JPB REVIEW
INTERNATIONAL JOURNAL OF PROFESSIONAL BUSINESS REVIEW
ISSN: 2525-3654
OPEN ACCESS

SUGGESTIONS FOR THE CITY FROM EXAMINING IMPACTS OF NON-ECONOMIC FACTORS AFFECTING VOLUNTARY TAX COMPLIANCE – CASE OF VIETNAM BUSINESSES

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ARTICLE INFO

Article history:

Received 31 January 2023

Accepted 10 April 2023

Keywords:

Vietnamese Economy;
Voluntary Tax Compliance;
Tax Non-Compliance;
Tax Authorities.

ABSTRACT

Purpose: This paper aimed to examine the impacts of non-economic factors including: Social Norms, Tax Education, Coercive Power of Tax Authority, Legitimate Power of Tax Authority, Tax Information, Service Quality of Tax Authority, and Quality - Public Governance on the voluntary tax compliance of businesses in Ho Chi Minh City, Vietnam.

Theoretical framework: Findings of Cialdini and Trost, in 1998 in related to standards of effect of non-economic factors in voluntary tax compliance was reported in details, but it will including and not limit to rules constructed and standards (social norms so called) in psychological aspects. This makes a background for presnt study to completing non-economic factor.

Design/Methodology: The study used questionnaires to collect date from survey subjects who are accountants, chief accountants and financial directors of businesses in Ho Chi Minh City, Vietnam. The questionnaire consisted of 2 parts. The first section included an introduction to the business and participants answering the questionnaire. Part 2 included content related to voluntary tax compliance and factors affecting voluntary tax compliance. With 501 valid responses from the survey subjects, the author test the hypotheses in the research model (Structural).

Findings: The research results found that all 7 factors had a significant impact on voluntary tax of businesses in HCM City, Vietnam. Government, tax authorities, and universities basing on this research can come up with more appropriate solutions to enhance the tax compliance (voluntary) behavior of businesses.

Research, Practical & Social implication: this study only analyzed the factors of internal enterprise characteristics affecting the high and low level of non-compliance with corporate income tax, but not yet included in the research model to analyze other factors as important as those outside the business, etc. It is really necessary to come up with more appropriate solutions to strengthen the voluntary tax compliance behavior of businesses, increase revenue for the budget, and contribute to the development of the country and society.

Originality/ value: suggestions for solutions should be taken to increase the tax revenues for the city is stated in present work. Via our study (testing non econ variables), findings tell us that all 7 factors tested had a positive impact on voluntary tax compliance. They included social norms, legal power of tax authorities, coercive power of tax authorities, tax education, service quality of tax authorities, tax information quality public administration; in which, tax education had the most influence, while coercive power of tax authorities had the least influence.

Doi: https://doi.org/10.26668/businessreview/2023.v8i4.934

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SUGESTÕES PARA A CIDADE DE EXAMINAR OS IMPACTOS DE FATORES NÃO ECONÔMICOS QUE AFETAM O CUMPRIMENTO VOLUNTÁRIO DOS IMPOSTOS - CASO DAS EMPRESAS VIETNAMITAS

RESUMO
Objetivo: Este documento tinha como objetivo examinar os impactos de fatores não econômicos, inclusive: Normas Sociais, Educação Tributária, Poder Coercivo da Autoridade Tributária, Poder Legítimo da Autoridade Tributária, Informação Tributária, Qualidade de Serviço da Autoridade Tributária, e Qualidade - Governança Pública sobre o cumprimento voluntário dos impostos das empresas na cidade de hcm, Vietnã.
Estrutura teórica: As descobertas da Cialdini e Trost, em 1998, relacionadas a padrões de efeito de fatores não econômicos no cumprimento voluntário de impostos foram relatadas em detalhes, mas incluirá e não se limitará a regras construídas e padrões (normas sociais assim chamadas) em aspectos psicológicos. Isto faz com que o estudo pré-determinado seja um pano de fundo para completar o fator não-econômico.
Desenho/Metodologia: O estudo utilizou questionários para coletar dados de sujeitos de pesquisa que são contadores, chefes de contas e diretores financeiros de empresas na cidade de Ho Chi Minh, Vietnã. O questionário consistia de 2 partes. A primeira seção incluiu uma introdução aos negócios e aos participantes que responderam ao questionário. A segunda parte incluiu o conteúdo relacionado ao cumprimento voluntário dos impostos e fatores que afetam o cumprimento voluntário dos impostos. Com 501 respostas válidas dos sujeitos da pesquisa, o autor testou as hipóteses do modelo de pesquisa (Estrutural).
Conclusões: Os resultados da pesquisa constataram que todos os 7 fatores tiveram um impacto significativo sobre os impostos voluntários das empresas na cidade de HCM, Vietnã. O governo, as autoridades fiscais e as universidades com base nesta pesquisa podem encontrar soluções mais adequadas para melhorar o comportamento (voluntário) das empresas em matéria de cumprimento fiscal.
Pesquisa, prática e implicações sociais: este estudo analisou apenas os fatores das características internas das empresas que afetam o alto e baixo nível de não conformidade com o imposto de renda corporativo, mas ainda não incluídos no modelo de pesquisa para analisar outros fatores tão importantes quanto aqueles fora da empresa, etc. É realmente necessário encontrar soluções mais adequadas para fortalecer o comportamento voluntário de cumprimento fiscal das empresas, aumentar a receita para o orçamento e contribuir para o desenvolvimento do país e da sociedade.
Originalidade/valor: sugestões de soluções devem ser tomadas para aumentar a receita tributária para a cidade é apresentada no presente trabalho. Através de nosso estudo (testando variáveis não econômicas), os resultados nos dizem que todos os 7 fatores testados tiveram um impacto positivo sobre o cumprimento voluntário dos impostos. Eles incluíram normas sociais, poder legal das autoridades fiscais, poder coercitivo das autoridades fiscais, educação fiscal, qualidade de serviço das autoridades fiscais, qualidade da informação fiscal da administração pública; nos quais, a educação fiscal teve a maior influência, enquanto o poder coercitivo das autoridades fiscais teve a menor influência.

Palavras-chave: Economia Vietnamita, Cumprimento Voluntário dos Impostos, Não Cumprimento Fiscal, Autoridades Tributárias.

SUGERENCIAS PARA LA CIUDAD A PARTIR DEL EXAMEN DE LAS REPERCUSIONES DE LOS FACTORES NO ECONÓMICOS QUE AFECTAN AL CUMPLIMIENTO VOLUNTARIO DE LAS OBLIGACIONES FISCALES - EL CASO DE LAS EMPRESAS DE VIETNAM

RESUMEN
Objetivo: El objetivo de este trabajo es examinar el impacto de los factores no económicos, entre los que se incluyen: Las normas sociales, la educación fiscal, el poder coercitivo de la autoridad fiscal, el poder legítimo de la autoridad fiscal, la información fiscal, la calidad del servicio de la autoridad fiscal y la calidad de la gobernanza pública sobre el cumplimiento fiscal voluntario de las empresas en la ciudad de Hcm, Vietnam.
Marco teórico: Los hallazgos de Cialdini y Trost, en 1998, en relación con las normas del efecto de los factores no económicos en el cumplimiento fiscal voluntario se informó en detalle, pero se incluyen y no se limitan a las normas construidas y las normas (normas sociales) en los aspectos psicológicos. Esto hace un fondo para el estudio actual para completar el factor no económico.
Diseño/metodología: El estudio utilizó cuestionarios para recopilar datos de los encuestados, que son contables, jefes de contabilidad y directores financieros de empresas de Ciudad Ho Chi Minh (Vietnam). El cuestionario constaba de dos partes. La primera parte incluía una introducción a la empresa y a los participantes que respondían al cuestionario. La segunda parte incluía contenidos relacionados con el cumplimiento fiscal voluntario y los factores que afectan a dicho cumplimiento. Con 501 respuestas válidas de los encuestados, el autor puso a prueba las hipótesis del modelo de investigación (Estructural).

Resultados: Los resultados de la investigación encontraron que los 7 factores tenían un impacto significativo en el impuesto voluntario de las empresas en la ciudad de HCM, Vietnam. El gobierno, las autoridades tributarias y las universidades, basándose en esta investigación, pueden proponer soluciones más apropiadas para mejorar el comportamiento de cumplimiento fiscal (voluntario) de las empresas.
Implicación social, práctica y de investigación: este estudio sólo ha analizado los factores de las características internas de la empresa que afectan al alto y bajo nivel de incumplimiento del impuesto de sociedades, pero aún no se ha incluido en el modelo de investigación analizar otros factores tan importantes como los externos a la empresa, etc. Es realmente necesario plantear soluciones más adecuadas para reforzar el comportamiento de cumplimiento fiscal voluntario de las empresas, aumentar los ingresos para el presupuesto y contribuir al desarrollo del país y de la sociedad.
Originalidad/valor: en el presente trabajo se proponen soluciones para aumentar los ingresos fiscales de la ciudad. A través de nuestro estudio (probando variables no económicas), los resultados nos dicen que los 7 factores probados tuvieron un impacto positivo en el cumplimiento fiscal voluntario. Entre ellos se incluyen las normas sociales, el poder legal de las autoridades fiscales, el poder coercitivo de las autoridades fiscales, la educación fiscal, la calidad de los servicios de las autoridades fiscales y la calidad de la información fiscal de la administración pública; la educación fiscal es el factor que más influye, mientras que el poder coercitivo de las autoridades fiscales es el que menos influye.

Palabras clave: Economía Vietnamita, Cumplimiento Fiscal Voluntario, Incumplimiento Fiscal, Autoridades Fiscales.

INTRODUCTION

Tax is a compulsory payment to the state budget of organizations and individuals as prescribed by law and is considered the focus of economic, social and political development. Therefore, taxes play a very important role in the development of countries worldwide (Owens, & Parry, 2009). Besides, it is very necessary for subjects to comply with regulations related to tax collection and payment. With such great importance, the issue of tax compliance has been studied. Tax compliance is a complex issue, depending on different approaches, so there will be different tax compliance classifications. The most common and widely recognized classification, however, is implementation based. In this case, tax compliance is divided into two types: enforced tax compliance and voluntary tax compliance (Mas'ud et al, 2014).

In this study, the author analyzed in depth the voluntary tax compliance. Between the two types of compliance, the state always wants to achieve voluntary tax compliance. However, the current situation of voluntary compliance with tax laws by Vietnamese enterprises has not been highly appreciated. This can be seen from the tax inspection results, many businesses located in the city have not voluntarily fully complied with the provisions of the tax law.

Therefore, the question raised here and needs to find the answer is how the status of voluntary tax compliance of businesses located in Ho Chi Minh City is. More importantly, the main aim of the study was to find out what factors influenced levels of voluntary tax compliance in Ho Chi Minh City? What solutions should be taken to increase the tax revenues for the city? Realizing the urgency of the problem, in Vietnam there have been a number of researchers

interested and conducting numerous studies related to this topic. However, those previous studies mainly stopped at the implementation of descriptive statistics (Nguyen Thi Le Thuy, 2009). Another recent study carried out in Ho Chi Minh City was from Nguyen Viet Hong Anh (2019), but this study only analyzed the factors of internal enterprise characteristics affecting the high and low level of non-compliance with corporate income tax, but not yet included in the research model to analyze other factors as important as those outside the business, etc. Thus, a study to analyze, evaluate and examine non-economic factors affecting tax non-compliance is necessary, and data collected from surveys of many subjects with many different angles to have a solid scientific basis on which to base. It is really necessary to come up with more appropriate solutions to strengthen the voluntary tax compliance behavior of businesses, increase revenue for the budget, and contribute to the development of the country.

LITERATURE REVIEW

Social Norms

Cialdini and Trost (1998) defined social norms as a psychosocial construct composing of rules and standards understood by members of a group, and norms. This norm will serve to guide and/or limit social behavior in which no law exists. The study also identified four different social norm constructs: doctrinal norm, descriptive norm, subjective norm, and personal norm. Specifically, doctrinal norms specify what should be done and that is the group's code of ethics. Descriptive standards are standards that develop from observing how other people actually behave in specific situations. Subjective norms relate specifically to the expectations of significant others (e.g. family, friends, co-workers, etc.). Finally, personal norms are the individual's own expectations for behavior which can arise from internalizing doctrinal norms.

In this study, according to the explanation of this theory, the author expects that voluntary tax compliance will depend on social norms. In particular, the expectations of important taxpayers will impact on voluntary tax compliance. When family, friends and colleagues consider tax evasion and violation of tax regulations to be wrong, taxpayers are likely to comply with tax in a voluntary state.

There had been many previous researchers (Davis, et al. 2003; Wenzel 2004, 2005; Bobek et al. 2007; Blanthorne & Kaplan, 2008) examining the influence of social norms on tax compliance behavior, and finding that many open questions remain regarding their influence. Almost all previous tax studies including social or individually normative structures have

identified a significant effect on tax compliance from these constructs.

It is such strong evidence that it is the basis for the author to propose the first hypothesis as follow

H1: Social norms positively affect voluntary tax compliance.

Tax Education

Although no formal definition of a contingency model exists, the concept and its random relationship have been discussed in many fields (Collins et al., 1992). The general premise of this argument is described by Hofer (1975) in his research on business strategy. Hofer argued that giving the nature of the theory to be geared towards complex phenomena, universal models was not sufficient to explain variation in results. Therefore, the crux of the problem lies in the ability to establish contingencies that allow for more precise relationships between predictors and criteria.

According to contingency theory, it is not possible to build a universal model that fits all possible scenarios because the nature of a model depends on the condition and state of the contingency factors which are really diverse. Instead, the theory suggests that the specific nature of the model should be left to change, depending on the state of the various contingency variables. At the same time, the theory has also shown that researchers are encouraged to conduct tax compliance research by focusing on specific groups of taxpayers rather than the entire taxpayer population (Richardson and Sawyer 2001).

The potential relevance of contingency theory to tax compliance in this area has only recently been recognized. Several researchers since 1985 have suggested that a universal theory of tax compliance is not possible (Harvey and McCrohan, 1988; Kidder and McEwan, 1989). Collins, Milliron and Toy (1992) tested the relevance of the contingency theory to research tax compliance through survey and their results showed that this theory was relevant for tax compliance research player in the future. Two contingency variables were examined by the authors, including the use of the tax preparer and the taxpayer's return goal. These were found to affect the importance of other checked compliance variables. Several other studies have indirectly examined the relevance of contingency theory to the tax compliance field. These studies have found variables such as ethics (Smith, 1990; and Reckers, Sanders and Roark, 1994), and tax education (Hite, 1997) as prophylactic variables, affecting compliance.

Thus, according to the explanation of this theory and the results of some conducted studies, the author expects the tax education factor to have an influence on voluntary tax

compliance.

Rodrigues et al (2019) was conducted with the aim of assessing the perceptions of individual taxpayers in Portugal and Switzerland on different aspects of their relationship with the tax authorities, and the corresponding impact on tax evasion. Research results show that trust represents the largest amount of significant disparity, considering the control variables for gender, age, country, tax return filing, tax education, marital relationship, current sense of belonging to a religion and income level.

Based on the results of the previous studies above, and based on the explanation of the contingency theory, the author proposed the next hypothesis as follows

H2: Tax education positively affects voluntary tax compliance.

Coercive Tax Authority Power (PTA) and Legitimate PTA

Van Dijke & Poppe (2006) pointed out that power was often defined as the ability of a person to accomplish goals through others. Gobena & Van Dijke (2015) stated that two possible reasons why people conformed to those in power. First, they may want to avoid the punishment that those in power might inflict on them (Ariel, 2012). Second, there may be a division of roles between power holders and subordinates acceptable to both sides. In the second scenario, people consider the authority of the government to be legitimate. In contrast, coercive power is the power on the part of the tax authorities to compel taxpayers to pay taxes not because they believe that taxes help finance common public goods, but out of fear of tax checks and penalties caused by tax evasion (Feld & Frey, 2002, 2007; Kastlunger et al., 2013; Kirchler et al., 2008). In other words, coercive power is the power to direct individuals against their will (Kirchler et al., 2008). Gobena & Van Dijke (2015) also showed that this form of power was needed to enforce tax laws in a hostile tax environment where there was no mutual understanding between tax authorities and taxpayers.

Kirchler (2007) and Kirchler, Hoelzl, and Wahl (2008) proposed a theoretical concept that integrated economic factors of tax compliance as well as psychological and social factors, and argued that tax compliance depended on the power of the tax authorities as well as the trust in the tax authorities. The slippery slope theory started from the assumption that the interaction environment between government and taxpayers at two different extremes could be antagonistic, or cooperative.

According to this theory, to achieve cooperation in a society, there can be two different paths. The first path emphasizes the authority's right to regulate the behavior of citizens. Tax

compliance is enhanced by external measures, primarily through inspections and fines. The second path emphasizes how taxpayers interact with government, mutual trust, and commitment to the society in which they live. Trust is viewed as a relational variable that provides the basis for voluntary cooperation. If trust is high, taxpayers are aware of their obligation to meet social needs. Both approaches promise high tax contributions, either by exercising power or by strengthening trust. The resulting taxpayer behavior may be the same in both cases, they pay their share; however, the implementation of tax compliance is different. In the first case, compliance is enforced; in the second case is voluntary.

In this study, according to the explanation of this theory, the author expects that voluntary tax compliance will depend on the level of trust of taxpayers and the power of the competent authorities. In the case where the confidence of the taxpayer is high enough, the main motivation for paying taxes will be voluntary. And conversely, in another study, the author will consider that the main motivation for paying taxes is compulsion in case the taxpayer's confidence is not high but the authority of the authority is high. This shows that there is a correlation between power and trust, power can promote trust. On the other hand, it can also decrease trust.

In their study of the impact of agency power and people's trust in the relationship between slippery slope theory and tax compliance in Italy, Kastlunger et al. (2013) proposed an investigation on examination of the nature of power (coercive versus legal) within the framework of tax compliance theory to clarify ambiguous results as well as to clarify the complex relationship between power and belief. The study uses a linear structural model to test the hypotheses of the slippery slope theory by examining coercive and legal power on a sample of N = 389 Italian taxpayers and self-employed entrepreneurs. They find evidence that trust is positively related to voluntary tax compliance. Trust is found to be negatively related to coercive power and positively related to legitimate power. Both coercive power and legal power are correlated with enforcement compliance. However, the effectiveness of compliance is enforced resulting in increased tax evasion.

More closely related to the problem mentioned by the authors, in the study by Murphy & Torgler (2004) discussed the findings of an empirical study showing that the use of intimidation and legal coercion as a management tools - in addition to being more expensive to implement - can sometimes be ineffective in achieving compliance. Using survey data collected from 2,292 taxpayers accused of tax evasion, it will be demonstrated that variables such as trustworthiness need to be considered when managing noncompliance. If regulators are seen as

acting fairly, people will trust the agency's motives and will voluntarily delay their decisions. Thus, this paper argues that in order to shape desirable behavior, regulators will need to go beyond motives that are linked exclusively with deterrence. Strategies aimed at reducing distrust between two parties can prove particularly effective in voluntary compliance with organizational rules and regulations.

The theory of slippery slope together with previous studies serve as the basis for the author to put forward the next hypothesis about the coercive power and legal power affecting the obligatory tax compliance.

H3: Coercive PTA positively affects voluntary tax compliance. H4: Legitimate PTA positively affects voluntary tax compliance.

Tax Information

The theory of planned behavior or the theory of intended behavior was initiated by Ajzen in 1991. This theory states that an individual's behavior in society is influenced by certain factors, derived from for certain reasons and occurs in a planned manner (Benk, Çakmak, & Budak, 2011). A person does something when s/he sees it as a positive behavior (attitude towards the behavior), has encouragement from those seen as important (subjective norm), and has beliefs to do it (control cognitive behavior). The interaction of these three factors determines the consistency of a person's intentions with his or her behavior.

There have been many studies using the Theory of Planned Behavior to test tax compliance (Bobek, Hageman, & Kelliher, 2012; Bobek & Hatfield, 2003; Trivedi, Shehata, & Mestelman, 2005; Benk, Çakmak, & Budak, 2011). Taing and Chang (2020) applied the theory of planned behavior (TPB) to investigate tax compliance intentions of citizens residing in Phnom Penh, Cambodia. TPB asserts that there are three components of behavior: attitudes, subjective norms, and perceived behavioral control. Based on the components, seven determinants were developed to study tax compliance intent including tax information.

In this study, according to the explanation of this theory, the author expects that voluntary tax compliance will depend on three main factors of the theory, which are behavioral beliefs, common normative beliefs, and common-sense beliefs. On autonomy, specifically tax education, tax information and social norms will affect taxpayers' tax compliance intentions.

Regarding tax information, the author's argument that if taxpayers receive sufficient tax information which is understandable, timely, and accurate, they will comply with the voluntary tax compliance. The next hypothesis was given as follows

H5: Tax information positively affects voluntary tax compliance.

Service Quality of Tax Authority

This factor is based on arguments from the fiscal exchange theory. McKerchar and Evans (2009) stated that the fiscal exchange theory was shaped by economic deterrence and psychosocial theories. The content of this theory suggests that the level of service of the tax authorities to taxpayers will improve the motivation in implementing voluntary tax compliance. This means that tax authorities and governments can enhance tax compliance through delivering the desired level of quality of service and infrastructure projects and programs to the public in effective ways (Moore, 2004). This form of relationship is considered to be a contractual relationship between the tax authority, the government and the taxpayer (Moore, 2004). The theory assumes that the behavior of individual taxpayers in paying taxes is often motivated by tax authorities and government efforts on the service quality, and the rational use of tax revenues on goods and public service. Compliance levels decrease when taxpayers feel dissatisfied with service quality level of the tax authorities and the use of tax revenues by the government (Palil, 2010). Voluntariness and willingness to pay taxes will be enhanced when the tax qualifies the services provided by the tax authorities along with the good projects and programs implemented by the government from the tax revenue generated (Alm, Jackson, & McKee, 1993).

In this study, according to the explanation of this theory, the author expects that the better the service quality of the tax authorities is, the higher the tax compliance level of taxpayers becomes.

Ali and Abdul-Jabbar (2016) conducted a study to examine the tax service quality and income tax non-compliance of SMEs in Yemen. The results from the study showed that the quality of tax services was assessed as low, which made the managers of small and medium-sized business owners dissatisfied with the service quality of the tax authorities. Prior to that, Kamil (2015) examined the influence of tax awareness, knowledge, tax penalties and services on tax compliance. The results of the study showed that tax awareness, penalties and service quality by tax authorities have a significant positive effect on taxpayer compliance, while tax knowledge had a negative impact on tax compliance.

A recent study by Masari and Suartana (2019) was conducted to determine the influence of tax knowledge, service quality, tax audit, and technology on local taxpayer compliance. This study used primary data based on respondents' responses to a questionnaire distributed to 90

taxpayers registered at the Badung Regency Revenue Authority. Based on the information that hotel, restaurant, and entertainment taxpayers used the online monitoring system, 904 taxpayers and based on the criteria, the study determined a sample size of 90 taxpayers. Data analysis techniques are performed using a variety of linear regression analysis techniques. The analysis shows that all four factors: tax knowledge, service quality, tax inspection and technology have a positive influence on the compliance of local taxpayers.

Thus, there are many solid grounds for the author to propose the next hypothesis as follows

H6: Service quality of tax authority positively affects voluntary tax compliance.

Public Governance Quality

World Bank (2006) considers the quality of public governance to be the process by which competent leaders are selected, monitored, and replaced along with the capacity of a country's government to implement policies, and manage that country's resources effectively. Citizens support the government in its responsibility by providing finance for the maintenance of government in the form of paying taxes (Alabede et al., 2011). Levi (1988) argued that if taxpayers perceived that the conversion rate from taxes to political goods was low then taxpayers would feel that the government failed to comply with its obligations under the contract; thus, tax compliance would deteriorate. Torgler (2003) argued that when the quality of public governance declined, the tax compliance of taxpayers might be affected because individuals believed that the government did not respect their honesty.

Alabede et al. (2011), with the main aim to examine the relationship between taxpayers' perception of the quality of public governance and their compliance behavior as well as to determine whether the relationship adjusted for financial conditions, proposed to expand Fischer's tax compliance model to incorporate perceived tax service quality, public governance quality, ethnic diversity as well as effective regulation of taxpayers' financial condition and risk preference. This study included a survey on individual taxpayers' views, perceptions, and behaviors on the quality of public governance as well as tax compliance. The main finding of this study was that the quality of public governance had a significantly positive relationship with tax compliance behavior.

From these arguments and previous research evidence, the author proposed the following final hypothesis.

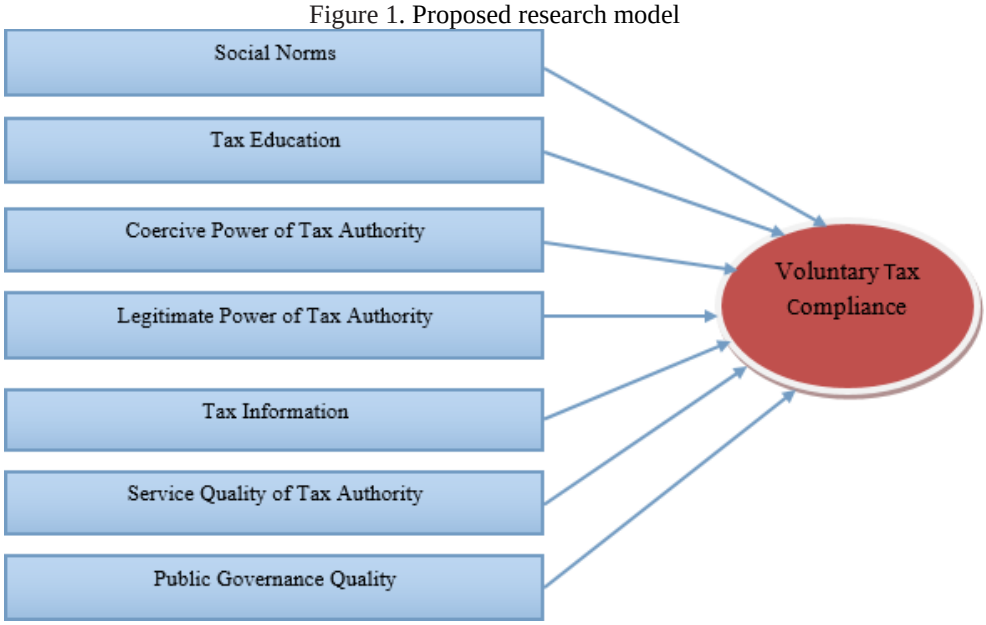
H7: Public governance quality positively affects voluntary tax compliance.

RESEARCH MODEL AND METHODOLOGY

Research Model

Author proposed a as research model in the Figure 1. This research model was proposed based on the theoretical framework and relevant literature reviews. The main purpose of this study was to analyze the effects of 7 factors including Social Norms, Tax Education, Coercive Power of Tax Authority, Legitimate Power of Tax Authority, Tax Information, Service Quality of Tax Authority, Public Governance Quality to Voluntary Tax Compliance, and thus Voluntary Tax Compliance would take the role of the dependent variable, while 7 factors would be the independent variables that author got interested in.

Figure 1. Proposed research model



(Source: Researcher proposed)

Methodology

In this study, questionnaires were used to collect research data. The questionnaire consisted of 2 parts. The first section included an introduction to the business and participants answering the questionnaire. Part 2 included content related to voluntary tax compliance and factors affecting voluntary tax compliance. Respondents included accountants, chief accountants or chief financial officers of businesses in Ho Chi Minh City, Vietnam. There were 501 businesses surveyed in this study.

This study examined the influence of 7 factors on the voluntary tax compliance behavior of businesses, and the study model consisted of 1 dependent variable and 7 independent variables. These variables are measured with items which are adapted from several studies,

such as, Kirchler and Wahl (2010), Liu (2014), Ser Pei Ching (2013), Kastlunger et al. (2013), Taing & Chang (2020), Girma (2017). The items of each measurement are tested using 5-point Likert scale, where 1 = strongly disagree; 2 = disagree; 3 = neutral; 4 = agree; and, 5 = strongly agree.

The analysis of the model included 4 stages the following: Cronbach's test for reliability of the scale, Exploratory factor analysis (EFA), Confirmatory factor analysis (CFA), and Structural equation modeling (SEM).

RESULTS AND DISCUSSION

Sample Descriptive

According to Hair et al. (2010), if the model has a number of factors greater than 7 and some factors have fewer than 3 observed variables, the minimum sample size is 500. The survey for research purposes obtained 501 valid responses from the surveyed subjects, so the sample size of this study was 501, greater than 500, hence this was appropriate. Table 1 below describes some characteristics, numbers, and percentage of surveyed businesses such as: Legal form of business, Main business sector, Company age; Company size, Audit of financial accounting and some characteristics of business representatives participating in the survey such as Gender, Age, Highest level of education, Respondent designation, Working time in the field of finance and accounting.

Table 1. Respondents profile

No	Item	Frequency (N=501)	Percentage (Total = 100%)
1	**Legal form of business**		
	State business	20	4.0
	Sole proprietorship	43	8.6
	Limited company	317	63.3
	Share company	120	24.0
	Partnership	1	.2
2	**Main business sector**		
	Manufacturing	101	20.2
	Trading	160	31.9
	Services	193	38.5
	Others	47	9.4
3	**Business age**		
	Under 2 years	32	6.4
	2 – under 5 years	124	24.8
	Over 5 years	345	68.9
4	**Business size (Total Asset)**		
	Under 20 billion	295	58.9
	20 - under 50 billion	66	13.2

	50 - under 100 billion	31	6.2
	Over 100 billion	109	21.8
5	**Audit of financial accounting**		
	Big 4 (KPMG, Deloitte, EY, PwC)	62	12.4
	Non - Big 4	140	27.9
	Non - Audited financial statements	299	59.7
6	**Gender**		
	Male	143	28.5
	Female	358	71.5
7	**Age**		
	Under 22 years	13	2.6
	22 – under 30 years	245	48.9
	30 – under 45 years	204	40.7
	More than 45 years	39	7.8
8	**Highest level of education**		
	Junior college	92	18.4
	Bachelor degree	326	65.1
	Masters	73	14.6
	PhD	6	1.2
	Others	4	.8
9	**Respondent designation**		
	Accountant	332	66.3
	Chief accountant	130	25.9
	CFO	39	7.8
10	**Working time in the field of financial and accounting**		
	Under 5 years	235	46.9
	5 - under 10 years	139	27.7
	10 - under 20 years	104	20.8
	More than 20 years	23	4.6

(Source: The researcher' collecting data, SPSS 26)

Assessment of Measurement Model

This study consisted of 8 scales for 1 dependent variable and 7 independent variables, for a total of 44 observed variables. These scales were inherited from previous studies. The test results showed that all scales met the reliability requirements, except for the observed variable PG1 of the Public Governance Quality variable with a total variable correlation coefficient equal to 0.126 - less than 0.3, so it was excluded from the scale. The final result consisted of 44 measured observational variables for 1 dependent variable, and 7 independent variables which were included in the exploratory factor analysis. Table 2 below shows the minimum value, maximum value, mean, standard deviation of 43 observed variables and the reliability results of variables' scales.

Table 2. Test results of the validity and reliability of scale

No	Symbol	Descriptive statistics (N = 501)	Mean	Std. Dev.	Min	Max	Alpha
A	**Dependent Variable**						
1	**VCD**	**Voluntary tax compliance**					
1.1	VCD1	When I pay my taxes as required by the regulations, I do so because I pay my taxes voluntarily	3.6447	.70535	1.00	5.00	
1.2	VCD2	When I pay my taxes as required by the regulations, I do so without spending a long time thinking how I could reduce them	3.4990	.83096	1.00	5.00	
1.3	VCD3	When I pay my taxes as required by the regulations, I do so because to me it's obvious that this is what you do	3.6188	.71859	1.00	5.00	
1.4	VCD4	When I pay my taxes as required by the regulations, I do so even if tax audits did not exist	3.6627	.90994	1.00	5.00	.897
1.5	VCD5	When I pay my taxes as required by the regulations, I do so to support the state and other citizens	3.6028	.75360	1.00	5.00	
1.6	VCD6	When I pay my taxes as required by the regulations, I do so because I like to contribute to everyone's good	3.6267	.83331	1.00	5.00	
1.7	VCD7	When I pay my taxes as required by the regulations, I do so because for me it's the natural thing to do	3.5729	.81804	1.00	5.00	
1.8	VCD8	When I pay my taxes as required by the regulations, I do so because I regard it as my duty as citizen	3.6747	.82700	1.00	5.00	
1.9	VCD9	When I pay my taxes as required by the regulations, I do so even though I know that others do not do that	3.7046	.79785	1.00	5.00	
1.10	VCD10	When I pay my taxes as required by the regulations, I do so because I am sure I am doing the right thing	3.6966	.94645	1.00	5.00	
B	**Independent Variable**						
1	**SNF**	**Social Norms**					
1.1	SNF1	My spouse or significant other would think it is wrong to evade use taxes	3.8503	.79470	1.00	5.00	
1.2	SNF2	My tax return preparer would think it is wrong to evade use taxes	3.8762	.72983	2.00	5.00	.910
1.3	SNF3	My family would think it is wrong to evade use taxes	3.8703	.79570	1.00	5.00	
1.4	SNF4	My friends would think it is wrong to evade use taxes	3.7924	.78283	1.00	5.00	

1.5	SNF5	My peers would think it is wrong to evade use taxes	3.8184	.76743	1.00	5.00	
2	**TEF**	**Tax Education**					
2.1	TEF1	I encounter significant confusion whilst filling tax forms	3.7086	.80679	2.00	5.00	
2.2	TEF2	I need to consult tax professionals in completing my tax forms	3.7545	.76786	2.00	5.00	.861
2.3	TEF3	When I am not really sure whether or not an expense is allowable, it makes sense to claim the deduction anyway	3.7485	.76722	1.00	5.00	
2.4	TEF4	There is shortage of experienced and highly motivated personnel for tax assessment and tax collection	3.7665	.78189	1.00	5.00	
3	**CPF**	**Coercive Power of Tax Authority**					
3.1	CPF1	Tax authorities primarily aim to punish	3.3972	.85785	1.00	5.00	.815
3.2	CPF2	Tax authorities investigate as long as they find something	3.4052	.86342	1.00	5.00	
3.3	CPF3	Tax authorities' interventions are too severe	3.4651	.87022	1.00	5.00	
3.4	CPF4	Tax authorities nurture hostile feelings towards taxpayers	3.4032	.92580	1.00	5.00	
3.5	CPF5	Tax authorities interpret tax laws in order to punish the highest number of taxpayers	3.6607	.91904	1.00	5.00	
4	**LPF**	**Legitimate Power of Tax Authority**					
4.1	LPF1	Tax Evasion is detected in a high percentage of the cases	3.7605	.74197	1.00	5.00	
4.2	LPF2	Tax authorities combat tax crimes in an efficient way	3.7405	.72425	1.00	5.00	
4.3	LPF3	Tax evasion is likely to be detected	3.8084	.66874	1.00	5.00	.898
4.4	LPF4	Tax authorities control frequently and profoundly	3.8323	.69558	1.00	5.00	
4.5	LPF5	Due to their knowledge and competence, tax authorities are able to detect every act of tax evasion	3.8343	.70604	1.00	5.00	
5	**TIF**	**Tax information**					
5.1	TIF1	I could receive accurate information about tax issues from my sources of information (i.e., television, email, newspaper, radio, Facebook)	3.5030	.81884	1.00	5.00	
5.2	TIF2	The tax information that I receive is clear and understandable	3.3713	.82091	1.00	5.00	.874
5.3	TIF3	Tax officials provide clear explanations or responses to my queries	3.4052	.85410	1.00	5.00	
5.3	TIF4	I generally receive sufficient information about my tax issues	3.4251	.86307	1.00	5.00	

5.5	TIF5	I am always given up-to-date and relevant information on tax issues	3.4251	.84433	1.00	5.00	
6	**AQF**	**Service quality of tax authority**					
6.1	AQF1	The tax authority provides adequate and timely service for taxpayer to encourage tax compliance	3.5349	.76503	1.00	5.00	
6.2	AQF2	I feel the tax collection system by the authority is operating quickly and properly to encourage compliance	3.5090	.79399	1.00	5.00	.914
6.3	AQF3	The tax authority well organized by ethical skilled man power and technological development to inspire compliance	3.5768	.77497	1.00	5.00	
6.4	AQF4	I feel the tax authority provide reliable service to assure voluntary compliance	3.5329	.75459	1.00	5.00	
6.5	AQF5	The tax authority provides consulting assistance service to encourage and help accomplish voluntary compliance	3.5669	.77073	1.00	5.00	
7	**PGF**	**Public governance quality**					
7.1	PGF2	I think government wastes a lot of money	3.7545	.80598	2.00	5.00	
7.2	PGF3	I do not feel like paying taxes as long as the government cannot be trusted	3.5948	.82553	1.00	5.00	
7.3	PGF4	It is not so wrong to declare less on taxable income since the government spends too much on extravagant projects	3.7784	.74351	2.00	5.00	.772
7.4	PGF5	I think people are not enlightened on how tax revenues are being utilized by government	3.7325	.74049	2.00	5.00	
7.5	PGF1	I think corruption in Viet Nam is high	Excluded				

(Source: The researcher' collecting data, SPSS 26)

Table 3 below shows the rotated factor matrix of the exploratory factor analysis. The results of the exploratory factor analysis showed that the KMO coefficient = 0.949 with the Sig. value = 0.000, the factor load coefficients were all greater than 0.5, the Eigenvalues stopping at the 7th factor was 1,176, greater than 1. Besides, the variance explanation was 65.643%, greater than 50%. The results of the exploratory factor analysis were appropriate.

Table 3. The rotated factor matrix of exploratory factor analysis

Items	Factor							
	1	2	3	4	5	6	7	8
SNF4	.871							
SNF5	.865							
SNF3	.837							
SNF2	.756							
SNF1	.738							
VCD6		.879						
VCD7		.729						
VCD9		.697						
VCD10		.639						
VCD8		.630						
VCD4		.594						
VCD1		.530						
VCD5		.470						
VCD3		.430						
VCD2		.374						
TIF5			.852					
TIF4			.821					
TIF2			.799					
TIF3			.702					
TIF1			.679					
LPF4				.906				
LPF5				.820				
LPF3				.748				
LPF2				.643				
LPF1				.619				
AQF2					.826			
AQF4					.820			
AQF1					.808			
AQF5					.780			
AQF3					.733			
TEF2						.841		
TEF1						.793		
TEF3						.777		
TEF4						.719		
CPF3							.816	
CPF4							.742	
CPF2							.734	
CPF1							.693	
CPF5							.548	
PGF2								.779
PGF4								.744
PGF5								.665
PGF3								.494
KMO		0.949						
Sig.		.000						
Variance explanation (%)		65.643%						

(Source: The researcher' collecting data, SPSS 26)

Regarding the test of the scale's convergence, at the first test, the results indicated that most of the standardized coefficients had a value greater than 0.5, only the standardized

coefficient of CPF5 had a value lower than 0.5. Thus, the author removed this variable and performed the test again. The second result in Table 4 showed that all standardized coefficients had values greater than 0.5, and most of the scales had AVE values greater than 0.5, but only the AVE values of VCD and PGF were approximately equal to 0.5, so they should also be acceptable. This showed that the scales were convergent. In addition, the highest composite reliability value of the scales was the AQF scale = 0.914 and the lowest was the PGF scale = 0.778. All scales had composite reliability values greater than 0.7; thus, these results showed that the scales achieved reliability.

Regarding the discriminant validity test results in the critical model, it showed that the concepts in the model all achieved discriminant values because the correlation coefficients and standard deviations were all less than 1 and significant at the significance level. 5%.

Table 4. The convergent, discriminate, and nomological validity of items

Variable		CR	AVE	Variable		CR	AVE
Social Norms	SNF	0.911	0.672	Service quality of tax authority	AQF	0.914	0.681
Voluntary tax compliance	VCD	0.899	0.472	Tax Education	TEF	0.862	0.610
Tax information	TIF	0.875	0.584	Coercive PTA	CPF	0.845	0.576
Legitimate Power of Tax Authority	LPF	0.899	0.641	Public governance quality	PGF	0.778	0.496

(Source: The researcher' collecting data, SPSS 26 and Amos 24)

Assessment of structural model

After the CFA analysis was satisfactory, the study conducted to test the SEM structural model. The results of testing SEM (Figure 2) showed that the model had df = 1158 degrees of freedom, Chi-Square = 1992,993; TLI = 0.937; CFI = 0.942, so these indexes were all greater than 0.9; index RMSEA = 0.038 less than 0.08 and CMIN/df = 1.721 less than 3; P = 0.000. Consequently, this result showed that the structural model was suitable.

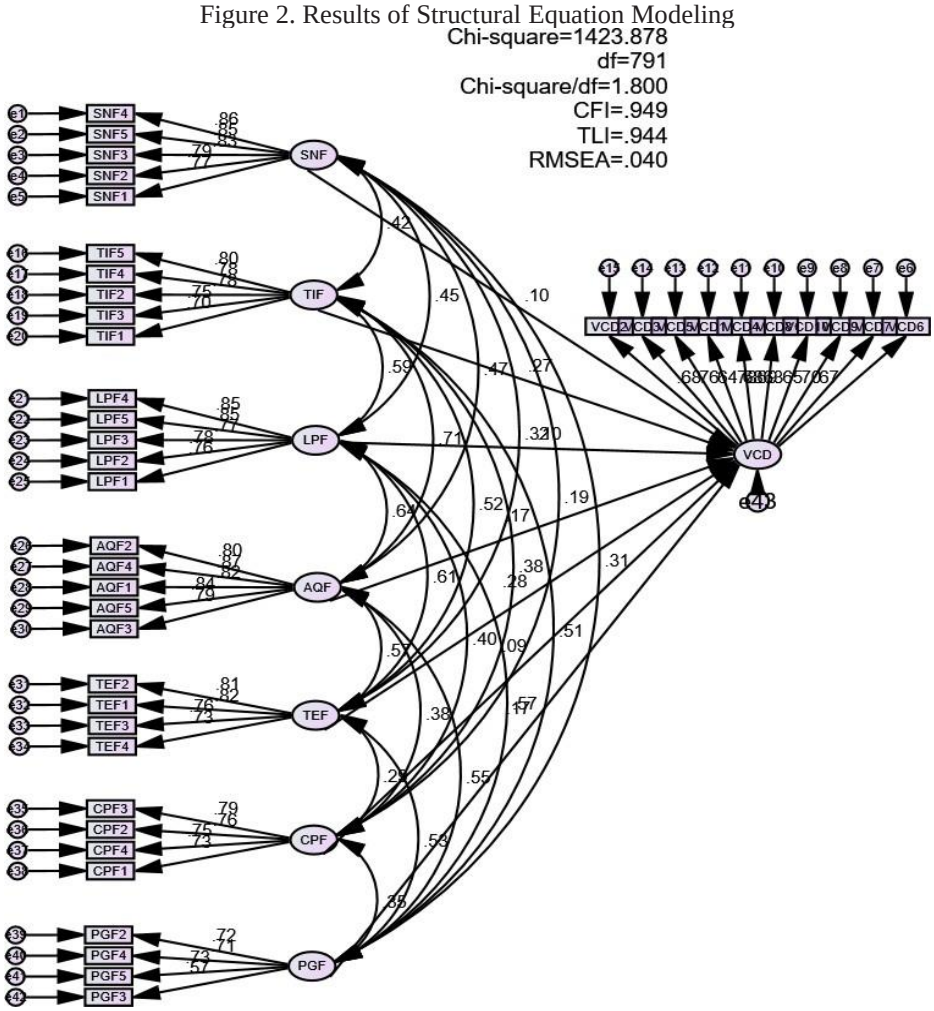
Table 5. Result of Hypotheses Testing

Variable			Estimate	Estimate (standardized)	S.E.	C.R.	P	Result
VCD	<---	SNF	.086	0.104	.027	3.142	.002	Supported
VCD	<---	TIF	.220	0.267	.040	5.519	***	Supported
VCD	<---	LPF	.096	0.101	.043	2.209	.027	Supported
VCD	<---	AQF	.145	0.166	.043	3.332	***	Supported
VCD	<---	TEF	.253	0.281	.039	6.401	***	Supported
VCD	<---	CPF	.074	0.091	.027	2.758	.006	Supported
VCD	<---	PGF	.161	0.167	.042	3.826	***	Supported

(Source: The researcher' collecting data, SPSS 26 and Amos 24)

The results in Table 5 showed that all 7 factors had a positive influence on voluntary tax compliance. Specifically, tax education had the most influence on voluntary tax compliance with a normalized coefficient of 0.281. Next, tax information had the second most influence on voluntary tax compliance with a normalized coefficient of 0.267. The factors of public administration quality, service quality of tax authorities, social standards and legal power of tax authorities had a decreasing influence on voluntary tax compliance and with corresponding normalization coefficients equal to 0.167, 0.166, 0.104 and 0.101. Finally, the coercive power of tax authorities had the least effect on voluntary tax compliance with a normalization coefficient of 0.091.

Figure 2. Results of Structural Equation Modeling



(Source: The researcher' collecting data, SPSS 26 and Amos 24)

The results of testing the 7 hypotheses were presented in Table 6 below. According to this result, all 7 hypotheses were accepted.

Table 6. Summary of Hypotheses Testing

NO	HYPOTHESIS	THEORY	EXPECTED	RESULT
H1	Social norms positively affects voluntary tax compliance	Social Norm Theory	+	+
H2	Tax education positively affects voluntary tax compliance	Contingency theory	+	+
H3	Coercive PTA positively affects voluntary tax compliance	Slippery Slope Theory	+	+
H4	Legitimate power of the tax authorities positively affects voluntary tax comp.	Slippery Slope Theory	+	+
H5	Tax infomation positively affects voluntary tax compliance	Theory of Planned Behavior	+	+
H6	Quality service of tax authority positively affects voluntary tax compliance	Fiscal Exchange Theory	+	+
H7	Public governance quality positively affects voluntary tax compliance	Fiscal Exchange Theory	+	+

(Source: Compiled by author)

CONCLUSIONS

The purpose of this study is to test non-economic factors affecting the voluntary tax compliance of enterprises in Ho Chi Minh City, Vietnam. The study results found that all 7 factors tested had a positive impact on voluntary tax compliance. They included social norms, legal power of tax authorities, coercive power of tax authorities, tax education, service quality of tax authorities, tax information quality public administration; in which, tax education had the most influence, while coercive power of tax authorities had the least influence.

Based on the results of this study, in order to enhance voluntary tax compliance to increase state budget revenue, the author proposed a number of recommendations for related subjects as follows:

- For the government: Firstly, citizens' trust in the government needs to be further strengthened. Secondly, the state budget expenditures must be spent rationally and stay away from wasting. In addition, it is important that citizens better understand how taxation is being used by the government so that people feel more satisfied and will increase voluntary tax compliance.
- For tax authorities: Tax authorities need to enhance service quality to best serve taxpayers. For instance, tax authorities should provide adequate and timely services to taxpayers to encourage taxpayers to pay taxes. In addition, the agency's tax collection system requires to be prompt and accurate to encourage compliance. At the same time, the tax office wants well organizing by the power of ethically skilled people and technological developments to inspire compliance. Furthermore, tax authorities provide complete and timely information to taxpayers. In particular, tax authorities have to strengthen training and fostering professional knowledge for tax officials to be able to carry out inspection, examination, and timely and adequate detection of tax frauds. Additionally, it is mandatory that tax authorities strengthen their coercive power and lawful power to increase businesses' voluntary tax compliance.
- For universities: Tax education and social standards are important factors influencing voluntary tax compliance. Therefore, universities, especially universities in the economic sector, should focus on subjects related to tax practice in the training program of each discipline. From their student hood, if the students are fully equipped with tax knowledge, tax awareness, and tax spirit, then it is likely that, right after graduation, they will get to work in tax compliance, especially voluntary tax compliance, and at the same time, they themselves will have a positive influence on their acquaintances on tax

compliance.

ACKNOWLEDGEMENT

This research is funded by University of Economics Ho Chi Minh City, Vietnam.

This research is funded by the Ministry of Education and Training under grant number B2020-KSA-02.

This paper is the result of the ministerial-level research project "Analysis of factors affecting the level of tax noncompliance of businesses in Ho Chi Minh City".

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