

Base Erosion and Profit Shifting Research So Far: A Bibliometric Analysis

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ABSTRACT

This study conducts a bibliometric analysis of Base Erosion and Profit Shifting research, mapping its evolution, key contributors, and thematic trends. Using data from Web of Science and Scopus and employing VOSviewer for analysis, it identifies influential authors, leading institutions, and dominant research areas, offering valuable insights into the field's progression. The findings reveal a shift from early studies on multinational corporations' income, base erosion and profit shifting mechanisms, and tax competition to more recent discussions on tax evasion, offshore jurisdictions, and investment flows. This shift highlights the need for further research on enforcement mechanisms, policy effectiveness, and the broader implications of base erosion and profit shifting measures on global tax system. The study also emphasizes the importance of interdisciplinary approaches that integrate insights from public policy, political economy, and behavioral economics to improve tax compliance, enforcement strategies, and policy outcomes. Despite existing research on base erosion and profit shifting policies, there remains a lack of comprehensive quantitative analyses of the long-term revenue effects for EU member states. Furthermore, the taxation of the digital economy continues to be a contentious issue, particularly regarding the effectiveness of digital services taxes. As business models evolve, more investigation is needed into innovative taxation solutions and their implications for both developed and developing economies. By highlighting research gaps and emerging trends, this study provides a roadmap for future research into the ongoing challenges and developments in international taxation.

JEL Codes: H26, F38, H87

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