FACTORS INFLUENCING SATISFACTION OF ENTERPRISES WHEN USING E-TAX PAYMENT SERVICES AT TAX DEPARTMENT OF TRANG BOM DISTRICT, DONG NAI PROVINCE

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SUMMARY

Electronic tax payment services have brought many benefits to taxpayers including saving in both time and costs, but in order for this service to be replicated and more effective, it is necessary to have assessments of taxpayers, especially enterprises, on the quality of this service. This article attempts to examine the factors that significantly influence satisfaction of enterprises when using e-tax payment services at tax department of Trang Bom district, Dong Nai province. Based on the primary data gathered from surveying 200 enterprises (including: joint stock companies, limited liability companies, private enterprises...) at tax department of Trang Bom district, Dong Nai province, through exploratory factor analysis (EFA), and multiple linear regression, the findings of this study show that reliability, efficiency, website design, and charge/fee are the most influential factors to satisfaction of enterprises when using e-tax payment services at tax department of Trang Bom district, Dong Nai province. The research results can be a good reference for the tax department of Trang Bom district, Dong Nai province in particular and the taxation industry in general in improving quality of electronic tax services, as well as improving efficiency in the reform and modernization of the tax industry in the coming time.

Keywords: E-tax payment, enterprises, influential factors, satisfaction, tax industry.

1. INTRODUCTION

In implementation of the Government's Resolution 19/NQ-CP, in recent years, the Ministry of Finance has continuously implemented many effective measures to reform public administrative procedures, especially in the tax sector to continue improving the environment. In recent years, the tax administration reform in general, the administrative procedure reform in particular has always been the top priority for the tax industry along with the task of managing state budget revenues. In addition to policy solutions, the General Department of Taxation also promotes the application of information technology to tax administration, and electronic tax services are one of the key programs of the tax system reform strategy in the period of 2011-2020 to save both time and costs for enterprises, and limit the interference and direct contact between tax officials and enterprises in the tax declaration and tax calculation process. In that reform step, the implementation of electronic tax payment is one of the new and remarkable contents in recent years.

Taxpayers using electronic tax payment services will be more advantageous than traditional forms of tax payment: tax can be paid at any time, including holidays; the transaction will be recorded as soon as it is done successfully, the taxpayer will save a lot of time and money, the access to information will be fast and complete with a clear and transparent process. However, in order for this service to be really effective and secure to use by enterprises, it is necessary to know the assessments and difficulties of the taxpayer in order to make reasonable adjustments and better serve the taxpayer. Therefore, surveying enterprises' evaluation about electronic tax payment service is really necessary and should be done.

The objective of the paper is to determine the factors affecting the satisfaction of enterprises with e-tax payment tax services at tax department of Trang Bom district, Dong Nai province. On that basis, a number of policies can be suggested to improve quality of electronic tax services in the study area, as well as efficiency in the reform and modernization of the tax industry.

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2. RESEARCH MODEL AND HYPOTHESIS

2.1. Research model

In the world as well as in Vietnam, there have been many studies on customer satisfaction and there are many different views on the level of customer satisfaction (Oliver, 1997). The deterioration of customer satisfaction is shown by their attitudes when buying goods. Bachelet (1995) argues that customer satisfaction is an emotional response of a customer to their experience of a product or service. Because it met their desires, both above and below the desired level.

E-tax in particular and e-government in general is essentially a service that the Government through the application of information technology to provide its people to support people's transactions as well as enterprises through the Internet. According to Welch et al. (2004), a number of factors affect citizens' satisfaction with e-Government services. The first factor is awareness of the utility of an online service (transaction). The second is the reliability of the information (transparency), and the last one is the electronic communication involved (interaction). In addition, the definition of citizen satisfaction is seen as service output by measuring service performance and outcome (Kelly and Swindell, 2002). To measure the success of service outcomes, one of the appropriate methods is to analyze citizen satisfaction.

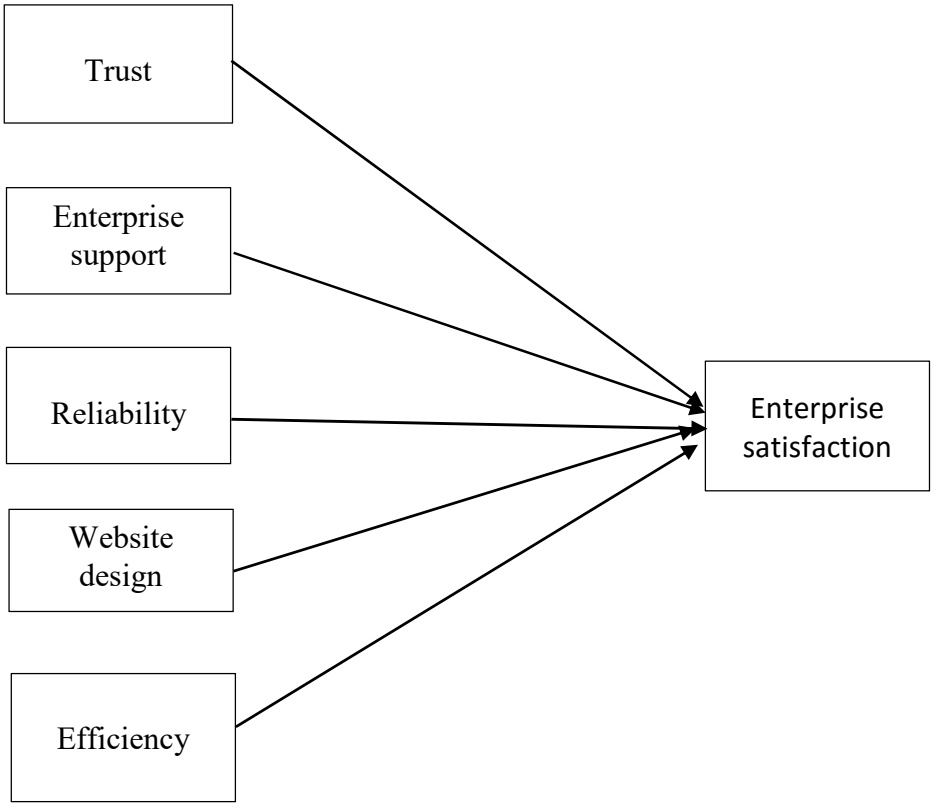

Figure 1. Research model of taxpayer satisfaction about online tax declaration service

(Source: Nguyen Manh Hung, 2015)

According to Nguyen Manh Hung (2015), the satisfaction of taxpayers with online tax declaration services in Ho Chi Minh City is influenced by 5 factors: (1) Trust, (2) Enterprise Support, (3) Reliability, (4) Website Design, and (5) Efficiency. The author uses the e-GovQual scale of Papadomichelaki and Mentzas (2012) as a basis for the model for his research and in which the observed variables are adjusted to suit the electronic taxation industry of Vietnam (Figure 1).

Based on the above model, as well as based on the characteristics of the socio-economic situation of Trang Bom district, the size of the

enterprises, as well as the difference between online tax declaration and electronic tax payment, the author adjust influencing factors to suit the characteristics and status of electronic tax payment of enterprises in Trang Bom district, Dong Nai province. Accordingly, the taxpayer's satisfaction with the above electronic tax payment service is influenced by the following 6 factors:

Trust

Trust includes safety and confidentiality, which is defined as the trust of citizens of websites in relation to risk or suspicion in the course of online transactions. The importance of trust is an important aspect of e-service and has also been emphasized in other studies (Gefen et al., 2003; Zhao Zhao, 2010). Security includes protecting personal information, enterprises not sharing personal information with others, protecting identity and securely storing personal and business data. Security is to protect users from the risk of fraud and financial loss from their use of credit cards (in electronic tax payments) or other financial information but also to ensure that the entire transaction is done in ways such as: enhancing security by encrypting messages, controlling secure access with digital signatures and by the necessary procedures when retrieving loginnames and and password.

Enterprise support

Citizen assistance refers to help provided by organizations assisting citizens in their search for information or in the course of transactions (in this case, enterprise assistance to file and electronic tax payment by tax authorities, providers of digital certificates, commercial banks). This help may include manuals, help pages, and frequently asked questions on the website, as well as availability of multimedia communication channels (phone, email, message board, etc...).

Assistance is available through various communication channels to advise individuals and enterprises such as via e-mail or through a traditional channel such as telephone, fax or postal mail if required. In the case of interactions between the citizens and the employees of the organization then increases the quality of web services (Parasuraman et al., 1988) such as: prompt response to customer inquiries, knowledge of support person, employee courtesy, and employee's ability to convey citizens' beliefs and solve problems. Ultimately, tracking progress and improving the status of a transaction is considered positive. However, often citizen assistance is only available when people have problems (Zeithaml et al., 2002).

Reliability

Reliability is defined as the citizens' confidence in Government websites, in particular an electronic tax payment website provided by the General Department of Taxation regarding accurate and reliable processing, and guarantee of the timing of transactions. This includes the availability of the service and the accuracy of the service promise. The availability of a website can also be enhanced by ensuring 24/7 (24 hours on 7 days) its accessibility and improving the speed at which a transaction is loaded and processed.

Website design

Web page components taken from the satisfaction index model, which measures the satisfaction of people in using government services, expresses the ease of use and the content of the website. Moreover, according to Sukasame (2010), website design is an important component for people to use e-public services, it serves as a connecting interface between users and organizations. Many studies that have investigated the effect of website design on e-service performance found that: website design plays an important role in customer satisfaction.

Effeciency

The efficiency is the convenience and convenience that electronic tax payment service gives taxpayers: fast, economical, and unlimited in space and time... Besides, the efficiency is also shown through manipulation. The website

is easy to do, the information displayed in the website is properly detailed (InfoDetail), the necessary information is constantly updated (InfoUpToDate), and all forms and forms are available, and information for completing a tax payment on the website (FormHelpInformation) and can be used by as many people as possible without being overwhelmed.

Charge

When buying products or using a certain service, customers have to pay a certain cost in exchange for the value of use that they need. Thus, that cost is known as the trade-off price to get the desired value from the product or service. Only when the customer feels that the quality of the service is more than the cost of using the customer will be satisfied.

2.2. Research hypothesis

From the research model, the hypotheses are given as follows:

Hypothesis H1: **Trust** has a positive relationship with taxpayers' satisfaction in electronic tax payment;

Hypothesis H2: **Enterprise support** has a positive relationship with taxpayers' satisfaction in electronic tax payment;

Hypothesis H3: **Reliability** has a positive relationship with taxpayers' satisfaction in electronic tax payment;

Hypothesis H4: **Website design** has a positive relationship with taxpayers' satisfaction in electronic tax payment;

Hypothesis H5: **Efficiency** has a positive relationship with taxpayers' satisfaction in electronic tax payment;

Hypothesis H6: **Fee or charge** is inversely related to taxpayers' satisfaction in electronic tax payment.

3. RESEARCH METHODS AND MEASUREMENT SCALE

3.1. Research methods

Electronic tax payment service has been implemented at the Tax Department of Trang Bom district, Dong Nai province since September 2015, so the author chose the study and survey point to be the district tax office. Tax payers in the district include enterprises and individuals. However, because the electronic tax payment service has only been launched for enterprises, individuals still pay taxes directly at the state treasury, banks or tax officers directly. Therefore, the topic of choosing the survey subjects for taxpayers is enterprises in Trang Bom district, Dong Nai province.

This research is conducted through quantitative method. Information collected is processed by using SPSS software. The study is based on the primary data collected from the questionnaire-based interviews with enterprises in Trang Bom district, Dong Nai province through the method of direct distribution of questionnaires. Samples were selected by using a convenient sampling method. The sample size depends on the expectation of reliability, the method of data analysis, the parameters to be estimated, and the distribution rules of the selected sets. According to Hair et al. (2010), if the study uses EFA (Exploratory Factor Analysis), the sample size must be at least 100 (or larger). In general, the sample size must be at least 5 times larger than the measurement variable, which means there must be at least 5 observations for every measurement variable. In similar fashion, Hoang and Chu (2008) contend that in the EFA, normally the number of observations must be at least 4 or 5 times the number of observed variables in factor analysis. The model of evaluating the contributing factors has 29 measurement variables. Complying with the rule of 5:1, the minimum sample size is 29 x 5 = 145. In order to get a large enough sample size, the authors decide to choose 200 enterpprises as the sample size. The survey results collect 200 satisfactory enterprises in the result analysis. The authors enter data and at the same time removed unsatisfactory questionnaires. The authors encode and enter the data, then the data is processed by IBM SPSS STATISTIC 23. The data of the study is analyzed through the following steps: Verifying the reliability of the scale by analyzing

Cronbach's alpha; exploring factor analysis (EFA); analyzing linear regression.

Subjects that are paying electronic taxes in Trang Bom district include various types of enterprises, mainly limited liability companies, private enterprises and a few joint stock companies and other components (Table 1).

Table 1. Methods of survey sampling

Numerical order	**Criteria** (Type of enterprise)	Amount
1	Joint stock company	20
2	limited liability companies	80
3	Private enterprise	80
4	Other enterprises	20
	Total	**200**

3.2. Measurement scale

Based on the research results of previous studies, the authors give a specific scale for the variables in the model as Table 2.

Table 2. The scales in the research model

Numerical order	Measurement Scale	Code
1	**Trust**	**AT**
1.1	Signing up for digital certificates and buying digital signatures to enter tax payment websites is really safe	**AT1**
1.2	Taxpayers trust when using electronic tax payment services	**AT2**
1.3	Taxpayer information (username and password) is kept confidential after successful registration of the service	**AT3**
1.4	Taxpayers' data used on the website can only be used for the purpose of paying taxes into the state budget	**AT4**
2	**Enterprise support**	**HT**
2.1	Digital signature provider receives and quickly handles taxpayer complaints when having problems using electronic signature to pay electronic tax	**HT1**
2.2	Tax authorities timely support enterprises that have problems when they pay electronic tax	**HT2**
2.3	Tax Officers always enthusiastically guide taxpayers to register and use electronic tax payment services	**HT3**
2.4	When having problems with the payment transaction confirmation, taxpayers can contact commercial banks easily and get the answers quickly and satisfactorily.	**HT4**
3	**Reliability**	**TC**
3.1	electronic vouchers made through the electronic tax payment system have high legal value as prescribed by the tax law	**TC1**
3.2	Electronic tax payment website can be accessed whenever enterprises need it	**TC2**
3.3	Electronic tax payment successfully delivers on-demand services from the first time	**TC3**
3.4	Electronic tax payment allows taxpayers to track the performance of their tax obligations	**TC4**
3.5	Content on the electronic tax payment voucher is shown accurately, without errors or mistakes	**TC5**

Numerical order	Measurement Scale	Code
4	**Website design**	**WB**
4.1	The electronic tax payment website was downloaded quickly	**WB1**
4.2	Electronic tax payment website provides full information and regulations related to electronic tax payment;	**WB2**
4.3	The electronic tax payment website works properly with the user's default browser	**WB3**
4.4	The e-tax website is elegantly designed and has a clean layout;	**WB4**
4.5	Operations on the electronic tax payment website are simple and easy;	**WB5**
4.6	Easily link to other websites related to electronic tax payment, especially the website of the General Department of Taxation	**WB6**
5	**Efficiency**	**HQ**
5.1	Electronic tax payment is more convenient and faster than direct tax payment (no space and time limit)	**HQ1**
5.2	Electronic tax payment saves time and costs for taxpayers	**HQ2**
5.3	The content of the form is easy to read, understand, and quickly created	**HQ3**
5.4	The electronic tax payment portal is airy, not overloaded on tax payment deadline dates	**HQ4**
6	**Fee/Charge**	**MP**
6.1	The current fee for digital certificate registration and buying electronic signature is reasonable	**MP1**
6.2	The current fee for each electronic tax payment transaction is reasonable	**MP2**
6.3	The current fee for electronic tax payment service is reasonable	**MP3**
7	**Enterprise satisfaction**	**HL**
7.1	The e-tax service quality is the same as I expected	**HL1**
7.2	Our enterprise will continue to use the electronic tax payment service that the Tax Department is providing	**HL2**
7.3	I would say well about e-tax if another enterprise asked me.	**HL3**

(Questionnaires using the 5-point Likert scale, opinions of respondents vary from level 1 = Strongly disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, 5 = Strongly agree)

4. RESEARCH RESULTS

4.1. Preliminary results of measurement scale

The scales are preliminarily assessed through two main tools: (1) Cronbach alpha reliability coefficient and (2) EFA (Exploratory Factor Analysis) method.

Testing Cronbach alpha reliability of the scale: The reliability of the scale involves testing the consistency of the scale to confirm that the scale can measure the necessary concept. If the Alpha value is low, then there is at least one unreliable variable and that variable must be identified through the process of analysis. Depending on whether the research context is completely or relatively new to the research context, the authors determine that the Alpha coefficient must be greater than 0.6; 0.7 or 0.8. The Cronbach's Alpha coefficient of 0.6 or higher may also be considered for use in the new research context. The usable scale must have a correlation coefficient of the total variable (Corrected Item - Total Correlation) of 0.3 or more (Hair et al., 2010). Contribution value is reflected by the correlation coefficient of the total variable (Corrected Item - Total Correlation). Observed variables with correlation coefficient of the total variable less than 0.3 will be excluded. The results are shown in Table 3.

Table 3. The results of testing the reliability of the scale

Factor	Cronbach's Alpha
1. Trust (AT)	0.75
2. Enterprise support (HT)	0.83
3. Reliability (TC)	0.66
4. Website design (WB)	0.79
5. Efficiency (HQ)	0.81
6. Charge (MP)	0.92
7. Enterprise satisfaction (HL)	0.72

The test results of Cronbach's Alpha Coefficient are all greater than 0.6. The correlation coefficients of the variable are all over 0.3. Therefore, all of these variables are used in the subsequent EFA. EFA is used to categorize the initial observation variables into meaningful new factors, as well as discover the underlying structure between the research concepts (initial factors) according to actual data to form new factors that are meaningful to the actual research. The authors conducted an EFA for all observed variables with Varimax rotation (perpendicular rotation of factors to minimize the number of large coefficients at the same factor, making it easy to explain the observed variables closely related to a factor), eigenvalue > 1.0 to find out the factors representing the variables because, according to Hair et al. (2010), Varimax allows full rotation of factors to min- imize the number of variables with large coefficients at the same factor. The ability to explain the factors will, therefore, increase. According to Hair et al. (2010), criteria for the EFA are as follow:

KMO index with a value in the range of 0.5 to 1 is suitable for EFA;

Factor loading: single correlation coefficient between variables and factors> 0.5;

Total Variance Explained: total variance explained. Usually the total variance extracted (Total Variance Explained)> 50%;

Eigenvalue of the variability explained by each factor> 1;

The results of factor analysis for the independent variables show that 6 factors were extracted including: Website design; Socio-economic environment; orientations and objectives of socio-economic development; Perception of participants; Structural organization and technical facilities. The results of simultaneous EFA for 25 observed variables of 6 independent variables show that 6 factors were extracted at Eigenvalue> 1, KMO index = 0.702 (satisfactory must be> 0.5). The Bartlett test results were Sig. = 0.000 <5%, which means that the variables are correlated with each other and are eligible for factor analysis through the EFA test. The total explained variance when the factor group is drawn is 63.391% (greater than 50%). The results of the rotation factor matrix analysis show that the observed variables are basically downloaded to the original factor with the lowest load factor of 0.625 and the highest of 0.949 to ensure the requirements in factor analysis (particularly in Table 4).

The results of factor analysis for the dependent variable of mobilization and utilization of financial resources for building new countryside show that KMO coefficient = 0.673 satisfies condition KMO > 0.5, proving that factor analysis is suitable with available data. The Bartlett test results with Sig. = 0.000 <5%, which means that the variables are correlated with each other and are eligible for factor analysis through the EFA test. Principal Component Analysis results show that a group of factors can be drawn from 3 observed variables of the dependent variables. The total variance explained when the factor group is drawn is 63.935% (greater than 50%). The results of the rotation factor matrix analysis show that all observed variables of the dependent variables have satisfactory load factors (>0.5), meaning that the observed variables are of practical significance and correlated tightly with elements corresponding to the dependent variable on mechanism of mobilization and utilization of financial resources for building new countryside. After making the EFA, the research model initially proposed no change in factors and there are five factors affecting the mechanism of mobilization and utilization of financial resources for building new countryside. After the exploratory

factor analysis, these factors will be included in the regression at the next stage to determine the degree of impact of 06 independent variables on the dependent variable.

Table 4 Results of EFA - exploratory factor analysis

Factor	Rotated Component Matrix					
	Component					
	1	2	3	4	5	6
WB2	.774					
WB6	.744					
WB5	.711					
WB3	.669					
WB1	.651					
WB4	.625					
HT3		.893				
HT4		.847				
HT2		.733				
HT1		.732				
MP3			.949			
MP2			.913			
MP1			.902			
HQ1				.840		
HQ2				.772		
HQ3				.771		
HQ4				.757		
TC1					.797	
TC5					.774	
TC2					.694	
TC4					.641	
AT2						.798
AT3						.798
AT1						.737
AT4						.676

4.3. Regression results and analysis

The regression method used here is the smallest common square method OLS. The coefficient of determination of R^2 corrections is used to determine the suitability of the model, the F test is used to confirm the ability of this model to be extended to the whole as well as the T test to reject the hypothesis that the total regression coefficients are equal to zero. Finally, to ensure that the reliability of the last constructed regression equation is appropriate, a series of detections for the violation of the necessary assumptions in the regression linearity is also implemented. The assumptions tested in this section include linear relations, variance of constant residuals, normal distribution of residuals, independence of residuals, multi-collinear phenomena. The results of multiple linear regression show that the model has R^2 = 0.368 and R^2 adjusted = 0.349. The adjusted R^2 is smaller than R^2, so using it to evaluate the fit of the model will be safer because it does not inflate the suitability of the adjusted R^2 model by 0.349. This indicates that the suitability of the model is 34.9% or, in other words, 34.9% of the variation of the variable "Enterprise

satisfaction" is explained in general by the six independent variables below (Table 5). Thus, the given linear regression model is suitable with the data and can be used.

The F test used in analysis of variance is a hypothesis test of the suitability of the overall linear regression model. The meaning of this test is the linear relationship between the dependent variable and the independent variable. ANOVA analysis showed that the parameter F = 18.770 with significance level = 0.000, which proves that the construction regression model is consistent with the data collected and the variables included in the model are statistically significant with significance level 5%. Thus, the independent variables in the model are related to the dependent variable of enterprise satisfaction.

Table 5. Regression results

Independent variables	Unstandardised cofficient (B)	Standardised cofficient (Beta)	Sig. (P-value)	VIF	Influential order of factor
(Constant)	-6.660E-16		1.000		
Website design (WB)	.134	.134	.020**	1.000	3
Enterprise support (HT)	.004	.004	.950NS	1.000	-
Charge (MP)	-.132	-.132	.022**	1.000	4
Efficiency (HQ)	.312	.312	.000***	1.000	2
Reliability (TC)	.481	.481	.000***	1.000	1
Trust (AT)	-.065	-.065	.255NS	1.000	-
Dependent variable: HL					
Number of observations		200			
Model summary:					
• F(193,6)		18.770***			
• R squared		0.368			
• Adj R squared		0.349			
• Durbin Watson		1.767			

Note: NS: Not significant,*** Sig.<0.01, ** Sig.<0,05, *Sig<0.10 (two-tailed)

The results of the regression show that only the coefficients (Beta) of the independent variables WB, MB, HQ, TC have very small observed values (Sig.) compared to 0.05, which shows that these variables have a statistically significant impact on the enterprise satisfaction when using e-tax payment services at tax department of Trang Bom district, Dong Nai province. The most powerful variable affecting enterprise satisfaction when using e-tax payment services at tax department of Trang Bom district, Dong Nai province is reliability (TC) with Beta coefficient = 0.481. Next is efficiency (HQ) with the Beta coefficient = 0.312, followed by website design (WB) (Beta = 0.134). Finally, charge (MP) (Beta = -0.132), which has the lowest impact on enterprise satisfaction when using e-tax payment services at tax department of Trang Bom district, Dong Nai province. After regression analysis, the authors have tested the hypothesis of linear regression model, especially the hypothesis of the normal distribution of residuals, multicollinearity and variance change, these hypotheses are not infringed. Therefore, the results of linear regression analysis are statistically significant and ensure reliability.

5. CONCLUSION AND POLICY IMPLICATION

5.1. Conclusion

This study has discovered the factors that influence enterprise satisfaction when using e-tax payment services at tax department of Trang Bom district, Dong Nai province. The results of study show that the factors that have the strongest impact on enterprise satisfaction when using e-tax payment services at tax department of Trang Bom district, Dong Nai province are

reliability, efficiency, website design, and charge.

5.2. Policy implication

Therefore, to improve the satisfaction of enterprises when using e-tax payment services at tax department of Trang Bom district, Dong Nai province in particular and tax industry in genneral, it is necessary to focus on: (1) promulgating regulations on the system of safety and confidentiality of information; (2) strengthening propaganda, support taxpayers, receive and handle well the risks in the process of electronic tax payment; (3) improving the capacity of the tax staff to support electronic tax payment services; (4) strengthening equipment and technical foundations and applying information technology to tax administration.

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CÁC YẾU TỐ ẢNH HƯỞNG ĐẾN SỰ HÀI LÒNG CỦA DOANH NGHIỆP KHI SỬ DỤNG DỊCH VỤ NỘP THUẾ ĐIỆN TỬ TẠI CHI CỤC THUẾ HUYỆN TRẢNG BOM, TỈNH ĐỒNG NAI

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TÓM TẮT

Dịch vụ chi trả thuế điện tử đã mang lại nhiều lợi ích cho người nộp thuế bao gồm tiết kiệm cả về mặt thời gian và chi phí, tuy nhiên để dịch vụ này được nhân rộng và phát huy hiệu quả nhiều hơn nữa thì cần phải có sự đánh giá của người nộp thuế, đặc biệt là các doanh nghiệp, về chất lượng dịch vụ này. Bài viết này nhằm tìm hiểu các nhân tố ảnh hưởng đáng kể đến sự hài lòng của doanh nghiệp khi sử dụng dịch vụ nộp thuế điện tử tại Chi cục Thuế huyện Trảng Bom, tỉnh Đồng Nai. Dựa trên dữ liệu sơ cấp thu thập từ 200 doanh nghiệp (bao gồm: công ty cổ phần, công ty trách nhiệm hữu hạn, doanh nghiệp tư nhân...) tại chi cục thuế huyện Trảng Bom, tỉnh Đồng Nai, thông qua phân tích nhân tố khám phá (EFA), và phân tích hồi qui tuyến tính đa biến, kết quả của nghiên cứu này cho thấy độ tin cậy, hiệu quả, thiết kế website, phí là những yếu tố ảnh hưởng lớn nhất đến sự hài lòng của doanh nghiệp khi sử dụng dịch vụ nộp thuế điện tử tại chi cục thuế huyện Trảng Bom, tỉnh Đồng Nai. Kết quả nghiên cứu có thể làm tài liệu tham khảo tốt cho chi cục thuế huyện trảng bom, tỉnh đồng Nai nói riêng và ngành thuế nói chung trong việc nâng cao chất lượng dịch vụ thuế điện tử trong thời gian tới

Từ khóa: doanh nghiệp, mức độ hài lòng, ngành thuế, nộp thuế điện tử, yếu tố ảnh hưởng.

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