TAXATION AND FIRM BEHAVIOUR: A BIBLIOMETRIC ANALYSIS WITH IMPLICATIONS FOR MERGERS AND ACQUISITIONS

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Abstract
This study provides a bibliometric analysis of 64 academic publications and mergers and acquisitions (M&A) in the OECD context. The analysis maps the development of this focused research area and identifies the leading authors, countries, publication sources, and key research themes. Citation analysis, co-authorship, keyword cooccurrence, and bibliographic coupling are used to examine the structure and evolution of the literature.
The results indicate that research is mainly concentrated on key themes related to the impact of policies, taxation determinants, economic growth, and firm-level responses. Countries such as the United Kingdom, the United States, Germany, and Italy emerge as leading contributors in terms of citations and scientific output, while journals such as International Tax and Public Finance and Regional Studies play a central role in knowledge dissemination. The keyword co-occurrence analysis highlights the importance of terms such as "impact", "policy", and "taxation", reflecting the dominant research focus on regulatory and economic effects.
The implications of tax rules for mergers and acquisitions activities indicate a developing research direction. The main findings note that M&A activity is influenced by fiscal and regulatory conditions, with higher corporate taxation generally discouraging transactions. By systematically mapping this literature, the study identifies the main patterns and research gaps linking taxation and M&A decisions and provides a basis for future research in the OECD context.

Keywords
tax rules, taxation, mergers and acquisitions, OECD, bibliometric analysis

JEL Classification
G62, G32

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