Abstract: The objective of this study is to explore the role of tax education in supply chain management (SCM) among Indonesian supply chain companies. To approach this objective, the study examined the effect of awareness of tax laws and understanding of tax laws on tax compliance behaviour. After that, the collective role of awareness of tax laws, understanding of tax laws and tax compliance behaviour was examined on SCM. A quantitative research approach and cross-sectional research design was selected to carried out this study. Therefore, a survey method was preferred to collect the data. Moreover, data were collected by using simple random sampling. Those managerial employees having direct relationship with various supply chain activities were selected as the respondents to collect the primary data. A total number of two hundred (200) survey questionnaires were distributed among the respondents. All the hypotheses were supported by the current study. It was found that tax education has a significant relationship with SCM. Awareness of tax laws and understanding of tax laws supports SCM practise among Indonesian supply chain firms. Tax compliance behaviour enhances the positive effect of awareness of tax laws and understanding of tax laws on SCM. Therefore, tax compliance behaviour is a mediating variable to enhances the effect of tax education on SCM.

Keywords: supply chain, tax education, tax laws awareness, tax understating, tax compliance behaviour

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Introduction

Tax education is considered as one of the factors that can impact on tax compliance behaviours (Murphy, 2003 and 2004). Tax education has been viewed as an approach to expand thenation’s ability to get control on taxation laws and to build their preparation to pursue those laws (Kasipillai et al., 2003). Various specialists have considered the effect of tax education on tax compliance behaviours universally. For example, Ali (2017) found that tax education promotes tax compliance behaviours, as they would know about their obligations and disciplines. Various studies carried out research on the effect of tax education (tax awareness and tax understanding) and found that tax education has an important role in tax
compliance (Craner and Lymer, 1999; Kasipillai et al., 2003; Mamahit, et al., 2013; Ayenew, 2016; Swenson, 2016; Zandi and Elwahi, 2016; Adusei, 2018). However, the role of tax education in supply chain management (SCM) is not examined by the literature. Still, the literature is missing with the effect of tax education on SCM practices. Therefore, this study investigated the role of tax education with respect to tax awareness and tax understanding on SCM activities in Indonesian supply chain firms. Now a day, experts are discovering a basic reason to enhance tax education and the role of tax education in SCM. As computerized advancement has promoted SCM and quick reaction to market worldwide which overlook the important aspect of taxation. The governments of various countries have made a deliberate move to compose a cutting-edge tax strategy that handles the tax issues. Presently, the genuine usage of new tax rules for the worldwide advanced economy is developing inconsistently from nation to nation. As taxation is most important in nations economy (Repetto et al., 1992; Wong, 2003; Nkuah et al., 2015; Nyarko et al., 2016; Lai and Chang, 2016; Shoaib and Mujtaba, 2016; Eleje et al., 2017; Amin et al., 2018; Aremu and Ediagbonya, 2018; Omodero and Ogbonnaya, 2018; Biswas and Rahman, 2018; Akeju, 2018), therefore, it requires attention, particularly in Indonesia supply chain firms.

For some, nations, taxes are the real source of income to fund the costs of the nation, for example, giving the essential administrations to the nation like building streets, railroads, airplane terminals, and seaports and advancing the general welfare (Wonders, 2014). Taxpayer compliance behaviours can be affected by numerous variables, and these components contrast starting with one nation then onto the next and starting with one individual then onto the next (Kirchler et al., 2008). Illuminating the taxpayers with respect to tax laws is a basic component in making a compelling tax structure (Ugwu, 2014). Achieving a worthy measure of compliance might be accomplished if subjects can complete a corporate income tax return successfully and pay the reasonable measure of tax. To handle on the objective of wilful compliance, nationals must be taught, (particularly in tax matters), and their tax capability level ought to be enhanced to keep their information applicable.

Therefore, by examining the importance of tax, this study highlighted the role of tax education in SCM. No investigations have yet carried out particularly around tax compliance behaviours and education in supply chain companies in the prospective to SCM. The absence of concentration in Indonesia legitimizes why this investigation is critical, which shows research on the connection between tax education and tax compliance behaviours is truly necessary. Less consideration has been given to the instance of tax compliance and tax education, which makes it basic to embrace an examination of taxation in Indonesia. Hence, this study explored the connection between tax education and tax compliance in supply chain firms of Indonesia.

Hence the study objective is to examine the role of tax education in SCM among Indonesian supply chain companies. The other objectives are shown in below
points. The relationship between awareness of tax laws, understandings of tax laws, tax compliance behaviour and SCM is shown in Figure 1.
1. To study the role of awareness of tax laws in SCM.
2. To study the role of understandings of tax laws in SCM.
3. To study the role of tax compliance behaviours in SCM

**Tax Education**

![Proposed research framework of the study](image)

**Literature Review**

Past investigations on tax education and tax compliance have utilized theories, for example, deterrence theory and the theory of planned behaviour in clarifying the behaviours of taxpayers. This current investigation uses the knowledge-and understanding-based model that Mustafa and Hanefah (1996) created in a Malaysian report, as shown in Figure 2. The model endeavours to clarify the connection between knowledge and the taxpayer compliance through factors, for example, statistic factors, resistance openings, disposition and observations, the structure of taxpayer. More specifically, the current study focused on awareness of tax laws, understandings of tax laws and tax compliance behaviours on SCM.

![Taxpayer Compliance](image)

*Figure 2. Taxpayer Compliance (Mustafa and Hanefah, 1996)*
One early research in knowledge and education was carried out by Kaplan et al., (1988). This examination explored how proficient tax encounter collaborates with the vagueness of a tax issue in influencing the judgements of tax professionals. They hypothesized that, while standing up to unambiguous issues, the proposals of tax specialists would not be related to either year or specific experience. While facing indeterminate issues, it was theorized that experience would speak with the probability of a tax audit and different determinations. As the audit practices have an influence on enterprise risk management (Hameed et al., 2017) which influence the tax payment and SCM. The discoveries of the examination were predictable with the theories.

Bonner, Davis, and Jackson (1992) anticipated the connection between knowledge and performance. Their discoveries uncovered that a positive relationship existed between specialized tax knowledge and performance, and a positive relationship existed between the quality measures of performance and the collaboration of specialized tax knowledge, and useful business knowledge. However, the outcomes did not strengthen a connection between practical business knowledge and quality performance or between general critical thinking capacity and performance. The outcomes were additionally not critical for procedural knowledge to the measures of execution, yet both the definitive and procedural knowledge were altogether identified with the quality and consolidated quantity-quality measure of performance. However, the political influence of stock returns and financial factors (Basheer et al., 2019; Maqbool et al., 2018) may influence the tax.

Awareness of Tax Laws, Tax Compliance Behaviour and SCM

Awareness of tax laws is the acknowledgment of the presence of tax laws and directions and understanding how to pay and report the tax deliberate precisely (Ali, 2017). The impact of awareness on compliance behaviors has been demonstrated by different specialists (Bobek et al., 2013; Kamaluddin and Madi, 2005; Torgler, 2011), however, these studies did not discuss the tax awareness in aspect to the SCM. The literature is missing with the effect of tax education in SCM.

Sumartaya and Hafidiah (2014) found a strong and unfriendly connection between tax awareness and tax avoidance. Therefore, the people or companies having good tax knowledge hesitate to go for tax avoidance. Alstadsæter and Jacob (2013) found that tax awareness diminishes the probability, implying that when individuals know about tax laws they won't fall into inadvertent resistance exercises. Therefore, the supply chain companies having knowledge or awareness about tax, they do not go for tax avoidance and strictly follow the tax compliance which effects positively on the supply chain. Moreover, satisfaction has key role (Shah et al., 2018) which can be increases with through awareness of tax laws.

Prophester (2012) also found that making people aware of their legal obligation to remit tax increases the probability of compliance. More the supply chain company awareness towards tax laws more will be the tax compliance behaviours which has
significant contribution in SCM. Commitment towards compliance increases the SCM. Along these lines, the hypotheses of this study are as follows:

**H-1:** Awareness of tax laws has a positive effect on tax compliance behaviour.

**H-2:** Awareness of tax laws has a positive effect on SCM.

**H-3:** Tax compliance behaviour mediates the relationship between awareness of tax laws and SCM.

### Understandings of Tax Laws, Tax Compliance Behaviour and SCM

Understanding the tax laws is one motivation behind why companies settle regulatory obligations and for what reason are they making good on government expenses. In current years, financial analysts have given expanding consideration regarding the investigation of tax avoidance. In spite of these endeavours, the understanding of the explanations for tax compliance behaviours remains limited (Ali, 2017). Indeed, the puzzle of tax compliance is one reason that the vast majority keep making good on their regulatory obligation. Commitment to the tax obligation such as strict compliance enhances the SCM through an understanding of tax laws.

The standard economic model of income tax evasion outlines the tax compliance issue as a choice under a state of uncertainty (Allingham and Sandmo, 1972; Srinivasan, 1973). Taxpayers are expected to expand income by evaluating the advantages and disadvantages of avoiding taxes, which should be possible when the taxpayers understand the tax laws which has an influence on supply chain companies. Fjeldstad and Semboja (2001) found that the capacity to pay, various chances for tax evasion, the likelihood of being recognized and the number of tax nonpayers known and by the respondent had positive and noteworthy associations with tax compliance behaviours. Besides, Fjeldstad, Katera, and Ngalewa (2009) found that most people meet the regulatory obligations to avoid problems, demonstrating that the compliance level and purposes behind covering government expenses have a positive relationship. The investigations by Fjeldstad et al., (2009); Fjeldstad and Semboja (2001) show that the understanding tax laws is a critical component in the advancement of tax compliance behaviours. Therefore, understanding of tax laws is most important for a tax payer in supply chain companies. Understanding of tax laws enhances the better tax compliance behaviours and increases the SCM.

**H-4:** Understanding of tax laws has a positive effect on tax compliance behaviour.

**H-5:** Understanding of tax laws has a positive effect on SCM.

**H-6:** Tax compliance behaviour mediates the relationship between the understanding of tax laws and SCM.

**H-7:** Tax compliance behaviour has a positive effect on SCM.
Research Methodology

The research design is comprising of that how a research study will be carried out. It includes the whole procedure of the study. In this study, the quantitative technique was used. As a quantitative technique is best to accept or reject the hypotheses. However, this study is not based on longitudinal research design, it is based on a cross-sectional research design.

Some studies show that two hundred sample size is suitable to conduct the analysis. As Comrey and Lee (1992) provided sample in a series for inferential statistics. “Sample having less than 50 participants will observed to be a weaker sample; sample of 100 size will be weak; 200 will be adequate; sample of 300 will be considered as good; 500 very good whereas 1000 will be excellent”. Therefore, according to Comrey and Lee (1992), two hundred sample size is satisfactory, however, three hundred is good. Apart from these cases, this study used five hundred sample size to avoid the conflicts.

This study is based on area cluster sampling. All the questionnaires were given to managerial employees by using area cluster sampling. As the current study is covering the whole of Indonesia, therefore, the population is spread in a wide area, in that case, area cluster sampling is most suitable to collect the data. Moreover, the sampling frame was not available (Sekaran and Bougie, 2013).

According to the Polit and Hungler (1999), a questionnaire is a method of gathering information from participants about behaviour, knowledge, values, and feelings. Sekaran and Bougie (2013) said that appropriate method to better understand the relationship among different variables is a measurement scale. Therefore, the set of questions was designed to gather details to recognize the effect of tax education (awareness of tax laws, understandings of tax laws, tax compliance behaviour) on SCM in Indonesian supply chain companies. The companies purely based on supply chain and operating in supply chain of various goods and services were selected such as logistic companies.

Analysis of the Study

The present investigation utilized a two-step process for assessing and detailing PLS-SEM results (Henseler et al., 2009). It is imperative to express that as indicated by Henseler et al., (2009). Moreover, Hair et al., (2014) the goodness-of-fit (GoF) index is not reasonable for model approval as the GoF couldn't separate the substantial and invalid models; this proof was given in an investigation that was led by utilizing PLS way models (Hair et al., 2014). Therefore, PLS two step from used by the current study. Figure 3 shows the first step of PLS-SEM. First step of PLS-SEM consists of measurement of internal consistency and external consistency. Internal consistency measured with the help of factor loadings. Factor loading must be above 0.5 to achieve certain level of internal consistency. Figure 3 and Table 1 shows the factor loading. It is evident that factor loadings for all items is above 0.5. Moreover, the external consistency was achieved with the help of
average variance extracted (AVE). To achieve the external consistency, AVE must be equal to or above 0.5. Figure 3 and Table 2 shows AVE which is above 0.5 for all constructs.

Figure 3. Measurement Model Assessment

<table>
<thead>
<tr>
<th>Table 1. Factor Loadings</th>
</tr>
</thead>
<tbody>
<tr>
<td>ATL</td>
</tr>
<tr>
<td>---</td>
</tr>
<tr>
<td>ATL1</td>
</tr>
<tr>
<td>ATL2</td>
</tr>
<tr>
<td>ATL3</td>
</tr>
<tr>
<td>ATL4</td>
</tr>
<tr>
<td>ATL5</td>
</tr>
<tr>
<td>ATL6</td>
</tr>
<tr>
<td>ATL7</td>
</tr>
<tr>
<td>SCM1</td>
</tr>
<tr>
<td>SCM2</td>
</tr>
<tr>
<td>SCM3</td>
</tr>
<tr>
<td>SCM4</td>
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<tr>
<td>SCM5</td>
</tr>
<tr>
<td>SCM6</td>
</tr>
<tr>
<td>SCM7</td>
</tr>
<tr>
<td>SCM8</td>
</tr>
<tr>
<td>SCM9</td>
</tr>
</tbody>
</table>
Various studies, for instance, Hair et al., (2010) gives the instructions that the factor loading should not be less than 0.5. In this study, all the loadings are above 0.5. It is shown in Table 1.

### Table 2. Reliability and Validity

<table>
<thead>
<tr>
<th></th>
<th>Cronbach's Alpha</th>
<th>rho_A</th>
<th>Composite Reliability</th>
<th>(AVE)</th>
</tr>
</thead>
<tbody>
<tr>
<td>ATL</td>
<td>0.954</td>
<td>0.955</td>
<td>0.962</td>
<td>0.783</td>
</tr>
<tr>
<td>SCM</td>
<td>0.955</td>
<td>0.956</td>
<td>0.962</td>
<td>0.759</td>
</tr>
<tr>
<td>TCB</td>
<td>0.871</td>
<td>0.872</td>
<td>0.912</td>
<td>0.722</td>
</tr>
<tr>
<td>UTL</td>
<td>0.948</td>
<td>0.949</td>
<td>0.957</td>
<td>0.762</td>
</tr>
</tbody>
</table>

Furthermore, according to Hair et al., (2014) composite reliability should be above 0.7. Convergent validity needs the average variance extracted (AVE) above 0.5. All the values are shown in Table 2.

### Table 3. Fornell and Larcker Criterion

<table>
<thead>
<tr>
<th></th>
<th>ATL</th>
<th>SCM</th>
<th>TCB</th>
<th>UTL</th>
</tr>
</thead>
<tbody>
<tr>
<td>ATL</td>
<td>0.885</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SCM</td>
<td>0.717</td>
<td>0.871</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TCB</td>
<td>0.807</td>
<td>0.803</td>
<td>0.849</td>
<td></td>
</tr>
<tr>
<td>UTL</td>
<td>0.727</td>
<td>0.734</td>
<td>0.756</td>
<td>0.873</td>
</tr>
</tbody>
</table>

291
Discriminant validity was tested with the help of square root of AVE, shown in Table 3. Additionally, it is also tested with the help of heterotrait-monotrait ratio, which is shown in Table 4.

<table>
<thead>
<tr>
<th></th>
<th>ATL</th>
<th>SCM</th>
<th>TCB</th>
<th>UTL</th>
</tr>
</thead>
<tbody>
<tr>
<td>ATL</td>
<td>0.750</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SCM</td>
<td></td>
<td>0.779</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TCB</td>
<td>0.651</td>
<td></td>
<td>0.768</td>
<td>0.842</td>
</tr>
<tr>
<td>UTL</td>
<td>0.675</td>
<td>0.768</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

After the completion of the first step of PLS-SEM, the second step was carried out to check the hypotheses. In this step, all the hypotheses were examined that whether these hypotheses are accepted or rejected by this study. To achieve this, t-value 1.96 was supposed. The relationship having t-value 1.96 or equal to 1.96 was accepted. Otherwise, it was rejected. However, in this study, all the hypotheses found t-value above 1.96. It is shown in Table 5 and Figure 4.
|       | Original Sample (O) | Sample Mean (M) | Standard Deviation (STDEV) | T Statistics (|O/STDEV|) | P Values |
|-------|---------------------|-----------------|-----------------------------|-----------------------------|----------|
| ATL → SCM | 0.295               | 0.275           | 0.134                       | 2.197                       | 0.028    |
| ATL → TCB  | 0.517               | 0.517           | 0.108                       | 4.787                       | 0.000    |
| TCB → SCM  | 1.074               | 1.050           | 0.116                       | 9.285                       | 0.000    |
| UTL → SCM  | 0.088               | 0.096           | 0.033                       | 2.674                       | 0.005    |
| UTL → TCB  | 0.377               | 0.379           | 0.108                       | 3.492                       | 0.001    |

Moreover, the r-square value in this study is 0.809 which substantial (Chin, 1998). It means that all the independent variables, namely awareness of tax laws, understanding of tax laws and tax compliance behaviour can bring 80.9% change in the dependent variable, namely; SCM. Moreover, the moderation effect in shown in Table 6 and histogram are shown in Figure 5 and 6.
In the case of mediation effect of tax compliance behaviour, it is clear from Table 6 that in both cases the mediation effect is significant. As the t-value is above 1.96, the p-value is below 0.05 and positive beta value.

| Hypothesis | Original Sample (O) | Sample Mean (M) | Standard Deviation (STDEV) | T (|O/STDEV|) | P Values |
|------------|---------------------|-----------------|---------------------------|-----------|----------|
| ATL → TCB → SCM | 0.555 | 0.543 | 0.128 | 4.347 | 0.000 |
| UTL → TCB → SCM | 0.405 | 0.397 | 0.120 | 3.361 | 0.001 |

Findings of the Study

The objective of this study was to explore the role of tax education in supply chain management (SCM) among Indonesian supply chain companies. The study examined the effect of awareness of tax laws and understanding of tax laws on tax compliance behaviour. The collective role of awareness of tax laws, understanding of tax laws and tax compliance behaviour was also examined on SCM. In line with these investigations, a total number of seven hypotheses were established. Five direct hypotheses were proposed. First hypotheses were established between the effect of awareness of tax laws on tax compliance behaviour. While evaluating the hypothesis, it was found that t-value is 4.787 above 1.96 with positive beta value. Therefore, this hypothesis was supported. It shows that awareness of tax law increases the tax compliance behaviour among supply chain companies. In the
second hypothesis in which the relationship of awareness of tax law on SCM was examined which shows t-value 2.197 with positive beta value. Thus, increases in awareness of tax law increase the tax compliance behaviour.

In the case of third and fourth hypothesis, the effect of understandings of tax law was examined on tax compliance behaviour and SCM and found t-value 3.492 and 2.674 respectively, with a positive beta sign. Thus, increases in understandings of tax law increase the tax compliance behaviour and SCM. Moreover, the effect of tax compliance behaviour was also found positive and significant with t-value 9.285. Better tax compliance behaviour has a positive effect on SCM. Additionally, it is found that tax compliance behaviour is a mediating variable which enhances the positive effect of awareness of tax laws and understandings of tax laws on SCM. Finally, in this study, all the hypotheses were accepted.

By summing up the discussion, in this study, the role of tax education was examined on the SCM practices. This study was carried out in Indonesia. Results show that tax education is important for supply chain practices. Increases in awareness and understanding level have the ability to boost SCM and tax compliance. Therefore, this study is important for supply chain company’s top management to expedite supply chain activities with the help of tax understandings and tax education. The management can enhance SCM through promoting good tax compliance behaviour. Thus, the top management of Indonesian supply chain companies should adopt and educate their employees in regard to the tax education.

**Conclusion**

Tax education has a positive role in SCM practices. Awareness of tax laws among managerial employees of supply chain companies facilitates the supply chain company to pay tax on right time with the right amount. Awareness of tax laws increases the efficiency of supply chain firms through legalization of their income. Timely payment of tax amount develops good relations with tax authorities which facilitates to gain benefits through legal channel. Tax awareness is not only beneficial for supply chain or specific companies who pay the tax, but it is also most important for the country. Tax payment has significant positive relations with the nation’s economy. Increases in tax awareness show a positive effect on economic growth. As the tax is one of the major sources of income for the government of each country. In line with tax awareness, the understandings of tax laws have equal important. Better understandings of supply chain companies about tax insure the timely payment of tax which shows a positive effect on SCM. Tax compliance behaviours enhance the awareness of tax laws and understandings of tax laws to promotes SCM. Both tax awareness of laws and the understandings of tax laws increase the tax compliance behaviours which always shows a positive effect on SCM. This study can be beneficial for supply chain companies to focus on tax education and as a key element in their performance.

It is recommended to the supply chain companies to promote tax education culture among their employees. Supply chain companies should conduct training sessions.
to educate their employees about tax benefits. Because the understanding and awareness of tax laws motivate employees to follow tax laws. However, this study is limited to the supply chain companies. Results might be different in other companies. Moreover, this study is based on survey which can be improved with the help of mixed method approach. Mixture of survey and interview could be more suitable to get precise results. Additionally, framework of the current study can be improved by adding tax learning behaviour as moderating variable.

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**ROLA EDUKACJI PODATKOWEJ W ZARZĄDZANIU ŁAŃCUCHEM DOSTAWY PRZYPADEK INDONEZYSKICH FIRM Z ŁAŃCUCHAR DOSTAW**

**Streszczenie:** Celem tego badania jest analiza roli edukacji podatkowej w zarządzaniu łańcuchem dostaw (SCM) wśród indonezyjskich przedsiębiorstw łańcucha dostaw. Aby osiągnąć ten cel, w badaniu przeanalizowano wpływ znajomości przepisów podatkowych i znajomość przepisów podatkowych dotyczących zachowań podatkowych. Następnie na SCM zbadano wspólną rolę znajomości przepisów podatkowych, zrozumienia przepisów podatkowych i zachowania zgodności podatkowej. Do przeprowadzenia tego badania wybrano podejście ilościowe i przekrojowy projekt badawczy. Dlatego też preferowano metodę ankiety, aby zebrać dane. Ponadto zebrano dane za pomocą prostego losowego próbkowania. Ci pracownicy zarządu, którzy mają bezpośredni kontakt z różnymi działaniami w łańcuchu dostaw, zostali wybrani jako respondenci do zbierania danych pierwotnych. Łączną liczbę 200 ankiet rozesłano wśród respondentów. Wszystkie hipotezy zostały poparte obecnym badaniem. Stwierdzono, że edukacja podatkowa ma znaczący wpływ na zgodność podatkowej z SCM. Znajomość przepisów podatkowych i zrozumienie przepisów podatkowych wspiera praktyki SCM wśród indonezyjskich firm zajmujących się łańcuchem dostaw. Zachowanie zgodności podatkowej z SCM ma pozytywny wpływ na zgodność podatkową i znajomości przepisów podatkowych w zakresie...
SCM. W związku z tym zachowanie zgodności podatkowej jest zmienną pośredniczącą w celu zwiększenia wpływu edukacji podatkowej na SCM.

Słowa kluczowe: łańcuch dostaw, edukacja podatkowa, świadomość przepisów podatkowych, zaniżanie podatków, zachowanie zgodności podatkowej.

税收教育在供应链管理中的作用 – 以印度尼西亚供应链公司为例

摘要: 本研究的目的是探讨税收教育在印尼供应链企业中的供应链管理(SCM中的作用。为了实现这一目标, 该研究考察了税法意识和税法对税收合规行为的理解的影响。之后, SCM审查了税法意识, 税法理解和税收合规行为的集体定量研究方法和横断面研究设计进行该研究。因此, 优选采用调查方法来收集数据。此外, 使用简单的随机样本收集数据。那些与各种供应链活动有直接关系的管理人员被选为收集主要数据的受访者。在受访者中分发了总共二百 (200) 份调查问卷。所有假设都得到了当前研究的支持。结果发现, 税收教育与SCM有重要的关系。了解税法和理解税法支持印度尼西亚供应链公司的SCM实践。税收合规行为增强了税法意识和对SCM的税法理解的积极影响。因此, 税收合规行为是提高税收教育对SCM影响的中介变量。

关键词: 供应链, 税收教育, 税法意识, 税收低估, 税收遵从行为。