around the concept of tax optimization, starting from defining it within the international literature to conducting a bibliometric analysis of specific keywords, followed by conducting a meta-analysis. We also highlighted the role of tax optimization in current economic conditions.

**IV. BIBLIOMETRIC ANALYSIS AND META-ANALYSIS OF THE LITERATURE ON THE CONCEPT OF TAX OPTIMIZATION**

In order to conduct a more in-depth analysis of the international literature on the concept of tax optimization, we used a bibliometric keyword analysis conducted using VOSviewer software based on information available in the SCOPUS and Web of Science (WOS) databases. This helped us to determine the current state of scientific research on the concept of tax optimization. Thus, the first step in our approach was to apply the following search protocol on the SCOPUS and WOS platform:

**Table 1. Search protocol**

Database	SCOPUS	WOS Core Collection
Search topic	"tax* optim*" OR "optim* taxation" OR "fiscal optim*"	"tax* optim*" OR "optim* taxation" OR "fiscal optim*"
Period	1970 – May 2023	1970 – May 2023
Documents	All types in English	All types in English
Results	1274	1619
Application of exclusion criteria: <ul style="list-style-type: none"> <li>• Narrowing down research areas;</li> <li>• Reduction of document types.</li> </ul>		
<b>Final results</b>	<b>1119</b>	<b>1467</b>

Source: Own elaboration

Therefore, in the context of tax optimization, we used several commonly encountered English phrases in the literature as mentioned in Table 1 and obtained, in the first phase, 1,274 published papers on SCOPUS and 1,619 on WOS. Subsequently, we applied two exclusion criteria: narrowing down the research areas, where for SCOPUS we limited ourselves to the three Economics, Econometrics and Finance; Business, Management and Accounting and Social Sciences, and for WOS we excluded all research areas except Economics, Business Finance, Business, Management and Operations Research Management Science. At the same time, we removed documents such as correction notes, letters, meeting summaries. Thus we obtained 1,119 results on the SCOPUS platform and 1,467 on WOS from the period 1971 to May 2023.

For a better visualization of the results obtained from SCOPUS and WOS we have presented in the following graphs the published papers on the concept of tax optimization according to the selected research areas, year of publication and country of origin.

As we can see in Figure 1, we have made a comparison between two international platforms reflecting research areas related to the concept of tax optimisation. The two platforms being WOS and Scopus, they are very relevant and can provide insight into the research directions and interests in this topic.

According to the data on the WOS platform, Economics is the most relevant area with 1,383 publications. This result suggests the importance of economic analysis in the context of tax optimisation. The second place, with 246 publications, is occupied by Business Finance thus underlining the close relationship between financial and fiscal aspects in the optimisation process. Business has 51 publications indicating interest in the fiscal impact on the business environment and strategic decisions, and Operations Research Management Science has 30 publications and highlights the importance of fiscal optimisation in the context of management and operational decision-making processes.

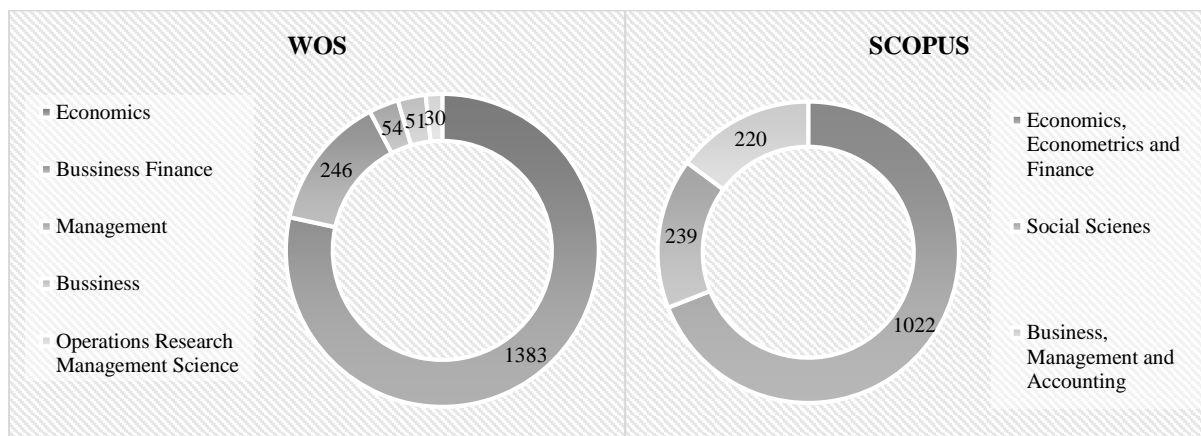


Figure 2. Statistics on research areas related to tax optimisation  
Source: Own elaboration based on WOS and Scopus data

According to SCOPUS we have three relevant research areas, which shows that economics, econometrics and finance comprise 1,022 publications which underlines the importance of economic analysis and quantitative methods in the context of tax optimization. Social sciences comes second with 239 publications, and the published papers indicate the social and political impact of fiscal optimisation and interactions with other social domains. Business management and accounting has 220 publications which underlines the relevance of management and accounting issues in the context of tax optimisation. By identifying and understanding these areas of research, future directions for studies on tax optimisation and its interactions with other fields of knowledge can be shaped.

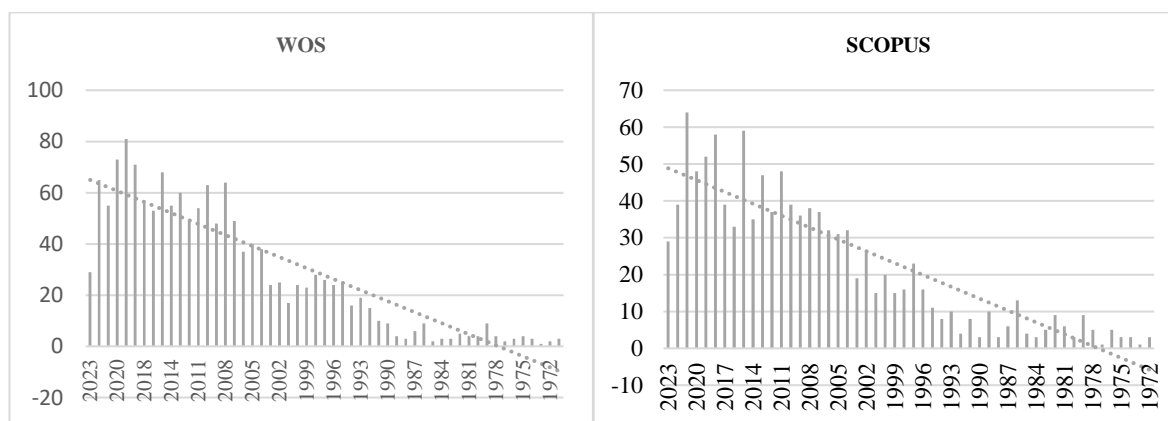


Figure 3. Statistics of published works on tax optimisation between 1971 and 2023  
Source: Own elaboration based on WOS and Scopus data

It is interesting to observe the evolution of publications related to tax optimisation in the WOS and SCOPUS platforms over the period analysed shown in Figure 2. According to the WOS platform, the year with the most publications involving the concept of tax optimization was 2019, with 81 papers, the second year with the most publications was 2020, comprising 73 publications, the year with the fewest publications was 1973, having only one publication.

In contrast, according to the SCOPUS platform, the year with the most publications is 2021, with a total of 64 publications, the second year with the most publications is 2018, with a total of 58 publications, the years with the fewest publications were 1973-1977, each with only 1 publication. Thus, we observe an oscillating trend in the evolution of published works on this topic, and the interest of researchers has increased in recent years, especially in 2019 and 2020 in the WOS platform and in 2021 and 2018 in the SCOPUS platform.

This increase is likely to be the result of a greater awareness of the importance of tax optimisation and the need to develop effective approaches in this area, but also the crisis caused by the COVID-19 pandemic that has affected the global economy. Also, the identification of years with a low number of publications in the 1970s-1990s may reflect the early stage of research in tax optimization and the increased interest in recent decades.

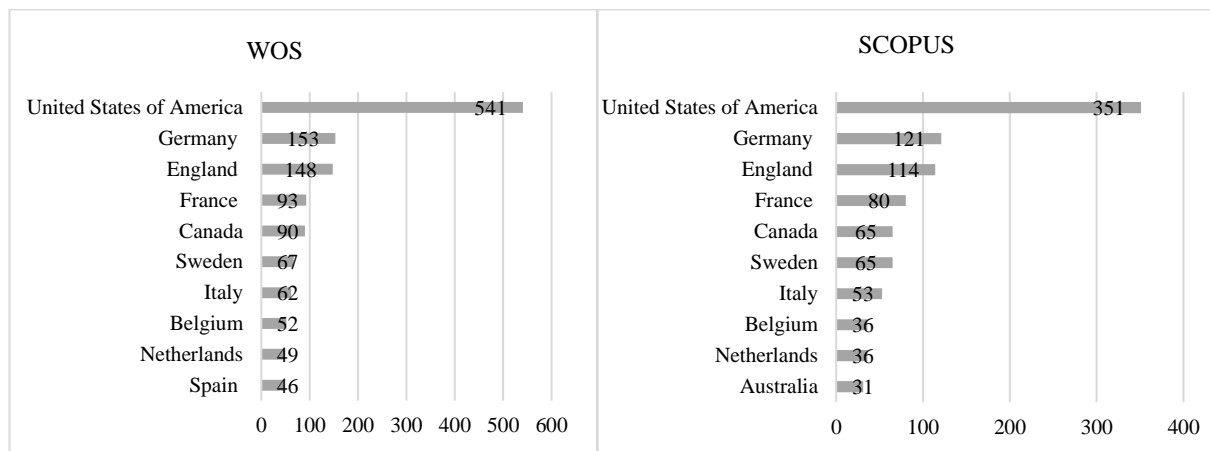


Figure 4. Statistics of published works by country

Source: own elaboration based on WOS and Scopus data

It is interesting to compare the countries with the most publications related to tax optimisation in the WOS and Scopus platforms. Figure 3 shows the top 10 publications on tax optimisation by country of origin where we note that the top 10 countries are very similar in terms of ranking up to the penultimate place, but differ in terms of number of publications. Thus, the USA ranks first with 541 publications according to the WOS platform, and 351 according to SCOPUS, second place is occupied by Germany with 153 publications (WOS) and 121 (SCOPUS) respectively, and England ranks third with 148 publications and 114 respectively. The notable difference is the presence of Spain in the WOS top with 46 published papers and Australia in the Scopus top with 31 publications. This may indicate differences in publication preferences and database coverage in different regions or universities. This information gives us an insight into the geographical distribution of publications related to tax optimisation and shows that there is a strong international interest in researching and developing the concept of tax optimisation in these countries.

The second step is to conduct a keyword-based bibliometric analysis which is a quantitative method of retrospective analysis and description of published works (Grosu et al., 2022) and highlights associations between tax optimization and various economic concepts found in the literature during the period of analysis 1971 - May 2023. The processing of the bibliometric indices resulting from the selection of articles from SCOPUS and WOS was carried out using the VOSviewer software and involved the following steps highlighted in Figure 5:

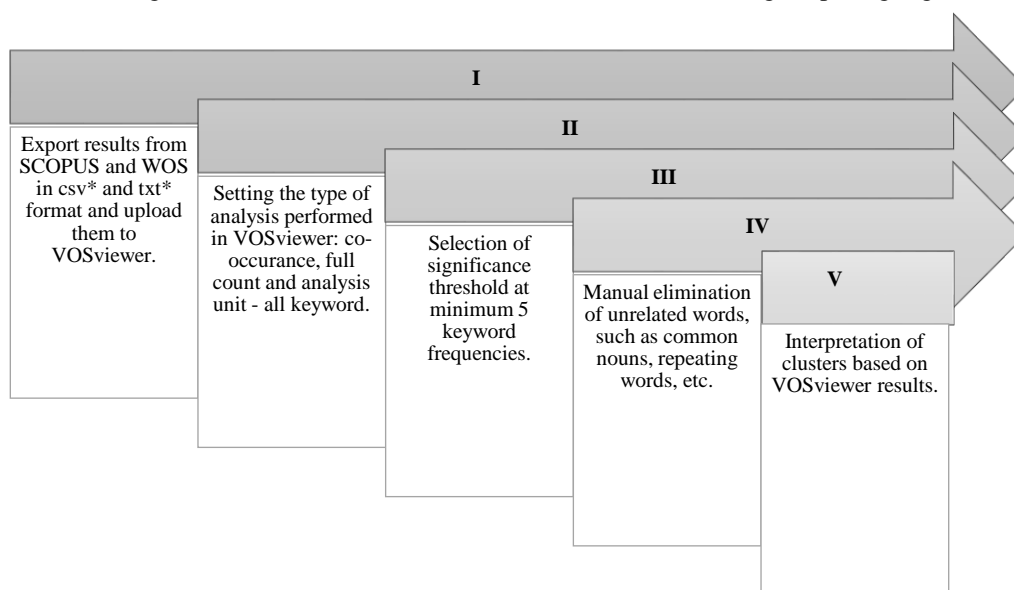


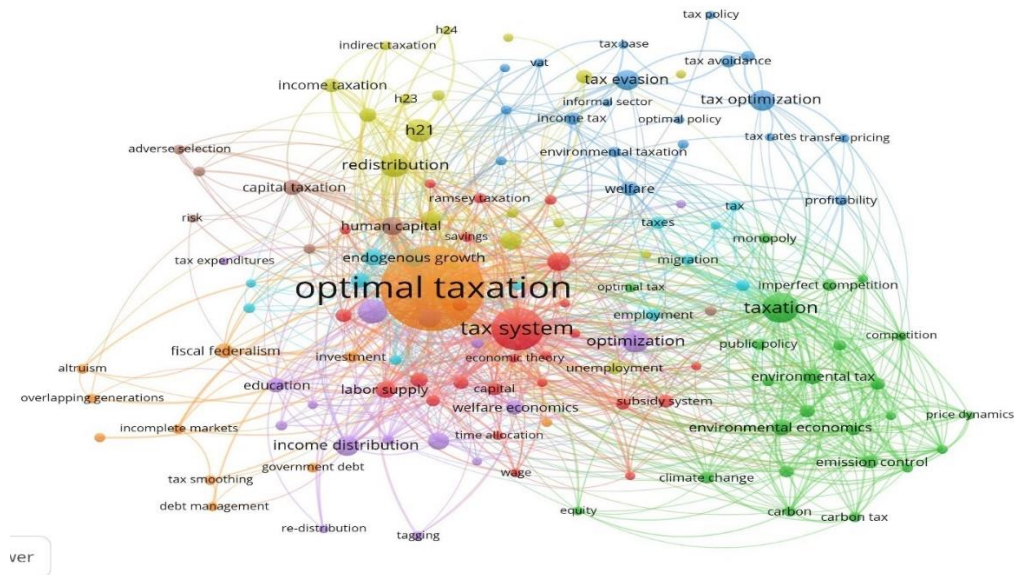
Figure 5. Steps to perform bibliometric analysis using VOSviewer

Source: own elaboration



Finally, we obtained two different keyword networks depending on the source database (SCOPUS or WOS). Thus, from the VOSviewer analysis we obtained 2,508 keywords based on imported SCOPUS data from which we selected only 145 terms that exceeded the minimum threshold of 5 frequencies, taking into account also the manual elimination of irrelevant terms for our research. Figure 6 shows the keyword network consisting of 8 clusters, highlighted by different colours and grouping the 145 terms according to the frequency of a keyword (occurrence) rendered by the size of the bubbles, the number of links created (link), and the strength of these links (total link strength) (Van Eck and Waltman, 2010). Thus, we can see that in the cluster network, the term optimal taxation (frequency of 509 with a strong link of 857 according to VOSviewer) has the most prominent representation, i.e. optimal taxation because it concentrates common elements of the complexity of the tax system (tax system with a frequency of 128 and a strength of 467), from taxation (taxation with a frequency of 62 and a power of 286) and fiscal policy (fiscal policy with a frequency of 42 and a power of 108) to tax optimisation (tax optimisation with a frequency of 31 and a strong link of 102) which aims to support the development of the business environment, but also the negative phenomenon of tax evasion (tax evasion with a frequency of 29 and a strong link of 95).

Cluster 1, highlighted in Figure 6 by the colour red, contains 25 keywords that revolve around the term tax system, including elements that influence it such as fiscal and economic policies, income, savings, wages, labour market, consumption behaviour, capital mobility, international trade, dynamic optimal taxation, etc. The second largest cluster is highlighted in green in Figure 5 and groups terms specific to the environmental pillar and taxation of polluting activities, such as environmental tax, carbon tax, optimal tax, emission control, pollution, environmental policies, climate change, etc., which shows that this segment also needs fiscal optimisation to make a real contribution to ensuring the sustainability of the economic environment.



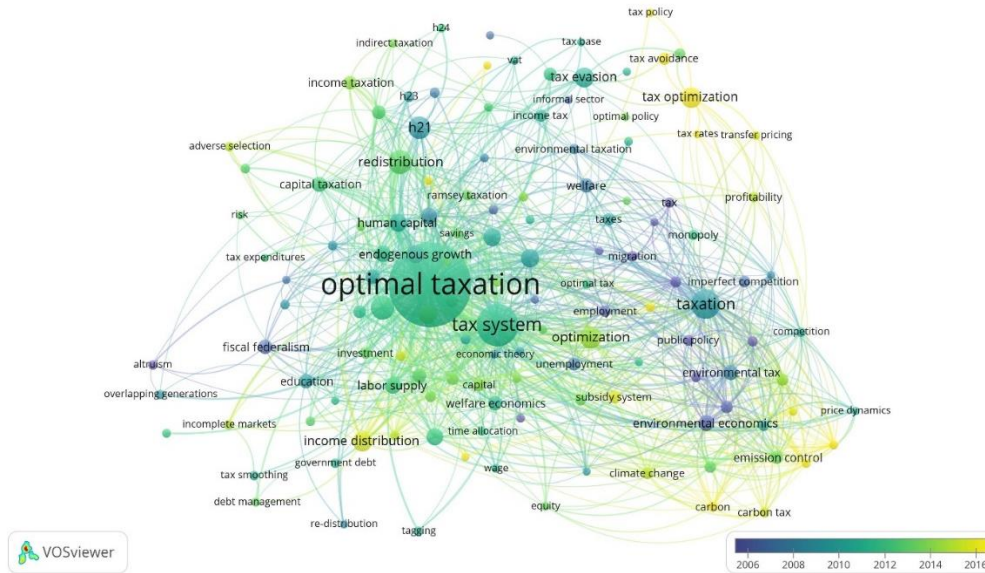
**Figure 6. SCOPUS-based network of key tax optimisation terms**

Source: Own elaboration using VOSviewer software

The third cluster, although comprising only 19 keywords (dark blue), emphasizes tax optimization and shows the most links created with the other clusters. Here we find keywords such as VAT, tax rates, transfer pricing, tax base, tax policies, tax planning, tax avoidance, tax evasion, informal economy. In addition, Lorenz (2019) demonstrates that the more taxpayers optimize, the lower the optimization result due to the tightening of tax legislation and intensified controls by state authorities. Thus, the population shares of optimizers and evaders are not interdependent but rather, both increase at the expense of the share of non-tax optimizing taxpayers. The fourth largest cluster is highlighted by the colour yellow and is centred on taxation, encountering terms such as optimal taxation, comfort taxation, optimal income taxation, indirect taxation, unemployment, incentives, etc. All of these underline the importance of setting taxes correctly. All of this highlights the importance of correctly setting taxes, providing tax exemptions and incentives for tax optimization implications within a country's economy that Kuźniacki (2019) and Krajewska and Krajewski (2021) show contribute to maintaining an attractive business and investment climate, to preventing tax evasion within the EU, and to increasing the revenue of the state budget and social security fund.

Cluster No. 5 (purple color in Figure 7) and No. 6 (light blue color) highlight important effects of fiscal optimization such as increasing competitiveness and ensuring sustainability (Kolsi et al., 2021) or increasing foreign direct investment as a result of a more favorable regulatory environment (Delmotte, 2021); along with terms

such as tax reform, revenue distribution, tax expenditures, inflation, education, migration, employment, etc., which highlight determinants of fiscal optimization. So, tax optimisation helps to reduce the tax burden up to the limit of legality, beyond this limit, we are already talking about tax evasion by illicit means, leading to tax avoidance. Tax optimisation can benefit both taxpayers (economic entities) by ensuring the financial sustainability of their activities and governments by increasing state budget revenue based on the fairness of taxpayers, which ensures the healthy development of a country's economy.

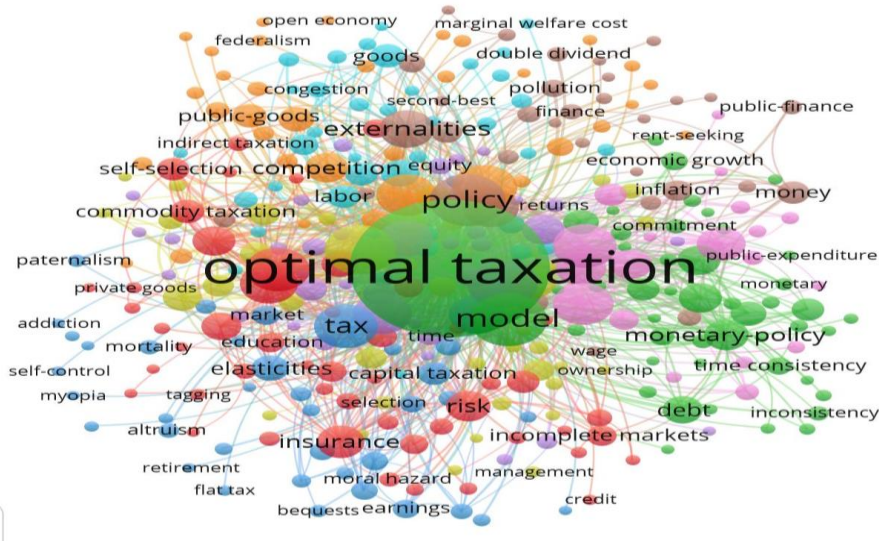


**Figure 7. Map of the average publication period of tax optimisation papers in the SCOPUS database**

Source: own elaboration with the help of VOSviewer software

Figure 7 shows the use of keywords in a chronological line, taking into account the average publication of papers, so we can see that in 2006, researchers focused on environmental issues, and in 2016 new concepts appear in this topic such as transfer pricing, tax policy, tax avoidance, etc.

The keyword network generated by VOSviewer based on the SCOPUS results can be seen in Figure 7.



**Figure 7. Network of key terms on tax optimization based on WOS**

Source: own elaboration using VOSviewer software

Cluster 1, highlighted in red in Figure 8, refers to a group of 50 terms that are related to optimal taxation and tax structure. These include concepts such as asymmetric information, commodity taxation, commodity taxes and constrained efficiency. By analyzing these terms, a deeper understanding of the issues and interactions related to tax optimization and tax structure can be gained. Cluster 2, highlighted in green and composed of 47 terms, focuses on issues related to capital taxation, tax policy, debt management and infrastructure. It highlights the importance of optimal taxation in the context of the terms mentioned, such as asset prices, commitment, contract

and monetary policy (Auerbach, 2002). Cluster 3 (blue colour), composed of 42 terms, covers a variety of topics and concepts. It includes terms such as altruism, capital income taxation, consumption, economic decisions, elasticities, market and fiscal policy. By analyzing this cluster, we can gain a deeper understanding of the links between these topics and their importance in the context of tax optimization.

Cluster 4, represented by the colour yellow, contains 40 terms and focuses on concepts related to tax optimisation. It highlights the importance of issues such as tax avoidance, capital income, incentives, innovation, investment and tax evasion in the context of tax optimisation. It emphasises addressing strategies and behaviours associated with tax optimisation, such as identifying tax avoidance, maximising capital income, incentives for innovation and investment, and tax avoidance phenomena. Cluster 5 (purple), composed of 37 terms, addresses a variety of issues related to economics, choice, fairness, inequality, tax reform and social preferences. It highlights the importance of these concepts in the context of tax optimization and highlights their mutual interactions (Atkinson, 2015).

Cluster 6 (light blue) composed of 36 terms, focuses on concepts such as benefits, cost, income tax, relative consumption and transport in a small open economy. This cluster reveals the importance of these issues in the context of tax optimization in a small open economy. Cluster 7, represented by the colour orange and composed of 35 terms, focuses on tax consequences and competition, globalisation, political economy and efficient taxation.

It highlights the importance of understanding the impact of fiscal policies on the economy and the interactions between different countries in terms of fiscal policy. Cluster 8, represented by the color brown and composed of 33 terms, focuses on issues such as carbon taxes, environmental taxes, climate change, pollution and public goods. cluster emphasizes the importance of these fiscal dimensions of environmental protection and sustainability. Cluster 9, represented by the color pink and composed of 20 terms, refers to capital income, consumption taxes, economic growth, equilibrium and the perfect forecast model. This cluster explores the links between capital income, consumption taxes and macroeconomic issues such as economic growth and equilibrium.

In conclusion, Figure 8, comprising 9 clusters, highlights the complexity and diversity of concepts and interactions in the field of fiscal optimization. This emphasizes the importance of an appropriate tax optimization strategy to ensure financial sustainability, fiscal fairness and healthy development of a country's economy.

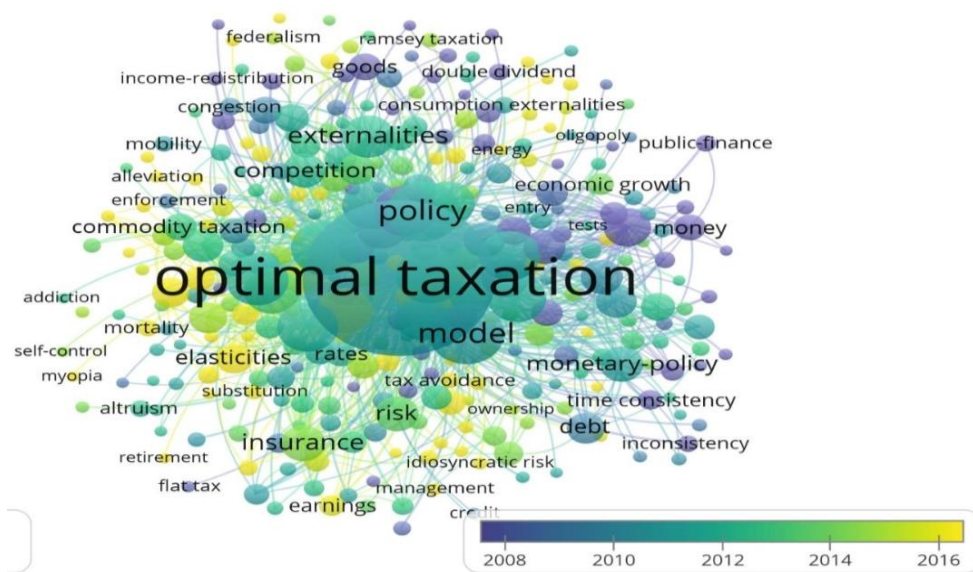


Figure 8. Map of the average publication period of fiscal optimization papers in the WOS database  
Source: own elaboration with the help of the VOSviewer software

In Figure 8 we can see the network of keywords presented as an average of publication of the works, from where we deduce that in 2008 researchers focused on concepts such as consumption taxes, deficit, excessive load, fluctuations, general equilibrium, flat tax, imperfect competition what which highlights the importance of fiscal optimization in conditions of economic crisis.

Instead, towards the year 2016, we observe that the interests of researchers aim at fiscal optimization in relation to fiscal policies, fiscal incidence, equality and inequality in the economy, constrained efficiency, etc. The results of our bibliometric analysis are consistent with the results obtained by Barbu et al. (2022) which demonstrates that more and more researchers recognize the relevance of this research topic, which indicates a steady increase in the number of publications.



Based on the bibliometric analysis of the keywords undertaken with the help of VOSviewer, we also performed a meta-analysis presented in Table 2 which includes the ten most relevant papers regarding the concept of fiscal optimization.

**Table 2. Synthesis of the main impact studies on the researched topic**

Author, year	Title and Keywords	Objectives	Results	Impact
Slatvinska et al., <a href="#">2022</a>	<i>Analysis and Justification of the Choice of a Simplified Taxation System for Sustainable Development of Small and Medium-Sized Businesses</i> (personal income tax (PIT), private entrepreneur (PE), simplified tax system, single social payment (SSP), sustainable development)	The objectives of the study include: Comparing and evaluating two tax systems, developing specific practical recommendations for entrepreneurs in choosing a simplified tax system, Developing an algorithm for justifying the transition to a simplified tax system, and presenting and describing in detail the sequence of necessary actions during the transition to a simplified tax system.	The results of the study consist in highlighting the advantages of the simplified tax system compared to the common one, in terms of simplifying tax processes and faster interaction with clients, and presenting practical recommendations based on official documents, such as the Tax Code of Ukraine and other relevant legislative acts, which can help entrepreneurs in choosing an appropriate simplified tax system.	The study has a high impact on our research because it proposes practical solutions for entrepreneurs in choosing a simplified tax system, which can contribute to tax optimization and sustainable business development by simplifying tax processes and increasing efficiency in customer interaction.
Colombino & Islan, <a href="#">2022</a>	<i>Combining Microsimulation and Numerical Maximization to Identify Optimal Tax-Transfer Rules</i> (earned income tax credit, labor force; elasticity of labor supply)	The objectives involve the development and estimation of a microeconomic model that simulates household labor supply decisions and provides the basis for evaluating the effects of optimal taxation and the implementation of a numerical optimization routine to identify the tax transfer rule that maximizes the social welfare function within the model proposed.	The research results helped to identify the optimal tax transfer rules, which can provide higher social welfare than the current tax rule, for most values of the inequality aversion parameter and present the specific results for six European countries highlighting the differences in the optimal tax transfer rules and in the economic and fiscal effects of taxation.	High impact due to results relevant to the topic of tax optimization and decision-making in the field of tax policy. These results can be used by policy makers and economists to evaluate and improve existing tax systems and to promote a more equitable distribution of income and greater social welfare.
Kaneva et al., <a href="#">2022</a>	<i>Tax Policy for Economic Recovery and Sustainable Development After COVID-19</i> (COVID 19, economic development, employment, fiscal stimulus and taxes)	The objectives of this article are: to examine the effects of fiscal policy on economic development in Central Europe and the Baltic States and to assess the role of appropriate fiscal instruments in accelerating economic recovery and stimulating sustainable economic growth.	The results demonstrate the existence of a positive relationship between global employment and the growth rate of real GDP per capita. These findings suggest that increasing employment and promoting investment can boost economic growth and the suggestion that the government could use tax cuts and other incentives to stimulate economic growth, both by reducing distortionary taxes and by facilitating investment and the business environment.	The impact of this article is high as it provides relevant information and suggestions for the formulation and implementation of fiscal policies that support economic recovery and sustainable growth.
Gross & Klein, <a href="#">2022</a>	<i>Optimal tax policy and endogenous growth through innovation</i> (optimal dynamic taxation, tax optimization, innovation, questionnaire)	The objective of this study is to evaluate the level of knowledge of administrators, accounting experts and economic directors regarding fiscal optimization.	The obtained results showed that administrators, accounting experts and economic directors presented varied levels of knowledge of the concept of fiscal optimization.	High impact due to the created image on the level of knowledge of the respondents regarding fiscal optimization.

<p>Kuzniacki, 2023</p>	<p><i>Agressive tax planning in light of the securing the activity framework of enablers initiative: A path to inflation of anti-tax avoidance Rules in the EU Law</i> (tax legislation, tax evasion, tax intermediaries, anti-tax evasion rules)</p>	<p>The main objective is the analysis of the ethical dimension of fiscal optimization practices.</p>	<p>The results show that the use of certain fiscal strategies has consequences such as tax reduction, negative impact on the budget and increased fiscal inequity. It is important to note that the use of aggressive tax strategies is not necessarily illegal as it relies on loopholes and loopholes in the tax law.</p>	<p>Average impact of the obtained results on our research by highlighting ethical aspects and by bringing to attention the dilemmas related to fiscal optimization.</p>
<p>Levaggi &amp; Menoncin, 2023</p>	<p><i>Tax evasion and debt in a dynamic general equilibrium model</i> (conditions for reversion to the mean; public debt; tax evasion)</p>	<p>The objectives of the study mentioned in the article are to investigate the relationship between sovereign debt sustainability, tax evasion and long-term economic growth.</p>	<p>The article suggests that allowing tax evasion is not an appropriate policy for stabilizing the debt-to-GDP ratio over time, especially in low-growth economies.</p>	<p>Medium impact because it helped us in carrying out our research, to a better understanding of the difference between tax evasion and tax optimization and provided arguments for effective policies and strategies to combat tax evasion in order to maintain financial stability and sustainable economic growth.</p>
<p>Qataweh, 2023</p>	<p><i>The role of organizational culture in supporting better accounting information systems outcomes</i> (organizational culture; adaptability; mission; accounting IT system)</p>	<p>The objectives of the said study are to explore the role of organizational culture in supporting better accounting information systems (AIS) results from the perspective of financial managers and accountants in SMEs in Jordan.</p>	<p>The results indicate that organizational culture has a positive and statistically significant influence on achieving better accounting information systems performance in SMEs in Amman.</p>	<p>The high impact due to the image provided on the understanding of the term fiscal optimization from the perspective of accountants, but also through the recommendations presented.</p>
<p>Arvaniti &amp; Sjögren, 2023</p>	<p><i>Temptation in consumption and optimal taxation</i> (commodity taxation, income taxation, optimal taxation, redistribution, self-control, temptation)</p>	<p>The objective of this article is to integrate temptation preferences into the theory of optimal taxation, taking into account the presence of heterogeneous agents and asymmetric information.</p>	<p>The results of this article provide new insight into how temptation preferences can influence taxation decisions and fiscal policy. They show that reducing the cost of resisting temptation can have significant benefits for overall welfare.</p>	<p>High impact by providing a sound theoretical basis and arguments for developing and adjusting fiscal policy to improve economic welfare and efficiency.</p>
<p>Sepulveda, 2023</p>	<p><i>Do Countries Really Deviate from the Optimal Tax System?</i> (H20, H21, marginal cost of funds, optimal tax system, redistribution, tax administration)</p>	<p>The main objective of this paper is to investigate how economic development affects the level and optimal composition of tax revenues in a country.</p>	<p>The results show that, on average, as countries develop, they collect more tax revenue and move from regressive tax instruments such as value added tax to more progressive taxes such as personal income tax and of corporations. This indicates a change in the optimal composition of tax revenues with economic development.</p>	<p>High impact due to the empirical evidence provided on how economic development can influence tax policy and the composition of tax revenues. The paper makes the case for adjusting tax policies as countries develop so that they approach the theoretical prescriptions of optimal taxation.</p>

Source: own development

Each paper discusses important aspects related to tax optimization, such as knowledge of the term, practices used, impact of taxation on business, legal involvement, ethical dimension, current trends, globalization, technology, innovation and tax regulations. These studies had a significant impact on the understanding and analysis of the tax optimization term and provided the necessary background for the empirical research conducted through the questionnaire applied to administrators, accounting experts and economic managers.

## V. TAX OPTIMIZATION IN THE CONTEXT OF THE CURRENT ECONOMY

In today's economy, tax optimization is a topic of debate and concern. As an aside, many consider it a rational and legitimate behavior of taxpayers, who use their resources and knowledge to minimize legal tax payments. Taxpayers may seek the right to benefit from tax deductions, tax planning schemes or other legal strategies to reduce their taxes and fees and maximize their profits (Dharmapala & Hines, 2019). On the other hand, there are concerns about the excessive or abusive use of tax optimization strategies, which can lead to lost tax revenue for governments and affect public service delivery and economic development.

In times of crisis, tax optimization can play an important role in business survival and success. By using legal tax optimization strategies, companies can reduce their tax and social contribution expenses, which can lead to increased net profit and improved cash flow. The authors Antohi et al. (2022) state that during the COVID 19 epidemiological crisis, the state budget was subjected to financial pressures due to changes in expenditure and revenue structures, accumulating a deficit five times greater than in the period following the previous crisis of 2009-2012 and three times higher than at the beginning of the epidemiological crisis. In this context, Popkova et al. (2021), in their study focused on comparing today's corporate governance in developing markets (BRICS countries) with developed markets (OECD countries), highlight that depending on the specific characteristics of business taxation, financing social responsibility could take the form of tax optimisation, with the effect of reducing companies' tax liabilities.

We believe that tax optimization can help companies during an economic crisis, as it can provide greater financial flexibility and would reduce costs. First, tax optimization can help businesses save money by reducing taxes and fees paid to the government. Second, tax optimization can help firms avoid financial and tax problems that may arise during an economic crisis. For example, a company that has not taken the necessary tax optimization measures could be subject to fines or tax penalties that could worsen an already precarious financial situation. And last but not least, tax optimization can help companies improve their operational efficiency and become more competitive in the market. For example, a firm that succeeds in fiscally optimizing payroll expenses can offer higher wages to employees or invest in other areas such as marketing or new product development (Clausing, 2016).

The fight against tax evasion and forms of tax optimization, as presented in the specialized literature, is of particular importance in the context of the COVID-19 health crisis, a crisis that has also created economic instability and tensions. Pițu (2019) believes that the recent health crisis caused by COVID-19 led to an increase in the budget deficit, but also in the degree of indebtedness as a result of the need to finance budget expenditures, because the economic entities in the first phase recorded a decrease in the activities carried out or even were forced to cease activity in certain sectors of activity. Stroiteleva et al. (2019) conclude in their study focusing on the reasons for the emergence of the fiscal crisis in modern Russia, in which they develop recommendations for optimizing crisis management in the tax system, that this crisis was formed during the entire period of formation of the Russian tax system as a result of the lack of preparations for a possible crisis and came into effect under the influence of unfavorable internal factors such as the worsening demographic situation, but also external factors, namely the global economic recession.

Another example would be the situation of the staff who work illegally, because through fiscal optimization costs can be reduced and legal employment can be made, with part-time contracts taxed at the level of 8 hours. This could contribute to increasing tax revenues and reducing unemployment by increasing the number of legally employed people and their correctly taxed income. In addition, tax optimization can also help reduce the risks of tax non-compliance and the fines associated with it.

In conclusion, tax optimization can help companies survive and thrive during an economic crisis by giving them greater financial flexibility, reducing costs and avoiding tax problems. We believe that these benefits can be realised through the extension of digitalisation in the tax area.

Digital solutions can therefore bring multiple benefits, such as increased efficiency and cost savings, as well as improved tax compliance and reduced risk of error or fraud. In addition, they can help companies adapt more easily to changing legislation and tax requirements. These digital solutions can bring multiple benefits, such as increasing efficiency and reducing costs, as well as improving tax compliance and reducing the risk of errors or fraud. In addition, they can help companies adapt more easily to legislative changes and ever-changing tax requirements. We also point out that online accounting platforms represent another important digital solution in the field of taxation because they allow the maintenance and updating of the accounting register in real time, thus avoiding inconsistencies and errors that can lead to fines and penalties.

Additionally, these platforms enable access to financial data from any location and device, which can facilitate collaboration between different departments and employees. To all this is added blockchain technology and BI (Business Intelligence) programs that influence and will further influence the field of accounting, implicitly taxation. Blockchain technology contributes to increasing fraud and error detection, changing behavior due to the risks and consequences of non-compliance, and reducing tax gaps (see PwC, 2016).

Also, digital technologies ensure the increase in the collection of taxes and other mandatory payments, reducing labor costs for fiscal control and reducing an administrative burden for the business environment (Tsindeliani et al., 2021). In addition, digital tools can help detect potential tax issues or risk situations faster and more accurately, as well as identify opportunities for tax optimization, such as tax deductions or other available tax breaks. So, tax optimization is even easier for companies to achieve through digital tools that present advantages for both taxpayers and state authorities.

## VI. CONCLUSIONS

The bibliometric analysis of the scientific production on the SCOPUS and WOS platforms from the period 1970-2023, whose main research theme was "optimal tax", "optimal taxation" and "optimal fiscal", highlights the complexity and diversity of concepts and interactions in the field of fiscal optimization. This underlines the importance of a proper tax optimization strategy to ensure financial sustainability, fiscal fairness and healthy development of a country's economy.

Also, each paper considered in the meta-analysis brings into discussion important aspects related to tax optimization, such as the awareness of the term, the practices used, the impact of taxation on business, the legal implication, the ethical dimension, current trends, globalization, technology, innovation and tax regulations.

Therefore, we believe that a better understanding of the concept of fiscal optimization can contribute to the promotion of a healthier and more sustainable economic environment. Therefore, we appreciate that this work will have an important impact on economic and fiscal development with major implications for the sustainable development of any economy.

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