DETERMINANT OF THE FACTORS INFLUENCING TAX COMPLIANCE OF ENTERPRISES IN DONG NAI PROVINCE

Nguyễn Thị Lý[1]
Trà Văn Trung[2]

ABSTRACT

Vietnam tax industry has carried out a new tax management mechanism which is tax self-declaration and self-payment. With this mechanism, tax payers self-declare their taxes, self-calculate their tax payables and self-pay their taxation to the state budget. However, for different reasons, tax payers do not always declare and pay their tax payables exactly, fully and punctually. Tax organizations in Vietnam in general and Dong Nai province in particular need to inspect and find these causes. The aim of this research is not only to find out the groups of factors which influence the tax compliance of enterprises in Dong Nai province but also to propose recommendations to improve the tax collection in Dong Nai province. Through the analysis of the qualititive and quantitive, the research shows that there are five factor groups affecting the tax compliance of tax payers, including Economics, Taxation policy, Law and society, Tax management and Psychology. At the same time, the findings also help motivate tax payers to do their tax responsibilities voluntarily as well as help Dong Nai tax agencies give better solutions to attracting more FDI and new investments in the future.

Keywords: Tax; tax payer; tax management; tax payment; Dong Nai

1. Introduction

Like many developing countries in the world, Vietnam is now facing many different challenges in tax management, which are: how to limit the loss of tax collection source and how to improve the awareness of tax compliance of enterprises. Actually, the tax compliance at the low rate greatly affectseconomic growth and development of a country. With the current management mechanism in Vietnam, tax declaration and payment are to increase initiatives and make companies and individuals more responsible for their tax duties. Taxdeclaration and payment must be in the tax management mechanism, and tax payers have to be motivated and self-aware of their duties according to the tax law. Therefore, tax payers will declare taxes, count taxes, pay taxes punctually according to the law and take responsibility for their tax declaration and payment. Tax managing organizations will not directly interfere in declaration, payment of tax payers except finding out errors relevant to the tax law breach or evidence of not obeying the tax law. However, in case tax payers' tax compliance is negative, managing ability of tax organization is less relevant, or tax payers' tax fraudulent behavior can not

be discovered, tax declaration and payment will not bring any results. Therefore, the most important functions of the tax organizationare checking and controlling tax payers' tax law obedience. However, the tax management in Vietnam is still limited, which leads to the low effect of management and big tax losses in many fields.

Dong Nai province is located in the center of the key economic area in the Southern Vietnam with 33 industrial zones, attracting a lot of foreign investments. According to statistics, until June 2017, FDI enterprises have contributed more than 45% GDP to the province. FDI enterprises in Dong Nai use highly-standardised technology to provide employment for laborers, create competitive capacity for them in technology transfer and management methods as well as give considerable contributions to the increase of the local budget.

In the tax management, Dong Nai has carried out the mechanism which is that tax payers must declare taxes, count tax payment and pay taxes to the state budget by themselves. Tax payers have to be responsible for implementing their tax payment duty legally. However, with many different reasons, tax payers do not always declare their taxes exactly and pay sufficiently, on time with their amount of tax payment.

Every behavior of tax payers' tax law incompliance – even if unintentional, careless, lack of caution or intentional to avoid taxes always proves that the incompliance of tax law is unavoidable. More complicatedly, this behavior is affected by different factors which create a difficult math for tax organizations in guaranteeing the tax compliance of enterprises, especially FDI enterprises.

Through this study, the author presents and clarifies argumentative issues of tax compliance, factors affecting tax compliance as well as evaluates the supervision on tax compliance of tax payers in Dong Nai to determine factors affecting tax compliance of tax payers. In addition, the study also analyzes the impact of each factor on the tax compliance of tax payers. Therefore, Dong Nai government and Dong Nai Tax Department can adjust their tax policy, develop an effective supervisory mechanism of tax compliance in Dong Nai and offer tax incentive policy to attract more FDI and new investors for the province as well as for Vietnam.

2. Theoretical framework and hypothesis development

This research is based upon the background theory of Nguyen Thi Thanh Hoai and her members' study (2011) [1] "Monitoring tax compliance behavior in Vietnam" which has clarified theoretical issues of tax compliance, such as the theoretical basis of tax compliance, contents of tax compliance and factors impacting behaviors of complying with tax laws

and related researches, such as the Kirchker (2010) [2] on assessing "the willingness of tax payers' tax law compliance". This research carefully considers contents of monitoring compliance behaviors, monitoring tax conductors, and inspecting methods of tax compliance. The author studies, evaluates monitoring of tax compliance of tax payers in Vietnam at present, learns relevant experience in some countries and draws necessary lessons which should be applied in Vietnam.

The research survey model built up by the author includes 5 factor groups determinamt influencing tax compliance: The group of economic factors, the group of factors about the tax policy system, the group of factors related to the tax management, the group of factors related to the law and society, the group of psychological factors.

- Hypotheses H1: Economic factors have positive correlation with the tax compliance of enterprises.

- Hypotheses H2: Tax policy system factors which become more perfect have positive correlation with the tax compliance of enterprises.

- Hypotheses H3: Factors on the tax management which become more perfect have positive correlation with the tax compliance of enterprises.

- Hypotheses H4: Positive awareness about legal and social factors has positive correlation with the tax compliance of enterprises.

- Hypotheses H5: Different psychological factors of enterprises have positive correction with the tax compliance.

3. Data and methodology

3.1. Sample size and Population determination

The respondents were selected through purposive sampling. Purposive sampling used is judgment. According to *Sekaran* (2006) [3], "judgment involves the choice of subjects who are in the best position to provide the information using the non-probability method. Therefore, people who have knowledge about particular problems can be selected as the sample element".

The sample size needed for the research depends on many factors, such as method of handling (regression, analyzing exploratory factor, etc.), necessary reliability. The bigger the sample size is, the better it is, but it takes more time and costs. Within the limit of time and costs to do the topic and get back the survey questionaries, the sample size isestimated n = 260.

According to Hair and et al (1998) [4], "in order to analyzeexploratory factors (EFA), it's necessary to collect data at the sample size of at least 10 samples on an obvervable variable". The research sample in the research is 25 obvervable variables. Therefore, the minimum sample quantity must be: 25 x 10 = 250 samples or more. Hence, the sample quantityin the research (n=260) is suitable to the analysis.

3.2. Methodology

This research was carried out through 2 major periods: (1) Qualitative research aiming to statisticize, collect data, adjust and supplement the scale; (2) Quantitative research aiming to analyze the survey data via techniques, such as statistics, analysis, synthetics, comparison along with Crombach's Alpha, exploratory factor analysing (EFA), regression.

Qualitative research was used to statisticize, collect data, modify and supplement observation variables and measurement of study concepts. This research was carried out through the consultation of the officers working in Dong Nai Tax Department and Dong Nai Customs Department. Qualitative research result shows the important influence factors on tax compliance behavior of enterprises are: group of Economic Factors, group of Tax Policy System Factors, group of Social and legal Factors, group of Tax Management Factors and group of Psychological Factors.

Quantitative research was done through collecting information from the surveyisused in Dong Nai. The number of investigation samples was 260 and carried out to analyze steps as follows: Clearing data before the analysis, checking ruler reliability by Crobach's Alpha to find out the correlation between variables and eliminate unreasonable variables, analyzing exploratory factors to aim at finding factor groups affecting the tax compliance behavior; and analyzinglinear regression to check the effect of determinant factors on the tax compliance of enterprises. All the above steps are done by SPSS 20.

4. Empirical analysis

Cronbach's Alpha Method (Evaluating Reliability)

This approach helps us to evaluate the quality of the variables in a factor for measuring it; that means this method will help us to assess the reliability of a factor as it is measured by variables. A factor is considered to get the scale quality when coefficient Cronbach's Alpha is more than or equal to 0.6 and the corrected Item-total correlation must be more than 0.3.

The Method of Exploratory Factor Analysis (EFA)

This EFA analysis method will find the variables and collect them together to form a factor representing the characteristics or aspects. With this method, we need to note the following results tables: The value table KMO (Kaiser-Meyer-Olkin): this table is used to evaluate the suitability of the EFA analysis method for the variables which are studied. The EFA analysis method is considered to be suitable when KMO's value is more than 0.5 and the level of statistical significance of the Bartlett's test must be less than the level of statistical significance in a permission extent. In this research, the

level of statistical significance used is 0.05 or 5.

Eigenvalue in the table of Total Variance Explained: used to determine the quantity of influence factors which are retained and the totalretained factors have how much meaning is explained (eigenvalue >1).

The component matrix and the rotated component matrix: will help determine the groups of factors that include the variables related to each other (in order to meet the requirements, these variables must have weights > 0.5) and will be used for analysis in the next method.

A. Reliability of the Factors in the Research Questionnaire

4.1. Reliability of Factor Economics

Reliability Statistics proves that the responses in this factor are reliable with Cronbach's Alpha value which is a good one, 0.869. In addition, Item-Total Correlation Statistics gives all correlations higher than the standard value of 0.300, running from 0.654 for item #03 to 0.726 for item #07. Therefore, all items are taken into analysis.

Table 1: *Reliability and Item-Total Statistics of factor Economics*

Cronbach's Alpha	N of Items
.869	5

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
(EC1) The higher the tax costs are, the lower the tax compliance is and vice versa	14.6769	8.683	.694	.842
(EC3) The policy and the effectiveness of the Government's public spending can affect the behavior of the enterprises' tax compliance.	14.6154	8.917	.654	.852
….	….	….	…	…
(EC7) Excessive inflation affects the tax compliance.	14.5538	9.175	.726	.835
(EC9) The unstable economic environment have affects the tax compliance.	14.7538	8.626	.715	.836

4.2. Reliability of factor Taxation Policy

Cronbach's Alpha value is a good one, 0.839. In addition, Corrected Item-Total Correlation Statistics gives all correlations higher than the standard value of 0.300, running from 0.556 for item #10 to 0.727 for item #16. Therefore, all items are taken into analysis.

Table 2: *Reliability and Item-Total Statistics of factor Tax policy*

Cronbach's Alpha	N of Items
.839	5

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
(TA2) The higher the tax rate is, the less the tax compliance is and vice versa.	14.0115	10.166	.709	.788
(TA4) The tax policy is clear, uncomplicated and easy to implement, the tax compliance of business is higher.	14.2769	10.842	.604	.817
…	…	…	…	…
(TA12) Activities of propaganda and supporting tax payers of tax authorities affect tax compliance behavior of FDI enterprises.	14.0385	10.755	.619	.813

4.3. Factor Tax management

Table 3: *Reliability and Item-Total Statistics of factor Tax management*

Reliability Statistics

Cronbach's Alpha	N of Items
.884	6

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
(TM14) The more efficient investigations and audits are, the higher the tax compliance behavior is.	16.6308	10.033	.683	.867
(TM16) Coercion and treatments against violations of tax laws more strictly, the higher tax compliance behavior of businesses.	16.8192	9.956	.657	.871
…	…	…	…	…
(TM22) Implementing procedures for reimbursement, tax exemption, clearing taxes, and penalties are tight, fast; the tax compliance of business will rise.	16.7308	10.738	.563	.884
(TM25) Having a chance to avoid taxes, tax compliance capabilities of the enterprise will decrease.	16.7962	9.530	.765	.853

4.4. Factor Law and society

Table 4: *Reliability and Item-Total Statistics of factor Law and Society*

Reliability Statistics

Cronbach's Alpha	N of Items
.748	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
(LA15) In addition to handling violations of tax law, strengthening handling acts of tax evasion strickly under criminal law will increase the tax compliance ofenterprises.	12.3038	2.560	.538	.698
(LA17) Positions and trade marks of enterprises in society have a positive influence on the tax compliance.	12.1500	2.298	.505	.712
…	…	….	….	…
(LA21) The higher the level of social welfare is, the higher the tax compliance is.	11.8192	2.280	.586	.665

4.5. Factor Psychology

Table 5: *Reliability and Item-Total Statistics of factor Psychological*

Reliability Statistics

Cronbach's Alpha	N of Items
.776	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
(PS23) The higher satisfaction with tax authorities is, the higher the tax compliance of business is.	10.3692	3.716	.574	.726

(PS26) To respect and encourage the tax compliance by tax authorities affects the tax compliance of enterprises.	10.3538	3.851	.552	.737
….	…	…	…	….
(PS28) Tax authorities should instruct and help enterprises report tax fast and exactly to encourage tax payment.	10.5308	3.540	.606	.708

B. Exploratory factor analysis of the research questionnaire

The Method of Multiples Linear Regression Analysis

These factors have ensured reliable coefficient Cronbach's Alpha will be used to assess the importance of each factor which affects the level of tax compliance of tax payers in general. In particular, the groups of factors which have the very small sig value (sig <0.05) will be retained, while the groups of factors which have the lowdegree of explained significance (sig> 0.05) will be removed.

Exploratory Factor Analysis

The computation for the research questionnaire results in 0.760 for Kaiser-Meyer-Olkin value and 0.000 of the significance for the Bartlett's test of sphericity. These values meet the requirement of the research; the research questionnaire, therefore, is analyzed with the rotated component matrix.

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.760
Bartlett's Test of Sphericity	Approx. Chi-Square	2999.243
	df	276
	Sig.	.000

The rotation sums of squared loadings express that the five factors have the cumulative percent of 63.355%. This value meets the requirement for taking the questionnaire into analysis.

Before taking these factors into analysis, Reliability Statistics and Item-Total Statistics were used for checking the reliability of the questionnaire. Each factor is also checked by Reliability Statistics and Item-Total Statistics to

remove items which are not correlated with the items in the factor.

Thus, the regression model for enterprises' satisfaction towards the tax policy of Dong Nai province can be established as follows:

ENTERPRISES' SATISFACTION = 0.122 + (0.442*Economics) + (0.437*Tax Policy) + (0.435*Tax management) + (0.191*Law and Society) + (0.421*Psychology)

Table 6: *The coefficients of factors and the dependent variable*

Coefficients[a]								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.122	.066		1.851	.065		
	Economics	.185	.011	.442	17.265	.000	.950	1.052
	Taxation policy	.188	.011	.437	16.888	.000	.931	1.074
	Law and society	.191	.011	.435	17.391	.000	.994	1.006
	Psychology	.184	.025	.191	7.473	.000	.948	1.055
	Tax management	.191	.012	.421	16.352	.000	.941	1.063

Table 7: *Extraction Method: Principal Component Analysis*
Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	4.347	18.114	18.114	4.347	18.114	18.114	3.923	16.346	16.346

2	3.566	14.859	32.973	3.566	14.859	32.973	3.415	14.228	30.573
3	2.884	12.016	44.989	2.884	12.016	44.989	3.079	12.828	43.401
4	2.383	9.930	54.918	2.383	9.930	54.918	2.442	10.174	53.576
5	2.025	8.437	63.355	2.025	8.437	63.355	2.347	9.779	63.355
6	.946	3.943	67.298						
…	….	….	……						
20	.264	1.100	96.832						
21	.250	1.043	97.874						
22	.222	.926	98.800						
23	.212	.882	99.682						
24	.076	.318	100.000						

Table 8: *Rotation sums of squared loadings*

Rotated Component Matrix[a]					
	Component				
	1	2	3	4	5
(TM20) The information, target on a tax return is clear and easy to understand, the tax compliance of business will increase.	.891				
(TM25) Having a chance to avoid taxes, tax compliance capabilities of the enterprise will decrease.	.866				
….	….				

(TM22) Implementing procedures for reimbursement, tax exemption, clearing taxes, and penalties are tight, fast; the tax compliance of business will rise.	.674			
(EC7) Excessive inflation affects the tax compliance.		.833		
…	….	….	….	….
(EC1) The higher the tax costs are, the lower the tax compliance is and vice versa		.792		
(EC3) The policy and the effectiveness of the Government's public spending can affect the behavior of the enterprises' tax compliance.		.782		
(TA6) If tax policy is relatively stable, it will affect the tax compliance behavior of FDI enterprises.			.829	
(TA2) The higher the tax rate is, the less the tax compliance is and vice versa.			.827	
(PS28) Tax authorities should instruct and help enterprises report tax fast and exactly to encourage tax payment.				.786
…	…			..
(PS26) To respect and encourage the tax compliance by tax authorities affects the tax compliance of enterprises				.752
(LA21) The higher the level of social welfare is, the higher the tax compliance is.					.775
…					
(LA17) Positions and trade marks of enterprises in society have a positive influence on the tax compliance.					.729

| Extraction Method: Principal Component Analysis. |
| Rotation Method: Varimax with Kaiser Normalization. |
| a. Rotation converged in 5 iterations. |

C. Regression model

Table 9: *Descriptive Statistic*

Descriptive Statistics			
	Mean	Std. Deviation	N
I am quite satisfied with the tax policy of Dong Nai Province	1.8533	.27495	260
Economics	1.9485	.65715	260
Taxation policy	1.9554	.63963	260
Law and society	1.5949	.62537	260
Psychology	2.2080	.28567	260
Tax management	1.5300	.60699	260

5. Summary of findings, conclusions, and recommendations

Summary of findings

When evaluating factor ***Economics*** affecting to tax compliance of enterprises, 60.8% of the enterprises agreed and strongly agreed that the higher the tax costs were, the lower the tax compliance was while 10.7% of the remainder disagreed with this statement. In addition, most of the respondents (67.7%) agreed and strongly agreed that excessive inflation affected the tax compliance of enterprises. There were 15.4% of the respondents disagreeing and strongly disagreeing with this evaluation.

About ***Taxation policy system***, most of the enterprises (69.2%) in Dong Nai province agreed and strongly agreed that if the tax policy was clear, uncomplicated and easy to implement, the tax compliance of business organizations were higher. There were 20.8% of the enterprises disagreeing with this statement while 10% of the remainder had neutral opinions. Moreover, more than half of the respondents (57.8%) agreed and strongly agreed that if the tax policy was relatively stable, it could affect the tax compliance of enterprises. There

were 28.4% of the respondents disagreeing with this statement.

When evaluating **Tax management** of Dong Nai province, the majority of the respondents (73.8%) agreed and strongly agreed that investigations and audits of Bureau of Tax are implemented more efficiently, the tax compliance of enterprises is higher. There were only 7.7% of the respondents disagreeing with this statement while 18.5% of the remainder had neutral opinions. In addition, most ofthe enterprises (70%) in Dong Nai province agreed and strongly agreed that if coercion and treatment against violations of tax laws are implemented more strictly, the higher tax compliance of business will be.

For factor **Law and Society**, more than half of the respondents (57.2%) agreed and strongly agreed that handling acts of tax evasion with the criminal law would increase the tax compliance of enterprises while 13.1% of the respondents disagreed with this statement. In addition, 49.3% of the respondents agreed and strongly agreed that the consensus of society with the tax policy was higher, the tax compliance of enterprises would rise. There were 23% of respondents disagreeing with this evaluation while 27.7% of the remainder had neutral choices.

About **Psychology**, most of the

respondents (63%) agreed and strongly agreed that the concern of sanctions and penalties, when violations were detected, would affect the tax compliance. Moreover, the majority of FDI enterprises (73.1%) agreed and strongly agreed that tax authorities should instruct and help enterprises report tax fast and exactly to encourage tax payment.

Generally speaking, when evaluating impacts of each factor on the tax compliance behavior of FDI enterprises, most of FDI enterprises stated that *Economics, Taxation policy, Law and society,* and *Tax management* are the factors that affect strongly on the tax compliance of FDI enterprises in Dong Nai province. Therefore, Dong Nai Bureau of Tax and Dong Nai Government have to revise their tax policy, tax management procedure as well as the condition of society and law to adjust their tax policy administration to help enterprises complete their tax payment sufficiently and fast.

Conclusions

Through this study, the author presents and clarifies argumentative issues of tax compliance, factors affecting tax compliance as well as evaluates the supervision on tax compliance of tax payers in Dong Nai province to determine factors affecting the tax compliance of tax payers. In

addition, the study also analyzes the impact of each factor on the tax compliance of tax payers. Therefore, Dong Nai Government and Dong nai Tax Department can adjust their tax policy, develop an effective supervisory mechanism of tax compliance in Dong Nai province and offer tax incentive policies to attract more FDI and new investors for the Province as well as for Vietnam.

Moreover, from the findings of this study, Dong Nai Government and Dong Nai Tax Department may have a better understanding of factors that affect tax compliance of enterprises as well as business organizations in the province. Therefore, the leaders of Dong Nai province and other governmental officers could apply the proposed model of Tax Agency to improve the tax collection as well as reduce tax payment procedure for enterprises.

Generally speaking, Dong nai Tax Department and other provinces should compare the successful methods for tax collection from other countries with Vietnamese ones to have a better view for tax policy makers as well as for the Ministry of Finance to adjust the suitable tax policies for FDI enterprises to attract more investment for Vietnam.

Recommendations

It is recommended to build up a modern and effective tax system, which is unified, transparent, simple, and easy to understand and perform with three underlying backgrounds, transparency, simplicity and probity. The author has also made some recommendations to promote the compliance of tax payers as follows:

- Continuous improvement of tax policies for clarity, transparency, openness and sufficiency

One of the first and primary factors with strong impacts on tax compliance is how tax payers understand tax policies and how tax agencies help them to get such understanding. Further, it is not easy to promote tax compliance with continually changing regulations. Therefore, the improvement should start at the first step of policy making. That means guidelines on a tax policy should be prepared and reviewed by the people who fully understand taxes, and moreover, who can predict how the policy may affect tax payers.

- Client-oriented image of tax agencies with better quality of services

This necessitates strong and complete changes in tax officers' mind, at first to replace the old way of working, to get better skills and knowledge. It is the time tax agencies should re-evaluate their culture of public service for tax payers so as to conform to the tendency of current development and integration.

- Further education of tax knowledge for better awareness of tax payers

Education of tax knowledge is carried in Vietnam via various channels. A small part is taught at economic colleges and universities, another part in training courses, and still another in leaflets, boarding panels, posters, and propaganda campaigns in mass media. A major part of such knowledge is guidelines, regulations, which make tax payers feel like burdens and obligations. That is why they think taxation means obligations rather than rights and benefits. More education for better knowledge is also for more objective views and tax payers can judge relevant matters for better compliance. The people who do the jobs of tax declaration and accounting should be specifically trained in taxes, at least by some intensive courses. Shortage of tax knowledge or incapability to understand current regulations can disable tax payers to comply even when they want to. In this case, education should focus on tax payers but priority should be given to training and education for tax management.

REFERENCES

1. Hoai, N.T. T. & et al (2011), *Monitoring tax compliance behavior in Vietnam*, Ho Chi Minh city, Viettnam: Statistics Publisher

2. Kirchker, E., at al (2010), *Everyday representations of tax avoidance, Tax evasion, and tax flight. Do Legal differences datter*? (Website: www.econ.jku.at/Schneider/Maciejovsky.PDF)

3. Sekaran, U. (2006), *Research Methods for Business. A Skill Building Approach* (6th ed.).Hoboken, NJ: John Wiley & Sons

4. Hair, J. & at al (1998), *Multivaiate Data Analysis*. Prentical: Hall International

XÁC ĐỊNH CÁC YẾU TỐ ẢNH HƯỞNG ĐẾN TUÂN THỦ THUẾ CỦA CÁC DOANH NGHIỆP Ở TỈNH ĐỒNG NAI

TÓM TẮT

Ngành thuế Việt Nam đã thực hiện cơ chế quản lý thuế mới. Với cơ chế này, người nộp thuế tự kê khai thuế, tính thuế phải nộp và tự nộp thuế vào ngân sách nhà nước. Tuy nhiên vì nhiều lý do khác nhau, người nộp thuế không phải lúc nào cũng kê khai đúng và nộp thuế nộp đầy đủ, đúng hạn. Cơ quan thuế nói chung và Cục Thuế Đồng Nai nói riêng cần phải kiểm tra và tìm ra những nguyên nhân trên. Mục tiêu của nghiên cứu không chỉ xác định các nhóm nhân tố tố ảnh hưởng đến việc tuân thủ thuế của doanh nghiệp trên địa bàn tỉnh Đồng Nai mà còn đề xuất những khuyến nghị để cải tiến việc thu thuế ở tỉnh Đồng Nai, khuyến khích đối tượng nộp

thuế nộp thuế tự nguyện. Thông qua phân tích định tính và định lượng, nghiên cứu chỉ ra có 5 nhóm nhân tố ảnh hưởng đến hành vi tuân thủ thuế của người nộp thuế, bao gồm yếu tố kinh tế, chính sách thuế, luật pháp và xã hội, quản lý thuế và yếu tố tâm lý người nộp thuế. Đồng thời kết quả nghiên cứu cũng giúp tạo động lực cho người nộp thuế thực hiện nghĩa vụ nộp thuế tự nguyện cũng như giúp các cơ quan thuế Đồng Nai có những giải pháp tốt hơn đối với việc quản lý thuế các doanh nghiệp đầu tư trực tiếp nước ngoài và thu hút các đầu tư mới trong tương lai.

Từ khóa*: Thuế, người nộp thuế, quản lý thuế, đối tượng nộp thuế, Đồng Nai*