ANALYZING FACTORS AFFECTING THE PUBLIC SERVICE QUALITY OF BINH DUONG TAXATION DEPARTMENT FOR FOREIGN DIRECT INVESTMENT ENTERPRISES

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ABSTRACT

This paper conducted during the period from 3/2013 until 9/2015. The research results showed that there were 600 FDI enterprises belonged to Binh Duong province. In addition, 600 FDI enterprises interviewed and answered nearly 27 questions. The researchers had analyzed KMO test, the result of KMO analysis used for multiple regression analysis. FDI enterprises are responses measured through an adapted questionnaire on a 5-point Likert scale (1. Strongly disagree; 2. Disagree; 3. Normal; 4. Agree and 5. Strongly agree) but 572 FDI enterprises processed and 28 FDI enterprises lacked of information. The hard copy and interviewed FDI enterprises by questionnaire distributed among FDI enterprises of Binh Duong province.

The regression analysis results showed that there were 6 factors, which included of factors following Mechanism for monitoring and commenting (MMC), Administrative procedures (AP), Assurance of Tax Officials (ATO), Tangibles (TA), Responsiveness (RE) and Information technology application (ITA) affecting the performance of Service quality (SQ) in Binh Duong Province with significance level of 5 %. The research results processed from SPSS 20.0 software. The parameters of the model estimated by Least - Squares Method tested for the model assumption with 5% significance level. At the same time, the result was also scientific evidence and important for researchers and policy makers who apply them for enhancing the performance of Service quality (SQ) in Binh Duong Province and to meet the enterprises' demand of Tax service quality not only the Binh Duong but also other provinces of Viet Nam.

The main objectives of this study were to:

1.   The first objective was to conduct a survey to find factors that affecting the performance of Service quality (SQ) in Binh Duong Province.

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2. The second objective was to analyze and test some factors that affected on the performance of Service quality (SQ) in Binh Duong Province.

Keywords: Service quality, FDI, Tax, FDI enterprises and Binh Duong province.

Introduction

Foreign direct investment (FDI) enterprises have played an important role in boosting Vietnam economic growth and FDI enterprises have been an important source that directly participated in and promoted the creation of several industrial sectors with a high demand for technology and added-value products, such as machinery manufacturing, energy, computers and telephones.

Besides, FDI enterprises have also played an important part in the country's export and import activities over the past years, they said, adding the FDI sector contributed towards ensuring the supply of foreign exchange as well as the national balance of payments.

Since the Law on Foreign Investment issued in 1987, FDI capital has had great impact on Vietnam economy by mobilizing capital for development and promoting economic development. FDI enterprises have also contributed towards creating conditions for the transfer of technology, generating jobs for the local people and accelerating the country's global integration.

In addition, several products produced by foreign-invested businesses have established themselves firmly in international markets, such as telephones, electronic components and garments and textiles. FDI enterprises have helped to strengthen the linkage between foreign and domestic businesses, and assisted Viet Nam economy to integrate deeper with the global economy.

The government and authorized agencies of ten created conditions and improved the investment environment to draw more foreign investment. However, a number of participants pointed out the shortcomings of FDI businesses, such as slow transfer of technology for domestic partners, environmental pollution caused by some FDI projects or tax evasion by some businesses, causing public concern, while affecting the investment environment of Vietnam.

Quality and customer service also seem to constitute a priority for the Tax Administration system, as can be seen in the various relevant projects currently in progress. Combined with the practical requirements of the tax job, the researchers had chosen the theme: *Analyzing factors affecting the public service quality of Binh Duong Taxation Department for Foreign Direct Investment enterprises* as a paper in Business Administration.

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Literature review

Service Quality: The concept of quality has evolved from "excellence" to "value", to "conformance to specification" and to "meeting and exceeding customer expectations" (Reeves & Bendnar, 1994). The first two definitions of quality are quite similar in that they both have common views on assessing and measuring the quality of both products and services, whereas the third is more appropriate for assessing only the quality of products (Pariseau & McDaniel, 1997).

Issues related to the measurement the quality of services were the subject of a large number of investigations by practitioners and academics over past 25 years due to its intangible and complex nature (Prabha et al. 2010).

Prabha et al. (2010) also found that studies on measuring the service quality of educational institutions had been the focus of increased attention during the last few years due the level of competition among the educational institutions and the increasing demand for excellence in education. Due to the relatively abstract nature of services as compared to products, measurement of service quality and its characteristics are difficult and present a complicated task for the academics and practitioners (Parasuraman et al., 1988; Carman, 1990).

However, service quality studies have been published frequently in service marketing literature and measurement of service quality and the development of an instrument for measuring has been an ongoing topic of discussion (Parasuraman et al., 1985; 1988). Service quality was also explored as to what extent a service is adequate to meet the customer's needs and wants (Lewis & Mitchell, 1990; Dotchin & Oakland, 1994).

Service quality may be conceptualized as customers or consumers overall feeling about the superiority or inferiority of the services they received from the service provider (Zeithaml et al., 1990). The most commonly referred to definition of service quality is the difference between customer expectations of what a customer will receive from a service provider and the perceptions about the services received by customer from the service provider (Parasuraman et al., 1988; Grönroos, 2001).

Quality, performance and satisfaction are considered to be the key factors and these factors are interrelated in a causal relationship or some time these three factors are used as synonymously due to the similarity in meaning (Cronin et al., 2000; Bitner and Hubert, 1994). Still there is no precise definition of service quality from an educational point of view. However, according to O'Neill and Palmer (2004), service quality in education can be defined as "the difference between what a customer's expects to receive and his/her perceptions of actual delivery" (cited in A. Ijaz, S.M. Irfan, S. Shahbaz, M. Awan, M. Sabir, 2011).

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Methods of research

This research had two phases: Phase one is a preliminary study and the second phase is a formal and more comprehensive study. The study is done by qualitative method. This research method done by formal quantitative methods. Unit of analysis is a FDI enterprise. Study subjects are FDI enterprises related Tax in Binh Duong province.

After preliminary investigations, formal research is done by using quantitative methods questionnaire survey of 600 FDI enterprises in Binh Duong province. The Data tested measurement models, model and test research hypotheses.

The Data collected were tested by the reliability index excluding variables with correlation coefficients lower ‹ 0.30 and variable coefficient Cronbach's alpha ‹ 0.60), factor analysis explored remove the variable low load factor ‹ 0.50. The Data was processed by SPSS 20.0 version. Multiple linear regressions were used in this research:

$$Y = \beta_0 + \beta_1 * X_1 + \beta_2 * X_2 + \beta_3 * X_3 + \beta_4 * X_4 + \beta_5 * X_5 + \beta_6 * X_6$$

X1: The Mechanism for monitoring and commenting; X2: The Administrative procedures; X3: The Assurance of Tax Officials; X4: The Tangibles; X5: The Responsiveness; X6: The Information technology application. Y: the performance of Service quality.

Research results

Overview about the Binh Duong province

Binh Duong province locating at the gateway to Ho Chi Minh City, being the economic – cultural central of the whole country; crossed by the life line highways such as Highway 13, Highway 14, Ho Chi Minh route, Trans-Asia route, etc.; ranging 10 to 15 kilometers from Tan Son Nhat International Airport and sea ports, convenient for comprehensive socio-economic development.

In recent years, with high economic growth rate, GDP increases 14.5% annually on average. The economic structure actively changes, industrial and service sectors rapidly grow and account for high proportion, in 2010, the proportion of industry - construction was 63%, service - 32.6% and forestry & agriculture - 4.4%.

Currently Binh Duong has 29 industrial parks and zones with the total area of over 8,700 hectares, in which more than 10,200 domestic and foreign enterprises under operation with the total capital investment of over US$ 13 billion.

Binh Duong has with the advantages in natural conditions, socio-economic potential and policies from the Central Party and Government, Binh Duong will continue to develop sustainably, and become the most civilized & modern city of Vietnam and of the South East Asia region.

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Socio-economic development direction of Binh Duong province to 2020

Development viewpoint: Socio-economic development master plan of Binh Duong province to 2020 aims at building Binh Duong a province with high and comprehensive economic growth rate, ensuring the relationship between economic growth and social issues management, poverty alleviation, upgrading the spiritual and material life of citizens. In 2020, Binh Duong will become industrial city.

Focus on exploring the advantages of geographic conditions, the cooperation of provinces in the Southern Key Economic Zone and Ho Chi Minh City - the development core to develop socio-economy. Being active in the global integration; upgrading the economic effectiveness linked with social development upon key investment; constructing comprehensive infrastructure system; developing industry along with urban and service development; developing socio-economy closely linked to environmental protection, national defense ensuring, local security enhancement.

Descriptive Statistics for the performance of Service quality

Table 1: Factors affecting the performance of Service quality

Questions	N	Mean	Std. Deviation
RE1: The tax officials are enthusiastically supported and addressed any tax issues for the enterprises	572	3.16	.935
RE2: The tax officials are not troubling, harassment when handling affairs	572	3.20	.939
RE3: The tax officers are fairness, equality at work for all enterprises	572	3.30	.918
RE4: The enterprises do not have to spend additional expenses when informal working with tax officials	572	3.25	.927
AP1: The procedures and processes is addressing the tax records are public, transparent	572	3.35	1.016
AP2: The administrative procedures are in the field of simple and straightforward tax	572	3.43	.978
AP3: The "one stop model" in resolving the administrative procedures applied in the tax offices operate effectively, facilitating the enterprise	572	3.44	.950

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AP4: The tax management process is according to ISO 9001: 2008 by the tax office for processing dossiers faster than expected now	572	3.43	.949
MMC1: The tax agencies have publicized telephone hotline number, comment box at work	572	2.96	.873
MMC2: The tax agencies often organize meetings, direct dialogue with enterprises	572	2.99	.893
MMC3: The tax agencies listen, absorb the reflection, proposals and comments from enterprises	572	3.02	.921
MMC4: The tax authorities resolve complaints and feedback of the business proposals	572	3.01	.915
ITA1: The website of the tax offices is regularly updated and provides full documentation, tax guidelines	572	3.38	1.000
ITA2: The tax offices applied online tax return filing has helped enterprises convenient and save time, costs more than the previous tax forms	572	3.37	1.013
ITA3: The Data transmission is responsive to online tax declarations of enterprises	572	3.47	.904
ITA4: The tax offices have performed application of information technology in supporting enterprise implement tax obligations	572	3.35	1.013
ATO1: The tax officials have tactful attitude, civilized and courteous when communicating, behavior	572	2.82	1.376
ATO2: The tax officials understand about master policy or tax professional	572	2.85	1.580
ATO3: The tax officers are proficient processes and task-solving skills	572	2.80	1.440

(Source: The researchers processed by SPSS 20.0)

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ATO4: The tax officers are proficient in foreign languages	572	2.89	1.364
TA1: The tax Agency headquarters condition is spacious and well-equipped, comfortable (desks and chairs, hot and cold drinking water, air conditioning, clean bathrooms, parking, ...)	572	3.10	1.012
TA2: The organization chart, tables, shelves document are layout, scientific arrangement and easy to search	572	3.06	.991
TA3: The tax agency equipment is invested modern and upgraded	572	3.08	.950
TA4: The tax officials neatly dressed, polite and officers wear badges when performing tasks	572	3.07	1.006
SQ1: The FDI Enterprise completely satisfied with the service of the Tax Department in Binh Duong province	572	3.36	.573
SQ2: The Quality public services at Tax Department fully meet your expectations FDI Enterprises	572	2.37	.593
SQ3: In general, FDI enterprises are completely satisfied with public services at Tax Department in Binh Duong province	572	2.35	.621
Valid N (listwise)	572		

Table 1 showed that there were six factors, which included of factors following Mechanism for monitoring and commenting (MMC: MMC1, MMC2, MMC3 and MMC4). Administrative procedures is (AP: AP1, AP2, AP3 and AP4) Assurance of Tax Officials is (ATO: ATO1, ATO2, ATO3 and ATO4). Tangibles is (TA: TA1, TA2, TA3 and TA4). Responsiveness is (RE: RE1, RE2, RE3 and RE4) and Information technology application is (ITA: ITA1, ITA2, ITA3 and ITA4) that are the independent variables but the performance of Service quality (SQ: SQ1, SQ2 and SQ3) is the dependent variable.

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Exploratory Factor Analysis (KMO) and Bartlett's Test for the performance of Service quality

KMO & Bartlett's test play an important role for accepting the sample adequacy. While the KMO ranges from **0** to **1**, the world-over accepted index is over **0.6**. For Factor Analysis recommended suitable, the Bartlett's Test of Sphericity must be less than **0.05**.

Table 2

KMO and Bartlett's Test for the performance of Service quality

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.799
Bartlett's Test of Sphericity	Approx. Chi-Square	17224.559
	df	276
	Sig.	.000

(Source: The researcher's collecting data and SPSS)

The results of the table 2 revealed that Kaiser-Meyer-Olkin Measure of Sampling Adequacy was statistically significant and high data reliability (KMO = **0.799** › **0.6**). This result was very good for data analysis.

The Factor Analysis procedure has several extraction methods for constructing a solution. The principal components method of extraction begins by finding a linear combination of variables (a component) that accounts for as much variation in the original variables as possible. It then finds another component that accounts for as much of the remaining variation as possible and is uncorrelated with the previous component, continuing in this way until there are as many components as original variables. Usually, a few components will account for most of the variation, and these components can be used to replace the original variables. This method is most often used to reduce the number of variables in the data file.

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Table 3: KMO and Bartlett's Test for the performance of Service quality

Total Variance Explained

Com.	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings[a]
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total
1	6.672	27.799	27.799	6.672	27.799	27.799	4.760
2	4.907	20.446	48.245	4.907	20.446	48.245	4.800
3	3.139	13.079	61.324	3.139	13.079	61.324	4.417
4	2.126	8.857	70.181	2.126	8.857	70.181	3.149
5	1.753	7.302	77.483	1.753	7.302	77.483	4.377
6	1.363	5.681	83.164	1.363	5.681	83.164	4.743
7	.852	3.549	86.714				
8	.496	2.065	88.778				
9	.441	1.838	90.616				
10	.359	1.495	92.111				
11	.342	1.425	93.536				
12	.315	1.313	94.849				
13	.273	1.136	95.985				
14	.170	.709	96.694				
15	.162	.674	97.367				
16	.120	.501	97.868				
17	.117	.488	98.356				
18	.106	.442	98.799				
19	.084	.348	99.147				
20	.067	.281	99.427				
21	.059	.247	99.674				
22	.053	.221	99.895				
23	.022	.093	99.988				
24	.003	.012	100.000				

Extraction Method: Principal Component Analysis.

(Source: The researcher's collecting data and SPSS)

Table 3 showed that Cumulative percent was statistically significant and high data reliability was 83.164 % (> 60 %). As a result, the total variance explained by the solution is

smaller; however, the addition of this structure to the factor model makes these methods ideal for examining relationships between the variables.

Besides, KMO and Bartlett's Test for the performance of Service quality (SQ) showed that Kaiser-Meyer-Olkin Measure of Sampling Adequacy was statistically significant and high data reliability (KMO = 0.731 > 0.6). This result was very good for data analysis. The performance of Service quality (SQ) showed that Cumulative percent was statistically significant and high data reliability was 96.109 % (> 60 %).

Table 4: Structure Matrix for factors of the performance of Service quality

Pattern Matrix[a]

Code	Component					
	1	2	3	4	5	6
MMC2	.993					
MMC4	.969					
MMC3	.944					
MMC1	.923					
AP2		.964				
AP1		.960				
AP3		.916				
AP4		.914				
ATO1			.981			
ATO4			.972			
ATO3			.964			
ATO2			.677			
TA4				.936		
TA2				.927		
TA3				.839		
TA1				.824		
RE1					.924	
RE2					.916	
RE4					.812	
RE3					.801	
ITA1						.968
ITA2						.923
ITA3						.798
ITA4						.766

(Source: The researcher's collecting data and SPSS)

Table 4 showed that Structure Matrix for the factors affecting the performance of Service quality above mentioned had 6 Components which included of factors following Component 1 (X_1) is Mechanism for monitoring and commenting (MMC). Component 2 (X_2) is Administrative procedures (AP). Component 3 (X_3) is Assurance of Tax Officials (ATO).

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Component 4 (X_4) is Tangibles (TA). Component 5 (X_5) is Responsiveness (RE) and Component 6 (X_6) is Information technology application (ITA).

Regression analysis for factors affecting the performance of Service quality

Table 5: Regression Model Summary analysis for factors affecting the performance of Service quality

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.714[a]	.510	.505	.41090	1.715

a. Predictors: (Constant), X_6, X_4, X_1, X_2, X_5, X_3

b. Dependent Variable: Y

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	99.246	6	16.541	97.969	.000[b]
	Residual	95.395	565	.169		
	Total	194.641	571			

Table 5: continued

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	-.119	.129		-.923	.357		
X_1	.102	.024	.150	4.273	.000	.706	1.417
X_2	.120	.022	.188	5.423	.000	.725	1.378
X_3	.140	.015	.317	9.079	.000	.712	1.405
X_4	.102	.020	.152	5.165	.000	.997	1.003
X_5	.290	.025	.399	11.540	.000	.725	1.379
X_6	.133	.025	.195	5.236	.000	.623	1.606

a. Dependent Variable: Y: the performance of Service quality

(Source: The researcher's collecting data and SPSS)

The results of the table 5 revealed that Adjusted R Square was statistically significant and high data reliability. In addition, Adjusted R Square reached 50.5 %.

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Conclusion

The research results showed that all t value › 2 was statistically significant and high data reliability. Besides, the regression coefficients were positive. This showed that the effects of independent variables in the same direction with the performance of Service quality.

In this research, the results had the Variance Inflation Factor (VIF) and Tolerance shown to be the following VIF ‹ 10. (1 ‹ VIF ‹ 10). This showed that there was not Multicollinearity.

We had the component 1 (X_1): The Mechanism for monitoring and commenting (MMC) affecting on the performance of Service quality with significance level of 5%.

We had the component 2 (X_2): The Administrative procedures (AP) affecting on the performance of Service quality with significance level of 5%.

We had the component 3 (X_3): The Assurance of Tax Officials (ATO) affecting on the performance of Service quality with significance level 5 %.

We had the component 4 (X_4): The Tangibles (TA) affecting on the performance of Service quality with significance level 5 %.

We had the component 5 (X_5): The Responsiveness (RE) affecting on the performance of Service quality with significance level 5 %.

We had the component 6 (X_6): The Information technology application (ITA) affecting on the performance of Service quality with significance level 5 %.

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