

Supply Chain and Finance Integration: Facts from Companies in Indonesia

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Abstract— In order to minimize costs and increase productivity, businesses around the world are reforming their supply chains. As they do so, operations are also transferred to countries that levy lower rates of income tax. Recent evidence suggests that some businesses are connecting supply chain decisions with income tax planning in order to create a tax-efficient supply chain aimed at optimizing net revenue. The population in this paper was companies in the city of Semarang, Indonesia. The sampling technique is based on incidental sampling technique. Respondents becoming the sample is 200 respondents. The results of the analysis using the Warp-Partial Least Squares (PLS) 5.0 model indicate that continuity, strategy and finance influence the supply chain and tax planning. The results of the paper also indicate that finance and continuity do not mediate the relation between supply chain and company performance. The implication of the research is that integration perceptions of supply chain and tax planning may be influenced by intrinsic and extrinsic factors of each individual. Therefore, the importance of awareness implanting the moral values of each individual to avoid supply chain and tax planning is urgent. However, it requires the participation of the government through the world of education.

Keywords— Company Performance, Supply Chain, Finance, Tax, Integration and Continuity of Company.

1. Introduction

In order to reduce their cost structures, multinational companies restructure supply chains. As trade barriers fall and communications technology advance, conducting business activities across international boundaries has become simpler and more cost-effective. This has enabled corporations to centralize, reorganize and move many business processes in order to implement them in the most successful way. Many corporations are moving their operations from high-tax to low-tax jurisdictions as they do this. Tax authorities in high-tax jurisdictions dealing with missing tax revenue have not avoided this pattern. Tax fraud smaydals occurring in developed

and developing countries are still an interesting conversation. The case of the Swiss HSBC in February 2015, tax-free polemic in Ireland in 2014 caused multinational companies such as Amazon, Apple, Facebook, PayPal, and Twitter to choose to set up a company in Ireland are some examples of Supply chain and tax planning smaydals in developed countries. Such cases also happened in developing countries such as Indonesia. Numerous cases of tax manipulation ensued, large companies such as Bakri Group, including PT. Arutmin, PT. Kaltim Prima Coal and PT. Bumi Resources has done tax manipulation. Exposure of these cases is actually expected to provide a deterrent effect for all other taxpayers so that taxpayer compliance will increase. It is also intended to provide awareness about how important the role of integration in accounting education is able to create a smart and moral accountant profession.

Supply chain and finance planning are one of the problems often occurring terms of tax administration. It is not only in Indonesia, but also in common in many other developing countries. In [1], [2] explain that in developing countries, Supply chain and tax planning is already very broad and is exacerbated by the lack of efforts made especially by local governments to assess the integration reasons of taxpayers. The effect arising from the problem and at the same time is to assess the impact caused by Supply chain and tax planning.

Supply chain and tax planning is a tax reduction carried out by violating tax regulations. According to [3], Supply chain and tax planning are described as taxpayer activities where they intentionally violate the law, disobey and do things violating the provisions of tax regulations with the intention of escaping from depositing tax contributions. In fact, they have become the responsibility of taxpayers to pay taxes. Tax embezzlement involves taxpayers who are deliberately erroneous and cover the actual position of income to reduce tax payments from tax authorities. In [4] suggest that supply chain and tax planning is an act of fraud, not sincere,

intentionally hiding the reality of the numbers so that they do not deposit the tax that must be deposited. Tax embezzlement, in general, is against the law and includes an act that is intentionally done by not reporting it completely and correctly an actual transaction.

Supply chain and tax planning occur when people or organizations deliberately fail to comply with their responsibilities [5]. According to [6], [7], supply chain and tax planning have been carried out by people since the government collected taxes. Indications of Supply chain and tax planning usually occur because of a number of modes of doing so, among others, the mode of engaging tax consultants, involving tax officials and linking taxpayers. They affect state revenues.

In [8] explain that the public does not fulfil their taxation responsibilities because there is no direct reciprocity from the government. The taxes paid are not equivalent to the benefits that society feels. The community will set aside part of the income it receives to pay taxes if they feel that public services are comparable to their tax contributions. This view is in line with the statement of [9] which explains that the tendency of people who do not want to pay tax contributions or want to pay it but are not commensurate with actual income is due to lack of observations from the government and the fines or sanctions imposed are still relatively low.

The integration perception of Supply chain and tax planning may be influenced by numerous causes, one of which is continuity. The factor that may influence the integration perception of Supply chain and tax planning is continuity. The assessment of integrated supply chain and tax planning acts will not be separated from the beliefs adopted.

So far, there have been many studies that have discussed the phenomenon of supply chain and tax planning from various perspectives. Continuity becomes one of the potential elements to explain behaviour in taxation, beginning with the emergence of numerous studies such as research by [10] finding that continuity has a positive influence on tax compliance. Then the research of [11]–[13] also indicated that continuity has an influence on the integration perceptions of accounting companies. However, these results are different from [14], [15] and [16] research which indicates the opposite ones from previous researches that continuity has no influence on the integration perception of supply chain and tax planning.

Furthermore, the factor that may influence the integration perceptions of Supply chain and tax planning is a company strategy. The supply chain may be defined as a character that is presented as a basis for identifying differences in company performance viewed in numerous ways. The research will discuss whether the company tend to be more sensitive about the problem of supply

chain and tax planning than men or vice versa.

Research [17] which proves that female company will perceive more firmly against violations of professional integration in the smaydal. When making an action, the company will be more careful and try to stay away from a long-term risk that is considered to be burdensome for themselves. This is one way with [12], [18] research which explains that supply chain has a signifimayt relation with the integration perceptions of companies. Such conditions may occur due to differences in integration sensitivity between female and male companies when responding to various kinds of financial smaydals that occur. However, [19] indicates the results that the supply chain has no effect on the integration of tax planning.

The other factor is money. The money will also be able to incite an integration perception of someone in connection with an act of violation. A person's love for money is often interpreted negatively, then considered taboo by certain people. Finance is seen as negative. It is because some people think that money is able to give joy beyond all things [20]. A person's success in the United States is calculated by the abundance of money, and income earned [21]. For some people, money is a motivator, but others consider money as a hygiene factor [22]. In [23] describe finance as the understanding and attitude of individuals towards money, as well as the desires and aspirations of individuals towards money. When someone has a love of big money, it will make him neglect and ignore the integration and moral values they have.

Some researches on the relation of finance and integration behaviour have also been widely studied, for example, as a study conducted by [24] found that the attitude of money love has a signifimayt influence on the integration perceptions of accounting companies. The context explains that companies with an attitude of love higher money will lead to better integration perception. These results contradict with the results of research conducted by [25]–[30] proving that the level of love for money has no influence on the integration perceptions of accounting companies. The direction of the relation states that the higher the attitude of love for money possessed by accounting companies will be able to reduce its integration perception. It means that the higher the nature of his love for money, the higher the Supply chain and tax planning.

The various findings of the researchers trigger researcher to conduct the research. Therefore, the paper was conducted to find out how far the variables of continuity, supply chain, and finance may affect perceptions of integration of supply chain and tax planning and also know how far the variables of continuity and finance may mediate the relation between supply chain and integration of

Supply chain and tax planning. Thus, the research question is whether continuity, supply chain and finance affect the company performance and whether continuity and finance mediate the relation between supply chain and company performance.

2. Theoretical Framework

2.1 Attribution Theory

Attribution theory describes a connection to individuals who attempt to assess, explore and make conclusions about the triggers of an event according to individual perceptions. Behaviour that arises as a result of internal is called behaviour that is believed to be under someone's personal control. While external behaviour is behaviour caused by external factors. It means that individuals will be forced to take action in accordance with the circumstances or situations occurring.

In determining the attributed behaviour internally and externally depends on three factors, namely: 1) consensus, a situation that distinguishes a person's behaviour with the behaviour of others in dealing with the same behaviour. If someone behaves the same as most other people, then that person's behaviour has a high consensus. But if a person's behaviour is different from the behaviour of most people, it means that the behaviour has a low consensus. 2) consistency., it is individual behaviour in responding from time to time and different situations or circumstances in the same way. It indicates to what extent a person's behaviour is consistent with one situation to another. The more consistent the behaviour is, the more internal the behaviour is. Conversely, the more inconsistent the behaviour, the more external the behaviour, 3) specificity, it is the relevant actors tend to do the same behaviour in the past in different situations.

Attribution theory is used as a supporting theory to be able to explain the causes that influence the perception of Supply chain and tax planning used in the research model. The perception of Supply chain and tax planning may be related to one's attitude in making an assessment of the tax itself. Attribution theory is related to supply chain and continuity, which is the influence of a person's internal factors, while finance is an external factor that makes a person make a decision. Supply chain, continuity, and finance affect someone in meeting the tax payment requirements. In other words, a person's attitude in meeting tax payments will depend on his behaviour and decisions.

2.2 Motivation Theory

Motivation is defined as a motivating factor within an individual that will affect the way he acts. Thus, motivation for self-performance will affect his

work. Another meaning that performance incentives carried out by someone is able to exert influence or be able to improve their performance.

Need hierarchy theory [28], two-factor theory [29], Existence, Relatedness, Growth (ERG) theory [30], X and Y theory are well-known motivational theories. According to [28] in a person, there are five levels for needs, namely physiological needs, a sense of security, social need, self-esteem, and self-actualization. According to [31] to achieve a person's satisfaction or dissatisfaction, there are two factors that motivate him. Intrinsic factors include satisfaction with money, recognition, competition, and orders from others and satisfaction with a challenge. These factors will also affect a person, especially in work, where someone's motivation will arise if he gets encouragement from each individual. Extrinsic factors include supervision, company rules, interpersonal relations, salary, work atmosphere, status, and security guarantees. ERG theory is the development of a hierarchy of needs theory which then categorizes as follows: existence, interconnectedness, and growth. The theory is more binding than the Maslow Theory.

3. Hypotheses Development

3.1 The effect of planning in supply chain and tax

In addition to continuity and finance, there is also debate about whether there are differences in perceptions between company and agility when making integration decisions. Attribution theory has a relation with a supply chain which is to observe the behaviour carried out by both male and female supply chain, arising from each internal personality that will be able to influence in terms of tax payment requirements. If the behaviour of a company has a good performance, then the company will be able to comply with existing taxation regulations so that the tendency to carry out acts of supply chain and tax planning will be integration not to be carried out. Conversely, if the behaviour of the company is not good, then the tendency to violate tax regulations will be even greater.

Various studies relating supply chain to integration decisions have been extensively studied, for example, such as the empirical study of [31] giving the result that a company indicates an integration attitude that it would oppose supply chain and tax planning behaviour compared to non-integrated one. Other studies also provide evidence that the company have better integration perceptions compared to none integrated one [32].

However, the paper of [33], [34] indicates that a male student has a better integration perception than female companies. A company will be more

vigilant in making decisions and will not dare taking risks that will harm himself and his family. Based on this description, the first hypothesis is proposed as follows:

H₁: Supply chain influences the integration perception of Supply chain and tax planning.

3.2 The effect of continuity on supply chain and tax planning

If it is associated with motivation theory, motivation is interpreted as a motivating factor within an individual that will affect the way he acts. A high level of continuity will give an impetus to someone to be able to instill the contents in their religious teachings and may avoid behaviours that are not permitted in their religious teachings. The level of continuity plays an important role in terms of administering taxation. In this case, it may not be separated from the honest nature that must be possessed by a taxpayer, tax practitioner or employee.

Research on the integration of supply chain and tax planning from religious perspectives has been carried out by many researchers, with a discussion of the integration context of supply chain and tax planning in religious perspectives on the basis of integration conduct. According to the Islamic perspective, it is concluded that Supply chain and tax planning may be considered integration if the tax is used as a price increase and or because a tax increase on income received [34]–[38].

From a Jewish perspective, it may be concluded that Supply chain and tax planning will never be integration. It is due to the view in Jewish literature that Jews must not ignore other Jews. If a Jew acts on Supply chain and tax planning, then all other Jews will look bad [39]. Basically, almost all literature says that acts of Supply chain and tax planning may be said to be integration if in certain circumstances or situations. In the Catholic literature, Supply chain and tax planning are considered integration if it is unable to pay taxes and government corruption on taxes paid [40]–[42]. From a Christian perspective, they believe that tax fraud makes it immoral for every event and situation. Research conducted by [43] indicates that there is a significant positive relation between continuity and business integration. Based on the above comments, the second hypothesis is proposed as follows:

H₂: Continuity affects the integration perception of Supply chain and tax planning.

3.3 The effect of finance on integration perceptions of Supply chain and tax planning

Finance is a form of attitude towards someone's love for money. The money will also be able to

invite a person's integration perception in connection with an act of violation. In relation to motivational theory, the finance will give an impetus or move someone to get the desired goal well. Someone who has a high love attitude towards money tends to view money as very important.

There have been many empirical studies on the influence of money love attitudes with integration perceptions. The research found that finance had a significant positive effect on the integration perceptions of accounting companies. Companies with a greater love for money attitude would lead to integration perceptions. Based on this, the third hypothesis is proposed as follows:

H₃: Finance affects the integration perception of Supply chain and tax planning.

The effect of the supply chain on integration perceptions of Supply chain and tax planning with continuity as a mediating variable. The way a company in assessing integration behaviour of Supply chain and tax planning is inseparable from the beliefs held. Therefore, with a high level of continuity in supply chain company will have an influence on the relation between integration perceptions of supply chain and tax planning. Continuity acts as a mediation for the supply chain of the company in order to behave properly and may avoid bad behaviour. Numerous studies have given results that a company's level of confidence indicates a higher result than an un-integrated in terms of his relation to integration. From this statement, the fourth hypothesis to be tested is:

H₄: company integration influences supply chain and tax planning through continuity.

The effect of company integration on supply chain and tax planning with finance as a mediating variable. One of the factors that may affect a company regarding integration or not behaviour is caused by his love for money. Someone who loves money very highly tends not to want to spend money on something that does not give back to him. This is in line with studies conducted by [43] who considered that the integration perception of an action that is owned by someone one of them will be instigated by his finance, in this context explains that a male supply chain will have more love for money than the company and leads to the perception the integration ones. Therefore, the fifth hypothesis to be tested is as follows:

H₅: Company integration of supply chain and tax planning through finance.

4. Research Method

Primary data is the source of the data used in the paper and was obtained directly from the original source. Primary data in this paper are derived from the results of student questionnaire responses at four universities targeted by researchers. The

population in this paper were all companies in the city of Semarang Indonesia. The sampling technique is based on incidental sampling technique. The technique is based on coincidence that anyone who incidentally meets the researcher may be used for samples.

The variables of the paper are supply chain, continuity, and finance as independent variables, and integration of supply chain and tax planning as the dependent variable. Supply chain in this paper is used to determine whether there are differences in perceptions of accounting companies about Supply chain and tax planning between companies. The supply chain variable in this paper acts as a dummy variable where the constructed value used is a binary scale.

Finance theory attempts to measure someone's subjective feelings about money. This finance variable is measured by 14 question items with a Likert scale. Sources of questions related to this variable use the Money Ethic Scale (MES) developed by [44]. In relation to finance, 14 question items produce six indicators, namely good, evil, achievement, respect, budget and freedom.

In [46] explains that the taxation system includes taxation rates, where tax contributions have been paid by taxpayers to the state, whether or not they have been used for state expenditure, or have been embezzled by tax officials and the government. Tax

justice in taxation regulations, among others, such as the imposition of a general and overall tax which is aligned with the capabilities of each. Fair in its implementation, namely providing taxpayers with the opportunity to be able to express postponement obligations in tax payments, objections and appeal to the Tax Advisory Council. Discrimination is as a result of Supply chain and tax planning in certain situations, where the government discriminates against numerous segments of the population.

Data analysis methods used in the paper were processed and analyzed using Structural Equation Model (SEM) with Partial Least Squares (PLS) 5.0. The tool fits with the model in the paper.

5. Result and Discussion

Primary data is the source of the data used, which is derived from the results of student questionnaire responses from universities targeted by researchers. Samples obtained in the paper were 200 respondents. Respondents who participated were male as many as 36 companies (18%) and as many as 164 companies (82%). A total of 151 Muslim companies (75.5%), 21 Catholic companies (10.5%), 27 Christian companies (13.5%), and 1 Buddhist (0.5%). The following are the results of data processing using PLS 5.0:

Table 1. Hypotheses Test Result

Path	Direct Effect		Indirect Effect		Result
	Coefficient	p-value	Coefficient	p-value	
Supply chain → Percept	0.175	< 0,001			H1 accepted
Integrity → Percept	0.312	< 0,001			H2accepted
LoM → Percept	0.229	< 0,001			H3accepted
Supply chain → Integrity → Percept	0.175	< 0,001	-0.009	0,000	H4 rejected
Supply chain → LoM → Percept	0.175	< 0,001	-0.002	0,000	H5 rejected

Source: PLS test results, 2019

5.1 The effect of the supply chain on integration perceptions of Supply chain and tax planning

In testing the first hypothesis, it indicated that the supply chain has an influence and significant effect on the integration of Supply chain and tax planning ($\beta = 0.175$, $P < 0.001$). The path coefficient value is 0.175, which indicates a positive relation. It means that the respondents' answers regarding embezzlement of integration taxes to do indicate that a male student has more integration perceptions of supply chain and tax planning than a good female student. This means that the first hypothesis may be accepted. The finding is in line with the attribution theory which explains that a company who has a good personality, then he will be able to comply with existing tax regulations so that the tendency to

carry out acts of Supply chain and tax planning will be integration not to do.

The results of the paper support [17] that a male student has a higher integration perception compared to female companies. The condition occurs because one day a company will be the head of a family where he has a great responsibility on his family to meet the needs of the family so that a man will be more alert in making decisions and will not dare taking risks that will harm himself and his family. But the results of the paper are not in line with [47], [48] research indicating that the supply chain has no effect on the integration of supply chain and tax planning.

5.2 The effect of continuity on integration perceptions of Supply chain and tax planning

In testing the second hypothesis, it indicated that

the relation of continuous variables with Supply chain and tax planning integration indicates a path coefficient of $\beta = 0.312$ with a value of $P < 0.001$. These results indicate that continuity has a significant and significant influence on the integration of Supply chain and tax planning. It means that it is in accordance with the second hypothesis where continuity affects the integration of Supply chain and tax planning. Value $\beta = 0.312$ indicates a positive relation. It means that the higher continuity possessed by companies, the higher the integration perceptions about Supply chain and tax planning. It means that the second hypothesis is accepted.

Such finding is in line with the theory of motivation. Motivation is interpreted as a driving factor that is in the individual who will affect the way to act. A high level of continuity will give an impetus to someone to be able to instil the contents in their religious teachings and may avoid behaviours that are not permitted in their religious teachings.

The result of the paper support researches conducted by [39] which indicate that there is a significant relation between continuity and integration. However, the finding of the paper is not in line with previous studies indicating the opposite results from previous researches that continuity has no influence on integration perceptions of Supply chain and tax planning.

5.3 The effect of finance on integration perceptions of supply chain and tax planning

In testing the third hypothesis, it indicated that the relation of the finance variable with the integration of Supply chain and tax planning indicates a path coefficient of 0.229 with a value of $P < 0.001$. This value is smaller than the 0.05 significance level. These results indicate that finance has a significant and significant relation to the integration of Supply chain and tax planning which is in accordance with the third hypothesis where finance affects the integration of Supply chain and tax planning. The path coefficient value is 0.229, which indicates a positive relation. It means that companies who have a higher finance attitude will tend to have better integration perceptions. This means that hypothesis 3 is accepted. Conditions like this are in line with the theory of motivation. The finance will provide encouragement or move someone to get the desired goal well. Someone who has a high money love attitude tends to view money as a very important thing.

The results of the paper support research which found that finance had a significant positive effect on the integration perceptions of accounting companies. The condition occurs because a student who has a good integration perception will see his

life needs more rational, and his attitude will be better in assessing the need for money. These findings contradict the results of researches conducted by [49] proving that the level of love for money has no influence on the integration perceptions of accounting companies.

The effect of the supply chain on integration perceptions of Supply chain and tax planning with continuity as a mediating variable

In testing the fourth hypothesis, it indicated that the direct effect of supply chain variables on Supply chain and tax planning integration ($\beta = 0.175$, $P < 0.001$) and the indirect effect of supply chain variables on Supply chain and tax planning integration mediated by continuity indicates ($\beta = -0.00936$ (-0.030×0.312), $P 0.000$). The results of the test indicate that continuity does not mediate supply chain relations with the integration of Supply chain and tax planning because β direct influence is greater than β indirect effect. Continuity may not act as a moderating variable in supply chain relations with the integration perception of Supply chain and tax planning. Testing may not accept Hypothesis 4.

The result of the paper indicated that the religious level held by companies could not be justified to be able to influence supply chain relations with the perception of integrated supply chain and tax planning. Other factors are needed to influence the relation. The result of the paper is in line with the findings that continuity does not mediate supply chain relations with the integration of Supply chain and tax planning.

5.4 The influence of supply chain on integration perceptions of supply chain and tax planning is mediated by finance

In testing the fifth hypothesis, it indicated that the influence of supply chain variables on Supply chain and tax planning integration ($\beta = 0.175$, $P < 0.001$) and the indirect effect of supply chain variables on Supply chain and tax planning integration mediated by finance indicates ($\beta = -0.008132$ (-0.008×0.229), $P 0.000$). The result of the test indicates that finance does not mediate supply chain relations with the integration of supply chain and tax planning because β direct influence is greater than β indirect influence. Finance may not act as a mediating variable in supply chain relations with the integration perception of Supply chain and tax planning. This means that testing the fifth hypothesis may not be accepted.

Based on testing, the results indicate that the supply chain directly affects the integration perception of supply chain and tax planning without the finance as a mediating variable. The condition may occur because companies working in accordance with existing regulations will direct themselves to behave integrational in accordance with procedures

when they carry out their duties so that this will encourage the achievement of integration behaviour without regard to the attitude of finance. The results of this paper are in line with the findings that finance does not mediate supply chain relations with integration of Supply chain and tax planning.

6. Conclusion

Much is written about the advantages of combining divisions of the supply chain with other business operations. Far less is known about the possibilities of combining risk and disturbance management initiatives with supply chain operations. Effective integration requires exchanging and involving information. Whereas the sharing of information involves the mere exchange of data, participation includes the exchange of knowledge and cooperation between the parties. Involvement in the supply chain, defined as the degree of inclusion of departments engaged in supply chain management with other company operations, may be of potential benefit in risk and disruption management. The purpose of the paper is able to analyse the influence of continuity, supply chain, and finance on the integration perceptions of Supply chain and tax planning. In the paper, continuity and finance also act as mediating variables. The research findings indicate that continuity, supply chain, and finance influence the integration perception of Supply chain and tax planning, however there is no relation between continuity and finance in mediating the influence between supply chain and integration perception of supply chain and tax planning. The implication of the research is that integration perceptions of Supply chain and tax planning may be influenced by intrinsic and extrinsic factors of each individual. Therefore, the importance of awareness implanting moral values of each individual in order to avoid Supply chain and tax planning is urgent, so that it requires the participation of the government through the education.

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