CHAPTER 3

RESEARCH METHODOLOGY

A research methodology is a way for a researcher to explain how they intend to carry out the investigation. It is a deliberate, logical approach to a research problem. A methodology outlines the steps a researcher will take to carry out the study and create reliable, accurate results that satisfy their goals and objectives. It details the information that will be gathered as well as how it was obtained, compiled, and analysed. The acquired data, the research hypotheses that back it up, and the nature, goals, demographics, and sample of the study are all described in the chapter. For any potential future research on this topic, the chapter provides a complete window exhibit of the research study that describes the fundamentals of how things work.

3.1 SIGNIFICANCE OF RESEARCH:

The research is highly significant from all possible dimensions. In the present chapter, we have taken the three relevant segments, Government, Hotels and Customers and the significance of the study from all three one by one.

3.1.1 Government:

The hotel business contributes significantly to the improvement of a country's national income. GST will have a beneficial and bad impact on the hotel industry. The government should charge an accurate GST rate on services and food offered by hotels; otherwise, it may have a negative influence on the country's national income, GDP, employment, and per capita income.

GST will streamline India's tax structure, widen the revenue base, and create a shared market across states. This will result in increased compliance and a rise in India's tax-to-GDP ratio. GST is predicted to boost economic growth by 0.9 to 1.7 percent, according to a report by the National Council of Applied Economic Research. Exports are predicted to rise by 3.2 to 6.3 percent, while imports are expected to rise by 2.4 to 4.7 percent. As a result, it is vital to investigate how it may affect the hotel industry.

3.1.2 Hotels

GST is a single indirect tax on consumers' food and lodging expenditures in hotels. It will have an impact on income, food sales, services, and hotel room rates. As a result, a study of the hotel industry's influence is unavoidable.

3.1.3 Customers

Because GST is a single indirect tax levied on consumer bills, it aids in the growth of the hotel industry's customer base. As a result, research is important.

3.2 OBJECTIVES OF THE STUDY:

Five objectives were framed, which were as follows

Objective 1. To learn more about the Goods and Services Tax Act.

Objective 2. To investigate the impact of the GST on the hotel industry.

Objective 3. To have a better understanding of the awareness among hoteliers of the provisions of GST.

Objective 4. To identify challenges faced by the respondents in the effective implementation of GST.

Objective 5. To draw a comparison between the previous indirect tax regime & the present GST system from the opinion of hoteliers.

3.3 HYPOTHESES

Four hypotheses have been framed, which are as follows

H_{01}: There is no significant difference in the perception of hoteliers of luxury and budgeted hotels with regard to the impact of GST.

H_{02}: There is no significant difference in the perception of hoteliers of luxury and budgeted hotels with regard to awareness about the provisions of GST.

H_{03}: There is no significant difference in the perception of hoteliers with reference to challenges in the effective implementation of GST.

H$_{04}$:   There is no significant difference in the perception of hoteliers with reference to the previous indirect tax regime & the present GST.

3.4   STATISTICAL TOOLS USED

For data analysis, appropriate statistical tools will be used: count, percentage, one sample t-test, independent t-test, Friedman test, and Chi-Square's.

3.5   PILOT STUDY:

Additionally, a pilot survey was carried out with the intention of enhancing the questionnaire. To guarantee the accuracy of the data, the Pilot Study was carried out on 15 respondents. The result of Cronbach's Alpha was as follows:

Case Processing Valid Cases	Cronbach's Alpha	No of Items
15	0.781	20

A reliability coefficient above 0.70 is good, which depicts adequate internal consistency for conducting further research work

3.6   LIMITATIONS OF RESEARCH:

The following are possible research limitations:

Data was collected from 200 hotel managers from Rajasthan. As a result, the findings would not be applicable to other places. The research will be based on the primary mode of data collection. In light of time, money, and resource limits, the author has tried to do his best to obtain the most up-to-date information in order to make the research as authentic as possible.

3.7   CHAPTER SCHEME:

The Researcher has meticulously prepared his thesis. The following has been the thesis's structure:

Chapter - 1 Introduction: The chapter has beautifully presented a detailed introduction to the GST Act, its history, features, and benefits. Overall, the chapter provides a deep insight into the concept of GST.

Chapter - 2 Review of Literature: This chapter contains a summary of the research papers and thesis on the research topic, as well as their findings, suggestions, and conclusions.

Chapter - 3 Research Methodology: The chapter proved to be a gateway to the actual statistical zone to be explored through the proposed research work. It will mention the objectives, hypotheses, research methodology details and statistical tools used in the next chapter.

Chapter - 4 Analysis and Interpretation - Impact of GST on Hotel Industry: The chapter contains information on the many questions that respondents were asked. Different statistical methods, such as the Chi-square approach, the Likert scale, graphs, diagrams, and tables, have been used to analyse and interpret the data.

Chapter - 5 Findings, Conclusions and Suggestions: Last but not least is the chapter on findings and Conclusion, which mentions the findings made on the basis of workings done in the previous chapter. The chapter also includes the researcher's remarks, limitations of the study, and suggestions for future research to be made in the same discipline.