Factors affecting the decisions of tax compliance selection of Vietnamese enterprises: A mega data analysis

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C H R O N I C L E	A B S T R A C T
	The decision to comply with taxes by a business depends on the business's choice of behavior, especially the nature of its operations. The research on mega data to find relationships in the economy is urgent, including the logistics industry. Improving logistics efficiency in countries is a necessary goal in countries to increase their ability to contribute to the economy. Researching the impact of tax compliance of logistics enterprises through a survey of 404 logistics enterprises in Vietnam and through quantitative analysis using SPSS software, the research results show that enterprises with high financial efficiency have a higher level of tax compliance, at the same time, enterprises with high quality human resources are likely to have a higher level of tax compliance. The research results also show that highly efficient logistics activities of enterprises are likely to have a higher level of tax compliance, at the same time, appropriate national tax policies are likely to help enterprises have a higher level of tax compliance.

1. Introduction

The decision to choose tax compliance behavior is a choice that each enterprise pursues. Accordingly, the enterprise's decision to choose tax compliance behavior depends on the requirements of the tax, the requirements of the state, and the trade-off costs between the decision to choose compliance and the penalty costs that the enterprise may face. Logistics enterprises play a major role in the socio-economic development of countries, including Vietnam. The development of the logistics industry helps save costs for the economy and thus improves the efficiency of business operations of enterprises and the economy. Therefore, developing strong logistics enterprises helps the logistics system in the economy develop and thereby increasingly contribute to the development of the national economy. Or it can be said that the important role of the logistics industry in economic development, therefore the development of logistics enterprises becomes urgent.

As known, logistics activities are important in each economy to carry out the mission of connecting the production sector and the consumption sector, between this country and other countries. Like businesses in general, logistics businesses also operate like other normal businesses when they also must operate in compliance with the legal conditions of each country, including tax regulations. Tax compliance is the obligation and responsibility of individuals and organizations in properly implementing state budget regulations to meet the economic development of the country. Therefore, tax compliance is demonstrated through the ability and willingness of taxpayers to comply with tax laws, correctly declare income during the year and pay taxes on time. For businesses, tax compliance also demonstrates the contribution of businesses to society and the country, demonstrating the responsibility of businesses when paying taxes correctly, fully and promptly to the state budget. Research on factors affecting compliance

shows that there are many factors that can affect taxpayers' tax compliance. Factors that affect taxpayers' characteristics and are affected by the country's policies, laws and regulations on taxpayers (Alm et al., 1990; Klepper & Nagin, 1989).

Vietnam is known as a country with a fast and dynamic economic growth rate, so Vietnam's position is increasingly higher in the international arena. Vietnam's economic development cannot be ignored the role of international integration and trade. From a country closed to the world economy, Vietnam has implemented investment reforms by attracting foreign enterprises to do business and thereby promoting foreign trade and economic exchanges. The driving forces from economic integration and foreign trade have promoted the development of the logistics and supply chain industry, contributing more to the country's economic development.

2. Literature review

Tax compliance is an important issue for businesses, especially in the logistics industry. This industry often faces many challenges due to complex regulations and tax requirements from government agencies. Research on factors affecting tax compliance in logistics enterprises helps to provide insights into the influencing factors and propose measures to improve tax compliance (Alm, 2019a; Alm, 2019b). Barbuta-Misu (2011), Witte and Woodbury (1985) argued that tax compliance depends on government policy, especially tax policy orientations that can regulate taxpayer behavior. In another study, Marandu et al. (2015) argued that the decision to choose tax compliance behavior also depends on business characteristics, which are factors related to the characteristics and operations of the business, and from there, businesses choose tax compliance behavior that is consistent with legal regulations and business operations.

Many studies show that businesses' awareness of tax laws is an important factor. When businesses clearly understand and recognize the importance of tax compliance, they tend to comply better (Doran, 2009; Torgler, 2007). Tax law plays an important role in regulating the behavior of businesses, including those in the logistics sector. For logistics businesses, compliance with tax law not only ensures legal business operations but also helps avoid legal and financial risks. Research on the impact of tax law on tax compliance of logistics businesses has shown many influencing factors, from the complexity of tax laws to enforcement measures and support from the government. The complexity and constant change of tax laws are one of the major challenges for logistics businesses. Due to the nature of the logistics industry, which often must handle a wide range of goods, services and international transactions, understanding and correctly applying tax regulations becomes more complicated. Richardson (2006) found that the complexity of the tax system reduces tax compliance. Businesses must invest a lot of time and resources to understand and comply with complex tax regulations, leading to increased compliance costs and the risk of errors. In addition, training and support from tax authorities play an important role in improving tax compliance. When logistics businesses are provided with specific training and guidance on tax laws, they will have the necessary knowledge and skills to comply with regulations. In addition, the monitoring and inspection mechanism of tax authorities creates an environment in which logistics enterprises must comply with tax regulations to avoid detection and punishment. Andreoni et al. (1998) stated that strict monitoring and regular inspection measures can improve the level of tax compliance of enterprises. These measures not only detect violations but also create deterrence, encouraging enterprises to comply with regulations. Furthermore, financial incentives such as fines and compliance costs are important factors influencing tax compliance behavior of logistics enterprises. When compliance costs are too high, enterprises may choose to avoid or evade taxes to reduce costs. Slemrod and Yitzhaki (2002) study on compliance costs shows that these costs can reduce the level of compliance if enterprises feel that the costs exceed the benefits from complying with tax regulations. In summary, tax laws and government enforcement measures have a major impact on tax compliance of logistics enterprises. The complexity of tax laws, training and support programs, monitoring and inspection mechanisms, and compliance costs are all important influencing factors. To improve tax compliance in the logistics industry, close cooperation between enterprises and tax authorities, as well as effective support measures from the government, is needed.

Government training and support play a key role in improving the awareness and tax compliance of logistics enterprises. Training programs help provide necessary knowledge about tax regulations, while support measures help reduce financial and administrative burdens, thereby encouraging enterprises to comply better. First, government training programs help logistics enterprises better understand complex and frequently changing tax regulations. Training provides the foundational knowledge and skills needed for enterprises to properly apply legal regulations. Murphy and Poist (2006) emphasize that logistics managers need to have extensive skills and knowledge about legal regulations, including taxes, to ensure compliant and efficient business operations. Second, the government can provide financial support measures such as tax reductions, tax refunds, or preferential loans to help logistics enterprises reduce the burden of compliance costs. This is especially important for small and medium-sized enterprises, which often find it difficult to devote resources to comply with complex regulations. Carter and Jennings (2002) mentioned that financial support from the government can help logistics enterprises maintain competitiveness and better compliance, thanks to minimizing the costs incurred from complying with legal regulations. Third, administrative support measures from the government, such as providing tax management tools, detailed instructions and consulting services, make it easier for logistics enterprises to comply with legal regulations. This support can reduce the complexity and administrative burden for enterprises. Coyle et al.

(2008) analyzed that administrative support from the government helps logistics enterprises improve management processes and comply with legal regulations, including tax regulations. Finally, the government can promote cooperation with logistics enterprises through forums, seminars and public-private partnership programs. These activities not only provide information and technical assistance but also create opportunities for enterprises to share experiences and learn from each other. McKinnon (2006) affirmed the importance of cooperation between the government and enterprises in dealing with logistics challenges, including compliance with legal regulations. It can be said that training and support from the government have an important impact on tax compliance of logistics enterprises. Training programs provide the necessary knowledge and skills, while financial and administrative support helps reduce the burden of compliance. Close cooperation between the government and enterprises also plays an important role in promoting tax compliance.

Honesty and business ethics play an important role in determining the level of tax compliance of enterprises, especially in the logistics industry. Logistic enterprises, with the nature of their operations involving many complex and international transactions, often face many opportunities and challenges in tax compliance. Honesty and business ethics help guide the behavior of enterprises, thereby directly affecting the decision to comply with tax regulations. Fischer et al. (1992) studied that business ethics and integrity are important factors in determining tax compliance. One of the obvious manifestations of honesty is the accurate and transparent reporting of financial transactions. For logistic enterprises, accurate reporting of the volume of goods, services and related costs is the foundation of tax compliance. Lalonde and Pohlen (1996) emphasized that honesty in financial reporting helps logistic enterprises not only maintain the trust of stakeholders but also ensure proper compliance with tax regulations. Business ethics and corporate culture influence the way in which enterprises approach tax compliance. A strong ethical corporate culture will encourage honest, transparent and compliant behaviors. Murphy and Poist (2006) found that logistic managers with high business ethics often promote honest policies and practices in their enterprises, thereby enhancing tax compliance. On the other hand, corporate social responsibility (CSR) is often related to compliance with legal regulations, including tax. Logistic enterprises with high social responsibility often consider tax compliance as part of their responsibility to society and the community. Carter & Jennings (2002) pointed out that socially responsible logistics enterprises often have programs and policies to ensure compliance with laws, including tax regulations. In addition, it is impossible not to mention that the moral motivation of managers and employees in logistics enterprises directly affects tax compliance decisions. When moral motivation is high, they will attach importance to compliance with laws and tax regulations. Simchi-Levi et al. (2008) analyzed that moral motivation is a decisive factor in maintaining and promoting compliance with regulations, including tax, in logistics enterprises. Thus, it can be said that honesty and business ethics have a profound impact on tax compliance of logistics enterprises. Accurate financial reporting, strong business ethics, high social responsibility and moral motivation of employees all play important roles in ensuring tax compliance. Further research into these factors could help businesses and regulators develop effective measures to improve tax compliance.

Compliance costs are an important factor influencing the tax compliance decisions of logistics enterprises. These costs include the financial costs, time, and resources required to meet legal and tax requirements. Analyzing the impact of compliance costs on tax compliance helps to better understand the challenges faced by logistics enterprises and provide information for improving tax systems. First, financial costs are one of the main factors affecting tax compliance. Logistics enterprises often must invest in accounting systems, tax management software, and human resources to ensure compliance with tax regulations. Blauwens et al. (2006) pointed out that financial costs can be a significant burden for logistics enterprises, especially small and medium-sized enterprises. These costs include accounting service fees, tax software, and potential penalties for failure to comply on time. The second is the time cost associated with the time a business must spend understanding and complying with tax regulations. For logistics businesses, this time may include collecting and processing data, preparing tax reports, and attending tax law training courses. Christopher (2016) stated that time costs can reduce business productivity, as time that could be spent optimizing logistics operations is instead spent on tax compliance-related tasks. The third is administrative costs, which include costs associated with managing and maintaining tax records, financial statements, and other related documents. This is an integral part of logistics businesses' operations, but it is also a significant source of costs. Rushton et al. (2017) analyzed that administrative costs can increase significantly when tax regulations change frequently, requiring businesses to constantly update and adjust their management systems. Finally, compliance costs are not limited to financial and time costs but also include the psychological impact on managers and employees. The pressure of having to comply with complex and constantly changing regulations can cause stress and reduce work motivation. Coyle et al. (2008) emphasized that the psychological pressure from tax compliance can reduce the overall performance of logistics enterprises. Thus, compliance costs are an important factor affecting the tax compliance decisions of logistics enterprises. These costs include financial, time, administrative and psychological costs, all of which can reduce the ability and motivation of enterprises to comply. Understanding these factors helps tax authorities and enterprises develop measures to reduce the burden of compliance costs, thereby improving the level of tax compliance in the logistics industry.

The monitoring and inspection mechanism is an important part of the tax administration system, directly affecting the tax compliance of logistics enterprises. Monitoring and inspection measures help ensure that enterprises fully perform their tax obligations, while minimizing tax fraud and evasion. Research on the impact of monitoring and inspection mechanisms on tax compliance of logistics enterprises provides valuable information on how these measures affect business behavior. First, monitoring and

inspection mechanisms increase the transparency and accountability of logistics enterprises. When knowing that their operations will be monitored and inspected, enterprises tend to implement better compliance measures to avoid being detected. Carter and Easton (2011) emphasized that transparency and accountability in supply chain management, including tax compliance, are important factors for enterprises to maintain sustainability and reputation in the market. Next, effective monitoring and inspection mechanisms help detect and prevent tax fraud. This not only protects the state's revenue but also creates a fair business environment for logistics enterprises. Wu and Pagell (2011) pointed out that monitoring and inspection measures help detect fraud early and take timely preventive measures, thereby improving the tax compliance level of enterprises. In addition, monitoring and inspection mechanisms not only have a deterrent effect but also encourage enterprises to voluntarily comply with tax regulations. When enterprises perceive that tax compliance is closely monitored, they are motivated to voluntarily comply to avoid legal risks. Murphy and Poist (2006) found that logistics managers with high skills and good professional ethics often promote voluntary compliance policies in enterprises, thereby minimizing the risk of violations. Finally, the monitoring and inspection mechanism often requires logistics enterprises to improve their internal management systems to meet legal standards and requirements. This helps to improve the efficiency of their operations and management capabilities. Coyle et al. (2008) analyzed that compliance with monitoring and inspection regulations helps logistics enterprises improve their internal management processes, thereby enhancing their tax compliance. Therefore, the monitoring and inspection mechanism has a strong impact on the tax compliance of logistics enterprises. These measures help to increase transparency, detect and prevent fraud, encourage voluntary compliance, and improve internal management systems. Understanding the impact of monitoring and inspection mechanisms will help tax authorities and enterprises develop effective strategies to ensure better tax compliance.

This pressing topic has garnered significant research interest in recent times. For instance, Halim and Fadhilah (2023) investigated the value-added tax (VAT) in a company involved in the delivery service of fast-moving consumer goods (FMCG). Their study, covering data from 2020 to 2021, employed a mixed-methods approach, utilizing interviews, observations, and documentation. They applied comparative descriptive analysis to evaluate input and output VAT, aligning these figures with the VAT period tax declaration and existing VAT legislation before drawing their conclusions. Similarly, Arthic and Ismail (2023) examined the impact of transfer pricing on tax avoidance among service companies listed in the transportation and logistics sector on the Indonesia Stock Exchange from 2019 to 2022. Hu (2023) further highlighted that the evolution of a robust international sales tax system has facilitated economic globalization, noting that tax reforms have significantly altered the tax burden for logistics enterprises.

Research on factors affecting tax compliance in logistics firms shows that there are many factors affecting tax compliance. Tax law awareness, government policies and support, business ethics, compliance costs and monitoring mechanisms all play important roles. Understanding these factors will help tax authorities and businesses take appropriate measures to improve tax compliance.

3. Data and methodology

The study collected 404 enterprises in the Hanoi area. Enterprises operating in the logistics and supply chain industry, and the type of enterprise has production activities connected to the enterprise, as well as international trade activities. The selected sample size satisfies the reliability analysis of the scale, factor analysis and regression analysis. The study used OLS analysis through SPSS software, which analyzed the reliability of the scale, the level of convergence and factor analysis, then regression analysis, similar to other studies proposed by Marandu et al. (2015) and Ha et al. (2022) and other studies.

The regression equation is as follows:

$$TAX_t = \beta_0 + \beta_1 LOGISTICS_t + \beta_2 PERF_t + \beta_3 HUM_t + \beta_4 POLICY_t + \varepsilon_t$$

In which, TAX_t is a factor reflecting the tax compliance of enterprise logistics;
$LOGISTICS_t$ is a factor reflecting the logistics activities of the enterprise and expressed through logistics efficiency.
$PERF_t$ is a factor reflecting the operational efficiency of the business.
HUM_t is a factor reflecting the quality of human resources in the enterprise. Normally, enterprises with high quality human resources have higher tax compliance.
$POLICY_t$ is a factor reflecting the tax policy of the country, and when the policy is clear and transparent, tax compliance is higher.

4. Results

4.1. Descriptive statistics

Table 1 presents the results of descriptive statistics and shows that most of the small and medium enterprises surveyed in this study, including 318 enterprises with less than 99 employees, corresponding to 78.71% of the number of enterprises and shows

that enterprises in the area are mainly small and medium-sized enterprises. At the same time, the study also shows that enterprises are mainly located in Hanoi and Ho Chi Minh City, which are the most important economic centers in Vietnam. Therefore, Hanoi and Ho Chi Minh City have many enterprises and these enterprises demonstrate their contribution to the local economy. The survey results also show that the age of enterprises is mainly in the group of 3 to 10 years of establishment, showing that they are all young and newly established enterprises. In terms of revenue, enterprises mainly have revenue under 20 billion and show that enterprises are small and medium-sized, the market is still small and the revenue is still small.

Table 1
Descriptive statistics

		Quantity	Percentage
Firm size	A firm with more than 1000 employees	6	1.49%
	500 to 999 employees	10	2.48%
	200 to 499 employees	24	5.94%
	100 to 199 employees	42	10.40%
	99 employees and less	318	78.71%
Address	Hanoi	180	44.55%
	Ho Chi Minh City	178	44.06%
	Bac Ninh province	20	4.95%
	Others	26	6.44%
Number of years in operation	10 years and more	42	10.40%
	5 years to under 10 years	162	40.10%
	3 years to under 5 years	170	42.08%
	others	30	7.43%
Revenue	20 billion and more	42	10.40%
	10 billion to under 20 billion	140	34.65%
	1 billion to under 10 billion	168	41.58%
	others	70	17.33%
Total		404	100%

Source: Authors' analysis

4.2. Cronbach's alpha and Rotated Component Matrix

According to Table 2, the Cronbach's alpha coefficient ranges from 0.825 to 0.882 and is higher than 0.6, which is the lowest level that Cronbach's alpha must satisfy to achieve a minimum level of reliability. In fact, when the Cronbach's alpha coefficient is too small, it can be seen that the variables cannot satisfy the reliability condition.

Table 2
Cronbach's alpha

Variable	Number of Scales	Cronbach's alpha	Decision
TAX	4	0.882	Reliability
LOGISTICS	4	0.878	Reliability
PERF	4	0.854	Reliability
HUM	4	0.825	Reliability
POLICY	5	0.863	Reliability

Source: Authors' analysis

Table 3
EFA analysis

Scale	Rotated Component Matrix			
	1	2	3	4
POLICY1	0.912			
POLICY4	0.901			
POLICY2	0.882			
POLICY5	0.876			
POLICY3	0.850			
LOGISTICS1		0.845		
LOGISTICS3		0.834		
LOGISTICS2		0.830		
LOGISTICS4		0.818		

Table 3
EFA analysis (Continued)

Scale	Rotated Component Matrix			
	1	2	3	4
HUM4			0.831	
HUM1			0.815	
HUM2			0.792	
HUM3			0.771	
PERP2				0.798
PERP3				0.782
PERP1				0.768
PERP4				0.753

Source: Authors' analysis

After the scale reached the required reliability level, the study conducted EFA analysis. The results of EFA analysis showed satisfactory results.

4.3. Regression results

The research results in Table 5 show that:

The PERF regression coefficient is 0.383, positive and the highest coefficient. This result means that PERF has a positive impact on tax compliance of logistics enterprises. That is, the higher the operational efficiency of the enterprise, the higher the tax compliance of the logistics enterprise. Therefore, enterprises with high financial efficiency often have more advantages in fulfilling financial obligations, so the tax compliance of the enterprise is higher. In particular, logistics enterprises require large working capital, so when the enterprise is efficient, it helps the enterprise to develop and better fulfill its contribution to the economy.

The regression coefficient of HUM is 0.332 and this coefficient is positive and statistically significant. This result confirms the positive impact of human resource quality on tax compliance of logistics enterprises in Vietnam. From this research result, it is suggested that logistics enterprises should have solutions to improve the quality of human resources to improve the tax compliance of enterprises. When an enterprise is able to meet the tax obligations to the state, it shows the financial and operational strength of the enterprise and therefore the enterprise can ensure contributions to the state budget.

The regression coefficient of LOGISTICS is 0.216, which is positive and statistically significant. This study results show that highly efficient logistics activities of enterprises are likely to achieve higher tax compliance at logistics enterprises. The regression coefficient of POLICY is 0.231, which is positive and statistically significant. This regression result suggests that when the country's tax policy is appropriate, it is likely to help enterprises have higher tax compliance, therefore, maintaining appropriate tax policies is likely to improve tax compliance at enterprises.

Table 5
Regression results

	Model	Unstandardized coefficients		Standardized coefficients	t	Sig.	Multilinearity	
		B	S.E	Beta			Tolerance	VIF
1	cons_	0.744	0.286		2.601	0.000		
	PERF	0.378	0.032	0.383	11.813	0.000	0.986	1.0142
	HUM	0.332	0.039	0.346	8.513	0.000	0.963	1.0384
	LOGISTICS	0.216	0.041	0.252	5.268	0.000	0.958	1.0438
	POLICY	0.231	0.045	0.268	5.133	0.000	0.950	1.0526

Source: Authors' analysis

5. Conclusion

Logistics enterprises play a significant role in socio-economic activities in countries, especially the ability to connect economic activities. Researching the impact of tax compliance of logistics enterprises through a survey of 202 logistics enterprises in Vietnam and through quantitative analysis, the research results show that enterprises with high financial efficiency have a higher level of tax compliance, and at the same time, enterprises with high quality human resources are likely to have a higher level of tax compliance. The research results also show that highly efficient logistics activities of enterprises are likely to achieve higher

tax compliance in logistics enterprises, and at the same time, appropriate national tax policies are likely to help enterprises have higher tax compliance.

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