MAPPING THE LITERATURE ON GOODS AND SERVICES TAX (GST): A BIBLIOMETRIC ANALYSIS

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Abstract

The field of Goods and Service Tax (GST) research has gained momentum since its proposal and adoption by various countries as an indirect taxation system. This study aims to conduct a bibliometric analysis for creating a knowledge structure on GST by merging NVivo12 and VOS viewer© 1.6.5 version (two bibliometric software programs). The study aims to capture insights such as number of publications per year, number of authors per publication, author collaboration, the most prolific authors, the methodology used by the different authors, most productive journals in the area, highly cited articles with the author's name and titles as well as the year of publication, keyword analysis, and cluster analyses. By entering keywords, like GST, Goods, and Service Tax, Indirect Tax into the Scopus search engine, the data from the year 2001-2021 is searched. After multiple refinements, a total of 234 out of 989 documents are chosen.

Key words:

1.   Introduction

Governments across the world needed money to run their numerous operations and keep their economies running smoothly. Among the different sources of finance available to the government, taxes are the most essential, which the government uses to carry out various tasks in the nation-building process. Taxes are the compulsory payments that the citizens make to their respective governments. Broadly, taxes comprise two parts; first, direct taxes, and the second is indirect taxes. Direct taxes are directly charged from the individuals on

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which the liability to pay taxes occurs, while indirect taxes are not directly charged from the liable person but are collected indirectly through the economic agents on the sale and purchase of goods and services. As goods and services reach customers through a complex supply chain, levying indirect taxes is very difficult as taxes must cross through different supply chain stages to meet the tax liability. Different countries opted for a different indirect tax structure from time to time. Various debates are held, and recommendations are also provided by various committees to improve the indirect tax structure. However, the drastic change occurred with the Goods and Service Tax (GST) proposal as a new indirect tax regime, which led all the countries gradually to move toward adopting a standard structure of indirect taxes i.e., Goods and Service Tax (GST). It is the modern tax reform that is welcomed and supported by almost every nation. France was the first nation to implement the GST regime in their tax structure, and then New Zealand adopted this tax regime; after that, Canada and Singapore accepted the GST in their taxation system. India adopted it a couple of years back, on 1 July 2017. GST is a multistage tax structure with a broad base that aims to replace various taxes with a single tax across the country. In terms of taxation, it transforms the diversified market into a single market. Above all, it is intended to increase tax transparency and eliminate uncertainty. It provides a strong foundation for the tax system by establishing a single national tax policy framework for production (Tiwari & Singh, 2018). All this results in fair market operations and an increase in the tax base, improving tax collection (Dash, 2017). Additionally, governments all over the countries find that it will bring transparency in the system by avoiding fraud and corruption systematically and address various growth issues by strengthening the possible risk associated with its framework.

Several studies have been done to examine the regressivity of implementing the GST in different countries. Most of the studies understand the policy framework, social indicators, economic influences, cultural and political impact (Anasuya &Pal,2014). The present study focuses on reviewing Goods and Service tax with further research analyses and evaluation of the subject. The bibliometric study aims to provide the answer to the following research question:

1. How did the concept of Goods and Service Tax (GST) evolve and the most addressed issues studied in recent works regarding perceptions?

2. What is the year-wise number of publications and methodology used in each paper in the area of Goods and Service Tax (GST)?

3. What are the trends of collaboration networks of authors in the field of Goods and Service Tax (GST)?

4. Who are the most influential authors in the field of study?

5. In which year is the number of publications more?

6. What are the most cited papers in the field of Goods and Service Tax?

[63]

    7.   Which are the most occurring keywords in the research publication on Goods and Service Tax?

The above research questions are translating into the following research objectives:

    1.   To investigate the trends of knowledge development in Goods and Service Tax (GST) on its implementation in various countries.

    2.   To elicit the structural aspect in the field of study and derivative synthesis of knowledge.

2.   Research Methodology

Bibliometric analyses are an essential part of the literature review. A bibliometric analysis is a type of research method which is used to utilize qualitative analyses. It is often working on computing numeric data to determine the number of searches in the field, area, and topic for ascertaining the publication tendency regarding certain subjects (Lee et al. 2018). According to (Potter.1981) it is the study and measurement of publication patterns of all the forms of written communication and their authorship. Allen Prichard coined the phrase bibliometric analysis in 1969, but it only became widespread in the 1980s. Bibliometric analyses perform the two main functions: firstly, evaluation of research performance (Garfield,1974) and secondly, the study of science as knowledge-generating and communication systems and its interaction with the technology (Anthony F.J. Van,2005). Bibliometric analyses are an emerging trend and trust in the field of research. So, for the present study, the researcher undertook bibliometric analyses in Goods and Service Tax (GST).

For the accomplishment of this objective, the database of Scopus is used for searching and gathering data. Scopus is one of the comprehensive databases that are used for retrieving literature on topics in the area of social sciences (Aznar-Sánchez et al. 2019; Couckuyt and Looy 2019). The rationale behind choosing the Scopus database for retrieving the literature is manifold (1) biggest repository of abstract and citation data (Mugomeri et al. 2017; Zyoud and Fuchs-Hanusch 2017) (2) rapid update frequency (Borret et. al. 2018) (3) flexibility to debug and process data (Aznar-Sánchez et al. 2019). So, to cover the wider area, Scopus is chosen for the collection of data. The documents having keywords, titles, and abstract named Goods and Service Tax, GST, and indirect taxes are selected for the study from 2001-2021. Initially, 989 documents were found, and only 234 research papers were found to be best suited for the study after various refinements. Figure 1. Shows the Prisma of the study, which is an integral part of bibliometric analyses, which is the step-by-step method of choosing sample documents Further, these documents are evaluated for the number of articles published per year, Co-authoring analyses, Co-author network, kind of methodology used, most prolific journal, documents with the maximum number of citations yearly with title and name of the author(s), word cloud mapping and cluster analyses in the present study. To analyze the support from software like VOS viewer© of version 1.6.5 and NVivo 12 are used. This

software is chosen as they are famous for performing bibliometric analyses. The freely available VOS viewer© (visualization of similarities) is helpful for the visualization of a specified body of literature. This tool uses the distance-based approach. The distance between them roughly determines the nodes of a bibliometric network: in general, the smaller the distance between two nodes, the greater is their relationship, that is, their similarity. NVivo software is used to deeply analyze and explore the data available for performing bibliometric analyses.

Apart from this, the systematic analyses of documents are done according to the authors' set criteria for the researched data and judicious study of these articles; the authors of the study categorize it through maps, graphs, and diagrams in addition to the primary methodological approach.
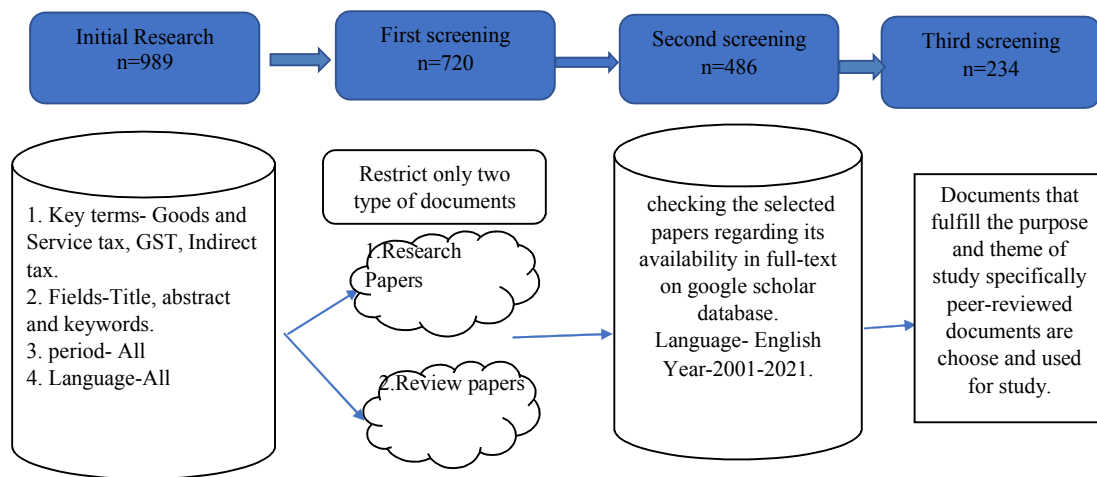

Fig. 1: Showing the Prisma of the study
Source: Prepared by authors from search data.

2. Results and Analyses

The general results obtained after the profound analyses of the sample documents selected for a sample are specifically discussed in this part. In the present study, with the help of various bibliometric techniques, we identified the network of co-authorship, the most influential studies, word frequency, cluster analyses in addition to the analytical approach of presenting mapping employed and synthesis in the sample.

2.1 Evaluation of production in the field of GST

The number of publications published in the Goods and Service Tax field from 2001 to 2021 is being evaluated by creating a graph from a selected sample of documents for analysis. The information was gathered using the Scopus database. France was the first country that opted for the GST regime in their taxation structure in 1954, and since then, practically all other

countries have adopted this indirect tax structure. It arrived in India in the year 2017. The different countries' publications and yearly publications were meticulously recorded and graphically presented for this study. Figure 2 demonstrates the historical growth of publication in the area of Goods and Service Tax (GST). The figures indicate that the number of research papers has increased over time and the number of researches conducted by various authors in various countries on various aspects of GST also accelerates. A few papers have been published in the period 2001-2010. There is a discrete growth in the number of publications from the year 2011 onwards. In the year 2018-2020 research momentum increase. In the year 2021 due to the short period, the publication has diminished trend as per depicted in the graph. These determinants submit a statistically significant and steady rise in the number of papers published over the review period. So, the topic continues to be promising in the field of research.
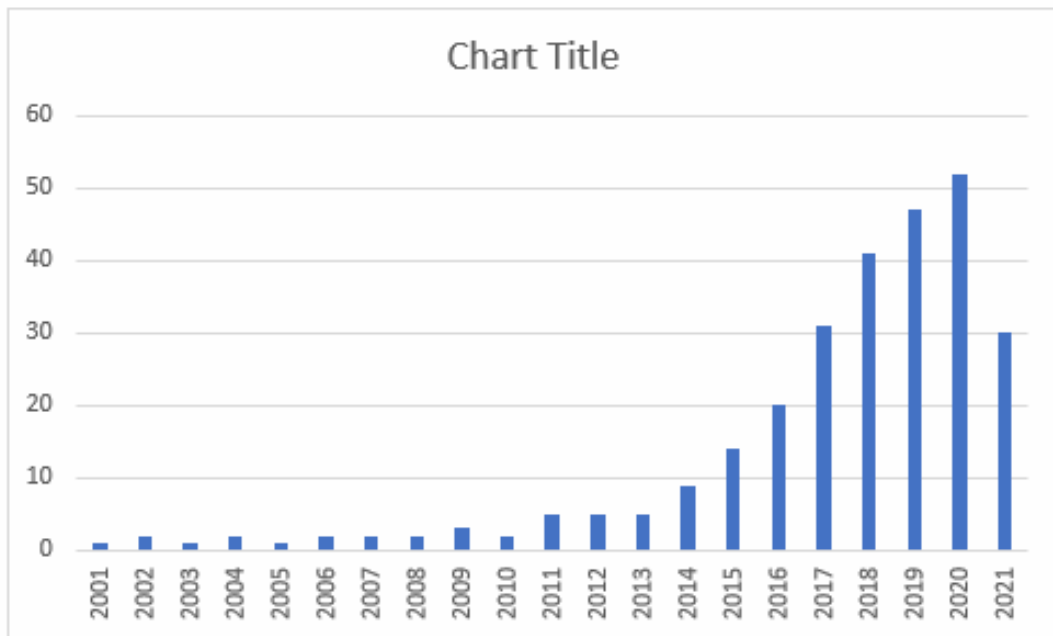

Fig. 2: Year-wise number of publications.
Source: Prepared by the author (From research data).

2.2 Composition of authorship in the field of GST

In figure 3, the year-wise number of publications with the number of authors producing each publication is systematically presented in a graph. Articles produced by more than six authors are not found in the sample. There is an increase in the production of solo articles from the year 2011-2018 along with growth in the collaborative production of two authors from 2009-2018. The most indication of collaboration amongst the three writers may be seen in 2016,

2019, and 2020. Aside from the growing interest in the topic of goods and services tax, the collaboration of six writers is the most recent trend, with evidence acquired in 2021. The year 2018 saw the most publications with two authors working together. In addition to growing interest among the academic community in this field, such results also depict the formation of research groups that focus on the GST regime which helps to improve the knowledge in this domain.
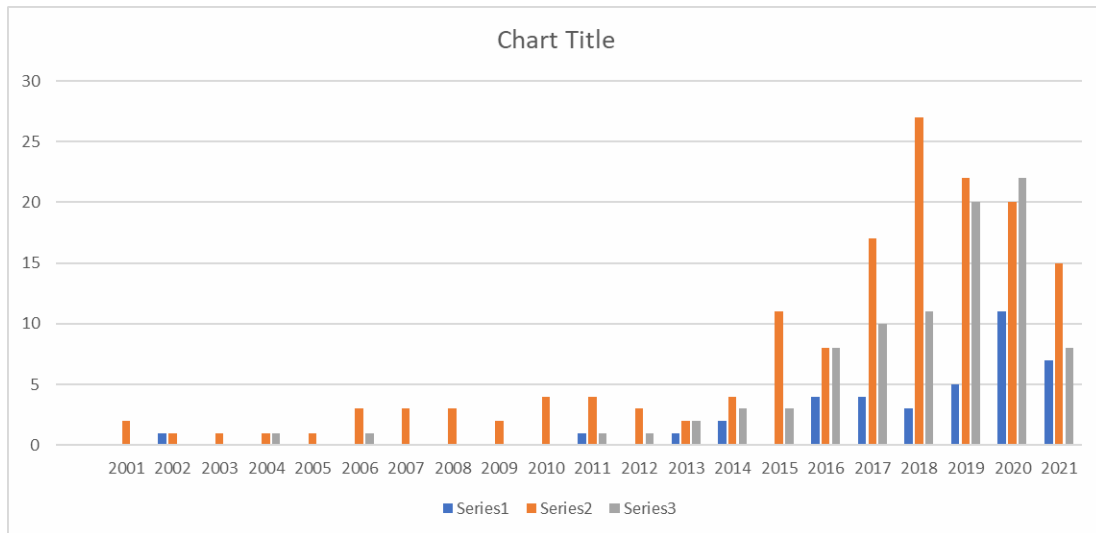

Fig. 3: Composition of authors in the field of GST.
Source: Prepared by the author (From research data).

2.3 Co-authorship network

The strength of items and the number of linkages have with one another are depicted in the co-authoring network. The strength of the association grows as the number of documents produced by the group of authors increases. The protagonist MM Kessler coined the term in 1963, signifying the concept to be useful for locating related past research. The concept was castigated by Martyn (1964) stating that it denotes the only relationship between two documents and cannot be referred to as an indicator of similarity. This paved way for the introduction of topics like "co-citation analysis" (1973) by Henry Small to "author co-citation analysis" (1981) by Howard White and Belver Griffith. The two authors are bibliographic coupled if the reference list has commonly cited research. As there is a various method to do this like co-citation analyses and citation analyses but all methods are limited to some extent to avoid these limitation co-authoring network analyses is mapped to provide intellectual structure in the field. VOS Viewer software is used to compile this strength of association. Figure 4 shows the outlay of the co-authoring network in the field of Goods and Service Tax (GST). The sample of 234 documents analysis is done through VOS viewer to normalize the association strength between

the items. The cutoff method is employed to choose the minimum of two authors grouping to produce a document. Each circle size represents the amount of document each author has in the sample selected. The circle with the name 'T Jain' depicts the maximum collaboration followed by R lanis, G Richardson, B toggle, Mr. Ibrahim, S Sanusui, RK Rao, S Poddar, S Mukherjee, and J Slemrod. are some of the authors who are famous and have a strong association.

Fig. 4: showing co-authorship network.
Source: Prepared by the author through VOS viewer (From research data).

2.4 Methodological Approach

The research methodology used in a primary dataset of various research publications is sorted and systematically arranged and showed graphically (in fig.5). Many scholars choose the qualitative methods, conceptual articles in this field which clearly showed that the field is emerging with the propensity to explore and discover rather than deploy in positivist traditions. From the abductive analysis of literature, we develop an insight that this field is still embryonic. Multiple disciplines provide diversity in methodologies. Its theoretical perspectives still lack

depth. Its methodologies are skewed toward the exploratory rather than robust theory-building and rigorous theory testing. Its concepts and measures are also under-researched. Many themes and contexts are yet unexplored.
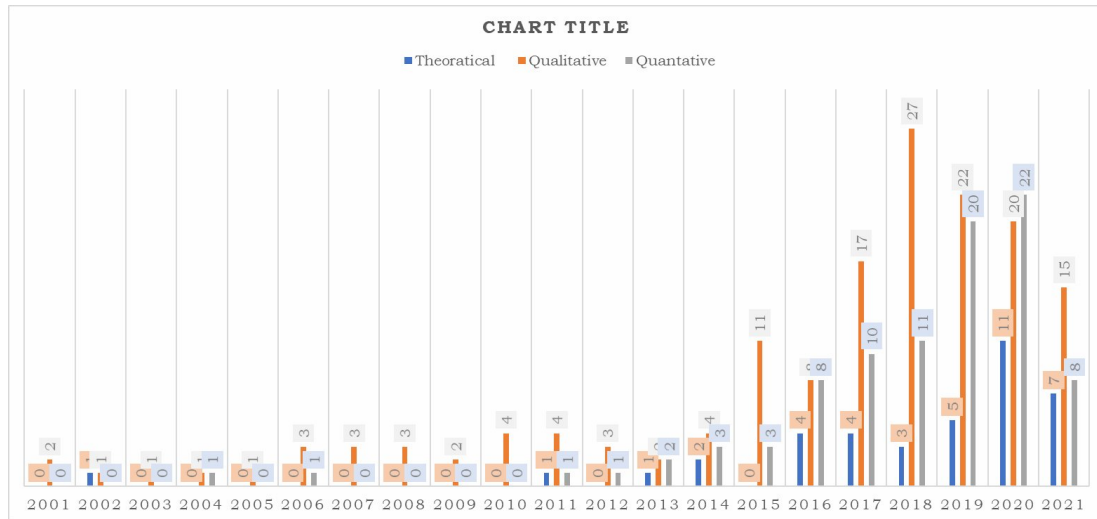

Fig. 5: shows the methodological approach
Source: Prepared by the authors from research data.

2.5 Most productive journals

In the period between 2001 and 2021, 234 published articles are selected for the study. Table 1 depicts the list of the top 10 active journals in the area of indirect taxation during this period. The table also provides the list of some material inputs like H INDEX, TOTAL JOURNAL CITATION, SCIMGO RANKING, and OVERALL RANKING. Journal of American Review had the H-Index number 297 with a total journal citation of 2350 and an overall ranking of 23. The second highest value H Index is Journal of Public Economics with a value of 142 and total journal citation 4584 overall ranking 419. Thirdly, Journal of Public Economics with 130 H index value Total journal citation and overall ranking 819 and 290. In the fourth position, the journal of Monetary economics is placed with an H index value of 109 along with a total journal citation of value 728, and the overall ranking of the journal is 409. Further, the journal of urban economics having an H index 109 with a total journal citation of 728 overall ranking 409. Other quality journals in the list of top 10 journals include European Management Journal, The Yale Law Journal, National Tax Journal, Journal of Advance Search, Business and Economic Journal, Law and Policy. The total journal citation, H index, sci mgo ranking, overall ranking is shown in the table given below.

Table 1: Top 10 most productive journals

SOURCE	TOTAL JOURNAL CITATION	H INDEX	SCI RANKING	OVERALL RANKING
Journal of American Review	2350	297	16.936	23
Journal of Public Economics	4584	142	3.826	419
Journal of Monetary Economics	819	130	4.988	290
Journal of Urban Economics	728	109	3.88	409
European Management Journal	1330	102	1.365	2662
The Yale Law Journal	4964	84	0.84	5656
National Tax Journal	30	57	0.43	11437
Journal of Advanced Search	2177	55	1.659	1891
Business and Economic Journal	30	50	0.636	7930
Law and Policy	99	45	0.534	9475

Source: Prepared by authors from research data.

2.6 Cite Score Review

A list of the top 20 most cited papers is created and shown in table 1 using Google Scholar's database. It also includes a list of the most prolific authors on the topic of Goods and Services Tax. The most cited paper, 'Tax compliance and tax morale: A Theoretical and Empirical Analysis,' was authored by author B Togler in 2007 and had 917 citations. The impact of goods and services (GST) on medium income earners in Malaysia is the second most cited article. Mr. Palil and Mr. Ibrahim wrote this work in 2011, and it received a 97 cite score. The third most cited work, 'Goods and Service Tax: An Appraisal,' was written by A Mawuli in 2014 and had a cite score of 67. Likewise, many authors have most cited articles in different years which are shown systematically in the table below.

2.7 Word cloud mapping in the field of GST

The percentage and frequency of words used in the sample documents are depicted in a

Table 2: shows the list of the top 20 most cited papers in the field of GST

AUTHOR	TITLE	YEAR	CITATION
B Torgler	Tax compliance and tax morale: A Theoretical and empirical analysis.	2007	917
Mr. Palil and Mr. Ibrahim	The impacts of goods and services tax (GST) on middle-income earners in Malaysia	2011	97
A Mawuli	Goods and service tax: An appraisal	2014	67
E Ahamad, S Poddar	Goods and service tax reform and intergovernmental consideration in India.	2009	55
Z Bidin, FM Shamsudin	Using theory of reasoned action to explain taxpayer's intention to comply with Goods and service tax (GST)	2013	46
M Patrick	Goods and Service Tax: Push for Growth	2015	37
N Shaari, A Ali, N Ismail	Student's awareness and knowledge on the implementation of Goods and Services Tax (GST) in Malaysia	2015	37
S Shaik, SA Sameera, MSC Firoz	Does goods and services tax (GST) leads to Indian economic development	2015	36
S Shaik, SA Sameera, MSC Firoz	Does goods and services tax (GST) lead to Indian economic development	2015	36
S Venkadasalam	Implementation of goods and service tax (GST): an analysis on ASEAN states using least squares dummy variable model (LSDVM)	2014	30
NI Ishak, MH Othman, MF Omar	Students' perception towards the newly implemented Goods and Services Tax (GST) in Malaysia	2015	28
N Gupta	Goods and Service Tax: Its Impact on Indian Economy	2014	27
J Kaur	Goods and service tax (GST) and its impact	2016	25
R Chadha	Moving to goods and services tax in India: Impact on India's growth and international trade	2009	22
S Mukherjee	The present state of goods and services tax (GST) reform in India	2015	21
Y Fernando, C Chukai	Value co-creation, goods, and service tax (GST) impacts on sustainable logistic performance	2018	20
SC Ling, A Osman, AB Arman Hadi	Public acceptance and compliance on goods and services tax (GST) implementation: A case study of Malaysia	2016	18
S Sanusi, N Omar, ZM Sanusi	Goods and Services Tax (GST) Governance in the Malaysian new tax environment	2018	15
R Zainal, TC Teng, S Mohamed	Construction costs and housing prices: Impact of Goods and Service tax.	2016	15
M Alappatt, JM Shaikh	The forthcoming procedure of goods and service tax (GST) in Malaysia	2014	14

Source: Prepared by the author (from research data)

word cloud map for enhanced data visualization. According to (Sinclair & Cardew-Hall, 2008), a word cloud displays the terms used in data and presents them diagrammatically based on their frequency of occurrence in the dataset. Figure 7 depicts the standard terms associated with the Goods and Services Tax. In word cloud mapping, common words are in the middle, surrounded by other preferable words. In this diagram words like Tax, GST is most highlighted, and hence the highest occurred keywords. Other words in this diagram include Goods in association with (Business, state, economy), phrases connected to services (government, management, international), and terms related to goods in relationship with (government, state, economy).

Fig. 6: Word cloud mapping in the field of GST
Source: Prepare by the author through NVivo software (from research data)

2.8. Cluster analyses of Goods and service tax

Cluster analysis is an exploratory tool for visualizing patterns by grouping sources and nodes that share similar phrases, attribute values, and node coding. It is a graphical representation of nodes that allows us to see the similarities and differences between them. The sources or nodes that seem close to one other in the diagram are more similar than those that look far apart. Figure 8 depicts a cluster of colored balls in the realm of Goods and Service analysis. Closer balls are showing the similarity in words used in the selected documents. The size of the ball also represents the number of times the word appeared in the sample chosen; for example, the word 'taxation (tax)' has the largest size of the ball, indicating that taxation is the most often used word in the sample. Similarly, the term "indirect" appears frequently in the papers chosen. Words like compliance, policy, public, data, women…, are not even close to each other.
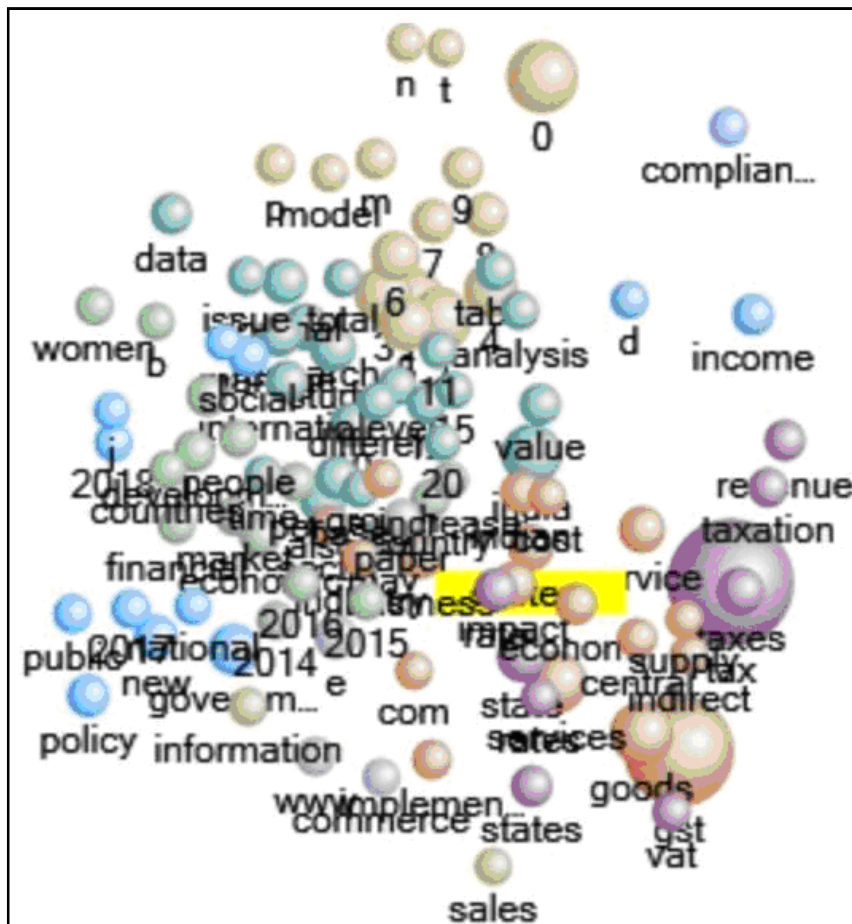

Fig. 7: Cluster analyses in the field of GST
Source: Prepared by Author (using NVivo software)

3. Discussion and Scope for Future Work

This study aims to examine the evolution of the notion of GST from 2001 to 2021 using bibliometric analyses of 234 academic papers from the Scopus database. GST laid the foundation first in the year 1954 when it was adopted by France as an indirect system of tax collection. The introduction of GST at the Central level will not only include comprehensively more indirect Central taxes and integrate goods and service taxes for set-off relief, but may also lead to revenue gain for the Centre through widening of the dealer base by capturing value addition in the distributive trade and increased compliance. Moreover, with the introduction of GST, the burden of Central Sales Tax (CST) is also removed. Precisely, to understand and measure the GST, multiple authors have mobilized and shared knowledge and experience. As bibliometric analysis provides clues and establishes links between clusters and relevant lines in the future and past also so, a recent study retrieves the literature of GST using the Scopus database. Goods and Service tax is now implemented in almost every country. Research on its various aspects is done in every country. The different authors from every country studied the aspect of GST and even researchers do inter-country analyses, cross-country analyses, and the combination of different countries analyses are done by the researchers in this field. GST proves to be a significant reform for any country's tax structure. Hence, to compile the literature related to different countries regarding the implementation of GST, to provide the base for future researches, and evaluation of different countries is being done in this bibliometric analysis by considering the sample from the Scopus database.

The study is done based on the number of publications by year, authorship feature, co-author network, top citation articles with authors' names and research paper titles, and most prolific writers, research methodology used, mapping word cloud, and the cluster analyses. Following examinations of yearly research document publications, the result shows that in the year 2018, there was an increase in the number of publications in the field of GST. In the case of bibliometric analyses about the collaboration of a specific number of writers each year, a graphic presentation is created where it is clearly shown that, on average, the combination of two authors is the most well-known in the field of Goods and Services Tax. It is also worth noting that six writers collaborate in the field, indicating that the sector is producing increasingly fruitful results. Most of the publications were released in 2018, and two writers co-authored them. Following the two-author collaboration, solo author collaboration has become increasingly popular, peaking in 2018. Another technique to show the network of authors and co-authors in the sample is to use a co-author network. It indicates by name which author has the most research articles both individually and in collaboration with other writers. The writer's name is represented by a network of balls, with the largest ball indicating the number of times the author's name appears in the documents and vice versa. This analysis is carried out using the VOS viewer program, which aids in bibliometric analyses by systematically displaying who is the lead author among the numerous writers in contributing to Goods and Service Tax.

According to the technique utilized, most studies in Goods and Service Tax are based on qualitative evaluations rather than quantitative investigations. Only a few studies are conducted using a theoretical foundation to investigate the features of the Goods and Service Tax. Most of the authors relied on secondary data sources. Primary data on the actual perspective of the target group is less studied, as shown by this bibliometric analysis. One possible reason for this is that the indirect tax regime is new in many countries, making it difficult for citizens to understand and provide any information relevant to their perspective. The results of cite score analyses different authors are categorized based on their name, year of publication, and the study's title systematically. The study shows that B Trogler authored the most cited article with the 917 cite score in 2007 titled 'Tax compliance and tax morale: A Theoretical and empirical analyses. Similarly, each author has a distinct cite score, which indicates how many times a paper has been evaluated for further research. Citation of papers indicates that new authors further investigate the field based on previously published studies. They have attempted to find and contribute to the current knowledge. Word cloud mapping is the technique through which one can analyze how many times a word has occurred in the sample, and along with these, it also shows the keyword occurrence in the document. Cluster analysis shows the different clusters of words, and the most significant cluster shows the occurrence of words in the greater frequency. These analyses are a kind of replication to keyword analysis. Keyword occurrence analysis helps future researchers to identify the research hotspots of goods and service tax research. The article's keyword can represent its main content, and the frequency of occurrence can reflect the structure and development of goods and service tax research themes on which researchers have focused more and diverseness of vicinity in which goods and service tax researches have been conducted.

Based on the findings of research studies, we have proposed several research directions for future research. Firstly, previous research studies have adopted economical, institutional factors to study and measures the phenomenon of GST. However, there is a lack of research studies that evaluate the behavioral aspect of the taxpayers on the implementation of GST. Therefore, forthcoming research should utilize behavioral aspects to study and analyses the taxpayer's behavior regarding GST. Furthermore, there is a dearth of research in foreign countries but in India, very few studies done so far. Hence, future studies can be undertaking to explore more in the Indian context. Secondly, many software can be used for bibliometric studies, such as bibliophile, Gefi, citation net, and so on, however, the current study only employed VOS viewer and NVivo bibliometric software. Future studies can be done using this software. Thirdly, the current study analysis only considers the years 2001-2021; assessments of the previous 20 years are included. Years before 2001 and after 2021 are not considered. Fourth, the study focuses on bibliometric analyses, which look for associations, citations, the number of articles published each year, and networks, among other things. Further work can broaden its scope by engaging in a variety of activities in a specific field. Academics can undertake

more research by looking at the direct citation networks connecting items in the database at the time of their publication, which considers the time perspective. Finally, the writers may conduct more extensive studies in meta-analyses, examine techniques, apply GST research, and conduct SLRs (systematic literature reviews) to better understand the GST regime.

5.   Conclusion

Goods and Service Tax provide an elaborative framework to be developed in the taxation system of the countries. Generally, it takes many years to adopt the proposed indirect taxation regime by different countries. All countries adopt the GST regime according to the requirements of their countries with specific changes in the basic proposed structure. The present study is an effort to structure the literature through bibliometric analyses in Goods and Service Tax. To address and compile the different aspects and factors upon which different authors and academicians have searched. For this, the documents are extracted from the Scopus database. After going through the multiple refinement process, the 234 articles were selected for further analyses. The study covers the year from 2001-2021. The present review through bibliometric analyses is unique as this is the sole initiative taken up for the first time to compile and evaluate the vast data of 20 years to provide a systematic result in the area of Goods and Service Tax (GST). This study adds to the body of knowledge in goods and services tax by presenting several unequivocal implications. Year-by-year publication patterns on the Goods and Service Tax, the most prolific author in the area, the most cited publications, writing features, and techniques employed in the sample studies of various documents are all analyzed through bibliometric analyses. The study also includes a co-authorship network, keyword analysis performed via word cloud mapping. In addition, cluster analyses are being carried out in the current bibliometric analysis study.

The general conclusion gained from the findings is that GST research picks up steam from 2006 to now onwards. Our results reveal that there is a concentration of the more influential works amongst a handful of scholars. Yet, as the field continues to grow, many other authors have joined this sub-discipline of Indirect taxation, expanding the work by covering many biases. Many of the review-based influential papers have been published in the past few years. The present study will contribute to the literature in several ways. Firstly, the present study is the first study that uses a systematic methodology, bibliometric analyses, and outlines the knowledge structure in the new Indirect taxation regime. Second, bibliometric analyses help to identify various mature and emerging themes related to Goods and Service Tax (GST). Thirdly, this is the first study to cover the vast literature in the field of GST (i.e., 2001-2021). Fourth, the study offers a future research direction that gives useful insight to future research scholars.

As every study restricts to some extent, the present bibliometric analysis is also not free from the limitations. Firstly, bibliometric analyses focus on accumulated production in particular

fields during the period. Nevertheless, the area of Goods and Service Tax is comparatively new, and it is supposed to be an emerging theme whose area must not be fully established. Secondly, the study did not consider the time perspective, like citation based on the year of publication of a document is not considered in the study. Thirdly, the study uses only a Scopus database for searching documents which means that publications that are not indexed on Scopus are not considered in the study. Multiple databases offer additional insights. The present study also ignores 'non-peered journals' 'grey literature' 'conference proceedings, books, etc.' inclusion of these may provide valuable insights.

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