SOCIAL AND POLITICAL ISSUES ON SUSTAINABLE DEVELOPMENT IN THE POST COVID-19 CRISIS

Edited by
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As a threat, a pandemic has indirect implications for social, economic and political conditions both at domestic and international levels. Thus, collective and comprehensive efforts are needed in responding to and preventing the expansion of infections caused by the virus, including Covid-19. This international conference provides the discourse on social, economic as well as political issues regarding the condition after the pandemic. Social issues are studied through social welfare, sociology, governance, communication and international relations approaches. Meanwhile, economic problems are discussed through business, economic development and economic management approaches. Under the First International Conference on Humanities and Social Sciences (ICHSOS) 2021, speakers from several countries provided solutions and alternative perspectives in preventing and dealing with problems after the Covid-19 pandemic. This book contains 42 papers presented at the conference.

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Financial distress: From bibliometric analysis to current research, future and trends research directions and content analysis

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ABSTRACT: This study aims to determine a map of the development of research in the financial sector, especially in financial distress in the Covid-19 era. The study was conducted in April 2021 through doing a keyword search in the Scopus database financial distress on Covid-19. The data from the search results is then descriptively evaluated depending on the year of publishing, the name of the institution and the country that published the progress of the results, the name of the journal/publication, the productivity of the researcher and the research subject. Obtaining a research development road map, the data is exported into the Research Information Systems (RIS) file format. The export result data is then processed and analyzed using the VOSViewer application program to determine the bibliometric map of the development of research in finance, especially in financial distress. The findings revealed that the number of publications on financial research outcomes has increased, especially on financial distress in the Covid-19 Scopus era from 2020 to 2021, and was mostly published by the Center for Health Innovation, Networking, Training, Action and Research, Bangladesh. Through network visualization, the chart demonstrates research growth in the financial sector, especially in financial distress in the Covid-19 era. It is divided into 8 clusters and 376 topics.

Keywords: Financial Distress; Covid-19; Vosviewer

1 INTRODUCTION

The human toll from the COVID-19 pandemic is now atrocious. At the time of (Financial Times 2020), there have been over 22 million COVID-19 incidents globally, including over 800,000 deaths. The economic toll has also been high. Corporations, whether small, medium, or large, and whether young or old, are at the center of these issues, and scholarly study would be needed to drive policy making. With this goal in mind, we have compiled this topic, which includes papers that are among the best of the early studies that we have seen published in the last few months. The pandemic has disrupted the financial flows of a vast number of companies on multiple continents, with some segments faring much worse than others. Larger firms, the so- called "workhorses" of much of our academic work in corporate finance, face major headwinds, including, in some situations, financial pressure.

However, medium-sized and smaller businesses, which are rarely featured in our academic work, will face financial frictions that threaten their very existence. As a result, the topic includes work on both small and large corporations, as well as private and public companies. A series of papers (Carletti et al. 2020; Schivardi et al. 2020) examine the effect of COVID-19 and the resulting lockout on the liquidity and equity positions of a wide number of companies, including private firms. Two key signals emerge: after the immediate COVID-19 storm has passed, equity shortfalls and debt overhang will be significant roadblocks for businesses in the long

*Corresponding Author

run, and zombie funding is likely to become a major problem. The second collection of papers Albuquerque et al. 2020; Ramelli & Wagner 202) investigates the corporate characteristics, both those related to firms' balance sheets and those related to their business models, that have driven stock market reactions of firms in the early stages of the pandemic. Firms that were particularly exposed to China underperformed dramatically during this time, while those with high ES (environmental and social) scores performed reasonably well. Finally, Brunnermeier & Krishnamurthy (2020) examine the relationship between corporate finance decisions and macroeconomics. The authors highlight some promising potential research directions in these fields, such as the inclusion of macroeconomic consequences and associated externalities in corporate bankruptcy procedures.

Scopus is an index database of highly reputable international scientific publications such as Thomson Reuter. Is a database of abstracts and excerpts from peer-reviewed scientific journals, books, and conference proceedings. This database provides information or a comprehensive overview of various research results in the world in the fields of science, technology, medicine, social sciences, arts, and humanities. The advantage of the Scopus database is that it can display a system of relationships (correlations) between articles and publications, as well as collaboration between authors. Collaboration (collaboration) means collaborating between more than one person or more than one institution in an activity, both research and educational activities. This collaboration can be in the form of advice, ideas or criticism, or the form of research activities. The concept of collaboration in the form of advice, ideas or criticism is called theoretical collaboration. Meanwhile, collaboration in the form of participating in research activities is called technical collaboration (Hasugian & Ishak 2019).

Bibliometrics is the application of mathematical and statistical analysis to patterns found in the publication and use of documents in the form of textbooks, journal articles, student dissertations, or other sources (Ellegaard & Wallin 2015). Bibliometric studies in information science are studies that can reveal patterns of document use, literature development or sources of information in a subject area. Topics in the bibliometric analysis are carried out qualitatively and quantitatively (Velasco et al. 2012). Descriptive studies analyze the productivity of articles, books, and other formats by looking at authorship patterns such as the gender of the author, the type of author's work, the level of collaboration, the author's productivity, the institution where the author works, and the subject of the article. Evaluative studies analyze the use of literature created by calculating references or citations in research articles, books, or other formats (Pattah 2013). According to Mallig (2010) the bibliometric application is divided into two parts: 1) the bibliometric estimation (performance) of indicators at various levels of behavior; and 2) the study and visualization of bibliometric networks. The bibliometric metrics used in the study are classified as informative bibliometric and evaluative bibliometric (Ceular-Villamandos et al. 2021).

This method can be used for scientific mapping if we have access to a large database of publications that can be accessed so that word searches and estimates and repetitions can be used automatically. According to Pattah (2013), "Co-word based mapping is a mapping based on the frequency of words that appear in a document (or its title and/or abstract)" The amount of growth in knowledge is based on the number of publications and patents produced in a certain period. In this way, we can monitor the dynamics of research activities in various disciplines, subject areas, and changes in access that affect the public domain (patents and publications). The same data can be used to map science. The same thing was said (Rusydiana et al. 2021) that co-word analysis can be used to calculate the number of keywords from a research document that appear simultaneously in the research paper.

VOSViewer is a computer program that can be developed to build and view bibliometric maps. It offers a text-mining function that can be used to build and visualize correlations in an article/publication. Publication maps are displayed in various ways and functions, such as mapping systems, zooming, scrolling, and searching so that they can map articles/publications in more detail. VOSViewer can present and represent specific information about a bibliometric graphic map. Via VOSViewer we can easily display large bibliometric maps to interpret a relationship (van Eck & Waltman 2010).

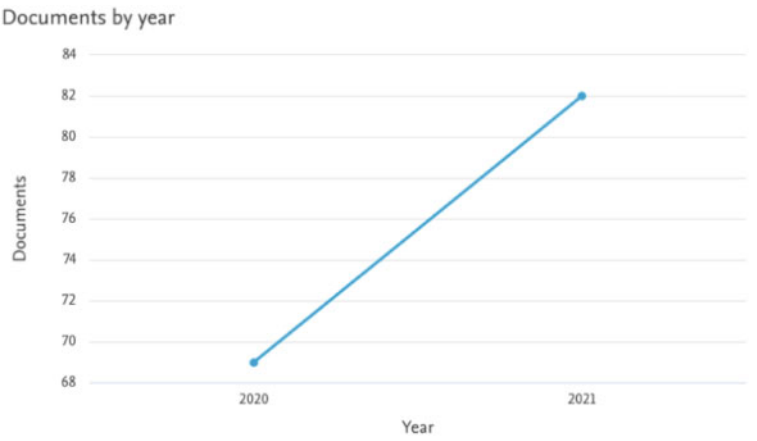

Figure 1. Some papers on the advancement of the financial sector by the year.

2 METHOD

The bibliometric analysis consists of four steps such as the disbursement stage, filtering stage, checking bibliometric attributes, and bibliometric analysis (Julia et al. 2020). The research papers were identified using the systematic literature review (SLR) approach (Nagariya et al. 2021). Papers unrelated to financial distress and COVID-19 were excluded in the first phase after scanning titles, abstracts, and keywords, as well as full-length articles if necessary. The search results showed that there were 151 articles in the form of articles. Data in the context of the number of published articles per year, journals containing articles on finance, especially on financial distress in the COVID-19 era, authors, and subjects. The map of the development of international publications in finance, especially on financial distress in the COVID-19 era, was analyzed using the VOSViewer software.

3 RESULT AND DISCUSIONS

This chapter will discuss the development of the number of international publications in the financial sector, especially on financial distress in the COVID-19 era, the Scopus database from 2020-2021, core journals in international publications in finance, especially on financial distress in the COVID-19 era based on keywords.

3.1 *Development of scientific publications in the financial sector*

Based on the search results on the Scopus database, it shows that the development of field research finance, especially in financial distress in the COVID-19 era, during the period 2020-2021 always increased. The development of research in the financial sector, especially on financial distress in the COVID-19 era, increased significantly starting in 2020 as seen in Figure 1.

From Figure 1, it can be seen that from 2020 to 2021, there was an increase in the development of research in the financial sector, especially in financial distress in the COVID-19 era, which began in 2020 with 69 publications and in 2021 it reached 82 publications. This increase occurred in line with the pandemic that occurred, namely COVID-19, where financial difficulties due to this pandemic were felt by all countries. This has attracted the attention of researchers in the financial sector because of the many financial difficulties that occurred in the era of the COVID-19 pandemic.

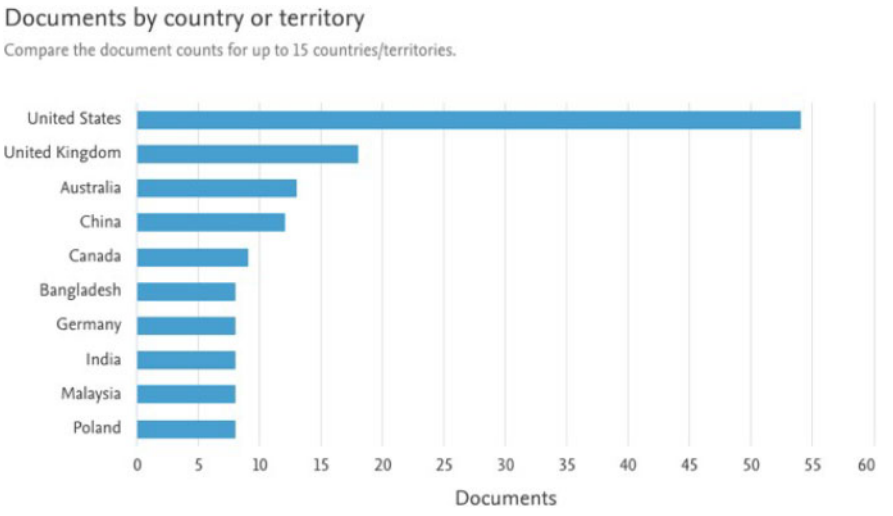

Figure 2. The number of research documents in the field of finance indexed by Scopus by country.

3.2 *Number of Scopus indexed research results documents by country*

When viewed from the network of cooperation or collaboration the results of field research finance, especially in financial distress in the COVID-19 era indexed in Scopus, carried out through a network of partnerships with several countries as seen in Figure 2, shows that researchers in the financial sector, especially into financial distress in the Covid-19 era, mostly came from the United States (54 articles), followed by 18 articles from the United Kingdom, 13 articles from Australia, 12 articles from China, 9 articles from Canada, 8 articles from each of Bangladesh, Germany India, Malaysia, and Poland . These results can be a reference for writers from Indonesia to write on the theme of financial distress because there are still no writers from Indonesia who have worked on this theme (Rahayu & Saleh 2017).

3.3 *Number of Scopus indexed research results documents by country*

From the search results, it is known that the most common subjects in field research finance, especially in financial distress in the COVID-19 era, are Business, Management and Accounting; Social Sciences; Economics, Econometrics and Finance; Psychology; Computer Science; Decision Sciences; Engineering; Environmental Science; Arts and Humanities and Multidisciplinary as shown in Figure 3.

Figure 3 shows that the most common subjects in the field of research finance, especially financial distress in the Covid-19 era, are Business, Management and Accounting (42), Social Sciences (31), Economics, Econometrics and Finance (28), Psychology (10), Computer Science (9), Decision Sciences (7), Engineering (7) and Environmental Science (7). The fewest subjects are Arts and Humanities (6) and Multidisciplinary (6).

3.4 *Bibliometric map of research development in financial sector in Indonesia indexed by Scopus based on keywords*

There were 151 documents on the growth of field study outcomes finance in the Scopus database search results, especially on financial distress in the Covid-19 era. The documents were exported to RIS format, inputted and analyzed with VOSViewer, and the following results were obtained (Rohanda & Winoto 2019). The outcomes of the visualization of the co-word map network of

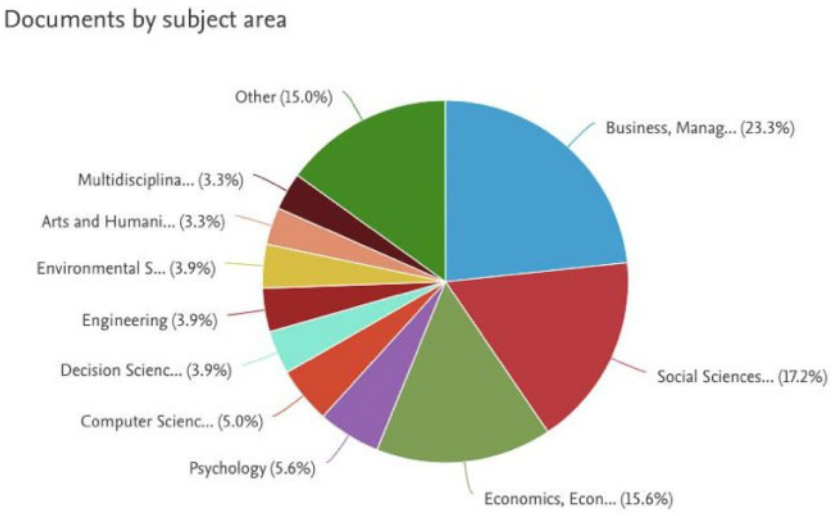

Figure 3. The number of research documents in the field of finance by subject.

financial sector research innovations, especially financial distress in the Covid-19 era, are divided into 8 clusters as shown in Figure 4.

* Cluster 1. The red color consists of 76 topics including financial impact, financial inclusion, financial statement, etc. This cluster shows a relationship related to financial impact which will be related to profitability. Another thing that can also affect is related to sales made by the company regarding profitability.

* Cluster 2. The green color consists of 71 topics including economic hardship, financial crisis, financial threat, etc. This cluster explains the relationship related to the financial crisis with the ongoing COVID pandemic. So it will also have an impact on both mental and physical health.

* Cluster 3. The dark blue color consists of 68 topics including economic impact, financial toxicity, financial vulnerability, etc. This cluster refers to health that has been disrupted due to the COVID pandemic and discussion about financial toxicity as a result of cancer. This cluster has no relation to the main discussion.

* Cluster 4. The yellow color consists of 54 topics including market reaction, potential risk factor, stock return, etc. We know that the COVID pandemic has an impact on all sectors including the capital market. The performance of the capital market has decreased due to the COVID pandemic.

* Cluster 5. The purple color consists of 34 topics including financial performance, financial risk, firm performance, etc. The focus of this cluster is related to the relationship between financial performance and company performance, where when the company's performance is good, the company can distribute dividends to shareholders.

* Clusters 6, 7 and 8 explain the relationship between studies that use bibliometric analysis to determine the direction of research trends in existing research. Most bibliometric analysis uses a systematic literature review as a research method. This cluster also focuses on financial relationships with market reactions during the pandemic. We know that the COVID pandemic has an impact on all sectors including the capital market. The performance of the capital market has decreased due to the COVID pandemic.

3.5 *Visualization of co-word density map*

The cluster density view is the object (label) that is labeled the same as the observable item. Each object dot has a different color based on the density of the item at the moment. The color of the points on the map are determined by the number of objects identified with other items

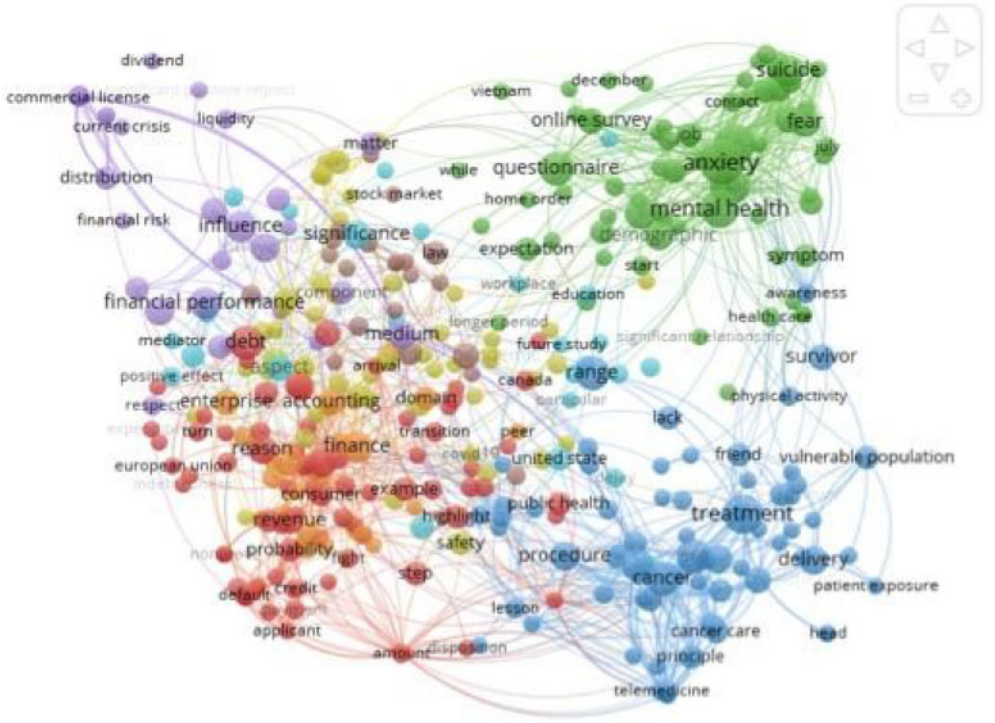

Figure 4. Visualization of the network map for the development of research on financial distress in the COVID-19 era.

(Widuri & Prasetyadi 2018). This section is very helpful for getting an outline of the general nature of the bibliometric map by focusing on which sections of the products are deemed essential to study. We will interpret the most often used keywords in a publication using this worksheet. Visualization of the co-word density map of research development in the financial sector, especially in financial distress in the COVID-19 period, can be seen in Figure 5.

Figure 5 depicts a density map that was generated by analyzing all papers related to the advancement in the financial sector, especially on financial distress in the COVID-19 era, both related and unrelated. Yellow is denser, and greener is rarer. In the figure, there will be 8 clusters if sorted based on the keyword. If you look at the bright colors, there is still no discussion regarding financial distress in the COVID-19 era. So that this topic can be used as a reference for further research.

4 CONCLUSION

VOSviewer was used in this study to generate descriptive and bibliometric analyses. The keywords employed in this research may not be exhaustive; alternative keywords may provide different search results, and other clusters may necessitate a new investigation. The goal of this study was to learn about highly referenced research work, top contributing authors and countries, research topics, and actionable topics for further research. Descriptive analysis was used to identify responses to queries such as top contributing authors, trend research publications, journals, and nations. Within the umbrella of financial distress in the COVID-19 era, bibliometric analysis in VOSviewer revealed 8 clusters representing 8 research aspects. Furthermore, the researchers might pursue any future study area to further investigate financial suffering.

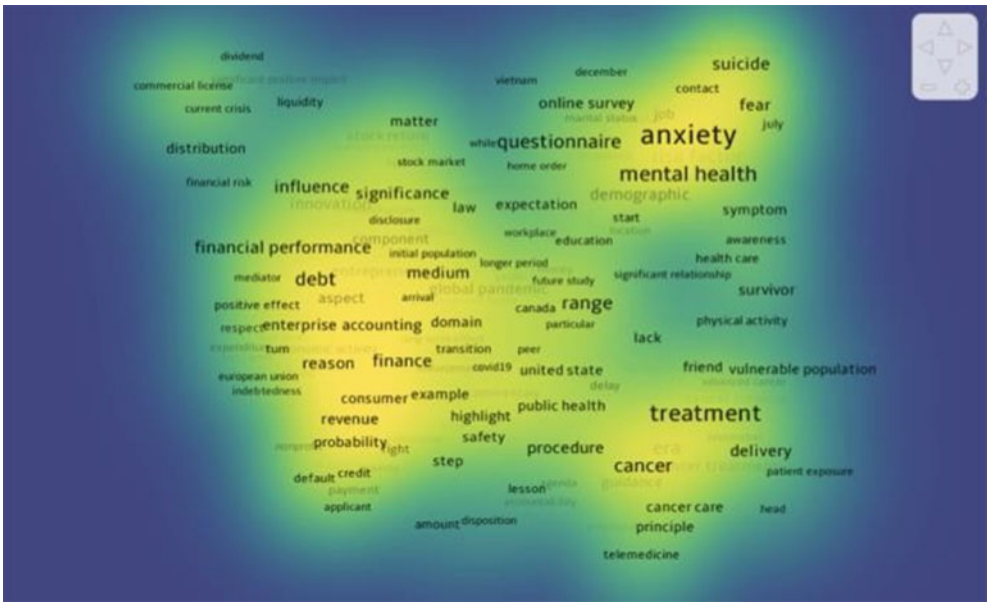

Figure 5. Visualization of the density of the development of financial research indexed by Scopus.

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