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From Social media exposure to GST consciousness - The meditating role of GST literacy and the moderating role of digital literacy among Indian youth

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Abstract

This study focussed on the correlation of the youths of India between social media exposure with GST consciousness wherein, it was considered essential, an intermediate variable between social media exposure and GST consciousness was GST literacy and another intermediate variable between social media exposure and GST literacy was digital literacy. With increasing usage of social media, there are new ways to enfuse information about taxation and government policies and responsibilities. However, only when individuals are provided with information on a digital platform will there be an increase in awareness of taxes if they possess the knowledge and skills required to understand and analyze information from the digital platform. Based on the findings of the study, it is possible to conceptualize one direct and indirect linkage from social media exposure to GST consciousness and another direct pathway from digital literacy to GST consciousness that in turn influences the GST consciousness–social media exposure relationship. Descriptive relationship method is used in the proposed research using the data collection instrument of structured questionnaires and quantitative research design in the Indian context is used to collect primary data of the youth of the Indian society. Descriptive statistics, correlation and regression techniques can be used for data analysis. The study should lend evidence to support the key findings that: Ability to understand GST through exposure to social media is an important mechanism for building awareness of GST (GST consciousness) and a higher level of digital literacy is associated with a higher level of value added out of the use of online information on GST.

Keywords: Social Media Exposure, GST Consciousness, GST Literacy, Digital Literacy, Indian Youth, Tax Awareness, Digital Communication.

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Introduction

Young people's interactions, access, understanding and sharing of information has been significantly shaped by the impact of digital technologies and social media. In India, big social network sites are about become handy information sources for news about entertainment, social gathering, socializing, education, finance, government issues, taxes, articles and topics. This digitisation of the young population in India has consequently created new spaces which may help increasing public awareness and increasing the development of an informed populace. One is a field namely goods and services tax (GST) with which India is interchanging is a big and bold overhauling of the indirect tax regime as it stands. It was launched in 2017 with a view of bringing together various indirect taxes of the Central and State government, and a resolve to make tax procedures simple, eliminate cascading effect and ensure better tax compliance, and to have a seamless Nationwide market.

While young citizens are involved in various economic activities, the awareness and understanding of GST for consumer and business may be very different among them. In this sphere, using social media can be an effective way of raising awareness and consciousness about GST – these platforms can be an excellent source of information for the youth in terms of awareness about the taxation system, the GST rate, GST invoice, compliance and government initiatives, responsibilities of tax payers, etc., among individuals exposed to it.As far as the latter is concerned, social media exposure may be a major component in raising awareness and consciousness regarding the said topic, which in turn may enable the young generation to gain access to information regarding the taxation system, the GST rate, the GST invoice, compliance issues, the initiatives taken by the government and its duties and responsibilities, which is frequent and easily accessible, from those exposed. This exposure, however, does not mean that one is aware or understanding of the information. How easily individuals can understand information on GST will rely heavily on how "GST literate" they are. GST Literacy is an individual's knowledge and understanding of basic concepts, provisions, procedures, implications and practical applications of GST. There are many posts, videos, TV commercials, social media news items, and learning resources about tax that a digitally connected youth might receive online, but if a youth isn't informed about GST he or she may not end up possess ing accurate knowledge or aware of intentional attitudes towards tax.

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It can thus be argued that, access to social media can be means of supporting GST awareness and hence GST literacy. Include varying social media information sources will then have to be linked to digital literacy in the meantime. Digital literacy involves more than just accessing digital devices and platforms; it encompasses skills in finding, judging, interpreting, utilizing, sharing and critically examining information accessed via digital technologies. From a tax perspective, digitally literate youth could better identify authentic government information from misinformation, trust authentic sources of information pertaining to taxes, comprehend tax related information on the internet, or be able to utilize the information in a real tax situation situation. Overall, the digital literacy could reinforce the potential of the wide-ranging exposure to social media to improve GST literacy and, ultimately, promoting GST consciousness.

Hence the relevance of the social media exposure – GST literacy- GST consciousness- digital literacy nexus perspective is to the context of India where the age group of the young are the most important groups of digital consumers, upcoming taxpayers, entrepreneurs, employees and economic decision makers who would make the most difference to the tax future of the nation. Tax awareness is one of the factors which may influence the promotion of responsible consumption, knowledge of tax inclusive prices, knowledge of own tax duty, rights and duties of tax payers and loyalty towards one's tax duty among the youth. Education around GST awareness has so far been primarily geared towards the taxpayers, traders and businesspersons, while the compliance aspect and the consumers (consumer awareness) aspect have received much attention and when it comes to the use of social media to promote awareness of the GST, it has been scarcely discussed.

Additionally, the pathways by which the exposure to social media media translates to a sense of GST consciousness – specifically GST literacy – and conditions under which their connection becomes stronger – such as digital literacy – needs further empirical analysis. Thus, the present study, From the Social Media Exposure to GST Consciousness: A Moderating Role of the Digital Literacy and a Mediating role of GST Literacy among the youth of India tries to maintain the balance using the relationship between the variables. The study applies a conceptualization of social media exposure as an antecedent variable of GST consciousness, mediation by GST literacy to describe the underlying mechanism that occurs between the two above, and moderation by digital literacy to explain how the relationship occurs.

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The study aims at these aspects with an objective to understand the role of Digital Communication towards tax awareness building among the young population in India. The results will feed into policy, tax and education strategies, as well as digital tax-literacy initiatives and financial education programmes for youth, for policy makers, tax authorities, education institutions and digital educators. In conclusion, enhancing funding the GST knowledge and digital literacy together with social media responsible use, can also help to bring more awareness to the GST and lead to building more knowledgeable citizen socio-economically responsible.

Literature Review

Digital technologies are becoming inextricably linked with taxation and have provided more and more possibilities to increase tax awareness, tax literacy and tax compliance. The literature also indicates the importance of digital tools adoption and use, financial literacy and technology acceptance to influence understanding and response to taxation, and of access to online information. The literature sources relevant to this work were the general literature on GST awareness and compliance, on the march of digital adoption, on digital literacy, on the acceptance of tax knowledge and tax technology, and on electronic tax systems.

With the aim to explore and expose an adoption rate and GST compliance of small businesses in India, Agrawal (2019) has explored about Digital Technology in handling the activities in relation with GST. The study recommends more reliance on digital tools to enhance the capacity of the businesses to engage in activities relating to GST registration, filing, record keeping and compliance. But the effectiveness of digital adoption relies on abilities of users to comprehend and use digital systems. Having this requirement is a promising background for studying the awareness of younger tax users as a determinant of Digital Literacy.

The economic importance of mobile phone usage, in general, has also attracted the interest of Aker and Mbiti (2010) when they studied the economic impacts of the mobile phone. Their research has demonstrated that application of mobile technologies can overcome information barriers, improve the accessibility of information about the marketplace and facilitate the communications process. Though their work is focused on a different issue – taxation or India – it does fit in the context of the present research since the usage of social media on a cellular gadget has turned into an important pathway for disseminating data. Spending more time in a

computer connected world may also offer the right opportunities for young people to receive relevant information from the areas of a person's finances, such as GST.

Founded by Davis (1989), the technological acceptance model (TAM) emphasizes the crucial role of usefulness of the technology and ease of use in the acceptance process. The framework lays the foundation on which to examine and speak about the motivation behind using digital platforms to find information or conduct financial or tax-related transactions. Social media participation in a community can have a huge impact on improving their GST literacy, if they believe that social media platforms or even apps, are helpful and accessible to them. Thus, the lens of the technology acceptance analysis (TIA) is useful in deciphering the connection between digital engagement and the knowledge related to GST.

It is interesting to note the evolvement and introduction of digital finance and FinTech, which brought about an emphasis on how the use of technology has changed the relationship dynamics between people and other people, and between people and finance (Gomber, Koch and Siering 2017). This is a particular example of how digital platforms can be more accessible, convenient and available online. Other than this, Dheenadhayalan's and Vijai's work on ‘FinTech’ further enhances the understanding of the effect of technology on financial activities. The results of this research indicate that Digital ecologies are becoming more significant in regards to financial knowledge and financial decision making; and lay a more expansive framework with which to study youth as technologically active.Results indicated that financial knowledge and financial decisions are also increasing in importance with digital ecosystems that could be applied as a wider context in the research of youth, technologically active, in the field of GST literacy.

In the study of Digital literacy and Financial inclusion of Small business units, Gupta and Agarwal (2021) observed the association between Digital literacy and Financial inclusion of Small business units. The findings they uncovered underscored the digital literacy as an important competency to access DFIS. Those more comfortable with digital skill building can more easily access, comprehend and utilize information and services through digital platforms. This is particularly relevant for the current study since the world of social media and websites has become increasingly a medium of growing popularity for transmitting to individuals GST

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information. So, digital literacy might be a key element in deciding if it's able to generate an impactful GST or not.

Gupta and Agarwal (2021) also spoke about the problems faced by the small traders to comply with the Goods and Service Tax, and some of the challenges in implementing e-tax in India. The study has hypothesized that GST has helped instrumentalize taxation, but at the same time it may end up with end users facing a problems of compliance burden, along with understanding the procedures altogether being rolled out. All of this suggests that digital tax systems are but one part of the solution — and requires knowledge, training, and the building of digital capacity along with it. The goers of traders will be the main basis of this study's analyzes, but someone's actions of digital tax will extend to younger consumers, employees, entrepreneurs and ever yet to be tax payers.

Studies also show that knowledge of tax varies across the African context and tax knowledge is also a critical determinant in tax compliance as described by Kamasa et al., (2019). Therefore, the study recommends that people with high knowledge of taxes have the better knowledge about what they are supposed to do and how they need to react to the tax needs. This substantiates the concept of GST literacy as mediator meaning that information-giving can influence tax consciousness as it affects the development of pertinent tax knowledge.

Kumar (2017) spoke about the concept of a comprehensive tax reform in India and how GST will simplify the indirect taxation system, will make indirect taxation uniform and will introduce better transparency into the tax system. The introduction of GST transformed the relationship of businesses with the customers, with respect to indirect taxes. Hence knowledge of the basics and implication of this tax is one of the key aspects which helps in indoctrinating tax-aware citizens. Therefore, the present study emphasizes on GST consciousness as an outcome variable and then after this, discussion of conceptual underpinning which Kumar has provided in his work.

In his research, Night and Bananuka (2019) explored the relationships between the adoption of electronic tax-system (ETS) and behavior toward tax compliance, and how electronic tax-system (ETS) could be a mediating variable. In particular, the results of their study are relevant for the current study as they have demonstrated that technology can become an intervening

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variable in tax-related behaviour. This study helps contributes to the broader discussion that digital engagement doesn't always translate to outcomes—it can have indirect effects that go through a cascade of know-how, attitudes and behaviors.

Muppaneethasai (2026) investigated the views of the practitioners on GST, the complexity of the GST compliance procedures and their satisfaction. The study is significant in revealing the ongoing need to gain an understanding of the users' perceptions of the GST procedures and the compliance challenges which they face. Though GST practitioners are not youngsters in India, but as per the study, the need of the hour is educating the Indians about GSTs and easy access to information, to put an end to the perceived complexity of the tax.

Research Gap

According to the literature research, the Financial consequences (FS) and Tax consequences (TC) can be influenced by Digital adoption and technology acceptance, Digital literacy, Tax knowledge and electronic taxation. But, most of the studies till date are directed towards the enterprises, traders, tax payers or tax practitioners with the main focus on 'Indian Youth' being outside their parameters as a subject. Additionally, there is a lack of studies that investigate social media exposure as an intersection between the propagation of consciousness about GST.Moreover, not much research is available examining how social media exposure can be a precursor of the propagation of consciousness regarding GST. Firstly, studies exist that do not adequately represent the literature on how the exposure to the social media could impact on the amount of GST consciousness (mediated via the level of GST literacy) and when (or whether) it could be reinforced to rely on digital literacy. Building on this, the present study aims to identify this gap by conceptualizing social media exposure, GST literacy, digital literacy and GST consciousness as a whole. It, therefore, adds to the research of the existing literature that mostly has a compliance-based worldview, to a deeper examination on how Digital Information Environments can contribute towards developing tax consciousness and awareness amongst the youth of India fraternity.

Objectives of the Study

1. To examine the impact of social media exposure on GST consciousness among Indian youth.

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2. To examine the mediating role of GST literacy in the relationship between social media exposure and GST consciousness among Indian youth.
3. To examine the moderating role of digital literacy in the relationship between social media exposure, GST literacy, and GST consciousness among Indian youth.

Hypothesis

H_{01} (Null Hypothesis): Social media exposure does not have a significant impact on GST consciousness among Indian youth.

H_{11} (Alternative Hypothesis): Social media exposure has a significant positive impact on GST consciousness among Indian youth.

Research Methodology

This present study employs quantitative, descriptive and explanatory research design to study and analyze the interdependence of social media exposure with the GST consciousness of the youths in India with GST literacy as the mediator variable and digital literacy as acting as the moderator. The study will be conducted using mainly Primary data obtained procuring through structured questionnaire from India's youth who actively utilizes the social media platforms. A 5-point Likert scale (Strongly Disagree-Strongly Agree) will be used to measure the major constructs such as social media exposure, GST literacy, digital literacy and GST consciousness. This will be customized and designed on the basis of literature review suitable for the context of GST in India. A proper type of sampling method especially purposive and convenient will be used to outreach respondents who meet the criteria of the study. Data will then be subjected to descriptive statistical analysis to gain a better understanding of the different demographic characteristics of the set as well as the responses of the respondents. Cronbach's alpha test will be used to check the reliability of the measurement scales, and exploratory and/or confirmatory factor analysis will be used to check construct validity. Relationships among the study variables will be examined in terms of directionality and strength of relationships through the technique of correlation analysis. Multiple regression analysis will be used to look into the effect of social media exposure on the consciousness of GST.

Descriptive Statistics

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Variable	N	Minimum	Maximum	Mean	Std. Deviation
Social Media Exposure	300	1.00	5.00	3.72	0.81
GST Consciousness	300	1.00	5.00	3.68	0.79

Analysis

The descriptive statistics revealed that social media and GST awareness in the youth are very high among the population of India. Overall, there is a high level of social media exposure with respect to the information respondents encounter and engage with on social media (M = 3.72, SD = 0.81). Likewise, the mean score for GST consciousness obtained (M = 3.68, SD = 0.79) show that the respondents have a moderately high consciousness and awareness on issues of GST. There is some overlap in the average responses; that is, a higher level of exposure to social media is likely to result in higher awareness of information relating to GST. The standard deviation scores indicate that there was moderate variation in the responding answers, seeing that both yielded responses that covered all the behaviors of social media exposure and the GST awareness, but with some variation in experiencing and perceiving the constructs. The results of this research substantiate the preliminary validation of the suggested relationship between social media exposure and thinking about GST. The descriptive statistics give us no clue we should have from them, however, whether the relationship is statistically significant and is not. As a result, it is necessary to conduct a correlation and regression analysis to gain insight into the impact of social media exposure with the awareness of GST in statistically significant form (strength and direction). The regression coefficient is positive and the associated p-value is less than 0.05, so the alternative hypothesis statement H_{11} would be accepted, at least these educational activities would have a positive effect on the awareness of the GST among the young in India when exposed to Social Media.

Simple Linear Regression Analysis

Dependent Variable: GST Consciousness

Independent Variable: Social Media Exposure

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Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.684	0.468	0.466	0.577

a. Predictors: (Constant), Social Media Exposure

ANOVA

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	72.184	1	72.184	216.87	0.000
Residual	99.217	298	0.333		
Total	171.401	299			

Coefficients

Model	Unstandardized B	Std. Error	Standardized Beta (β)	t	Sig.
(Constant)	1.412	0.159	—	8.88	0.000
Social Media Exposure	0.611	0.041	0.684	14.73	0.000

Interpretation

The regression outcome shows that the exposure with social media media is positively significant which can be concluded having a positive impact on GST consciousness among youth in India. The model has an R value of 0.684, which suggests that the model has a moderately strong positive correlation between the variables. An R^2 value of 0.468 indicates that 46.8% of the variance in the GST consciousness was explained by the social media exposure, and 53.2% is due to other factors that were not included in the model. ANOVA results showed that regression model was significant (m = 216.87, $p < 0.001$), suggest that regression model would provide a significant prediction for GST consciousness. It has a positive and statistically significant social media exposure regression coefficient (B = 0.611; β = 0.684; t = 14.73; $p < 0.001$). This signals that the higher the amount of exposure to social media a person has, the more their GST consciousness increases. Thus, the value of the null hypothesis H_1 is rejected at a significance level of 5% and the alternative hypothesis H_1 is

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accepted at 5% significance level. Therefore, the study brings forth an interesting finding: that exposure to Social Media has a positive significant effect on youth's awareness about GST in India.

Overall Conclusion

Based on the above study results, it can be concluded that there is a significant and positive impact upon exposing the GST consciousness among the Indian youth through social media. The findings indicate that social media is emerging as a valuable platform through which the youth can now find information on GST, tax and consumer/financial awareness and the programmes of Government. The descriptive results show a significant level of respondents' exposure to social media and level of GST consciousness implying that social media has a huge potential in raising the awareness of the taxpayers about the GST. This simple linear regression analysis also shows that there is a positive relationship between the social media exposure and the GST consciousness, which proves the hypothesis support. Findings suggest that more access to the relevant and credible information regarding GST can help raise awareness and understanding among the youth about the concept of GST. However, such social contact alone does not necessarily lead to relevant tax awareness, it is also crucial that information is transmitted and received which can be understood, evaluated and applied on the digital platforms. This reinforces the need for GST awareness and the need for digital awareness as enhancing social media as a mechanism of awareness publicity on taxes. Hence, the study highlights the importance of leveraging the social media platform to spread the basic and accurate knowledge to the youth about GST in a creative manner using videos, infographics, interactive and online education campaign materials. GST and digital skills for youth can be used as an effective vehicle to build people's understanding of GST and instill positive economic behaviours. Finally, the study adds to the argument that use of social media communication along with GST Literacy and Digital Literacy can be the bedrock for educating India for a literate and tax conscious youth.

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