

Tax Exemption of Religious Institutions and Charitable Trusts- A Bibliometric Study

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ABSTRACT

Bibliometric analysis of research publications would be the basis of the present study which would therefore highlight the inter linkage between the already existing researches which mainly talk about the concept of taxation with respect to it in the sphere of exemption of taxes from a set of organizations. The frequency of the publication on the same would be determined. Keeping in track the frequency of publications about the said exemptions and tax regimes. The topic clearly hasn't got much attention from the researchers. The data was collected from the Scopus and Web of Science database and has been analysed using VOSviewer software. The literature review which was pursued was gathered respectively in order to understand the concept of taxation of these charitable trusts and religious institutions. The study consists of a total of 1773 documents from Scopus and 617 documents from Web of Science (English) which are classified into articles, letters, books and editorial reviews etc. The data which is collected on the same lines would be analysed by the researchers using graphs, tables and charts.

KEYWORDS

Ghost donations, Religious endowments, Charitable trust, Temple tax, Tax exemption, Religious institutions

INTRODUCTION

Science and technology, when combined together in the present time, can conclude the powers and capabilities of almost all nations. Modern techniques combined with science make it simple for the people to work with comfort in their respective fields. The same illumination if given in the field of research and analysis of data would enlighten the librarians and information scientists around the globe. The term statistical bibliography was first used by E. Wyndham Hulme in 1922. According to him, counting the existing documents with the combination of science and technology was the main aim of the process. However, in early 1969 Allen Pitchard took an initiative to differentiate between statistical bibliography and bibliometric. He put emphasis in one of his documentation notes about bibliometric, that the same is a statistical manner based on

mathematical calculations of analyzing the documents. The study directly provides for the analysis and evaluation of the literature which talks about several topics in different research fields and also puts light on the periodical evaluation of the publication of the documents.

The study attempts to examine the frequency of publications that have been published and talked about within the time frame of 2000-2021(mid). Although there are several nations that are highly religious and on the other hand there exist the ones in which almost more than 90% of the population is an atheist. Religion has played a vital role in shaping the living of the people, the nature of people and the norms of the countries can vary which might create research gaps. Tax exemption in the matter of religious affairs has been in debate for decades. The tax exemptions which have been provided to the charitable institutions and the trusts which are managed by these religious institutions have been a delicate topic in various countries. In many countries, the tax exemption is provided to the places of worship with respect to the donations they get from the believers and in some parts of the world these exemptions are provided to the hospitals. The documents which talk about the tax exemption related to social organizations and religious endowments including the charitable institutions have been gathered and would be supervised in order to find the research gaps between the same. Almost 1773 documents from different perspectives have been analyzed with the help of graphical data representation in the present study. The various aspects like countries of publication, keywords, subject area, authorship and citations have been examined in the document.

STATEMENT OF PROBLEM

The matters which are related to money and revenue generation are considered really important according to today's society. Either it is the people of the nation as a whole, wherever the matter of money arises it becomes a really important aspect to be dealt with. So while talking about the concept of tax exemptions it gets really interesting when it connects with the delicate topic of religion and its course of conduct. Based on the ancient mythology these institutions which are enriched by the donations of the believers are to be exempted from the tax. There exist widely spread countries, which possess secular character and are governed by secular laws and there are countries which have separated public morality and religion. But there are people who lack

understanding of the difference between religion and norms of law. As we can clearly see, In many countries, the majority of believers have made the strategies based on religion with regards to the collection of the votes and to satisfy their political gratification. They made politics that is based on the identity and religion of an individual rather than effectiveness to handle problems. Not only these places of worship are exempted from tax but also the charitable trusts which are run under the name of these religious institutions are also exempted from tax in different countries followed by different laws under which the same is governed. There also exist uncountable hospitals which exist in countries around the globe and are exempted from taxation. There exists a very small amount of material and there has been really less research in the said field because there exist a lot of research gaps amongst the same.

To exhaustively study about the implications of tax and its exemption and how the pattern of governance with respect to the same have changed over time and to bring clarity on the concept of tax exemption of the religious institutions and other trusts and charitable organisations which have been held under by the institution itself is required. In today's time various techniques have been developed with the advancement of science and technology and it helps in further illuminating the path of research work and it has enriched the researcher's process of gathering information and making out the research gaps between the studies which are a topic of concern and the same effort with the aim of rectifying the research gaps between the same would be the aim of the present document.

The bibliometric analysis will be used to know the research activity. The bibliometric method will also be useful to analyze the already published literature and establish the further need of the research in this area.

OBJECTIVES OF THE STUDY

1. To study the pattern of distribution of the documents which talks about the tax exemptions of various trusts and charitable institutions and the timeline of years in which they were published.
2. To ascertain the contribution of authors in the development of research on the same topic and the affiliation of different countries.

3. Another objective is mapping the frequently used keyword in the documents related to exemption of taxes and charitable institutions.
4. To determine the growth of the publications following the types of document.
5. The analysis of the citations which have been used frequently in the documents.
6. To analyse the publications of documents from various countries keeping in mind their belief and vulnerability from religious aspects.

LITERATURE REVIEW

Rozier, Michael D. There are a few spaces of community benefit needing further investigation. Longitudinal investigations on needs evaluations and spending patterns would help educate whether organizations have changed and improved activities over the long run. Administration, program assessment, and joint effort are a portion of the important regions about which moderately little is known. Gaps in information additionally exist identified with the operational real factors that drive community benefit activities. Shaping organizational action and public policy would benefit from additional research in these and other areas.

Edward A. Zelinsky explores the limit up to which the constitution allows the tax exemptions which are given to religious institutions. He majorly focuses on this topic in relation to the benefits which are given to secular organizations. It focuses on the rationales for providing tax exemptions, deductions, and exclusions. The basis for providing those tax exemptions and the relationship shared by the government and the religious institutions. Also, the focus has been put on the Supreme Court cases which specifically talk about the constitutionality of the tax benefits. Towards the end, he summarises by stating that the question of whether tax benefits for religious institutions depend constitutionally on benefits for secular entities must be answered with a qualified "yes".

R. Soma Reddy, The state took taxes from lands which were used for agriculture and other purposes, also, on the other hand, the temples gave a certain amount of tax but these institutions were preferably burdened less in comparison to others as they showed their goal was to bring harmony and social progress of the society. Basically, they allowed lower tax values to the

temples. (srotriyas) was the tax which was imposed on cultivable land. Another form of tax was known as 'durgavartana' . It was the tax that was paid to the commandant chief of the neighboring palace in order to provide security to the temple. The protection of the wealth of the temple from thieves, robbers, and foreign invaders was done by the commandant in exchange of the tax paid by the temple.

K.N. Chaturvedi, This paper seeks to examine the implications of the words "not involving the carrying on an activity for profit" in view of varying judicial interpretations. Further, the paper examines the legislative attempts of a similar nature in the Income. An examination of the cases talked about shows that it is hard to accommodate them where a movement is carried on for benefit by a beneficent trust and where it isn't so given, the trust is held for an object of overall population utility.

RESEARCH METHODOLOGY

Source of information

The present study is conducted with the help of the Scopus and Web of Science databases. The Scopus database was developed by Elsevier in 2004. The data has been collected from Scopus in order to suffice the objective of the present study. The various journals and documents which talk about the tax exemptions have been searched about and gathered. The Scopus database uses many metrics to analyze the data such as authors and their affiliation, document type, total no. of papers, total no. of citations.

Study design

The present study would be a bibliometric analysis which would combine the mathematical calculation of the documents per type which has any direct or indirect connection with the topic of research. The time frame which has been dealt with is 2000-2021 as there has been a new level of debate with the topic of taxation in these preceding years. Therefore the present study aims to examine whether the topic of taxation and exemption has attracted the attention of the researchers in this time frame or not.

Search strategy

Keywords play a very essential role in determining the boundaries of any bibliometric research, the keywords which are used in the extraction of data on the present topic has been taken up from determining the under discussed issue of tax exemption of religious institutions keeping in mind the delicacy of the same issue. The topic hasn't got much attention from the researchers as in the present study the researchers could ascertain several gaps which exist amongst the documents related to tax exemptions and charitable institutions. The keywords played the most important role in the extraction of data to further do the analysis.

LIMITATIONS OF THE STUDY

- 1) This research is restricted to the documents published between the time span of 2000-2021.
- 2) The type of documents referred to here are only in the English language.
- 3) The research is only based on the figures from Scopus and Web of Science.

TYPES OF DOCUMENTS PUBLISHED USING THE CHOSEN KEYWORDS

The table below would analyze the documents which have been published in the time frame which is picked up by the researcher, as to how the use of the keywords has been done in the documents published in the past 20 years. The types of documents might not have the same literature which is talking about tax exemption but the analysis of how frequently the keywords have been used in the said documents are exposed below.

DOCUMENT TYPE	No. OF DOCUMENTS (SCOPUS)	No. OF DOCUMENTS (WEB OF SCIENCE)
Article	1282	437
Review	119	18
Book Chapter	108	18
Note	85	-
Conference Paper	83	-
Short Survey	23	-
Editorial	22	30
Book	25	1
Letter	8	6
Erratum	14	-
Business Article	3	-
Unidentified	1	-
Proceedings Paper	-	71
Early Access	-	13
News Item	-	11
Meeting Abstract	-	3
Art Exhibit Review	-	1
Dance Performance	-	1

Book Review	-	7
Total	1773	617

In the table above, we are dealing with almost 1773 and 617 documents from Scopus and Web of Science respectively which are further divided into their categories which vary from each other and the count of the same is mentioned above.



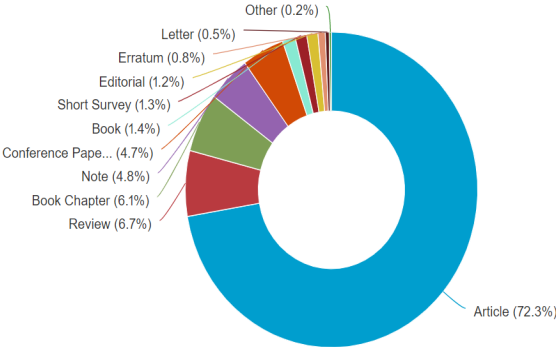
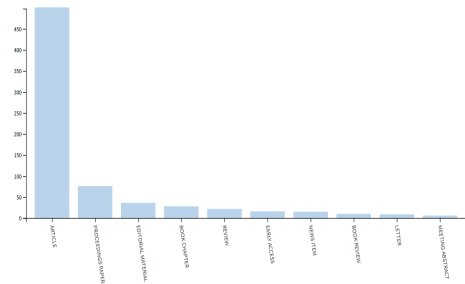
	
<p>Accessed at- https://www.scopus.com/home.uri</p> 	<p>Accessed at- https://clarivate.com/webofsciencgroup/solutions/web-of-science/</p> 

Table 1- Shows the distribution of types of Documents available in Scopus and Web of Science.

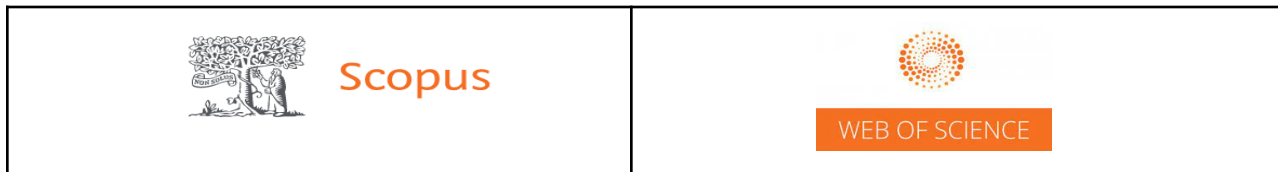
We can clearly establish that the maximum use of the keywords exist in the articles and a small percentage is divided between several other documents like reviews, books, short survey, conference page, editorial letters. It can be established that the authors of these articles try to enhance the already existing knowledge with respect to tax exemptions and charitable institutions. The topic might be really debatable but the research gaps in the same exist as there are also a very less percentage of documents talking about the same.

The total numbers of documents that have been gathered from the web of science while putting in the same keywords could be analyzed in the graphs above. The frequency of publications which talk about the same topic varies on both platforms. The total number of publications in Scopus is almost a cluster of 1773 documents wherein a total number of around 617 documents were found in WOS. We can clearly ascertain that the type of documents in the total number has the biggest percentage of articles and almost 23% of documents are distributed in books chapters, reviews, research documents, letters, meeting abstracts etc. Proceeding papers are the second highest percentage which has the same words used in the research. Almost 1282 articles in Scopus and around 437 articles were found in WOS.

Almost 108 book chapters were found in Scopus and only 25 were found on WOS, reviews in Scopus were calculated to be around 119 and on the other hand in WOS, only 19 reviews talked about the selection of keywords used in this bibliometric research. Only 2 books were found in WOS whereas almost 18 books were gathered in the Scopus related to the same. The comparative analysis of both the platforms make it really different amongst both and the graphical representation can give a thorough idea as to how much research gaps in the publications can be seen. The low key analysis of the same is effective in realising the amount of documents published by the two databases.

The rest of the documents which exist apart from them have a small percentage and could somehow be at the same level of publications amongst both of the databases but it cannot be unseen that the Scopus is enriched with a vast amount of documents relating to the same within the time frame of 2000-2021.

DOCUMENTS PUBLISHED EACH YEAR



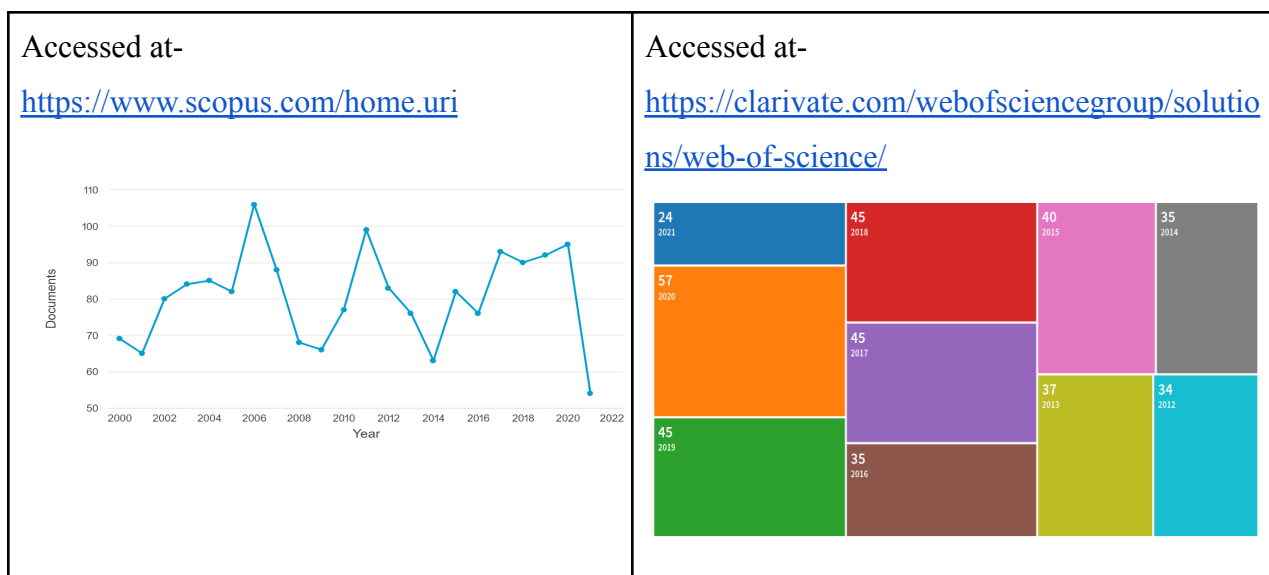


Table 2- Shows the No. of Documents published each year in Scopus and Web of Science

The above table puts light on the frequency of publications on the yearly basis in the time frame of 2000-2021 and the graphical representation can make it clear that there have been frequent ups and downs in the number of publications. The average of documents from the year of 2000-2005 have been around 80 documents. A sudden increase in the same can be seen in the year of 2006 specifically, following which the average declined in the preceding years. The average of 80-100 documents were calculated from the year of 2007-2011. Following which an average of around 80-95 documents were recorded in the time frame of 2012-2020 and the remaining half a year of 2021 has around 54 documents published which were using the same keywords in it.



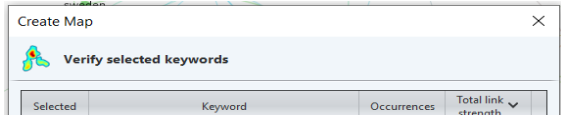
YEAR	NO. OF DOCUMENTS (WEB OF SCIENCE)	NO. OF DOCUMENTS (SCOPUS)
2021	22	54
2020	51	95

2019	40	92
2018	38	90
2017	42	93
2016	28	76
2015	32	82
2014	34	63
2013	33	76
2012	28	83
2011	28	99
2010	23	77
2009	22	66
2008	16	68
2007	24	88
2006	20	106
2005	20	82
2004	13	85
2003	20	84
2002	7	80
2001	12	65
2000	10	69

Moving further in analysing the data which have been recorded in WOS database can be interpreted by a thorough analysis of the table above which establish that the publications per year in comparison to the Scopus database is quite less and has not reached a count of more than 45 documents in the time frame of 2000-2021(mid). An average publication of 10-30 documents were seen in the year of 2000-2011, wherein an average of 60-100 documents can be seen in the Scopus database which creates a big difference amongst the both and establishes a great research gap. An average publication of 30-45 documents could be seen as a hike in publication in WOS from the year of 2012-2018 which is still very less in comparison to Scopus. The remaining years have got around 50 documents published on an average raton in the web of science while Scopus still has a higher hand in the count of the documents related to the same.

FREQUENCY OF KEYWORDS

In the tables which have been mentioned below, it is directly visible that the frequency of the keywords used by the documents recorded in the study varies from each other as expected. A thorough analysis of the same can be done by going through the tabular representation as available on VOS viewer. Below mentioned are the tables extracted from the databases of Scopus and Web of Science.

	
<p>Accessed at- https://www.scopus.com/home.uri https://www.vosviewer.com/</p> 	<p>Accessed at- https://clarivate.com/webofsciencegroup/solutions/web-of-science/ https://www.vosviewer.com/</p>

Selected	Keyword	Occurrences	Total link strength
<input checked="" type="checkbox"/>	tax-exemption	21	44
<input checked="" type="checkbox"/>	tax exemption	37	43
<input checked="" type="checkbox"/>	policy	20	38
<input checked="" type="checkbox"/>	for-profit	10	35
<input checked="" type="checkbox"/>	ownership	9	35
<input checked="" type="checkbox"/>	impact	18	29
<input checked="" type="checkbox"/>	nonprofit hospitals	9	25
<input checked="" type="checkbox"/>	taxation	22	25
<input checked="" type="checkbox"/>	care	13	24
<input checked="" type="checkbox"/>	tax	13	24
<input checked="" type="checkbox"/>	accountability	7	22
<input checked="" type="checkbox"/>	market	9	20
<input checked="" type="checkbox"/>	charity care	7	19
<input checked="" type="checkbox"/>	health	10	19
<input checked="" type="checkbox"/>	model	13	18
<input checked="" type="checkbox"/>	adoption	7	17
<input checked="" type="checkbox"/>	competition	7	16
<input checked="" type="checkbox"/>	energy	8	16
<input checked="" type="checkbox"/>	incentives	6	16

Table 3- Represents the frequency of the keywords occurring on Scopus and Web of Science


Tax exemption and tax is the most frequently used keyword in the present data, almost 701 times the word has been used and the total link strength has been calculated to be 10132 and in comparison to the occurrence of the word ‘tax’ it is recorded to be less in Scopus. If we look at the frequency of the same words in WOS which is 21 for ‘tax exemption’ and 37 for ‘tax’, creates a big gap amongst the data recorded in both of the databases.

Calculating the results of other words like non-profit hospitals(274/9), taxation, charity care(7 in WOS), public relations(138 in Scopus only), community institutional relations(131), accountability and charity care(7 in WOS) also has severe differences. Rest of the words on the other hand which do not have direct link with the topic discussed in the paper have almost minimum occurrences in WOS while comparing it with Scopus. The data recorded with respect to the frequency of the words can be seen in the tabular representation of the occurrence table of both Scopus and WOS.



Scopus

Create Map ×

 **Verify selected keywords**

Selected	Keyword	Occurrences	Total link strength
<input checked="" type="checkbox"/>	religion	19	383
<input checked="" type="checkbox"/>	reimbursement	17	381
<input checked="" type="checkbox"/>	poverty	23	377
<input checked="" type="checkbox"/>	hospitals, religious	20	375
<input checked="" type="checkbox"/>	hospitals, proprietary	19	368
<input checked="" type="checkbox"/>	catholicism	17	367
<input checked="" type="checkbox"/>	commercial phenomena	19	354
<input checked="" type="checkbox"/>	fees and charges	18	353
<input checked="" type="checkbox"/>	guideline adherence	22	353
<input checked="" type="checkbox"/>	american hospital association	17	352
<input checked="" type="checkbox"/>	statistical model	15	351
<input checked="" type="checkbox"/>	needs assessment	18	348
<input checked="" type="checkbox"/>	public policy	38	348
<input checked="" type="checkbox"/>	consumer satisfaction	17	346
<input checked="" type="checkbox"/>	policy making	21	345
<input checked="" type="checkbox"/>	federal government	18	342
<input checked="" type="checkbox"/>	fund raising	19	342
<input checked="" type="checkbox"/>	data collection	19	341
<input checked="" type="checkbox"/>	decision making, organizational	15	334

(Extracted from VOS Viewer-<https://www.vosviewer.com/>)

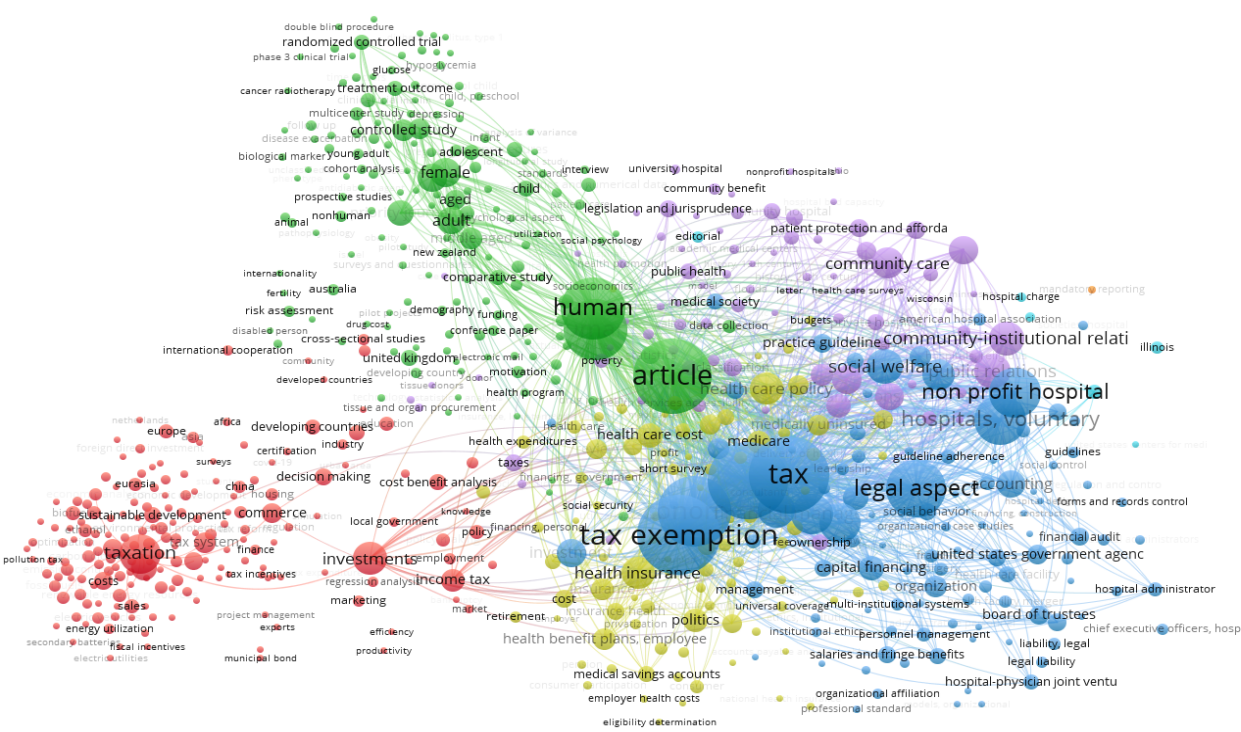
The word religion only has been used 19 times according to the keywords put in the search. Whereas in the case of WOS the word religion has not been used as a keyword in any of the documents available. Healthcare and medicare sector are the words that have been very frequently used with tax exemption.

What we conclude from this is that the majority of the tax exemptions given by the state governments are to the healthcare sector. Yet it is very evident that a majority of the countries around the world give tax exemptions to religious institutions, but it looks that people are hesitant to talk about religion and tax exemption together as it somewhere leads us to the question of existing corruption in the states.

CLUSTERS REPRESENTING FREQUENCY OF KEYWORDS



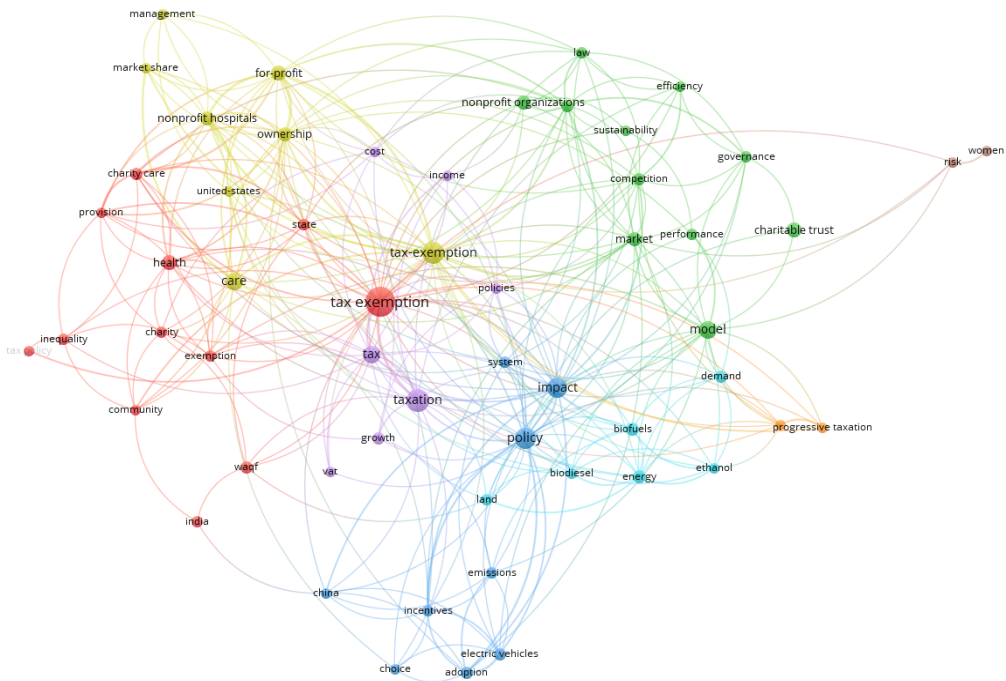
Scopus



(Extracted from VOS Viewer-<https://www.vosviewer.com/>)

The larger circles show that those keywords are the most frequently used. Non-profit hospitals have been frequently used with tax exemption. Only one cluster (cluster 5) out of the above-mentioned 8 clusters talks about religion. The words like ‘human’, ‘tax’, ‘legal aspects’, ‘non-profit hospitals’, ‘tax exemption’ have been used most frequently in the documents and the data which have been collected in the present study. Apart from the word which have been used mostly in the documents, the other words which are used are represented in the cluster and the size of the same circle carrying the words depicts the occurrence and frequency of use of the same in the document.

The words having the maximum link strengths are the ones which have been used most frequently. And looking into the topic that we have been researching on, there has not been much research and exploration on that part.

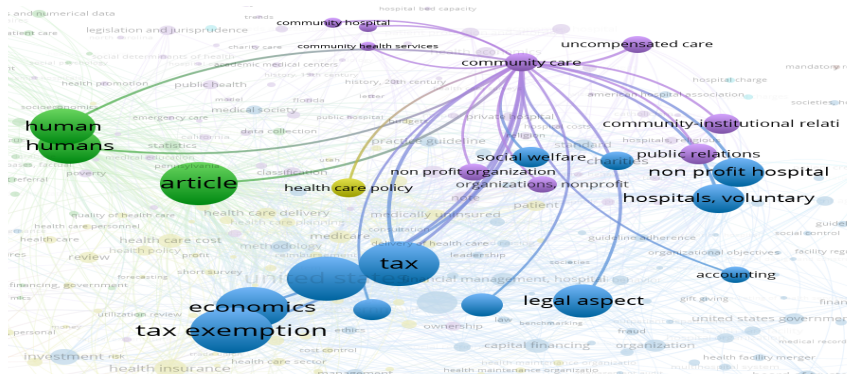


(Extracted from VOS Viewer-<https://www.vosviewer.com/>)

The clusters procured from Web of Science, clearly show that first of all there are very few papers which talk about the keywords used while researching. Tax exemption and tax have been the most frequently used keywords in WOS and Scopus.



Scopus

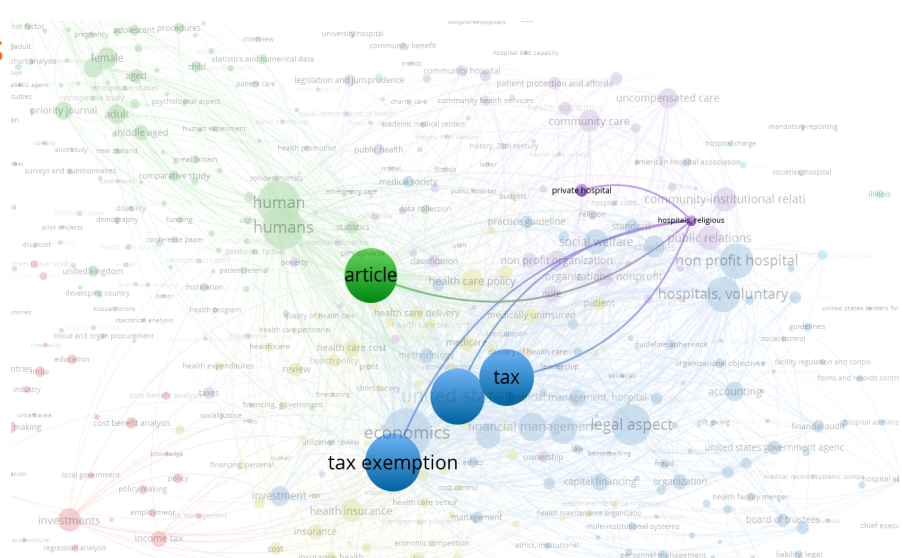


(Extracted from VOS Viewer-<https://www.vosviewer.com/>)

Looking into the frequency of the word hospital, it is clear that hospitals are the only institutions worldwide which have been getting the most tax exemptions. But in reality, the laws of various countries clearly say that religious institutions shall not be taxed but this issue is not put much into light because of political issues and the intensity of religiousness in the country.



Scopus

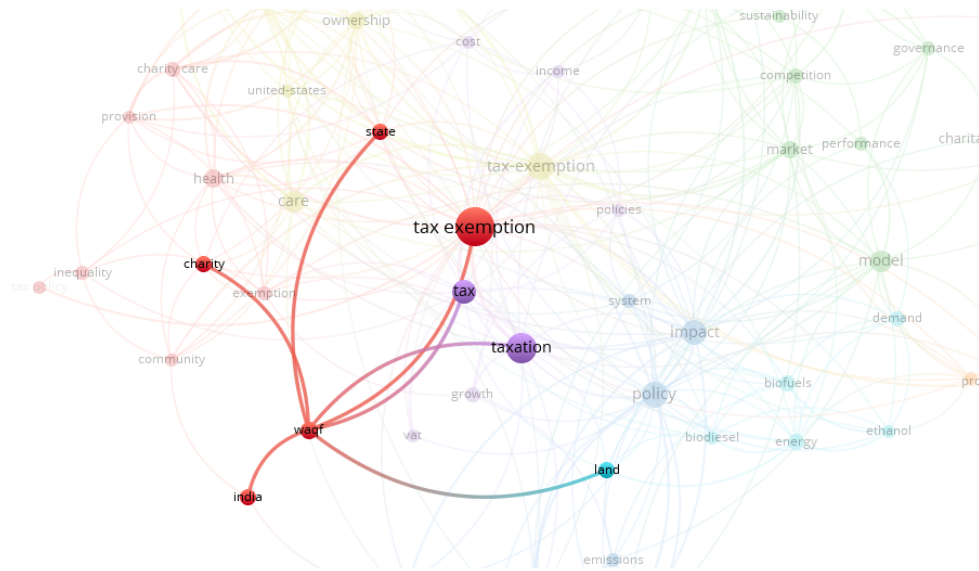


(Extracted from VOS Viewer-<https://www.vosviewer.com/>)

Hospital, religion has been used with tax and tax exemption only once. But this existing data is not in relation to the topic we researched on (research gap established).



WEB OF SCIENCE

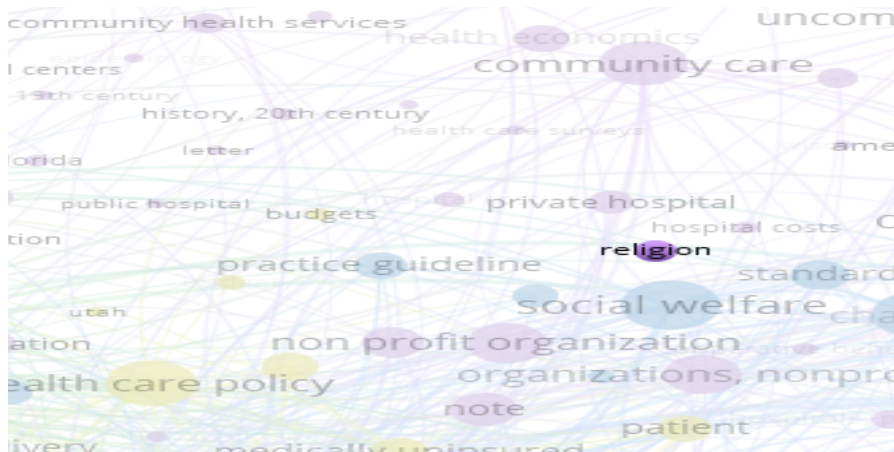


(Extracted from VOS Viewer-<https://www.vosviewer.com/>)

While the data from Web of Science shows us that the word waqf has been used along with tax exemption, taxation and tax. India is one of the countries which has talked about it (as seen in the linkage of the clusters in the above figure).



Scopus



(Extracted from VOS Viewer-<https://www.vosviewer.com/>)

The word religious has been used just once, that too in isolation. This means that there is no document talking about religion and tax exemption together. This leads us to the conclusion that scopus does not have sufficient data on the above mentioned topic (and keywords) of research.

DOCUMENTS BY AFFILIATION

The section below shows a graphical and tabular representation of the documents published by various affiliations and the mathematical count as to how many documents have the particular keywords used are extracted from both Scopus and WOS.



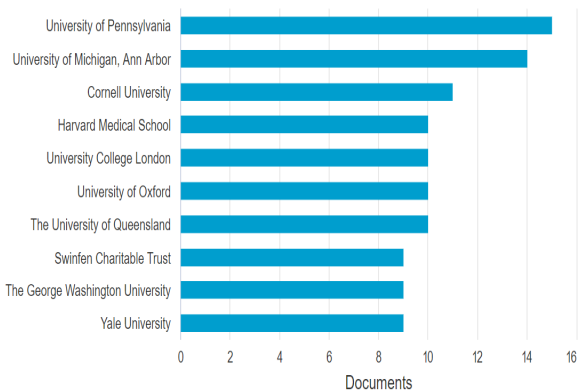
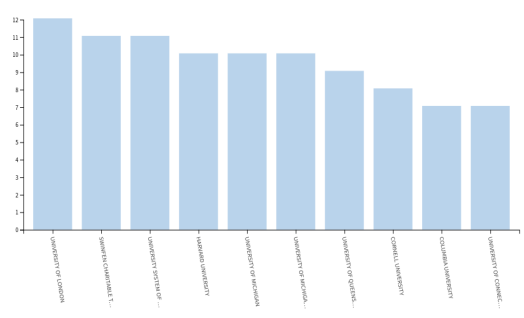
 Scopus	 <div style="background-color: #E67E22; color: white; padding: 5px; display: inline-block; border-radius: 5px;">WEB OF SCIENCE</div>																																												
<p>Accessed at- https://www.scopus.com/home.uri</p>  <table border="1" style="margin-top: 10px; width: 100%; border-collapse: collapse;"> <caption>Scopus Documents by Affiliation</caption> <thead> <tr> <th>Affiliation</th> <th>Documents</th> </tr> </thead> <tbody> <tr><td>University of Pennsylvania</td><td>15</td></tr> <tr><td>University of Michigan, Ann Arbor</td><td>14</td></tr> <tr><td>Cornell University</td><td>11</td></tr> <tr><td>Harvard Medical School</td><td>10</td></tr> <tr><td>University College London</td><td>10</td></tr> <tr><td>University of Oxford</td><td>10</td></tr> <tr><td>The University of Queensland</td><td>10</td></tr> <tr><td>Swinfen Charitable Trust</td><td>9</td></tr> <tr><td>The George Washington University</td><td>9</td></tr> <tr><td>Yale University</td><td>9</td></tr> </tbody> </table>	Affiliation	Documents	University of Pennsylvania	15	University of Michigan, Ann Arbor	14	Cornell University	11	Harvard Medical School	10	University College London	10	University of Oxford	10	The University of Queensland	10	Swinfen Charitable Trust	9	The George Washington University	9	Yale University	9	<p>Accessed at- https://clarivate.com/webofsciencegroup/solutions/web-of-science/</p>  <table border="1" style="margin-top: 10px; width: 100%; border-collapse: collapse;"> <caption>Web of Science Documents by Affiliation</caption> <thead> <tr> <th>Affiliation</th> <th>Documents</th> </tr> </thead> <tbody> <tr><td>University of Pennsylvania</td><td>11</td></tr> <tr><td>University of Michigan, Ann Arbor</td><td>10</td></tr> <tr><td>Cornell University</td><td>10</td></tr> <tr><td>Harvard Medical School</td><td>9</td></tr> <tr><td>University College London</td><td>9</td></tr> <tr><td>University of Oxford</td><td>9</td></tr> <tr><td>The University of Queensland</td><td>8</td></tr> <tr><td>Swinfen Charitable Trust</td><td>7</td></tr> <tr><td>The George Washington University</td><td>7</td></tr> <tr><td>Yale University</td><td>7</td></tr> </tbody> </table>	Affiliation	Documents	University of Pennsylvania	11	University of Michigan, Ann Arbor	10	Cornell University	10	Harvard Medical School	9	University College London	9	University of Oxford	9	The University of Queensland	8	Swinfen Charitable Trust	7	The George Washington University	7	Yale University	7
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Table 4- Represents the Documents published by affiliation on Scopus and Web of Science.

AFFILIATIONS	DOCUMENTS (SCOPUS)	DOCUMENTS (WEB OF SCIENCE)
UNIVERSITY OF PENNSYLVANIA	15	-
UNIVERSITY OF MICHIGAN	14	10
CORNELL UNIVERSITY	11	8
HARVARD UNIVERSITY	10	10
UNIVERSITY COLLEGE LONDON	10	12
UNIVERSITY OF OXFORD	10	-
UNIVERSITY OF QUEENSLAND	10	9
SWIFEN CHARITABLE TRUST	9	11
THE GEORGE WASHINGTON UNIVERSITY	9	-
YALE UNIVERSITY	9	-

GEORGIA STATE UNIVERSITY	7	5
UNIVERSITY OF MICHIGAN SYSTEM	-	10
COLUMBIA UNIVERSITY	7	7
UNIVERSITY OF CONNECTICUT	3	7
UNIVERSITY OF GEORGIA	4	5
UNIVERSITY SYSTEM OF GEORGIA	-	11

The university of Pennsylvania is the one from which most of the documents have been published which has the use of the keywords like tax exemption, charitable trust and religious endowments. Even though the number of documents is just 15(Scopus) and none in WOS, they are the maximum in comparison to all other universities mentioned in the table. The University of Michigan published 14 in Scopus and 10 documents in WOS. Cornell University published 11 in Scopus and 10 in WOS. Harvard University has 10 documents published in both Scopus and WOS. University College London has 10 publications in Scopus and 12 WOS. University of Oxford had 10 documents registered in Scopus and none in WOS.

University of Queensland had published 10 documents in Scopus and 9 in WOS. Swinfen Charitable Trust published 9 documents in Scopus and 10 in WOS. The George Washington University published only 9 documents in Scopus and none in WOS and the same number are recorded from Yale University. Georgia State University on the other hand published 7 in Scopus and 5 in WOS. The University Of Michigan System published no documents in Scopus and 10 documents in WOS. Columbia University gave 7 documents in both databases, University of Connecticut gave 3 documents in Scopus and 7 in WOS. The University Of Georgia published 4

and 5 documents in both databases and last but not the least University System Of Georgia published 11 documents in WOS and none in Scopus.

DOCUMENTS BY SUBJECT AREA

This section deals with the graphical and tabular representation of data recorded by the classification of documents according to the subject area under which the keywords have been used. The data from both Scopus and WOS have been analyzed and compared, in the tabular representation, an analysis of fluctuation has been studied.

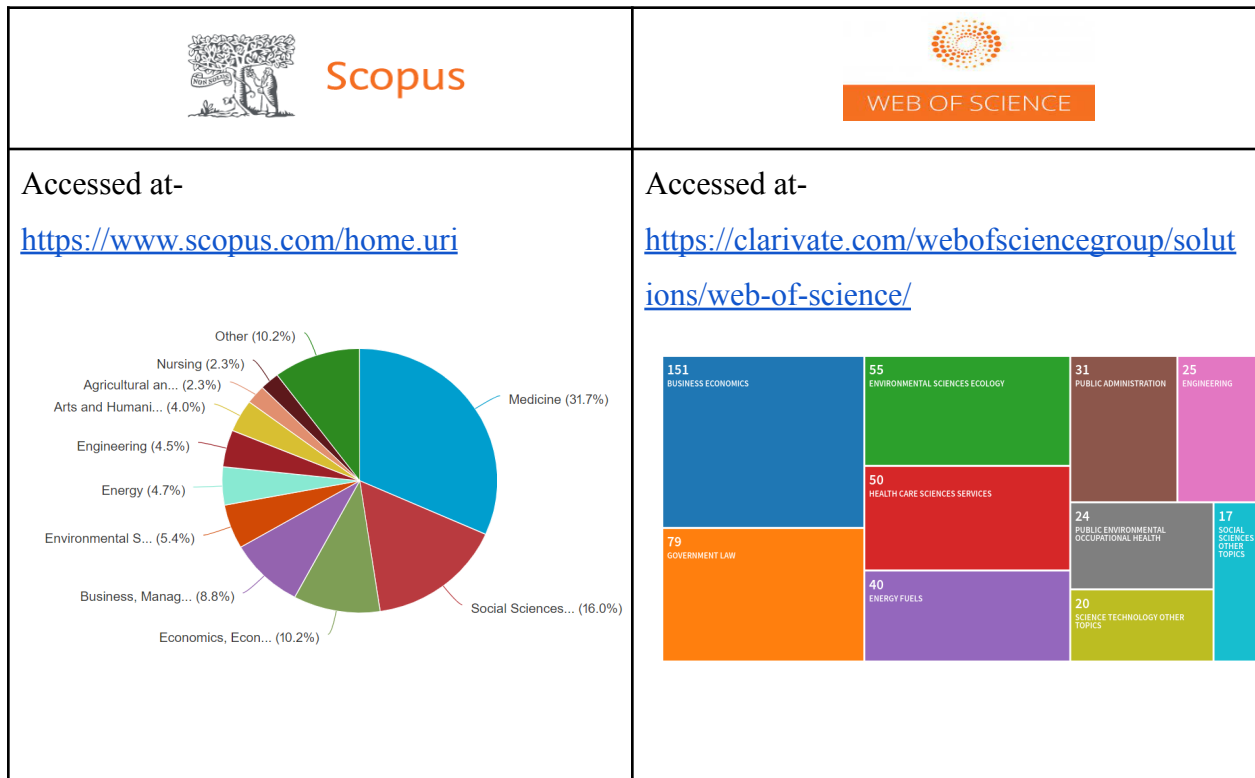


Table 5- Represents the Documents published by subject area on Scopus and Web of Science

SUBJECT AREA	SCOPUS	WEB OF SCIENCE
MEDICINE	807	-
SOCIAL SCIENCES	407	19
ECONOMICS	260	-
BUSINESS ECONOMICS	-	151
ENGINEERING	115	25
ARTS AND HUMANITIES	101	10
AGRICULTURE AND BIOLOGICAL SCIENCES	59	9
GOVERNMENT LAWS	-	79
PUBLIC ADMINISTRATION		31
RELIGION	-	15
BUSINESS, MANAGEMENT, AND ACCOUNTING	224	-
ENVIRONMENT SCIENCES ECOLOGY	-	55
ENERGY	119	40
NURSING	58	-
HEALTH CARE SCIENCES SERVICES	-	50

PUBLIC ENVIRONMENT OCCUPATIONAL HEALTH	-	24
SCIENCE TECHNOLOGY OTHER TOPICS	-	20
COMPUTER SCIENCE	31	8

The subject area relating to medicine has the highest percentage of documents which use the keyword and on the other hand the fields like social science(407/19), art and humanity(101/10), religion(15 in WOS only), business management, and accounting(224 in Scopus only), healthcare science service(50 in WOS only) have very few publications in comparison to medicine. Almost 807 documents have been published in Scopus which fall under the classification of medicine-related documents.

In the field of economics almost 260 documents were published in Scopus and none in WOS while in the case of business economics only 151 documents were found in WOS, public environmental health and science technology, and other topics thereby did not publish any documents in Scopus but 24 and 20 in WOS respectively. The rest of the comparison with respect to the fields left is recorded to be very few percent of the whole chart.

Energy(119/40) and public administration(31 in WOS), nursing (58 in Scopus), government law(79 in WOS), and computer science (31/8)

Now, keeping in mind the data after the analysis of the same, it cannot be left unseen that none of the documents have been published in both Scopus and Web Of Science which fall under the field of law even though this intrinsic topic has a direct link with the law and governance related to religion and taxation aspect of various nations. This is a great research gap that can be seen in the present study. In countries where secularism is followed by the state, it is expected that the publications from the same countries should be more, not only this but it is to be noted that the documents falling under the head of law are none as of now in both Scopus and Web Of Science.

DOCUMENTS BY COUNTRY

The data which has been graphically represented below represent the number of documents per country. It is important to study certain factors before ascertaining the status of various nations with respect to the publications provided by them in this head.

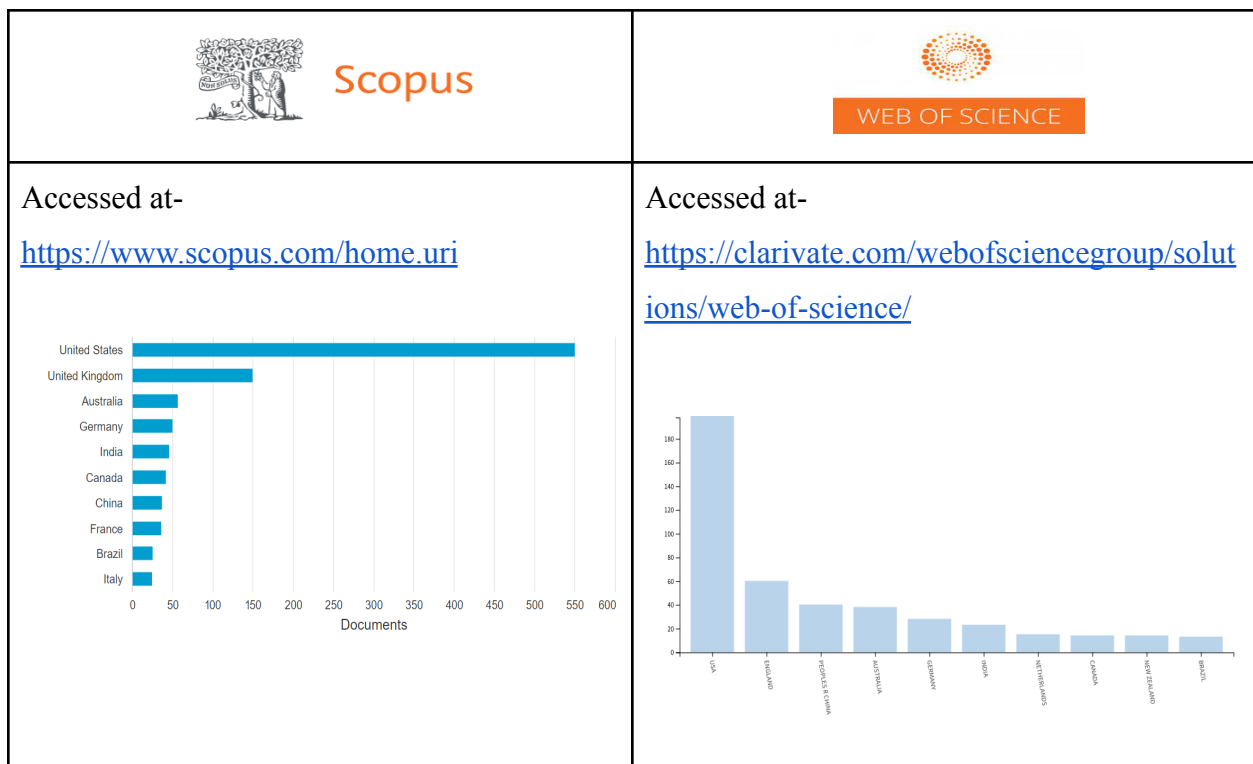


Table 6- Represents the frequency of Documents published by various countries on Scopus and Web of Science

COUNTRY	DOCUMENTS WRITTEN BASED ON KEYWORDS (SCOPUS)	DOCUMENTS WRITTEN BASED ON KEYWORDS (WEB OF SCIENCE)
UNITED STATES	550	198

ENGLAND	-	59
UNITED KINGDOM	149	-
AUSTRALIA	56	37
GERMANY	49	27
INDIA	45	22
CANADA	41	13
CHINA	36	39
FRANCE	35	12
BRAZIL	25	12
ITALY	24	10
NETHERLAND	23	14

fig-The tabular format would thereby compare the documents published in both Scopus database and WOS.

It is really important to study about the beliefs of the people residing in the above mentioned countries. In today's era the countries around the globe are in such a competitive state because of various norms and traditions they follow which create gaps, the beliefs of people and the kind of system their country pursues for their governance makes the frequency of publication of documents different from each other. Especially in such an intrinsic and delicate topic like religion and taxation.

In the United States, almost 34% of the population doesn't have been committed to any religion and almost 1% does not want to disclose the same, following this almost 550 documents on Scopus and 198 on WOS were found which are really big in number in comparison to countries like India where almost 90% of the population profess a religion, in comparison to the UK, where almost 26% of people do not profess any religion but 60% people are Christians, there

were only 149 documents registered in Scopus and none in WOS. Compared to India, there are still more documents and this fluctuation creates a question as to how the topic of temple taxation and charitable trusts are not under the heads of countries being more or less religious or what is the percentage of atheists in the country.

Almost 30% population of Australia does not profess any religion at present and rest of the percentage as been divided amongst several religions like Buddhism, Hinduism, Islam, Protestantism. The frequency of publication was recorded to be 56 on Scopus and 37 in WOS.

In Germany, almost 38% of the population does not profess any religion and 55% of the population profess Christianity following which the number of publications in Scopus is around 49 in Scopus and 27 in WOS. If we compare these two countries with countries who are professing religion in greater percentage and whose religious affairs talk about the topic related to the search like India or Brazil, where almost 88% population profess a religion, the documents gathered in Scopus and web of science have been really less. We can clearly determine that there is a great number of research gaps in the aid field in the countries from which most of the publications are expected but hence the topic is so intrinsic and delicate the ups and downs in the graphs can be seen.

Comparing countries like China, France, Italy, and Netherlands on an average of 20-30 documents which are published by their talk about the same in Scopus and WOS.

CONCLUSION

The study gathered data from two databases and further analysis of the same was done by the researchers. In order to conclude the study, a comparative analysis of the same was done which establishes that in comparison to WOS, the documents registered in Scopus are recorded to be way more in number. Almost 1773 documents are registered in Scopus in the given time frame and on the other hand not more than 600 documents were published on WOS which entertain the topic and keywords relating to the present study. Although there were numerous documents registered in the Scopus database, there was no direct link of the same with the topic of the study and in comparison to the same, the documents registered under WOS talked about the various aspects of tax exemptions at large. Further in the study, it can be clearly seen that the aspect of

tax exemption with respect to hospitals have been talked about more often rather than about the religious institutions. Shocking results were seen when the calculation of documents by country were analysed as there was no connection between the publications of documents with respect to the religiousness of the country or the percentage of people who don't profess any religion. The topic did not get much attention from the researchers in the particular field of tax exemption of religious institutions and it can be clearly seen after thorough research and analysis of the data gathered in the present study. Religious exemptions play a vital role in shaping the lives of the people as it is directly related to religion and it makes it quite an intrinsic and delicate topic to be dealt with but the same cannot be kept unseen as not talking about any such topic does not make the aspects of taxation and its exemption disappear. The question arises that if not even the nations who have almost 90% religious population and have a direct link with the aspects of tax exemption are not talking about it then how can the research gaps be dealt with? Towards the end of the study, it is clearly seen that the research gaps exist in the topic related to the tax exemption of religious institutions and the same is an under-researched topic. Even if some documents are talking about tax exemptions, they are relating the same to the hospitals and non-profit organizations and not in the field of religious institutions. Even after having several countries with great religious beliefs which have several aided institutions and places of worship which are tax exempted, the same is not talked about as it is considered to be an intrinsic and delicate topic and the beliefs of the people make it difficult for the researchers to talk about the same. Yet again, not talking about the problem does not make it disappear!

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