Accounting research and tax reform: what will tomorrow be like?

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Abstract
Objective: Abstract

Objective: To highlight the central elements of the Tax Reform (Complementary Law No. 214 of 2025), identify avenues for research in accounting and taxation, and demonstrate how changes in the Brazilian tax system can guide academic agendas.

Method: The study is based on a retrospective of Brazilian and international accounting and taxation research between 1925 and 2025, using data from the Web of Science. A total of 5,592 global and 88 Brazilian articles related to tax avoidance, tax evasion, and tax aggressiveness were mapped. VOSviewer was employed to generate density maps, thematic clusters, and co-authorship networks.

Results: The findings show significant growth in taxation research worldwide after 2000 and, in Brazil, after the convergence of accounting standards with international ones. Methodological limitations persist, including a strong focus on publicly traded companies and low international engagement. The Tax Reform creates a favorable environment for expanding research into topics such as price formation, sectoral impacts, governance, information systems, international taxation, and compliance costs.

Contributions: The editorial proposes a research agenda aligned with tax transformations and the needs of accounting and professional practice, reinforcing the role of academia in knowledge development and in strengthening dialogue with the market and society.

Keywords: tax reform; taxation; tax avoidance; tax aggressiveness; accounting research.

1 Introduction

Taxation is one of the essential pillars of any country's economic structure, influencing not only public finances but also the business environment and the daily lives of citizens. In Brazil, the tax system has become, over the last few decades, a central topic of debate among accountants, lawmakers, and scholars in the accounting field, mainly due to its complexity. This set of rules and interpretations generates distortions that affect companies, governments, and society at large. In this regard, accounting research is fundamental to understanding and improving this system, offering insights into fiscal practices, the tax implications of business decisions, and potential solutions to the challenges that arise in this context.

In recent years, the increasing complexity of the Brazilian tax system, coupled with the demand for greater fairness and efficiency, has driven a proliferation of studies dedicated to understanding and improving taxation in the country. The pursuit of modernization and simplification has become imperative, aiming not only to correct distortions but also to promote a more competitive business environment aligned with current demands.

In the 1970s, composers Silva Filho and Didi (1978), in their *samba-enredo* "O Amanhã" (Tomorrow), expressed, in a poetic and playful way, the unease and fascination associated with the unknown. By asking "what will tomorrow be like?" they evoked not only the uncertainty inherent in times of change, but also the optimism that the future, despite being unpredictable, could reveal new horizons of hope, achievement, and happiness.

By resorting to this symbolic image of hope for a fairer and more transparent tax system, one that is less unequal and complex, the approval of Complementary Law No. 214 of 2025, which regulates the Tax Reform on consumption and signals progress toward a more balanced and citizen-centered model, is welcomed with optimism.

Symbolically, this passage expresses the desire for a reform capable of making the Brazilian tax system fairer, more transparent, and aligned with the reduction of social and regional inequalities. It also reinforces the expectation of strengthening citizens' ability to exercise their rights, favoring economic growth, and, above all, simplifying a model historically marked by complexity. In this context of expectation and renewal, the approval of Complementary Law No. 214 of 2025, responsible for regulating the Consumption Tax Reform, represents a possible consensus after several projects put forward over the last 20 years. Without abandoning professional skepticism, it is hoped that this reform, when fully implemented, will promote a structural change in the Brazilian tax system.

Given the implementation of the Tax Reform and its possible consequences, this editorial seeks to identify, in a non-exhaustive way, potential topics and research avenues in the field of accounting and taxation that can offer, through appropriate methodological approaches, answers to society's key questions related to these two fields, examining the main points of these changes and proposing innovative and consistent solutions to the challenges presented by the reform.

In practical terms, these answers can contribute to a greater understanding of the structural changes proposed by the reform by offering researchers, investors, creditors, suppliers, and analysts a new perspective on the relationships and effects of taxation across various fields and variables of accounting.

A retrospective of research in accounting and taxation was performed to write this editorial. The bibliographic base was constructed from the Web of Science Core Collection (Clarivate Analytics, 2025), including articles published between 1925 and 2025 that included at least one of the following terms: tax avoidance, tax evasion, or tax aggressiveness. Tax aggressiveness was found to be a subject seldom addressed in the international literature, whereas tax avoidance rarely appears as a central theme in Brazilian studies, emerging only indirectly.

For bibliometric processing, normalization, and mapping, the VOSviewer software, version 1.6.20, developed by Nees Jan van Eck and Ludo Waltman at the Centre for Science and Technology Studies (CWTS) of Leiden University (Van Eck & Waltman, 2010), was used. VOSviewer was employed to generate density maps, thematic clusters, and relationship networks among authors, journals, and keywords, according to the visualization parameters and association-strength calculation. The most significant results related to the discussed themes are presented in this work.

2 Recent Retrospective of Accounting Research on Taxation

Before the 2000s, research in accounting and taxation was largely grounded in bibliographic methodologies, drawing on books, articles, laws, and normative instructions to analyze the topic, its effects, and historical records. Research in the accounting field, among other aspects, focused especially on asset and tax controls, with an emphasis on technical standards and general principles. It was based on normative accounting theory, characterized as prescriptive and aimed at elaborating rules and guidelines for accounting, often making value judgments about how information should be presented to users. This section provides a retrospective of the most recent accounting research on taxation, highlighting the central themes explored in the literature and the evolution of these discussions over time. It aims to outline how the field has been structured, which issues have gained relevance, and how these investigations contribute to understanding the direction of the contemporary tax agenda.
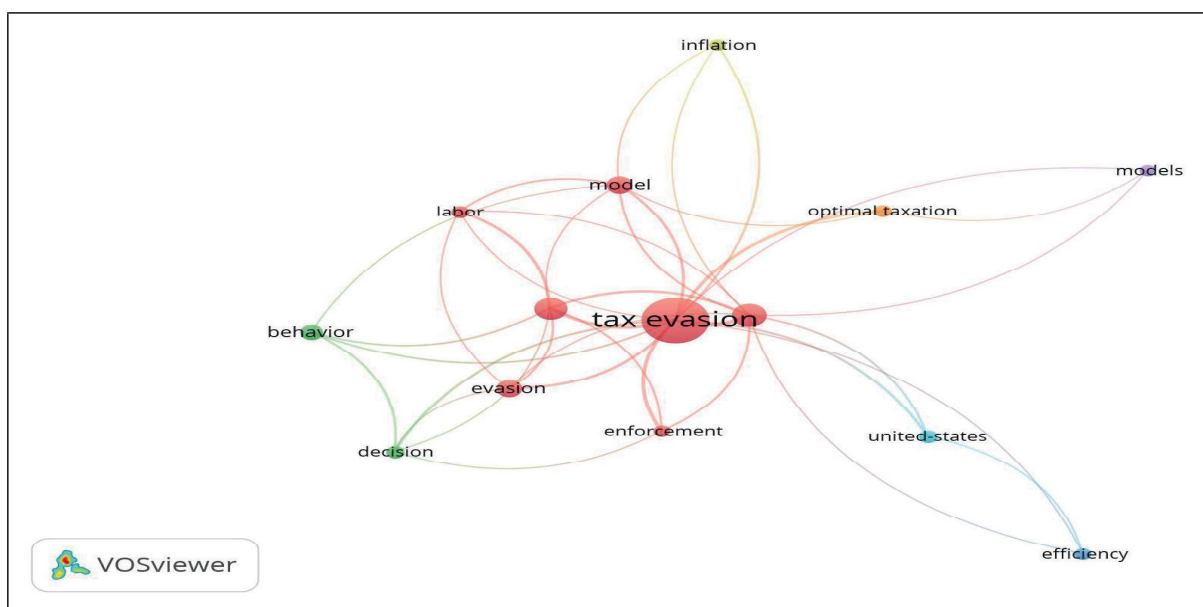

Figure 1. Occurrence of research topics related to tax avoidance worldwide (1925-2000).

Through bibliometric analysis of 409 articles grouped in Figure 1, themes related to studies on tax evasion were recorded worldwide from 1925 to 2000. During this period, neither the world nor Brazil had yet significantly awakened to the discussion and academic research on tax avoidance and tax aggressiveness. These terms appear only secondarily, alongside the broader global theme of tax evasion. No articles addressing these themes were identified in Brazil during the same period in the searched database.

From the 2000s onwards, accounting research gained momentum with the adoption of positive theory, which encouraged studies anchored in evidence, observation of the real world, and empirical models capable of describing practices, predicting behaviors, and explaining phenomena. In the Brazilian context—especially after 2008, with the convergence of national to international accounting standards—a significant advance was observed in research on taxation, accompanied by greater thematic and methodological diversity, reinforcing the adoption of this same theoretical perspective in Brazilian research.

Early research in the area of accounting and taxation deserves highlighting for addressing previously understudied topics, including tax planning, the tax impact of tax law, sectoral tax burden, the effect of tax aggressiveness, the effect of tax burden, effective tax rate, advocacy for tax reform, and tax collection. These studies were developed by Ferreira *et al.* (2007), Valenti and Martins (2008), Joia, Fregonesi and Rezende (2011), Martinez and Lessa (2014), Marques *et al.* (2016), Dal Magro, Degenhart and Klann (2016), Pêgas (2017), and Gomes *et al.* (2021), respectively.

Over time, researchers—many from other areas of accounting—have delved deeper into investigations of multiple dimensions of taxation, especially topics such as tax avoidance, tax evasion, and tax aggressiveness, among others. Currently, there is a proliferation of topics, methodological approaches, and researchers offering significant and relevant answers for both academia and the market.
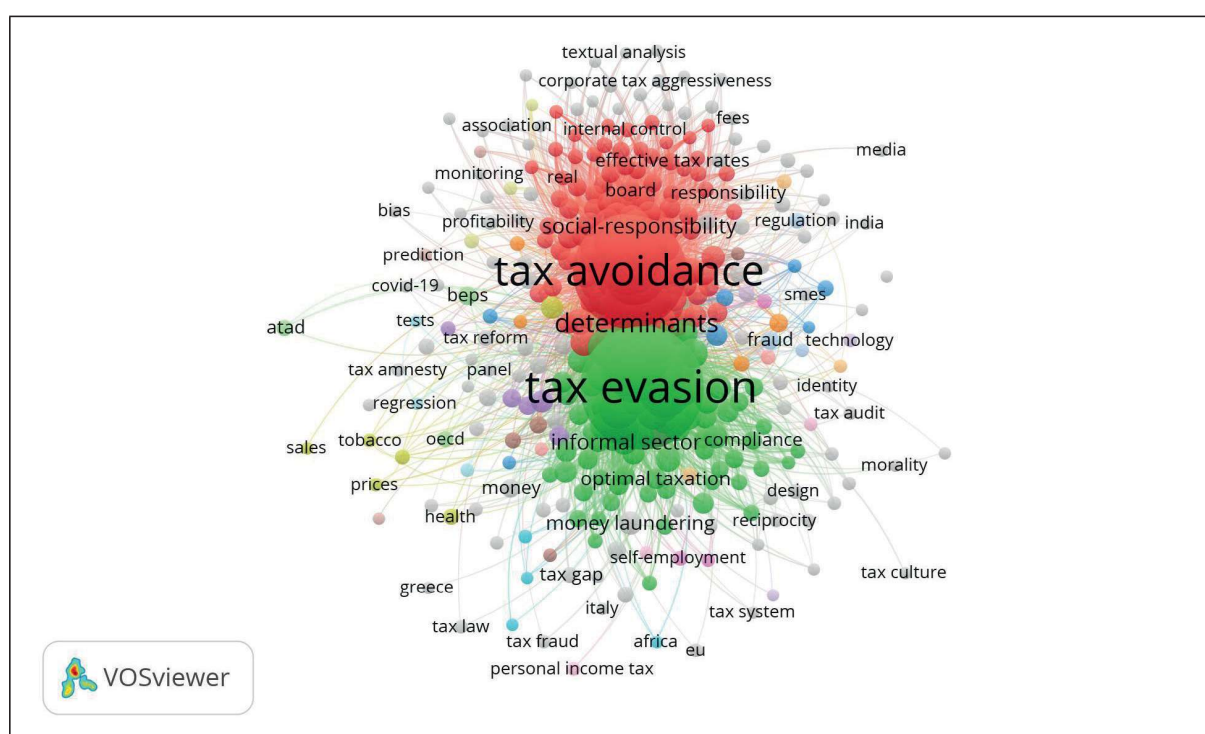

Figure 2. Occurrence of research topics related to tax avoidance worldwide (2000-2025).

Between 2000 and 2025, the terms tax avoidance and tax evasion were identified in 5,183 studies conducted worldwide. In the analysis of the clusters, shown in the density maps of Figure 2, the variables "determinants", "informal sector", and "social responsibility" stand out, among others, as they relate to the research topics addressed.

In Brazil, the first articles began to emerge in 2006, and in the temporal analysis up to 2025, 88 articles related to the topic of tax evasion were identified. The two terms related to the topic that stand out most in this group are tax aggressiveness and taxation, as shown in Figure 3.
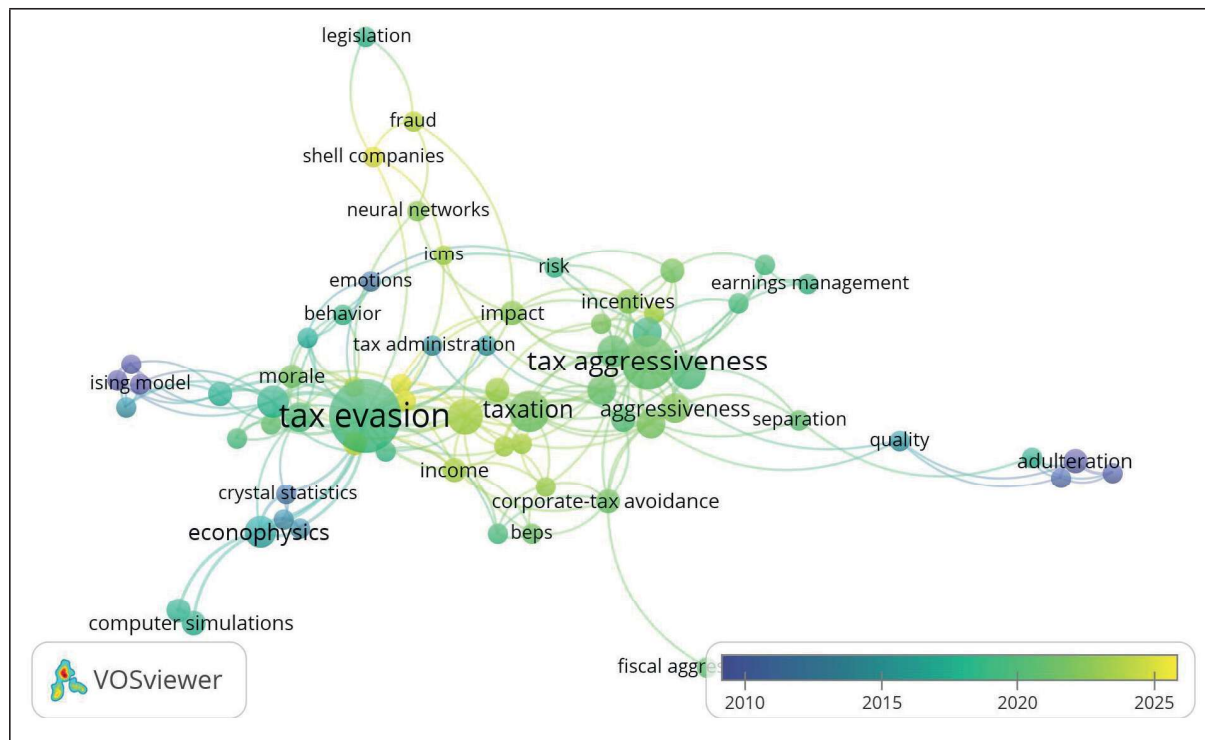

Figure 3. Occurrence of research topics related to tax evasion in Brazil (2000-2025).

It should be noted that, although this growth of accounting and tax research has been positive, some studies still need refinement, especially regarding the application of normative accounting concepts, which have been somewhat neglected by some researchers. In some cases, research is fragmented, with the same theoretical and empirical bases being reused with minimal modifications to variables. While this practice has drawn attention, the intention here is primarily to offer a cautionary note: in an academic environment frequently driven by quantitative metrics, it is essential that such procedures evolve toward more consistent approaches, contributing to the production of robust knowledge. It is hoped, therefore, that the maturation of the field will lead to the gradual abandonment of these strategies and to the strengthening of scientific quality.

3 Limitations and Advances in Accounting Research on Taxation in Brazil

When looking at the landscape of research produced in Brazil, it is impossible to ignore certain obstacles that still limit its advancement and the consolidation of higher quality standards. Among them, the recurring lack of a clearly defined theory—and consequently, of a robust conceptual foundation capable of fundamentally organizing what is intended to be investigated—stands out, which is a matter of concern. Most articles on taxation identify a problem, discuss the previous literature, and apply a statistical model that may or may not provide a meaningful answer. A stronger theoretical foundation would give greater support and robustness to research findings.

Another factor that restricts the application of the results relates to the fact that most of our studies focus on publicly traded companies, which clearly reveals the limited scope of the findings, excluding companies organized in other forms, such as privately held and family-owned firms. The 378 publicly traded companies registered with B3 (B3, 2025) and operating on the Brazilian Stock Exchange do not represent the Brazilian reality.

In order to understand the scenario, it is necessary to consider that these companies are grouped into 11 sectors, further subdivided into subsectors—a structure that, in certain cases, produces somewhat inconsistent classifications. A prime example is the trade and distribution subsector: within it, three large wholesalers and supermarket chains end up classified alongside the agricultural subsector, as if they operated under comparable business models or market dynamics. The result is that any attempt to analyze the supermarket sector is severely limited to the small universe of these three companies and, worse, is frequently diluted by comparisons with subsectors that have nothing in common with the reality of this sector.

To illustrate the scarcity of available data on companies, it is worth noting that, although the Brazilian Federal Revenue Service (Receita Federal do Brasil – RFB) does not publicly disclose how many organizations receive special and differentiated monitoring, it is estimated that around 10,000 companies—those that pay taxes under the actual profit (*lucro real*) regime, concentrate the country's highest revenues, and meet the agency's internal criteria—are closely monitored. Even so, transparency regarding this universe remains limited, reinforcing the challenge of accessing consistent information for broader analyses. Access to this database would enable research with greater economic representativeness and produce more meaningful insights for academia and the market.

Due to a legislative decision, not all large companies operating in Brazil are required to publish their financial statements, which creates another barrier to academic research. The lack of a database containing these companies' financial statements hinders the ability to conduct studies with greater scope and depth. Some privately held companies, with revenues exceeding billions of reais, do not even allow the society in which they operate to know their revenues and costs, as is the case with many multinational corporations. In many instances, more information is available in their country of origin about their operations in Brazil than what is disclosed to Brazilian society itself.

One alternative to mitigate the difficulties in obtaining accounting information would be to strengthen and expand the Balance Sheet Center (Central de Balanços). Created by Ministry of Economy Ordinance No. 529, of September 26, 2019 (Brazil, 2019), the platform was designed to receive the financial statements of privately held companies with annual gross revenue of up to R$78 million. As of November 11, 2025, the system already contained data from 25,529 companies (Central de Balanços, 2025).

Despite its potential to support scientific research, the use of this tool still presents significant obstacles. Documents are available only in PDF format, requiring specific technologies for reading, extracting, and tabulating data before statistical testing can be performed. Furthermore, the submission of financial statements is inconsistent: some companies publish only the Balance Sheet; others alternate between years with and without data availability; and there is no standardization of the level of detail provided. In most cases, data are available only up to the third level—for example: Assets > Current Assets > Available Funds—which hinders research requiring more granular information. These factors limit comparability and compromise the robustness of the analyses.

In the search for alternative ways to access data for research, another possibility arises: the use of information from the Brazilian Federal Revenue Service (RFB). Broadly speaking, there are two possible paths. The first is a request submitted under the Access to Information Law (Lei de Acesso à Informação – LAI), using a specific form—a procedure that, however, encounters numerous restrictions due to the legal duty of tax secrecy. The second path is the establishment of an agreement between the university and the RFB, an equally complex option with a lengthy processing time. Not surprisingly, studies based on data directly provided by the RFB are exceptionally rare. The combination of legal limitations, technical barriers, and operational difficulties restricts the scientific use of this material, making it a valuable but difficult-to-access source.

Another crucial point concerns the difficulty of evaluating and measuring the effectiveness of research. The development of methods capable of objectively capturing the effects that specific studies have on the market is becoming increasingly urgent. It is essential to advance in the development, validation, and standardization of a methodology that allows not only the measurement of impacts but also the orientation of knowledge production toward results that are truly transformative.

In the field of theoretical contributions, the advances are more evident. Figure 4 presents an overview of the main proxies used in taxation research, along with their respective descriptions and examples of studies that have employed them. This mapping highlights the diversity of approaches adopted in the literature and helps to clarify how different methodological strategies are mobilized to analyze the tax behavior of companies.

Variables	Description	Source
LRETR	**Long-run cash effective tax rate**: long-term effective income tax rate, calculated as the sum of taxes paid in the previous five years divided by the sum of the company's pre-tax income, excluding non-recurring revenues.	Hanlon and Heitzman (2010); Kim, Li and Zhang (2011); Thai et al. (2025).
ETR	**Effective tax rate**: total income tax expense scaled by pre-tax income.	Adela, Agyei and Peprah (2023); Christensen, Kenchington and Laux (2022); Guedrib and Bougacha (2024).
CASH_ETR	**Cash ETR**: cash taxes paid divided by pre-tax income.	Christensen, Kenchington and Laux (2022); Guedrib and Bougacha (2024); Hanlon and Heitzman (2010).
ETR DIF	**ETR Differential**: statutory tax rate minus ETR.	Guedrib and Bougacha (2024); Hanlon and Heitzman (2010).
ETR CUR	**Current effective tax rate**: total income tax expense minus deferred income tax expense, divided by income before taxes.	Adela, Agyei and Peprah (2023); Cheng et al. (2012); Jin (2021).
BTD	**Book-Tax-Differences**: difference between pre-tax accounting income and taxable income, calculated using income tax and social contribution provisions, divided by the statutory combined tax rate (34%).	Chen et al. (2010); Martinez (2017); Martinez and Passamani (2014).
ABTD	**Abnormal Book-Tax Differences**: *residual of the BTD regression on items that generate only normal differences between accounting income and taxable income.*	Morais and Macedo (2021); Pontes et al. (2023); Tang and Firth (20112021; Pontes et al., 2023; Tang & Firth, 2011).
BTDFACTOR	**Common factor of BTD**: extracted from different accounting-tax difference measures: BTD (accounting–taxable income difference), ETR differential (difference between total accounting-tax variation and the portion attributable to temporary differences) and DD_BTD (residual BTD).	Kim, Li and Zhang (2011); Thai et al. (2025).
TTVA	**Effective value-added tax rate**: total tax burden reported in the value-added statement divided by total value added.	Alves and Brugni (2024); Chiachio and Martinez (2019); Martinez et al. (2025).

Figure 4. Key proxies used in studies on tax avoidance, tax aggressiveness, and tax evasion.

Although progress has been made over time through the analysis, application, and discussion of these measures, we take this opportunity to examine the quality of proxies for tax avoidance, tax aggressiveness, and tax evasion used in Brazilian studies. A clear conceptual inconsistency becomes apparent, with an urgent need for clearer definitions, convergence, and conceptual clarification. In some cases, these proxies merely capture the effective tax rate on corporate income, without reflecting tax evasion practices. As evasion constitutes a crime under Brazilian law, it is not disclosed by companies, nor is it readily accessible to researchers, which hinders its measurement. Thus, a significant portion of the indicators used in the literature end up revealing only the tax burden actually recorded, and not any illicit behaviors involving the concealment of revenue or the manipulation of information. Likewise, they do not allow for the effective measurement of the level of tax aggressiveness practiced by companies, among other relevant aspects. In this sense, the need for a more in-depth analysis of the conceptual and methodological approach proposed by Lietz (2013), synthesized in the conceptual structure presented in Figure 5, becomes evident.
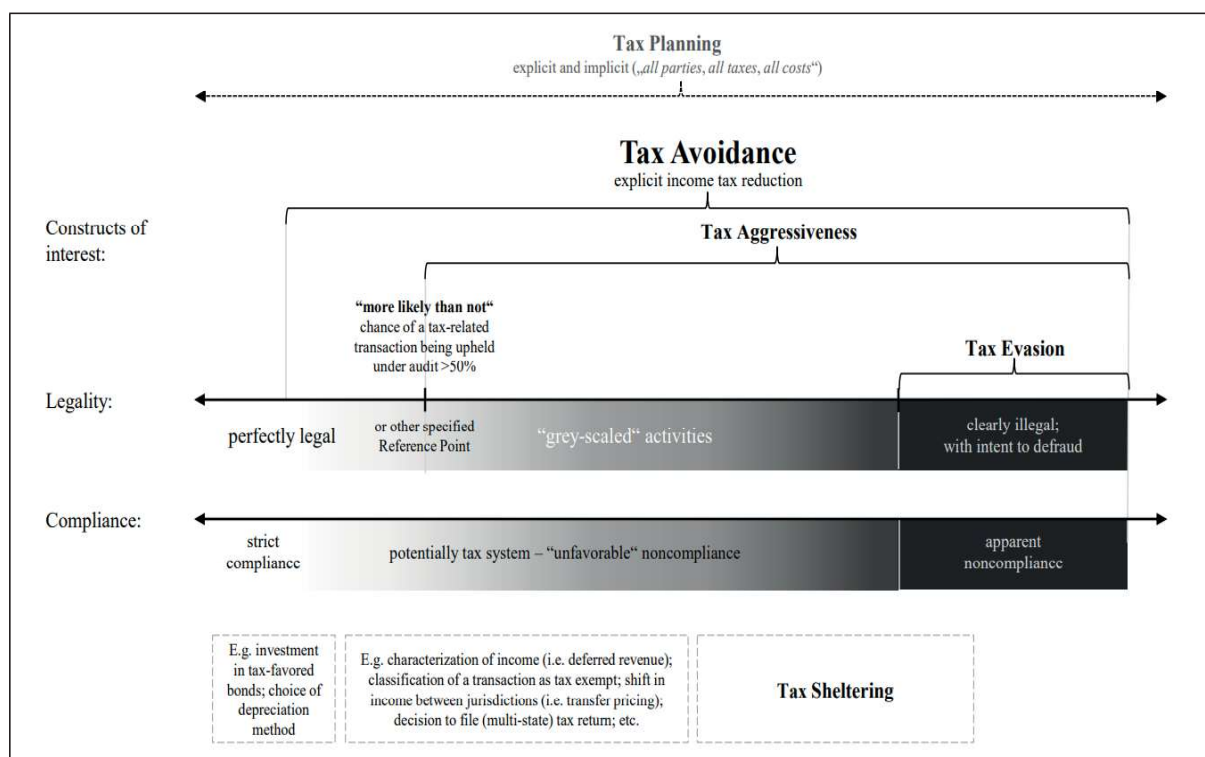

Figure 5. Conceptual framework of constructs related to tax planning.

Furthermore, the limited collaboration between Brazilian and international researchers is a relevant factor for the development of this field of study. Figure 6 presents a co-authorship map, covering the period from 2000 to 2025, of research dedicated to the topic of tax avoidance, showing the predominance of the United States. In the analysis of the 5,183 articles, the main international partnerships were identified, highlighting the axis connecting the United States, England, and Germany, and, in more recent years, Australia and China have gained prominence.
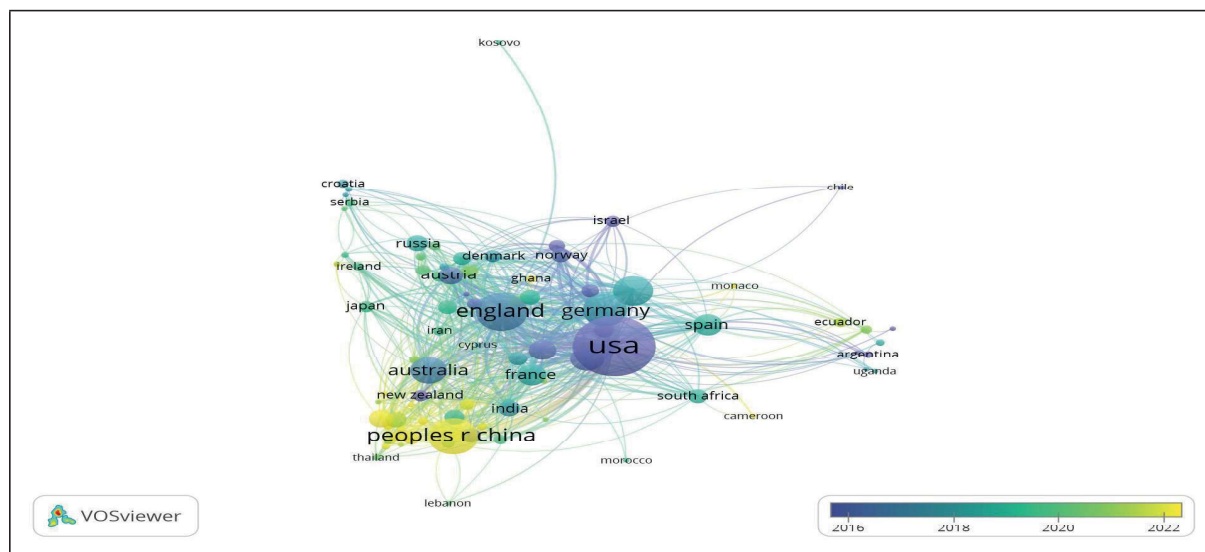
Figure 6. Co–authorship networks on topics related to tax avoidance worldwide (2001-2025).

The pursuit of international partnerships contributes decisively to strengthening scientific research in Brazil. As shown in Figure 6, Brazilian participation is practically imperceptible, represented by a small yellow dot with little visibility. This scenario highlights the urgent need to expand the country's presence in global knowledge-production networks.

The advancement of these partnerships promotes the dissemination of knowledge, encourages debate, and enables the incorporation of best practices. By creating a research network on the subject, space is opened for improvements in the formulation of national regulations, for methodological innovation, and for more effective responses to the complex challenges in the tax field. Furthermore, the practical outcomes include greater transparency and enhanced comparability of scenarios and data—factors that contribute to a more predictable business environment and one more favorable to investment.

4 Tax Reform

Since the promulgation of the 1988 Federal Constitution, known as the Citizen Constitution, the promise of tax reform has been a constantly postponed commitment. This demand, which has only intensified over the decades, stems from structural characteristics of Brazil's tax system. It is a model marked by the fragmentation of the tax base on goods and services and by a high degree of regulatory complexity, resulting from the multiplicity of laws and definitions established by different governmental entities. Added to this is recurring fiscal disputes between states and municipalities, which fuels a persistent fiscal war.

The situation is aggravated by the high level of litigation, a direct consequence of legal uncertainty, which overburdens the Judiciary with lengthy proceedings. Added to this is the lack of transparency—an essential element both for improving tax administration and for the full exercise of civic rights.

After more than two decades of debate—often marked by conceptual disputes, technical impasses, and intense lobbying by organized groups defending their own interests—Complementary Law No. 214 of 2025 (Brazil, 2025), which regulates the Tax Reform on consumption, was finally approved.

The long journey to its enactment highlights not only the complexity of the issue but also the country's historical difficulty in reconciling divergent views and overcoming structural resistance to modernizing its tax system. Although not considered the ideal law—especially given the criticisms that still persist—the regulation represents a possible consensus within a scenario marked by political resistance, sectoral pressures, and decades of deadlock. Its gradual implementation, with full effect expected by 2033, has the potential to correct historical distortions and address structural problems that have long compromised Brazil's tax system.

This reform is expected to produce effective change by simplifying rules, reducing intergovernmental conflicts, and providing a more rational basis for tax administration. If well executed, it could mark the transition from a notoriously dysfunctional model to a more transparent and efficient arrangement aligned with the country's contemporary needs.

Figure 7 presents the main changes introduced by the Tax Reform.

1.	Creation of a value-added tax, the Dual IVA, composed of a Contribution on Goods and Services (CBS), under federal jurisdiction, and the Tax on Goods and Services (IBS), under state, municipal, and district jurisdiction. The Dual IVA replaces the Tax on the Circulation of Goods and Services (ICMS), the Tax on Services of Any Nature (ISS), the Tax on Industrialized Products (IPI), PIS, and Cofins. The IPI will be phased out gradually from 2029 to 2032.
2.	Creation of a Selective Tax (IS), which will have a regulatory nature and will apply to the production, extraction, commercialization, or importation of products harmful to health, such as cigarettes and alcoholic beverages, as well as products harmful to the environment, such as automobiles, to discourage the consumption of these items.
3.	Gradual transition to the new taxation model, with the goal of allowing taxpayers to adjust to the new rules without causing abrupt impacts on the economy. The implementation schedule establishes 2026 as the beginning of the coexistence of systems and the symbolic start of the CBS and IBS collection, with reduced rates and stages to be implemented from 2027 to 2032, culminating in 2033 with the completion of the reform and the total elimination of ICMS, ISS, PIS, Cofins, and IPI.
4.	Adoption of the destination principle for the collection of Dual IVA (CBS and IBS) – the tax will be collected in the state or municipality where the final good or service is consumed. This change promotes greater equity in the distribution of revenue among states and municipalities.
5.	Application of full non-cumulativeness – the Dual IVA will be levied on the value added throughout the production chain and will generate immediate credits, relieving the economic chain, investments, and exports from the tax burden.
6.	Combating tax wars by prohibiting the granting of tax benefits intended to attract businesses through state and municipal legislation, including the use of favorable tax rates, triggering events, and calculation bases, among other mechanisms.
7.	Combating tax evasion, especially through the implementation of split payment, a mechanism by which the tax is automatically separated from the value of the good or service at the moment of the transaction and used to settle the tax liability or to secure the taxpayer's tax credit. The collection of IBS and CBS will occur upon financial settlement of the transaction.
8.	Establishment of uniform legislation with harmonized rules. Through a single supplementary law, taxable events, tax bases, cases of non-incidence, taxpayers, immunities, specific, differentiated or preferential tax regimes, and rules of non-cumulativeness and crediting, among others, are defined.
9.	Creation of a management committee – composed of 27 representatives from the states and the Federal District, and 27 representatives from the municipalities – responsible for the coordination, implementation, and management of the IBS, with the mandate to define fiscal policies that promote the simplification and efficiency of the tax system.
10.	Other measures: simplification of ancillary obligations, tax relief for exports, taxation on imports, etc.

Figure 7. Main changes introduced by the Tax Reform – Complementary Law No. 214 of 2025.

Since the IBS will be levied on the circulation of goods and the provision of services, it will simplify taxation and reduce system complexity compared with the current model, based on the assumption that replacing fragmented taxes will make tax administration more efficient.

For the daily lives of taxpayers and for the preparation, dissemination, and analysis of financial statements by accounting professionals, the Tax Reform can encourage research on taxation by enabling greater transparency and the segregation of elements related to taxes, costs, expenses, and pricing. This is expected to foster the expansion and diversification of new methodologies, models, and techniques aimed at addressing the issues that arise within the new environment of the Brazilian tax system, with repercussions for—and in response to—market demands. Such research, supported by a practical framework, can contribute to advancing the construction or expansion of a bridge between academia and the market, as advocated by Almeida (2024).

5 Perspectives and Future Research Avenues

Assuming that the Tax Reform will be implemented without significant disruptions during its transition phase, and that its structural pillars—such as full non-cumulativeness, destination-based taxation, regulatory simplification, and transparency—will be effectively upheld, this opens the possibility of a tax landscape profoundly different from the one that has historically characterized the country.

The strict adoption of the principle of full non-cumulativeness, for example, has the potential to eliminate recurring distortions in the production and consumption chain, reducing overlapping tax incidences and preventing the artificial generation of tax credits. Similarly, destination-based taxation could curb predatory tax-war practices and promote greater rationality in the distribution of revenue among federative entities, opening the possibility of a more coherent and reliable tax environment. Added to this is the expectation that the promised transparency and simplification will materialize, thereby reducing costs for taxpayers, strengthening the exercise of fiscal citizenship, and eliminating distortions that have historically burdened economic activity.

If these conditions are met, the national tax system could become a catalyst for advancing accounting and tax research. The reform could produce a more intelligible, predictable, and functional tax environment, whose transparency not only facilitates academic production but also enhances the quality and comparability of data, enabling more robust and methodologically sophisticated investigations. Transparency in tax formation and in the disclosure of charges to taxpayers tends to strengthen social control and broaden public understanding of the effective cost of goods and services. In this context, the accounting and tax field could take a qualitative leap forward, supported by a more coherent system that is less subject to interpretative disputes.
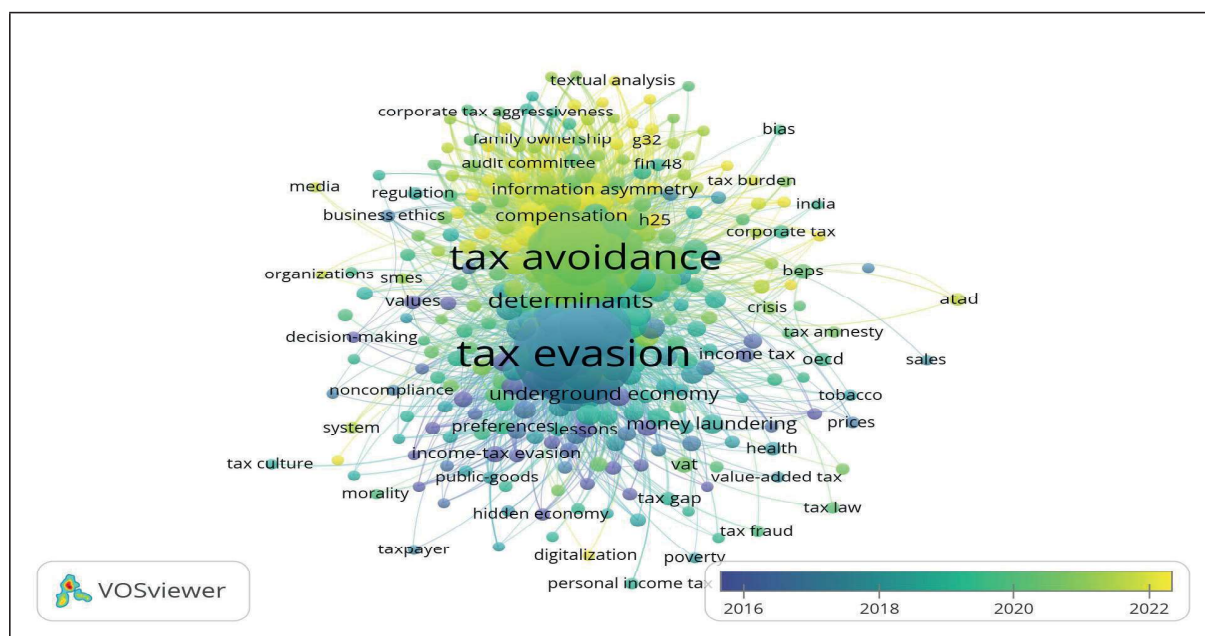
Figure 8. Occurrence of research topics related to tax avoidance and tax evasion worldwide (2001-2025).

In the temporal analysis of Figure 8, which examines the occurrence of research related to tax avoidance and tax evasion, the themes most prominent in recent studies can be identified. These themes—drawn from the 5,183 articles published during the period analyzed and considered here as the most contemporary—may contribute from two perspectives: the first concerns relationships, reflections, effects, impacts, and challenges during the transition period; the second concerns the period in which the Tax Reform is already fully implemented, that is, after 2033.

These topics, illustrated in Figure 8, when examined in the context of the Tax Reform, reveal a broad and highly promising set of research avenues that can be revisited, deepened, and expanded. The structural redesign of Brazil's tax system opens space for critical reinterpretation and, at the same time, creates unprecedented opportunities for empirical and theoretical investigations that remain largely unexplored.

In this new scenario, it becomes possible to advance studies that examine, with greater precision, the relationships, effects, implications, and impacts of the reform on financial statements and corporate accounting, considering everything from the recognition of receivables to changes in measurement and disclosure. Research avenues also emerge in the areas of risk analysis, corporate governance, and business resilience, particularly to understand how organizations will adjust decision-making processes in response to full non-cumulativeness and the new accounting structures.

The implementation of the selective tax creates another relevant avenue for research, enabling investigations into market distortions, elasticities, incentives, and sectoral behaviors. In the field of international taxation, particularly in matters related to transfer pricing, the relevance of studies on competitive neutrality and corporate reorganizations increases in response to the new rules.

The reform also affects information systems, internal controls, and compliance technologies, fostering research on data infrastructure, automation of tax processes, and the integration of accounting, financial, and operational areas. There is also considerable potential for analyses focused on performance indicators, particularly regarding productivity gains resulting from simplification and reduction of administrative costs. Additional opportunities emerge to deepen studies on strategic cost decisions and pricing; on the effectiveness of expected GDP growth—both at the aggregate and sectoral levels; on the distributive effects of the new revenue-sharing model among federative entities; and on the effective taxation of different economic sectors, that is, how distinct productive structures absorb differentiated impacts from the new rules.

Above all, it is worth highlighting the measurement of simplification, transparency, and reductions in compliance costs, a central theme of this new field of study. Traditionally neglected due to the fragmentation and opacity of the previous model, these elements now become essential for assessing whether the reform will fulfill its promises and whether it will, in fact, constitute a milestone in the rationality and modernization of the Brazilian tax system.

6 Final Considerations

Our considerations, presented in this editorial and reflecting strictly personal views, are not intended as a critique of current research nor as an attempt to establish a definitive research agenda for taxation within the accounting field. Rather, the aim is to encourage the development of a critical mapping to guide research in accounting and taxation. This critical overview of thematic axes raises questions and points of tension that may prompt concerns but that can be constructively addressed through methodological self-reflection.

This study began with a recent retrospective of taxation research, questioning its limitations, in order to develop a brief overview of the changes proposed by the Tax Reform and, from there, outline perspectives and avenues for future research. Several points deserving researchers' attention were presented, in a non-exhaustive manner, considering the relationships, effects, repercussions, impacts, and other implications for financial statements and various fields of accounting.

The findings of this editorial show significant growth in taxation research globally after the year 2000, and in Brazil following the convergence of Brazilian accounting standards with international ones—although this growth still exhibits methodological limitations, a concentration on publicly traded companies, and low international representation. The Tax Reform, by introducing the Dual IVA, the IS, full non-cumulativeness, and greater transparency, among other changes, creates a favorable environment for expanding topics such as price formation, sectoral impacts, governance, information systems, international taxation, and compliance costs. These themes emerge as promising areas both during the transition period and in the post-implementation scenario expected for 2033.

The contributions of this editorial include the proposition of an initial research agenda that connects tax transformations to the demands of corporate accounting, management, and professional practice. By integrating these regulatory changes with contemporary scientific trends, the text reinforces the role of academia in building applied knowledge and strengthening the dialogue between researchers, the market, and society in the context of a new tax model.

Such a dialogue enables the advancement of partnerships with international researchers, promoting the dissemination of knowledge, strengthening debate, and fostering the application of best practices. By creating a research network on the subject, opportunities arise for improving the quality of national standards, advancing methodological discussion and innovation, and developing more refined responses to complex challenges. In addition, practical contributions related to greater transparency and comparability of scenarios and data can help create a more favorable environment for business and investment.

"What will tomorrow be like? Answer if you can." We do not have the answer to this question, but we can build a cutting-edge agenda that addresses each of the most important issues and offers society pathways and solutions that justify scholarly inquiry. The possibilities are many and the challenges are diverse, but our capacity for learning, research, growth, and overcoming obstacles is even greater. Let's get to researching!

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