

## **GST Compliance and TPB: Mapping Knowledge in Domain Through Bibliometric Analysis**

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### **Abstract**

Research on taxpayer's behavior related to their compliance towards tax laws has witness a momentous growth with the introduction of GST, supported by rising interest and publication trust shown by academic scholars. The rationale behind the present study is to get insight into literature concerning GST (Goods and Service Tax) and implementation of TPB (Theory of Planned Behavior). For this, various frameworks were explored, evaluated and discussed. The study focuses on bibliometric analyses. With the help of bibliometric analyses the paper presents the current scenario and identified gap in the existing literature on GST and Theory of Planned Behavior (TPB). Through reference checking and keyword analyses the study able to retrieve 234 research papers from Scopus database. Through performance analyses technique the most influential journal, prolific authors, most occurred keywords, page rank analyses etc. are evaluated that enriching the literature on behavioral taxation. Scientific mapping approach such as bibliometric coupling helped in providing valuable insights about conceptual and intellectual map in the field. Lastly, the present literature provides the roadmap for future research.

**Keywords:** GST, Tax Compliance, TPB, Perceptions, Consumer Price, Behavior, Tax knowledge, Awareness.

### **Introduction**

Taxation is one of the important elements that have played a crucial role in the civilization of society from the thousands of the year ago. It is the process of levy and collection of taxes from the persons responsible to pay taxes and along with this it also includes other provisions related to properly fulfilling the liability of paying taxes (WuChen, 2005). Taxation is considered as the backbone of the society as taxes are imposed and collected from its citizens and collected revenue is then utilized in the economic development of the country. We can say that the economic development of any country depends upon the efficiency of its taxation system (Palil, 2011). It is considered and work as the vein through which finance is flow for the country's development expenditure activities needed in the various sector just like the veins in the human body supply blood to the different parts of the whole body for the proper functioning of the body. It is also considered as one of the dynamic instruments of fiscal policy the application of which depends upon the state of the economy from both domestic and international points of view (Adinata, 2015). For tax administration, a well-versed network of the taxation system is established. This structure of taxation consists of tax councils, representatives, and other parties. The involvement of multiple parties makes the system very much cumbersome to be understood by the taxpayers.

Therefore, to understand the system of taxation all types of taxes are broadly divided into two categories viz direct tax and indirect tax. Direct tax is directly charged from the person that is liable to pay tax for example income tax, as it is the direct tax and that is paid by the assessee on its income according to the tax slab rate in which they fall and calculate their incomes after considering all the provisions. They are not liable to pay tax on the income of another person and on the other hand, indirect tax is indirectly collected from the individuals who are responsible to pay the tax amount. Mostly indirect taxes are levied on the consumers of the goods and services and it is paid by the seller of that goods and service directly to the government while sellers collect these taxes from the consumers. Therefore, consumers indirectly paid the taxes to the government. In every country most probably this kind of tax system is followed. But due to many loopholes present in the tax system, many taxpayers try to evade their incomes and hence tax amount. This results in less collection in tax amount which automatically leads to a decrease in government revenue (Rauniar et.al. 2014). To bring more efficiency to the taxation system from time to time every country makes some amendments to the current system according to recommendations provided by the experts in the field. Every country adopted these recommendations as per the requirement and policies of each country.

Goods and Services Tax (GST) it is a very significant indirect tax system. Goods and service tax (GST), is the federal indirect sales tax that is charged based on the rate of slab of saleable goods and services under consideration. It was first implemented in India on 1 July 2017. It was the most awaited tax reform and after

various efforts put in by the then ruling party this tax regime was implemented in India. Under the process of GST, the value is added to the product/services at the business level and consumers on the consumption of that product/service pay the sales price and the amount of GST. GST was implemented to trigger the impact of interstate business check-post operation, informal to formal business transition, warehousing efficiency, interstate business expansion by micro-small and medium enterprises, simplicity and transparency in the tax collection system, logistic cost reduction, ease of doing business and working capital cost realignment, etc. The report of the Kelkar committee states that GST can raise the tax base and help to ensure effective distribution of income which will increase stability, as the national double-tax reform could lead to an increase in sales tax for almost all goods and services in the economy (Poddar & Ahmad, 2009). GST is not only a change of India's existing tax structure but rather a change to eliminate certain drawbacks in the indirect taxation regime (Poddar & Ahmad, 2009). Many researchers study GST tax regime through theory of planned behavior (TPB). This theory was developed to measure the behavior of human beings on different aspects and their actions judged thereafter. Ajzen (1991) stated that the Theory of Planned Behavior (TPB) can predict how a particular behavior occurred with the purveying that behavior influences the action. It predicts how particular behavior occurred with the notion that behavior is intentional. The Theory of Planned Behavior (TPB) is composed of the following three important determinants of human behavior that are:-

1. Attitude (attitudinal behavior)
2. Subjective norms (normative behavior)
3. Perceived behavior (control belief)

All these constructs relate to the mediator that is known as Behavioral intention (willingness to perform). The intention is assumed as the motivating factor which in turn affects his efforts in making the behavior. Perceived behavioral control results in the performance of actual behavior while keeping the intention constant (Ajzen, 1991). TPB (Theory of Planned Behavior) is applied to study different behavior so it is one of the best theories to determine the behavior of individuals. According to Benk (2011), the Theory of Planned Behavior is important in the sphere of taxation and explains that the level of individual tax compliance framework is distinguished by the behavior of some motivation to comply with the tax laws. The present study aims to map the intellectual structure of field by addressing the following research questions:

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 and 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 number of publications of various constructs of Theory of Planned Behavior is more?
6. What are the most cited papers and page ranks in the field of Goods and Service Tax?
7. Which are the most occurring keywords in the research publication on Goods and Service Tax?

This study employs the systematic literature review (SLR), bibliometric analyses and detail of its are shown below.

## **2. Research Methodology**

A standard review paper may be of three kinds: a literature review (LR), Systematic literature review (SLR), and Meta-analyses. The ultimate purpose of present research is to map the knowledge in the domain of Goods and Service tax (GST). To fulfill this purpose, the current study uses bibliometric analyses. The bibliometric method used in the study gives insights regarding performance analyses and mapping includes evaluation of a specific field (cobo et.al.2011). To retrieve the literature, the study depends upon the bibliometric method. The bibliometric is systematic literature review; it is defined as the process of searching, evaluating, and analyzing existing literature on a particular topic of study. It is the methodical recording of previously published work on the issue under investigation. It is a concept-centered technique that establishes the framework for the investigation. A well-developed literature review methodically organizes with defined protocols of searching various databases for prior valuable studies, pulls valuable insights from them, and paves the way for future studies (Pittway 2008). The process conducted for literature search for this paper is elaborated underneath.

## **2.1. Database, Keywords and Inclusion Criteria**

A compiled and comprehensive research not only pools the existing literature but also find out the gap (Rousseau et al. 2008). Research work is the process of extraction of existing literature. The references cited depicts the key variables identified, researched and various relationships established. The literature search regarding this paper is focuses on the research in the field of Goods and Service Tax (GST). The sample of the study is taken from the year 2001 to 2023. Scopus is used as database to searching the existing literature review. Scopus is one of the comprehensive databases that are used for retrieving literature on the topics in the area of social sciences (Aznar-Sanchez 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-Sanchez et al. 2019).

The data is extracted by categorising the whole database in three segments first is database searching, abstract scrutiny, reference checking. Identification of key elements is the major issue in run the search queries in bibliometric analysis. Following the recommendations of Bartolini et al. (2019), present study has identified the appropriate search terms by analysing the frequently used keywords from peer-reviewed literature on behavioural biases. So to ensure the comprehensive coverage the study divided the keywords in two categories. Firstly, the keywords includes related with “GST (Goods and Service Tax)” and the second set of keywords inclusion includes the search related to various constructs of Theory of Planned Behaviour i.e. “Attititute”, “attitude behaviour”, “subjective norms”, “social norms”, “perceived behaviour”, “perceived behaviour control”, “intention”, “intention behaviour”, “Tax compliance”, “tax compliance behaviour”, “compliance behaviour”, “Compliance”. To perform the search the author combined the each research queries from the first category with the second category with the help of Boolean operators. Study uses only those research papers that have only above stated keywords in title, abstract and in keywords. After this, the following inclusion/exclusion criterion was applied for the selection of research studies.

1. The present study considered research papers published in peer-reviewed journals in English. All the papers related to other languages are excluded from the purview of this research.
2. Following the suggestions of Patria et al. (2019), present study considered the academic studies published in the domain of economics and finance. Therefore, the study excluded the literature on behavioural biases published in other domains.

## **2.2 Inclusion Criteria**

The inclusion criteria provide reliable, knowledgeable and an extensive base for the study. Firstly, the researcher evaluated the title, abstracts and keywords of the studies and shortlisted 720 papers after detail reading of the papers give detail insights regarding research done in the area. After skimming out through full reading of papers a base of 486 papers were chosen. After this, to certain the maximum inclusion snowball sampling technique is used. Therefore a base of 234 papers was selected on the base of systematic literature review.

## **2.3 Data Analysis**

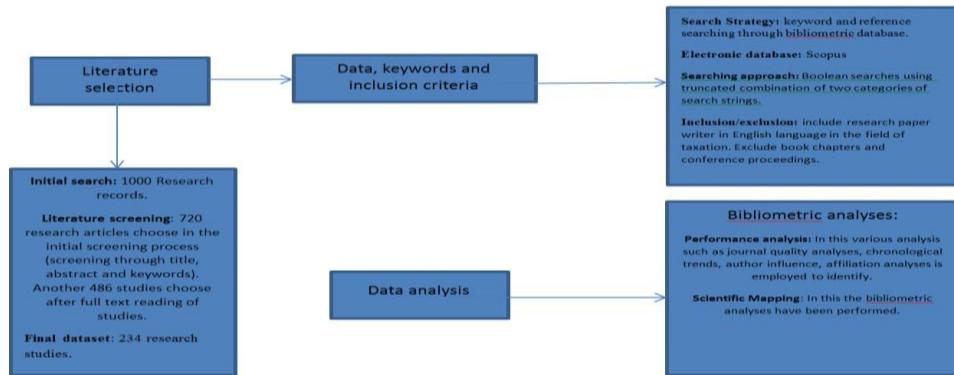
### **2.3.1 Bibliometric analysis**

To get valuable insights from the data collected the present study uses various evaluative and relationship bibliometric techniques. Various software packages available to conduct the bibliometric analyses in various studies i.e. Bib Excel, Publish or Perish, Bibliometrix R, HistCite, Cite Space, Eigen factor Score, Pajek and Scholar meter etc. each software have its own pros and cons. Currently, Bibliometric R, Bib Excel, VOSviewer software Packages have been used in the study because of their high degree of adaptability in changing and updating the input data imported from various sources including Scopus and Web of Science and the potential to offer complete data processing for use in a variety of network analysis tools including Gephi, Pajek and VOSviewer (Persson et al. 2009). Data from publish or Perish software package accepts data only from Microsoft Academic Search and Google Scholar. Bibliometrix R (3.0.0) was used for initial bibliometric analysis. Bibexcel (1.0) and VOSviewer (1.6.15) was further utilised for PageRank analysis and network analysis.

### **2.3.2 Data Synthesis**

In the current study data synthesis also performed in addition with bibliometric analysis. Data synthesis helped to categorisation of data (Acedo and Casillas 2005; Zupic and Cater 2014; Eduardsen and Marinova 2020). Narrative synthesis is basically used in the study. Following the work of Petticrew and Roberts (2006), the narrative synthesis was divided into three stages; (1) identifying the key themes, (2) investigating the findings

within each of the themes, and (3) amalgamating the findings of all the studies included. Fig. 1 shows the whole methodological process in detail.



**Fig. 1 Shows the Methodological Approach**

### 3. Results

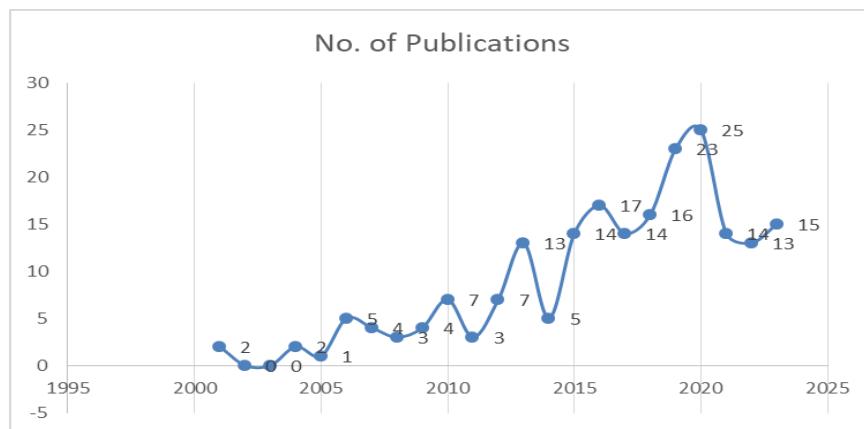
The present study is divided in to two parts. In the first part of the study the various bibliometric techniques are reported, we identified the most influential studies, authors and journals working on taxation (Goods and Service Tax). In addition to this, bibliometric analysis also revealed the chronological publication trends in behavioural studies regarding taxation. It includes literature regarding conceptual bases and theoretical bases. In the second part of study bibliometric coupling is presented that help to present the studies thematically.

#### 3.1. Bibliometric Analysis

This part of the study provides the information regarding the authors' contribution, number of author, influential authors, journal quality index, citation analyses, and keyword analyses. These analyses are performed with the help of bibliometric R tool.

##### 3.1.1 Chronological Publication Trends

It displays the number of research paper publication in the field of behavioural taxation. It demonstrates the growth in the field each year between 2001 and 2023. The graph indicates the number of research paper has increased over the time. The widespread increase is noticeable from the year 2015 onwards. The trend reached to the highest in the year 2020 where the number of publication is 20. In year 2022 the number of publication is 13 and in year 2023 the number of articles published is 15. The steadily rise in the number of publications depicts the topic should be promising in the field of research. Fig. 2 shown below depicts the chronological trends.



**Fig. 2 Chronological publication trends in the field of behavioural taxation.**

##### 3.1.2 Journal Quality Analysis

Table 1 depicts the list of top active journals with the highest number of publications in the area of behavioural taxation during the period. In addition to this, table also provide some material inputs like total journal citation, H index, Sci ranking and overall ranking. Journal of Business Research had highest number of publication i.e.

10 with a total journal citation 11.06 and H- index 1155. Followed by journal of Policy Science with again number of publication is 10 and the total journal citation is 6.4 and 22 is the H-index. Other quality journal in the list includes Electronic Commerce Research & Applications, British Journal of Social Psychology, Appetite, Journal of Business Venturing, Decision Support System etc. the number of publication of each journal, total citation and H- index is shown in the table given below.

#### JOURNAL QUALITY INDEX

Sources	Total Citation	Journal H Index	SCI Ranking	Ranking
Policy Science	6.4418	22747	1.447	3.023
Electronic Commerce Research & Application	6.03	2627	1.365	2474
Journal of Business Research	11.06	1155	2.316	970
British Journal of Social Psychology	6.92	13539	1.855	1258
International journal of human computers standards	6.3	1131	1.094	3567
Appetite	4.58	156	0.986	4191
Journal of Business Venturing	13.28	196	5.829	200
Decision Support System	7.42	161	1.973	1279
Entrepreneurship Theory	10.08	141	3.353	495
Government Information Quarterly	10.74	112	2.43	876

**Table 1: Top 10 most productive journals**

#### 3.1.3 Citation Analysis

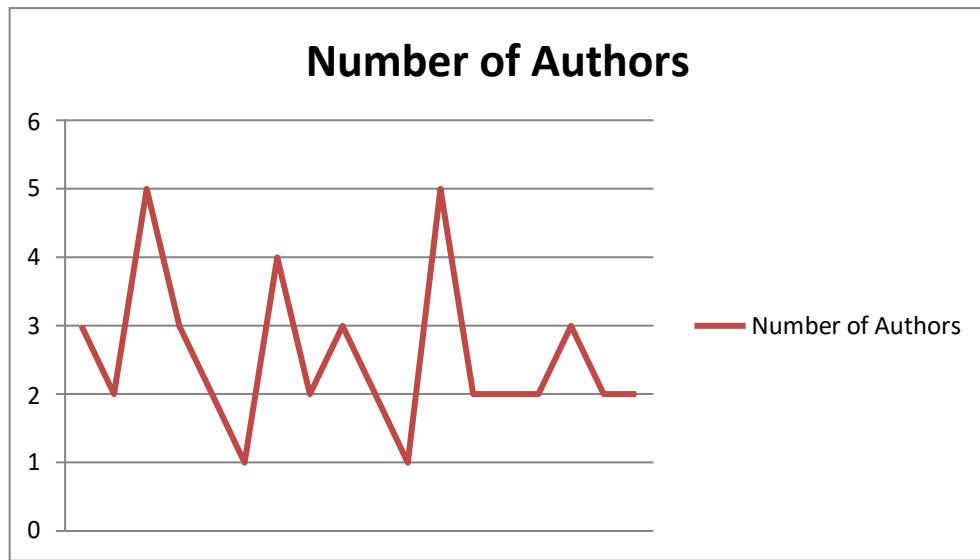
To evaluate the significance of existing literature citation analysis is the most common techniques among the various techniques used. It asses the popularity of research work among the existing literature on the base of citation count. In the present research work the local citation is shown in table 2. In table given below shows that Z Bidin is ranked first with citation 71 and Y Yusri is at second rank with citation 16. Further, MD Mohammed is at third place with 13 cite score which is followed by S Shukla with 13 citation. All other authors are shown underneath rank wise.

CITATION ANALYSIS			
Authors	Local Citation	Rank	Per Year Citation
Z Bidin, FM Shamsudin	71	1	7.1
Y Yushi, KH Yec	16	2	2
MB Mohamed	13	3	1.86
S Supla, R Kumar	13	4	1.17
YM Ching, J Kashpilhi, A Sarkar	7	5	1.17
TP Tezesvi SK MVN	19	6	19
Abd Rashid,	11	7	1.57
LHiSang, MN Alakh, LECHEN	2	8	0.5
NI Ishak, MN Olhman, MF Omar	38	9	4.75

**Table 2: Top 10 papers by citation analyses.**

#### 3.1.4 Author influence

Through the input data file that was added in the bibliometric tool the reoccurrence of text in various areas of bibliographic data is derived. This provides us the author's field where the count of authors name was analysed by documenting total citation on article. Data analyses reveal that maximum 5 authors coupled together to construct a research study. Four authors are least coupled. Three authors are most likely to couple in the trend. Individual authors are favourably seen that are initiated to construct a research study in the field of behavioural taxation. Fig 3 shows the authors and co- authors that are connected to develop a research study.



**Fig. 3 Author influence**

### 3.1.5 Keyword Occurrence

Keyword occurrence analyses are carried out to study the high occurrence frequency keywords that are repeatedly used in the title/ abstract of papers. The list comprising of top 20 keywords used in title/abstract of various studies depicted in table 3. Analysis of keywords highlights that there exist a uniform pattern in the selection of keywords used in title and the abstract. The most likely keywords used are “Behaviour” with 770 occurrences followed by “Compliance” with 531 occurrences and “GST” with 251 occurrences. Beside these frequently used keywords, “attitude with 169 occurrences “Tax “with 163 occurrences,” “Indirect Tax” with 134 occurrences, “Intention “with 117 occurrences. Additionally, the words like Subjective norms, perceived behavior, theory etc. are some of the words that are highly occurring. All the keywords are shown in table 5 in detail.

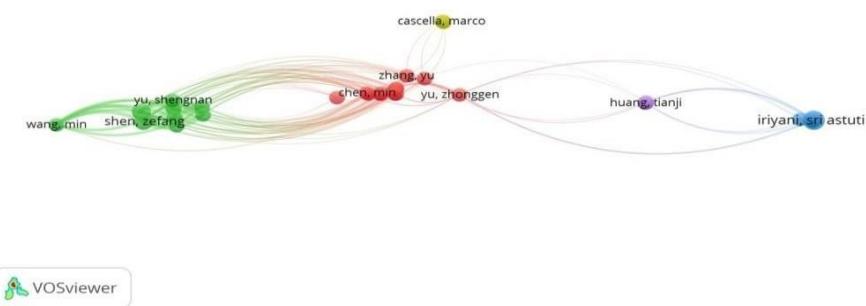
KEYWORD OCCURANCE	
Behavior	770
Compliance	531
GST	251
Study	240
Goods & Service Tax	170
Attitude	169
Tax	163
Indirect Tax	134
Intention	117
Subjective Norm	103
Perceived Behavior	101
Psychological	88
Behavior	84
Theory	69
TPB	63
Taxation	53
Economy	52
Bibliometric	51
Tax Payers	49
World	43

**Table 3: Top 20 most frequently used keywords and number of occurrence.**

### 3.1.6 Bibliographic Coupling

Bibliographic coupling is referred as a common work while referring common document. If number of citation quoted by two works is high, it denotes a higher coupling strength. The two authors are bibliometric coupled if

the reference list has common cited research. Fig.4 arrays the bibliometric coupling of commonly cited papers the different colours depict the effect of Louvain group. Community detection algorithm was applied to bibliometric matrix. Community algorithm was applied which led to formation of four varied cluster. The first cluster( green) includes the work of Yu shengnan , Wang min, etc. the second cluster( Red colour) includes the work of chen min,Zhang,yu etc. the third cluster ( Purple colour) includes the work of huang and tianji . The fourth cluster ( blue colour) incorporates publication of iriyani, sri astuti. Common points related to these studies are that all the literature collected contributes towards behavioural taxation. Detail overview of bibliographic coupled is shown in figure 4.



**Fig. 4 Shows the Bibliometric coupling**

### 3.1.7 Page ranking analyses

To rank the web pages when an online search is conducted on the bases of keywords is known as page rank analysis. The concept of page rank analysis is given by Bring and Page in the year 1998 to rank the web pages. In the present study we have used following formula given by Xu et.al. (2018) to calculate the page rank:

**Formula:**  $PR(X) = (1 - d)/N + d \cdot PR(T1)/C(T1) + \dots + PR(Tn)/C(Tn)$

Here  $PR(X)$  represents the page rank of paper X , d is damping factor ranges from 0 to 1,  $T1\dots Tn$  is a set of research studies, those who have cited paper X,  $C(T1)\dots C(Tn)$  representing citation of papers  $T1\dots Tn$ . On the bases of above formula table 4 shows the top 10 research papers which have been co-cited by other papers within our sample.

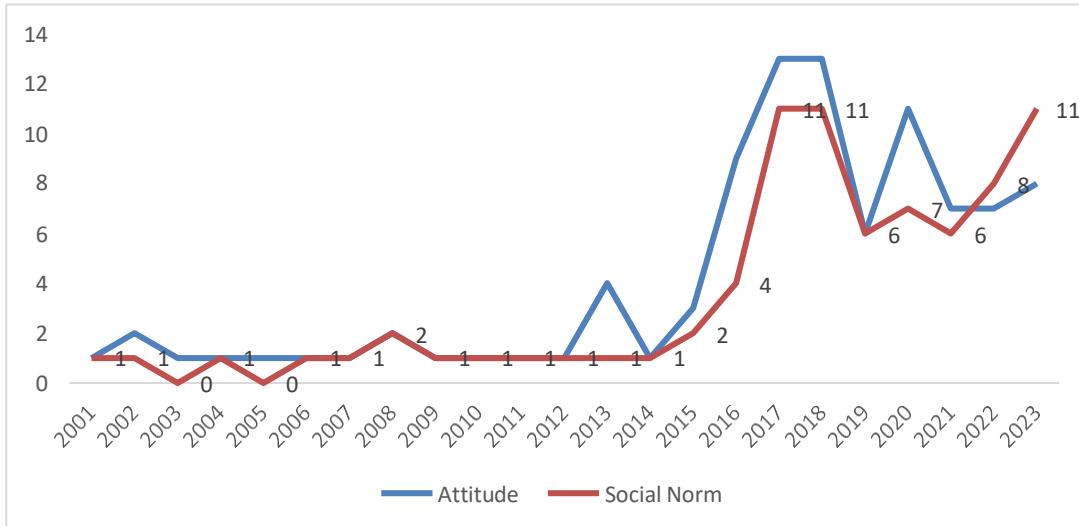
PAGE RANK		
Authors	Page Rank	Local Citation
Bidin (2013)	0.019417	71
t-Bankieta(2022)	0.015927	13
NI Ishak (2015)	0.015611	38
MR Palil (2011)	0.015572	137
Ajzen (2019)	0.015068	324
Zothman (2022)	0.041533	72
T-Bankietal (2022)	0.031637	47
Etal Zageba (2022)	0.010938	55
S.Sultanet.d (2018)	0.010913	95
N Ray Man (2009)	0.010903	162

**Table 4: Top 10 papers by page rank.**

### 3.1.8 Analyses of Theory of Planned Behavior

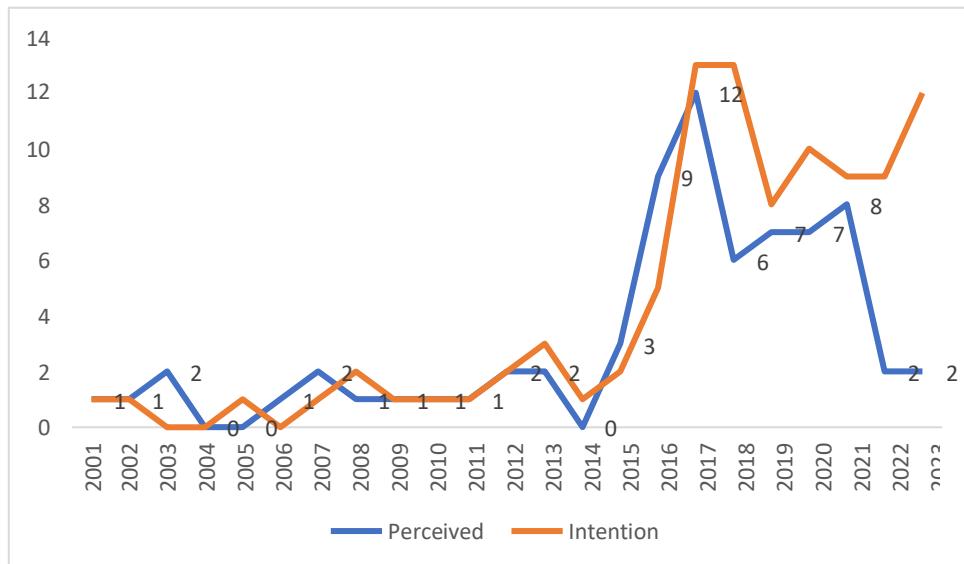
The theory of planned behavior is studied in the present paper. The deep analyses of number of publications in relation with GST are presented in the tabular form. The various variables of theory of planned behavior are studied. The various construct i.e. Attitude, Subjective norm, Perceived behavior control, Behavioural intention are shown separately in graphical form. Fig. 5 demonstrates the historical growth in the number of publication in the area of Goods and Service Tax (GST) related to Theory of Planned Behavior (TPB) contracts i.e. Attitude

and Subjective norms. It displayed the number of publication published each year. The figures indicate that number of publication increase overtime, moving from 1 in year 2001 to 8 in year 2023. This widespread increase in publication is noticeable from year 2018 onwards. The interest of the researchers in this topic has increase as illustrated in the figure, the number of publication regarding construct attitude is 8 and regarding social norm is 11.



**Fig. 5 Graphical presentation of Theory of Planed Behavior constructs (Attitude and Subjective norms)**

Bibliometric tool has been used to study the publication trend in the field of behavioral taxation. The constructs perceived behavior control and intention are highly evaluated in the field of taxation by authors. The number of publications is at peak from the year 2015 to 2019. The highest publication is 12 of both perceived behavior and intention. There is certain downfall in publication but the trend increase afterwards. As the number of publications increases this indicates the widespread popularity of the theory of planned behavior.



**Fig. 6 Graphical presentation of Theory of Planned Behavior constructs (Perceived behavior control, Behavioral Intention)**

### Discussion And Scope Of Future Research

Goods and service tax introduction in India has marked a crucial stage of tax reform. Its introduction has simplified our indirect taxes structure by subsuming multiple taxes and eliminating the cascading effect of taxes. Evaluation of behaviour regarding compliance of tax is vitally being recognized in the field of taxation. This claim is nicely supported by rising trend in number of publications. In the present study we have applied

bibliometric analysis along with content analyses to analyse the literature and to investigate progress of research area. We use the Scopus database only to retrieve the literature.

Based on findings of research studies authors have proposed several research direction for future study. Firstly, there are fewer studies in the field as compare to other fields of behaviour studies. There is lack of studies regarding 'Intention' and 'Perceived Behaviour Control' in relation to tax compliance and all other factors are not evaluated properly. Additionally there is lack of emphases on short-term utilization of data for future studies. Further, there is dearth of literature on constructs that are already in the Theory of Planned Behaviour, but there are less number of studies that are on the add up constructs of theory. So, further studies can be done by adding up more and more constructs.

Further, the study retrieve the literature only using Scopus database, further research can be conducted by using multiple of database. In addition to this existing studies have examined the impact of behaviour of compliance of taxpayers toward tax with the help of traditional statistical technique such as PLS-SEM (Partial Least Square Modelling), CB-SEM (Covariance based structure equation modelling) etc. but from last few years financial academicians have employed machine learning technique such as ANN (Artificial neutral networks) and RNN (Recurrent neutral network) to predict the behaviour in various fields. They provide better results than traditional statistical tools. Therefore, future research can be conducted through these techniques.

## Conclusion

Behavioural study towards taxation plays an important role to check the tax compliance of individuals towards taxes. The present structured review aims to present an organised literature and synthesis the existing literature on behavioural taxation. To best of our knowledge there is not any study that has combined both qualitative and quantitative method for connecting the influential work in the field of behavioural taxation. The present paper is the blend of bibliometric analysis and content analysis. By applying bibliometric analysis we tried to find out the annual trend, journal quality analyses, author influence, most productive journal, citation analysis, keyword analysis etc. Our results reveal that there are handful of research conducted by handful of scholars are there, as the field continue to grow many more authors have joined this discipline by expanding the work and covering many issues. Many of review based papers also published in past few years. The present study contributes the behavioural taxation in several ways. Firstly, it is the first study on behavioural taxation that uses trio of Systematic methodology, bibliometric analysis and content analysis, it also highlight the structure of behavioural taxation research. Secondly, it helps to find out various mature and emerging themes related to behaviour taxation. Thirdly, it also provides future research direction. Although it is a comprehensive study, yet it suffers from many limitations such as search was conducted by using the Scopus database. Multiple databases can be helpful in gathering more literature. Present study also ignores 'grey literature', 'non-peer reviews', 'reviewed journal', 'books' and 'conference proceeding' inclusion of these may offer valuable insights.

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