Supplementary Materials S

A literature review of taxes in cross-border supply chain modeling: Themes, tax types and new trade-offs

Content

S1. Regional distribution of the selected publications

Table S1-1 presents the top five countries by the publication number; they are the United States (25 publications), People's Republic of China (16 publications), the United Kingdom (8 publications), Canada (5 publications), Germany (4 publications). The publication number of these five countries accounts for 82% of the total sample size. These above-mentioned countries are also important components of the world cross-border trade. According to WTO, these five countries accounted for 39% of the world's total commodity exports in 2019 [1].

Table S1-1. Regional distribution of the selected publications

Country	Publication number	Percentage
The United States	25	35.3%
People's Republic of China	16	22.5%
The United Kingdom	8	11.3%
Canada	5	7.0%
Germany	4	6.0%
Others	13	18.0%

Note: The data of People's Republic of China includes: Chinese mainland, Hong Kong, Macao, but not includes Taiwan, China. Access date: 2021.02.01

S2. Journal distribution of the selected publications

Table S2-1 presents the top five journals from the perspective of the selected publication number and the citations of the selected publications in each journal. From the perspective of selected publication number, the top five journals are International Journal of Production Economics (13), European Journal of Operational Research (8), International Journal of Production Research (5), Manufacturing & Service Operations Management (5), Transportation Research Part E-Logistics and Transportation Review (4). From the perspective of citations, the top five journals are International Journal of Production Economics (589), Interfaces (436), European Journal of Operational Research (283), Operations Research (253), Transportation Research Part E-Logistics and Transportation Review (79).

Table S2-1. Journal distribution of the selected publications

Publication number	Journals	Citations	Journals
13	International Journal of Production Economics	589	International Journal of Production Economics
8	European Journal of Operational Research	436	Interfaces
5	International Journal of Production Research	283	European Journal of Operational Research
5	Manufacturing & Service Operations Management	253	Operations Research
4	Transportation Research Part E-Logistics and Transportation Review	79	Transportation Research Part E-Logistics and Transportation Review

S3. Top-cited publications

According to Rebs, et al. [2], two indicators, i.e., the global citation score (GCS) and the local citation score (LCS), were considered to identify the influential publications among the selected articles. Among them, the local citation score means the citations number to a paper among the selected articles, and the global citation score means the total citations number to a paper in the core collection of WoS.

From the perspective of GCS (see the left column of Table A3-1), the most cited article is Arntzen, et al. [3] published at *Interfaces*; it is known as the fundamental drivers of the implementation of the network design model in the research of CBSC. From the LCS's perspective, the most cited article is Huh and Park [4] published at *Naval Research Logistics*.

Table S3-1. Top-five articles with the most GCS and LCS

GCS	Publications	LCS	Publications
432	Arntzen, et al. [3]	10	Huh and Park [4]
247	Huchzermeier and Cohen [5]	9	Hsu and Zhu [6]
189	Vidal and Goetschalckx [7]	7	Shunko, et al. [8]
126	Tsiakis and Papageorgiou [9]	7	Shunko, et al. [10]
99	Soysal, et al. [11]	6	Xiao, et al. [12]

S4. Most influential authors

This paper identifies the most influential authors in this area from two aspects: publication number and local citation number. First, the most productive author analysis (see Table A4-1) indicates that Baozhuang Niu from South China University of Technology is the most productive researcher in this field, followed by Masha Shunko (Purdue University), Vernon N Hsu (Chinese University of Hong Kong), Stefan Minner (Technische Universität München), and Srinagesh Gavirneni (Cornell University).

Table S4-1. Top-five productive authors of the selected articles

Rank	Author	Counts	Institution	Country (Region)
1	Baozhuang Niu	5	South China University of Technology	People's Republic of China
2	Masha Shunko	3	Purdue University	The United States
3	Vernon N Hsu	3	Chinese University of Hong Kong	People's Republic of China
4	Stefan Minner	2	Technische Universität München	Germany
5	Srinagesh Gavirneni	2	Cornell University	The United States

Second, the local citation analysis to the authors in selected articles (see Table S4-2) indicate that Carlos J. Vidal from the University of Valle is the most cited author in this area, followed by Morris A. Cohen (University of Pennsylvania), Bruce C. Arntzen (Digital Equipment Corporation), Masha Shunko (Purdue University), Woonghee Tim Huh (University of British Columbia), Amiya K. Chakravarty (Tulane University), and Vernon N Hsu (Chinese University of Hong Kong).

Table S4-2. Top-seven authors with the most LCS

Rank	Author	LCS	Institution	Country (Region)
1	Carlos J. Vidal	18	University of Valle	Colombia
2	Morris A. Cohen	14	University of Pennsylvania	The United States
3	Bruce C. Arntzen	11	Digital Equipment Corporation	The United States
4	Masha Shunko	11	Purdue University	The United States
5	Woonghee Tim Huh	11	University of British Columbia	Canada
6	Amiya K. Chakravarty	9	Tulane University	The United States
7	Vernon N Hsu	8	Chinese University of Hong Kong	Hongkong, P. R. China

By combining the above two aspects, Masha Shunko (Purdue University) and Vernon N

Hsu (Chinese University of Hong Kong) were considered the most outstanding contributors in this field because they perform well in both production numbers and local citations.

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