

# GOODS AND SERVICE TAX: A BIBLIOMETRICS ANALYSIS

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## **ABSTRACT**

*There was a robust changed in indirect taxation when India adopted new model on indirect taxation i.e., Goods and services (GST). Planning of GST started in 2001 and finally adopted this model on 01 July 2017. GST concept is based on one nation one tax in which both states government and central government can collect tax at same rate. There are still number of products and taxes which are not subsumed under new GST law. Indirect taxation is not behind in the field research and publication. Publication in indirect taxation is not only limited to in India but across the world along with new technology used in administration of taxation. Publication in indirect taxation has taken momentum in recent days when adoption of GST model become popular in the world. Aim of this study to conduct bibliometric analysis through R studio and VOS Viewer tools in indirect tax area including GST model. Publication data taken period from 2000 to 2022 which is available in Scopus.*

*Key Word: Indirect tax, GST, Administration, technology, government, tax collection*

## INTRODUCTION

Planning and administration of taxation is an important facet in the economy of every country. From the point of view of people, it is necessary to pay tax and from government point of view it is necessary to collect tax in a manner as prescribed. In this reason every government makes change rule and regulation time to time in area of taxation. It was 1956, in which Indian government started indirect taxation on few commodities. First reformation in indirect taxation was took place in 1980 in which Value added tax (VAT) suggested by VAT committee. Till 2005 all states government adopted VAT model. But there was plethora of taxation due to different rate of taxation in different state as well as input tax credit was also not available on some commodity. Meanwhile, government started planning of GST model in 2001 and GST completed journey on first July 2017. Aim of this change was to removed ambiguity among businessmen, consumer, and government in term of paying, collection, and availability of input tax credit. GST is not only limited in Indian but also conceived adopted in other countries also with some amendment. Canadian GST model is based on central tax and provincial tax. Brazil adopted same model as in India i.e. dual GST model. GST model will bring out positive result in construction sector of Malaysian economy. Goods and services tax is a comprehensive tax system (Hissam, I. N. B. M, 2016). Recently Malaysia has rolled out GST model and adopted SST 2.0 model which is based on earlier GST model. GST eliminated cascading in taxation and established one nation one tax concept (Maheshwari et al. 2022). New GST law will enable to determine tax evasion and fraud. This reduces burden on consumers (Bhalla et al. 2022). United state tax rate will affect overall GDP and personal income. There is unique indirect tax structure in USA (Peterson et al. 2022). In Malaysia SST replaced by GST in 2016 which is common rate for goods and service (Che et al. 2022). GST is an unique model which lead to transparency and avoid from fraud (Deshmukh et al. 2022). Value added tax (VAT) is a part of GST which impact on economy in positive as well as negative form (Gesinn, J, 2022). Inter-country trade depends upon tax system of states (Goerdts et al. 2022)

Every economy of country depended upon tax system. It is important to revisit of taxation time to time. (Goodchild et al. 2022). Tax system also gender based. Women pays more tax than men in term of availing of product (Guittar et al. 2022). It is important to fix rate of GST according to trend. The rate of inflation reduced with the trend model. (Guo et al. 2022). Value added tax burden on consumers due to cascading in taxation. It is important to revise tax system (Hidayah et al. 2022). Economic instability affects price elasticity which directly related to tax system. Tax rates bring out stability in economic system (John et al. 2022).

There are number of journals which published research paper on indirect taxation only. However, scope of indirect taxation is very wide. So that, research paper on GST published in other journal like "GST in information technology" published in "Computer and circuit journal". This study analysis number of paper published in Scopus data base in indirect tax field continuous with GST. Number of studies examine which is based on indirect taxation published on different model of GST. Most of study based on social, economic, concept framework and different policy. Aim of this bibliometric analysis based on following questions.

1. Year wise publication of research paper on indirect taxation.
2. Co-authorship network.
3. Which journals are Most productive in area of indirect tax and Goods and Service Tax (GST)?
4. Which journals and documents are most cited in indirect tax and Goods and services tax (GST)?
5. What is Author relationship with other country in goods and services tax?
6. Which is most key word used in indirect tax and goods and services tax (GST)?

## RESEARCH METHODOLOGY

R Studio and VOS viewer are popular tools to analysis publication of research paper in particular field. Both R studio and VOS viewer software are freely available at online platform and installed easily without any specific criteria in computer. These tools can analysis data from various platforms like web of science, Scopus and google scholar. Searching and gathering of data is very important stage in bibliometric analysis. Scopus is a wide platform where most of publication available. Rational behind to choose Scopus database is that biggest repository and data can be process with help of with help of R studio and VOS Viewer.

In first stage R Studio and VOS viewer downloaded and installed in computer. Data exported from Scopus data base in Bibliometric and excel format. Under search Key word, abstract and author selected. Word Indirect tax and Goods and service tax typed in document search. Total 1669 documents in search result and finally 297 documents selected for data analysis. This paper published in different country like USA, Canada, India, China, Italy, Malaysia etc.

Fig 1. Shows Prisma of study which used to collect data from Scopus. It is step-by-step method to choose data from bibliometric analysis like publication per year, authorship, co-authorship, citation of document, more cited journal and three field plots. To analysis Vos viewer and R studio used which freely online available and easily processed data. Along with systematic research, author selected judicious criteria of these article. Author categorized it through map, graph, and diagram.

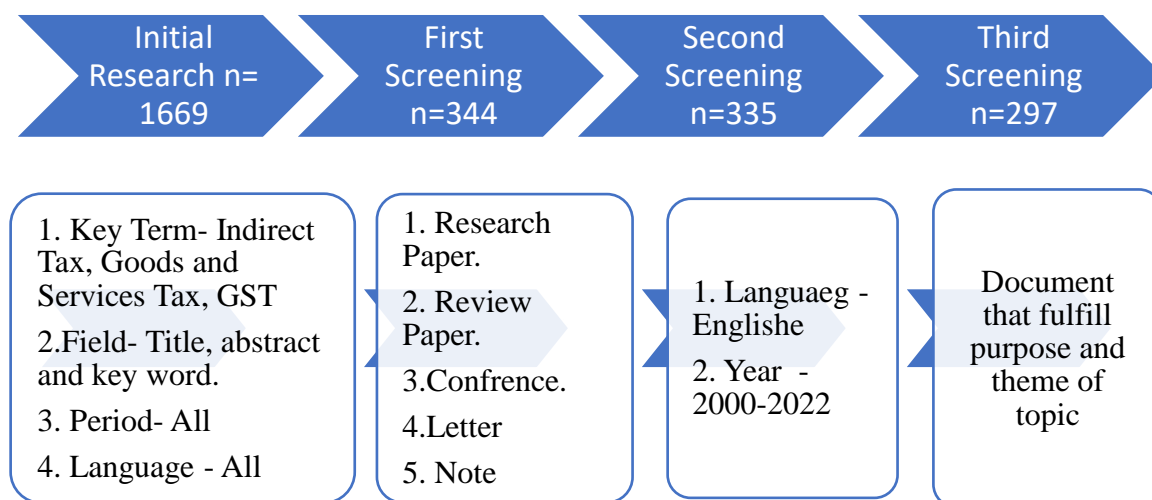


Fig 1 Showing Prisma of Study  
Source: Prepared by authors from search data

A summary of main information given in below table. Annual growth in GST publication is 11.52% and average citation per document is 11.67 shown in Scopus data base. Total reference is 11467. Document contents are consisted of keywords (ID) and Authors keywords (DE). Total authors are 746 and 67 are single authored document. Singla author collaboration is 70, co- author collaboration is 2.66 and international author collaboration is 23.57 %. Article, books, book chapter, review papers, conference, letter and noted included in this study.

Table1 : Information about Data collection

Main Information	Result
Timespan	2000-2022
Sources (Journals, Books, etc)	218
Documents	297
Annual Growth Rate %	11.52
Document Average Age	5.7
Average citations per doc	11.67
References	11467
<b>DOCUMENT CONTENTS</b>	
Keywords Plus (ID)	1005
Author's Keywords (DE)	921
<b>AUTHORS</b>	
Authors	746
Authors of single-authored docs	67
<b>AUTHORS COLLABORATION</b>	
Single-authored docs	70
Co-Authors per Doc	2.66
International co-authorships %	23.57
<b>DOCUMENT TYPES</b>	
Article	260
Book	2
book chapter	9
conference paper	13
Letter	1
Note	1
Review	11

## PUBLICATION IN INDIRECT TAXATION IN CONTINUOUS WITH GST LAW

Bibliometric analysis carried out from year 2000 to 2022 in indirect taxation. Scopus is a wide area where data is available in bibliometric form. Some filtered set in Scopus data base like search within article, title, abstract and keywords. Word “Indirect Taxation, Goods and services tax” used in document search. GST is not new phenomena in the world. It was France where first time Goods and service model adopted in 1954. Only Malaysia is first country in the world where GST model roll out within 3 years and old indirect taxation model SST2.0 adopted. Publication graph is very low from year 1980 to 1996. There is desecrate growth period from year 1998 onward. However, journey of GST started in India from year 2001 when government

established a committee on GST. Number of publications has increased from 2012 onward. Some states of Australia are also witness where new GST model after 2015. Presently remaining countries are planning to adopt GST model according to their economy requirement. In this way graph increased in GST publication These predicates submit that number of papers increased over the review period. Trend of graph is increasing in 2020 onward and coming year.

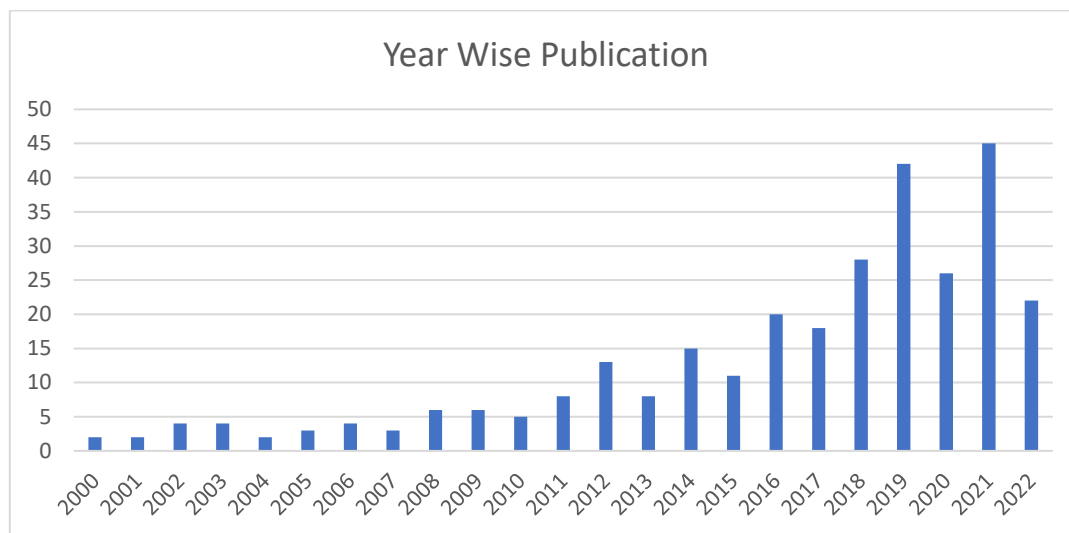


Fig:2 Year wise number of publications

Source: Prepared by author (From Research Data)

### MOST CO-AUTHORSHIP

Co-authorship network is a necessary part to analysis strength of research and numbers of linkage with this research. VOS viewer analysis depicts most influence author and connectivity with another author. Two authors are bibliographic couple if their reference commonly cited. There are number of methods in VOS viewer like author, organization, and country but study limited to co-authorship. Sample of 297 documents taken for co-authorship analysis. Cut off method used, minimum document of an author is one and minimum citation of author is two. Total 68 clusters depicted in VOS viewer analysis. These clusters are indicating with different color code. Most of cluster are in gray colors which connected with each other. Outer cluster are independent author which is connected within cluster. For example authors in green cluster are connected with each other and not connected with other cluster group. Most influence author are Chitnism. , Jacson t. and avi-yonah r.s. . followed by Basus. , gourtskyannisy. And Crvelie e. Co- authorship showing with different color which depicted through clusters. Author set criteria of minimum one author and two citations because of maximum result come out. This study limited within in time from 2000 to 2022. Publication and authorship in indirect are at broad level. This analysis showing of only publication in goods and service tax within time as prescribed. In addition, author screened research paper in within some criteria like key word, title etc. co-authorship analysis carried out from 297 selected papers in VOS viewer software. Fig3 exported from VOS viewer and author analysis figure based on parameter selected in software.



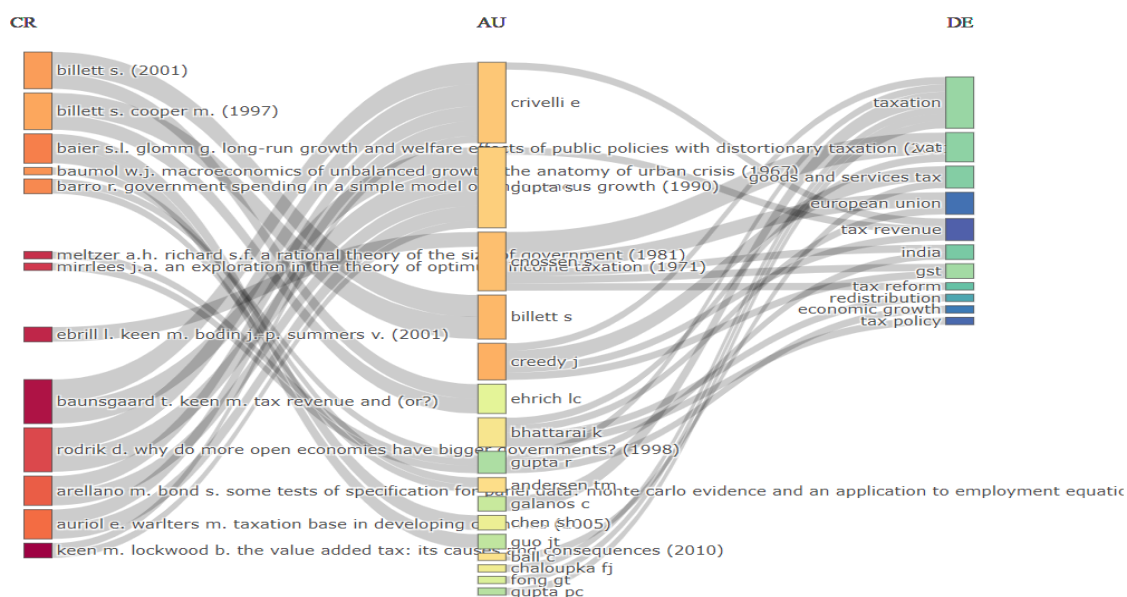


Fig: 4 Three Field Plot

Source: Prepared by author (From Research Data)

### MOST CITED JOURNAL IN GOODS AND SERVICES

This analysis finds out most cited journal in goods and services tax field. Top 20 most cited journal selected out of 297 research paper. Top journal is Journal of Public Economics where more than 646 citations in indirect taxation field. This data is available in Scopus. American journal of economic review is second most cited journal in indirect taxation. The third most cited journal is journal of Political fourth one is National tax journal. Likewise, many journal cited during this period.

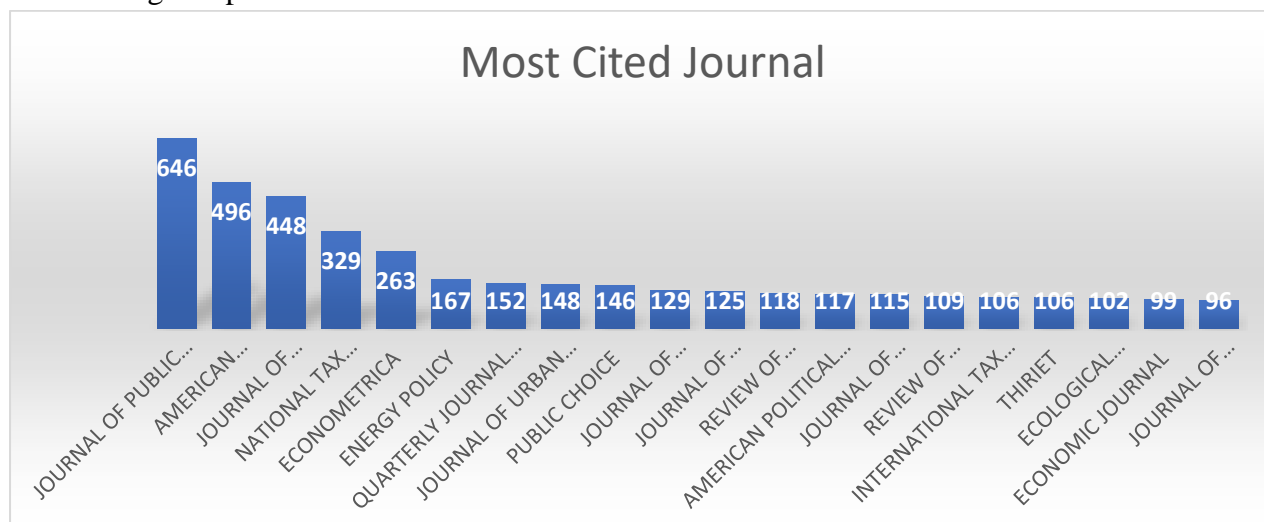


Fig:5 Most Cited Journal

Source: Prepared by author (From Research Data)



## AUTHOR IMPACT

Publications in goods and service tax are discreetly increasing. This study top 20 authors selected who contributed to publication of goods and services tax. These authors selected from bibliometric analysis of basis of number of citations. Cameron DR is top most author whose 1110 citations in goods and service tax area followed by Zodrow GR whose number of citations are 854. Van at 20<sup>th</sup> position whose number of citations are 208. However, criteria selected for author who have more than 200 citations under Goods and service tax. Total 297 papers selected for author impact. Fig 6 showing graph of top 20 authors whose citations are highest in goods and service field in selected papers.

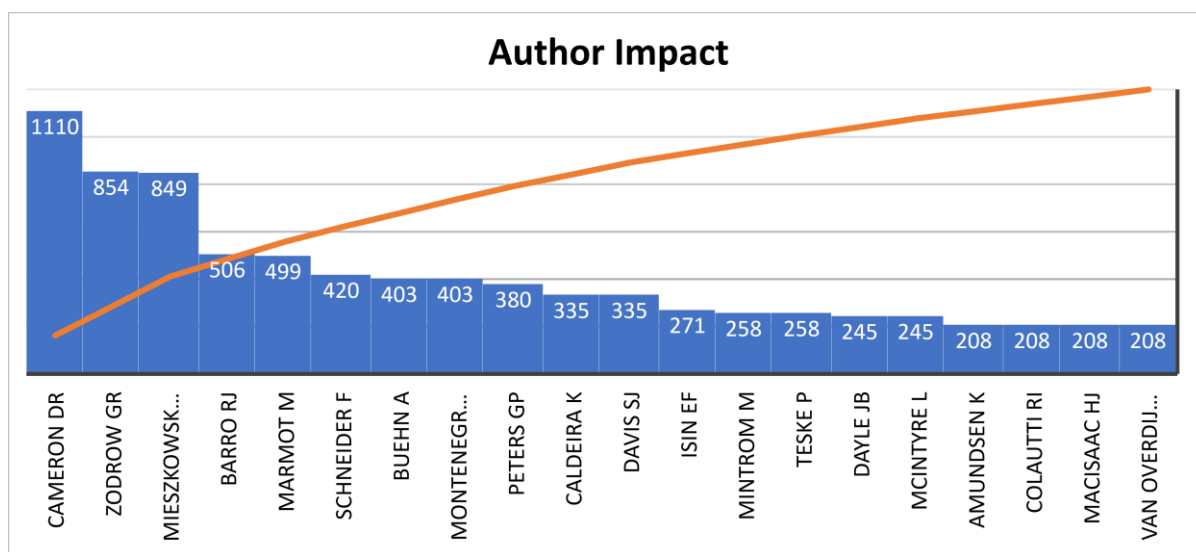


Fig:6 Author Impact

Source: Prepared by author (From Research Data)

## COUNTRY PRODUCTION

Top 10 countries selected in publication of Goods and service tax out of 297 publications. Parameter based on keyword and titles published country. Top 10 row selected in R studio. USA is top country where more than 99 papers published in goods and services followed by UK where 60 publications find out of 297 publications. India had adopted GST on 01 Jul 2017. However, journey of GST started in 2001 when government formed GST committee. Since 2000, publication on GST increased year by year specially after 2017. Under below graph India stands third position in the top 10 countries in GST area followed by Australia, Germany, China, Canada, Brazil, and Ukraine. According to selected study, Netherlands is at 10<sup>th</sup> position in GST publication.





is consists of University of Ken , Indian Statistical Institute and Institute of fiscal studies. Griffin university, Queensland university of technology and university of new south wale is in fourth cluster. 5<sup>th</sup> cluster consists of university of Illinois at Chicago, healis sekhsaria institute for public health and Ontario institute for cancer research. 6<sup>th</sup> cluster consists of university of Graz and cicero centre for international climate research. Subsequently 7<sup>th</sup>, 8<sup>th</sup>, 9<sup>th</sup> and 10<sup>th</sup> clusters formed .

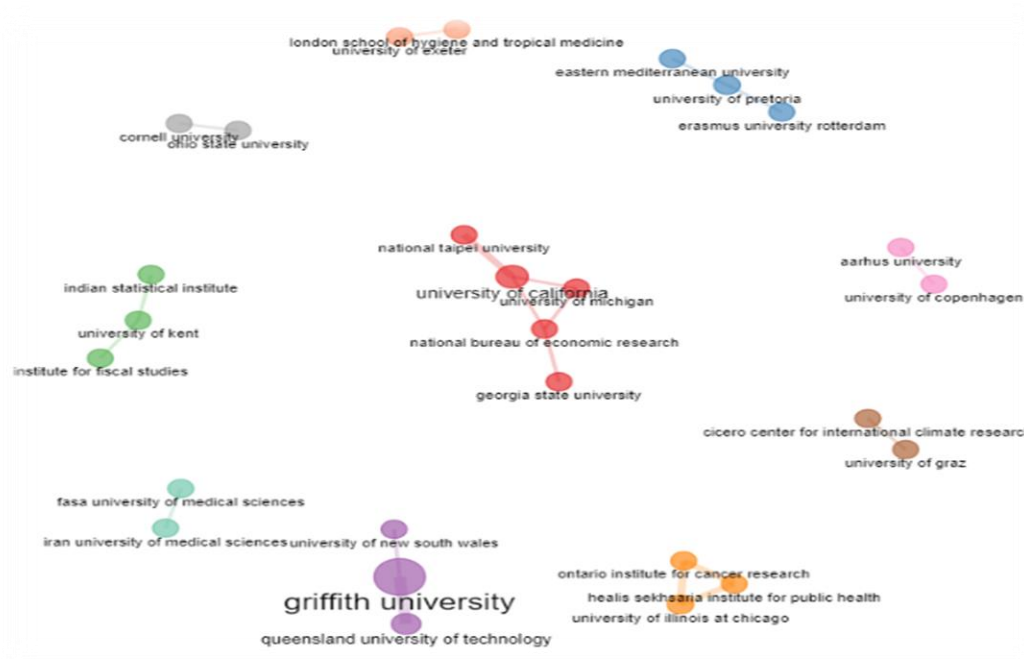


Fig:9 Collaboration Network

Source: Prepared by author (From Research Data)

## DISCUSSION OF RESEARCH

This study aims to scrutinize number of publications in goods and service tax area year from 2000 to 2022. Screening carried out in indirect taxation field through keyword, title, and author in Scopus database. final 297 papers selected which are article, review papers and conference papers. Plant of GST started growing when France adopted GST model in 1954. Every country has their unique administration to collect indirect taxation. But most of countries are using GST model with some minor amendment in their economy system. Presently 160 countries are using GST model. However, there are different GST model in the world like Australian model, Brazil Model and Canadian GST model. India has adopted unique GST model i.e., called dual GST model. GST model become popular worldwide. This is a concept where convenience in tax collection as well as payment of tax.

This research finds out number of year wise publication, Co-authorship, three field plot, most cited journal, word cloud mapping country production and collaboration network. Initially two tools used in this analysis i.e., R studio and VOS viewer which are effective to analysis Scopus data base. With help of VOS viewer co- authorship examined from 297 selected documents. R studio used for other analysis. Data exported in PNG and Excel format. Author presented data with help of figure and graphs.

## SCOPE OF FUTURE

The aim of study to examine publication in indirect taxation. Total 297 papers selected from Scopus database. Every country has different model in indirect taxation which amended time to time. From Indian point of view, it was designed in different name like central sale tax, excise duty, Octroi tax, Value added tax etc. presently 17 types of indirect taxes have been subsumed under new law i.e., goods and services tax (GST). GST not only implemented in India but also adopted by many countries. Many states of Australia have adopted GST model with some amendment. Brazil GST model like Indian GST model i.e., Dual GST model. Under this model central government as well as state government can levy GST. It has removed cascading of taxation which existed in pre-GST model. GST brings uniformity in taxation in at central as well as among states

Continuous publication increased knowledge and experience in GST area. Research paper reviews ground reality of area which can be improve in case of find out any deficiency. Research papers on indirect taxation are available worldwide. Many research paper published inter country comparison of GST which are valuable to businessmen and tax administration authority. There are some limitations of free access and information about research paper which leads to duplication in research if it is already done. This study is based on number of papers published per year, Study analysis that publishing of paper increased after 2011 onward and in 2018 highest publication shown in indirect taxation field. Study finds out most cited journal during this period. Out of 297 papers top 20 journal selected in which Journal of economic is more cite journal followed by American Journal of economic. Most global cited document showing that which paper highest cited in indirect taxation during this period. Study revealed about local citation. Impact factor of journal showing H- index of popular journal which is related to indirect taxation. Three-fold analysis author, country, and related area of publication. This examine revealed that have many authors form different country published paper in taxation. Author selected top 20 items out of 297 publications.

## FINDING OF RESEARCH

There are many papers published in indirect tax filed specially in Goods and Services tax area. Over the world, author focus on the model of taxation between two states, advantages and disadvantages in GST model and concept-based study carried out. This study finds out following recommendation for future publication in Goods and services tax.

1. Recently new GST model adopted by many countries. based on these model, concept-based paper published but perception of taxpayers is not in vague and few paper published in this filed. Regional based limited within small geographical area which not applicable for other area.
2. India is a country where GST model adopted after Malaysia. Number of Publications on indirect tax are small compared to publication other country in Scopus data base. Indian GST is unique model in the world i.e., dual GST model. Awareness of this unique model is important within and outside country which can be through research paper.
3. GST is not only limited on goods and services but also impact on sustainability development. In this regard it is important to published paper impact of GST in sustainability development like health care equipment, technology, living standard and education area.

4. Study find out the limitation of access of published data. Through Scopus data based abstract available. It is important to analysis whole paper so that further research can be explore.
5. Comparison based study must be emphasized. it brings out pro and crone between two GST model. Lack of information can bring negative result in economic system. For example, Malaysia has roll back GST model and adopted SST2.0.

## CONCLUSION

Publication in indirect taxation taken from period from 2000 to 2022. Scopus data base is convenient platform where data can be export easily. R studio ad VOS viewer are available easily at online. Research finds out number of publications during period in goods and services tax. 297 papers selected from Scopus data bade with help of some parameter as described in research methodology. Goods and service tax is a popular term in research publication. Study limited within 297 selected papers. Author recommends that GST effected every sector of economy in positive as well as negative form also. There is more research required in GST area with comparison between two or more countries. There is different GST model in the world which adopted by different country. in this way it is important to analysis all GST model a find out a globally GST model which is suitable for every country. Malaysia roll-back GST model within three years of its inception. It was lack of research when GST introduced in Malaysia. Same way research played important roll implementation of GST. There is a scope for improvement in every facet. Author concluded that more research would bring out more transparency to implementation of goods and service tax in future.

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