

The Investigation of the Guidelines of Appropriate Tax Strategy in Agricultural Industry in China

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Abstract

The objectives of this research are: 1) to study the efficiency of tax planning for agricultural enterprises; Tax reduction strategies can reduce an organization's tax burden. 2) To study the factors that influence the implementation of tax reduction strategies for agricultural enterprises. 3) To explore the factors that are related to the implementation of tax reduction strategies for agricultural enterprises. It is quantitative research (Quantitative Research) with tools like questionnaires with a sample group. The samples were managers of affiliated organizations and financial officers of affiliated companies of China Agricultural Production Materials Corporation, a total of 170 people. The sample was obtained by simple random sampling. The sample was obtained by random sampling (Cluster Random Sampling) at an error level of 0. 9 5. The data collected from the questionnaire was then analyzed using descriptive statistics consisting of percentage, mean, standard deviation, and analysis. Descriptive statistics Correlation analysis and regression analysisThe research results found that 1) The company's tax planning efficiency is quite high. 2) The higher the company's debt level, the less opportunity there is to carry out tax planning. Even though the size of the company's debt is getting bigger. But the greater the internal benefits of shareholders. Due to the company's tax plan, The creditor receives a certain amount of interest for the refund. 3) The level of corporate tax planning will also improve when there are many customers and suppliers. The more dependent a company is on customers and suppliers, the more likely you are to increase your cash flow through tax planning.

Keywords : tax planning , agricultural enterprise Proper tax strategy , efficiency

Introduction

sector has introduced a series of tax and fee support policies to consolidate and expand the results of continuous poverty alleviation. and promote effective links between poverty alleviation and rural revitalization. Chen, MC, Chang, CW, & Lee, MC (2020) To implement the decision-making and preparation of the Party Central Committee and the State Council. State tax administration department Waraphon Prem Panit Nukul. (2018) in line with the writing style about enjoyment, special content, and conditions for enjoyment. and policy fundamentals focus on Supporting the construction of rural infrastructure Promote the development of industries with rural characteristics Herman, H., & Waluyo, W. (2021) Stimulate rural entrepreneurial vitality and employment. and promote international tax policy Marimuthu, M., & Lee, SH (2022) and a total of 109 special fees. Policies for rural revitalization were extracted from six areas: benefiting from financial development, and promoting and coordinating regional development. and encourage social forces to increase donations for rural revitalization. Prepanichnukul, V. (2020) This is mostly reflected in VAT. Corporate income tax and other special privilege policies For enterprises related to agriculture tax deduction Hassani, H., & Bagheri, H. (2018) and tax exemptions for agricultural workers. However, at the same time Nurfadila, N., & Muslim, M. (2021) With the changes of foreign markets and controlling the macro market development of the country, it will adjust the relevant preferential policies in real-time. This causes tax policy changes to fluctuate with a high frequency and magnitude. As a result, taxes will increase. Sritharan, N., Sahari, S., Sharon, CCS, & Syubaili, M.A. (2022). Risks to agricultural enterprises This is because of the complexity and fragmentation of the country's agriculture-related policies. Agricultural entrepreneurs face challenges and problems in tax planning. This is mostly reflected in tax pressures. Difficulty in tax planning and the complexity of tax management Palil, M.R., & Razif, S. (2022).

Agricultural operators facing tax planning are increasing tax pressure. In the past few years With the continuous adjustment of tax policy and the continuous increase in tax rates. The tax burden of agricultural enterprises is therefore continually increasing. Hasani Alghar, M. (2017). The increase in tax costs not only directly affects the profitability and development potential of enterprises. Forougi, D., Amiri, H., & Zamani Bakhtiyarvand, M. (2016), but it also leads to an organization's disadvantageous position in competing in the market. Therefore, how to effectively reduce tax costs has become an important topic in tax planning for agricultural enterprises. Increased difficulty in tax planning Nasir, NEM, Kamarudin, SN, Rashid, N., & Yaacob, NM (2023) Still are important issues faced by agricultural entrepreneurs in tax planning. Tripipat, T. (2023). Due to the peculiarities of agricultural operations

Difficulties in tax planning Hutriani, T., Afifudin, A., & Hariri, H. (2022). For agricultural enterprises, it is therefore quite high. Different agricultural products and production methods are often consistent with tax policies. Sritharan, N., Salawati, S., Sharon, CCS, Syubaili, MA (2023) and different tax preferential policies. Agricultural operators need to make choices from different policies and regulations. and develop tax planning plans Tantriangela, J., & Setyowati, M.S. (2023) That makes sense. This requires enterprises to have tax knowledge. Kurniawan, D. (2020) Very professional and has a deep understanding of tax policy. Kurniawan, D. (2020), which is a challenge for many small and medium-sized agricultural enterprises. Tantriangela, J., & Setyowati, M. S. (2023).

The increasing complexity of tax administration is also a key issue that agricultural operators face in tax planning. Polpanumas, A., Thanhunpong, S., Bangmek, R., & Waenkaeo, K. (2021). With the continuous adjustment of tax policy and increasing tax laws and regulations. Tax management Hutagalung, D., & Augustine, Y. (2023) for agricultural enterprises is, therefore, more complex. tax authority Ginting, I. (2023) Becoming more stringent in tax administration. Waraphon, Prem, Panit, Nukun , & Krittaya Saengbun. (2023) of agricultural enterprises. And some unusual or unreasonable tax plans may attract the attention and investigation of tax authorities. Chudri, I.R., Purnamasari, D., Umar, Z., & Syavira, D. (2023). causing losses and impacts on enterprises

The researcher is therefore interested in studying the subject. The tax reduction strategy became Important in tax planning for agricultural enterprises Tax reduction strategies can reduce enterprises' tax burdens, and improve operating efficiency and competitiveness by making full use of tax policies and preferential tax policies. the benefit It is important for agricultural enterprises to improve the efficiency of tax planning in both theory and practice and to fully implement the national preferential tax policy for agricultural enterprises. and helpful VAT exemption and special income tax policies To reduce tax burden and improve economic benefits through reasonable tax planning. and can provide strong support and guidance for the development of agricultural enterprises.

Research objectives

- 1 To study the efficiency of tax planning for agricultural enterprises. Tax reduction strategies can reduce an organization's tax burden.
2. To study the factors influencing the implementation of tax reduction strategies for agricultural enterprises.
3. To explore factors related to and implementation of tax reduction strategies for agricultural enterprises.

literature review

1. Diversified tax planning Including increasing the efficiency of the organizational structure Fund management, profit adjustment, pre-tax deductions, tax reduction, etc. The article "Tax Planning Theory and Practice" analyzes the concepts, principles, and strategies of tax planning from a theoretical perspective. and propose specific methods to reduce tax burdens Increase efficiency in resource allocation and improve economic benefits through tax planning. This article also explores the impact of tax planning on corporate governance structures. organizational structure and management information systems

2 . Goals of tax planning, basic principles of corporate tax planning The objective of all business activities and internal management is to maximize profit goals. One inevitable choice is tax planning. Considering the current actual operating conditions of most organizations They are constantly looking for ways and means to get rid of their enemies' tax revenue. It is worth noting that the prerequisites for tax destruction are legality and compliance. At this time, tax planning goals must be set reasonably.

3 . Principles of tax planning, principles of legality, and economic benefits in his research. It is recommended that companies' Emphasis should be placed on using preferential tax policies to reduce tax burdens and maximize economic benefits. At the same time comply with the country's tax laws and regulations.

4 . Tax planning is of great importance to the management and operation of agricultural enterprises. In the context of global economic integration and intense market competition, Agricultural enterprises face challenges such as cost pressures. market competition, and policy changes Under this situation Tax planning of agricultural enterprises gradually becomes the focus of the organization

Chinese agricultural enterprises should pay close attention to tax policy changes and be consistent. Adjust and improve tax planning strategies to adapt to the market environment and policy guidelines. Agricultural enterprises also need to strengthen cooperation with the government. industry association financial institutions and other agencies To jointly promote the development of industrial and agricultural industries in the future development process. Agricultural enterprises should continue to focus on innovation and increasing efficiency in tax planning. To achieve a more efficient allocation of resources. and reduce the tax burden

Research Conceptual Framework

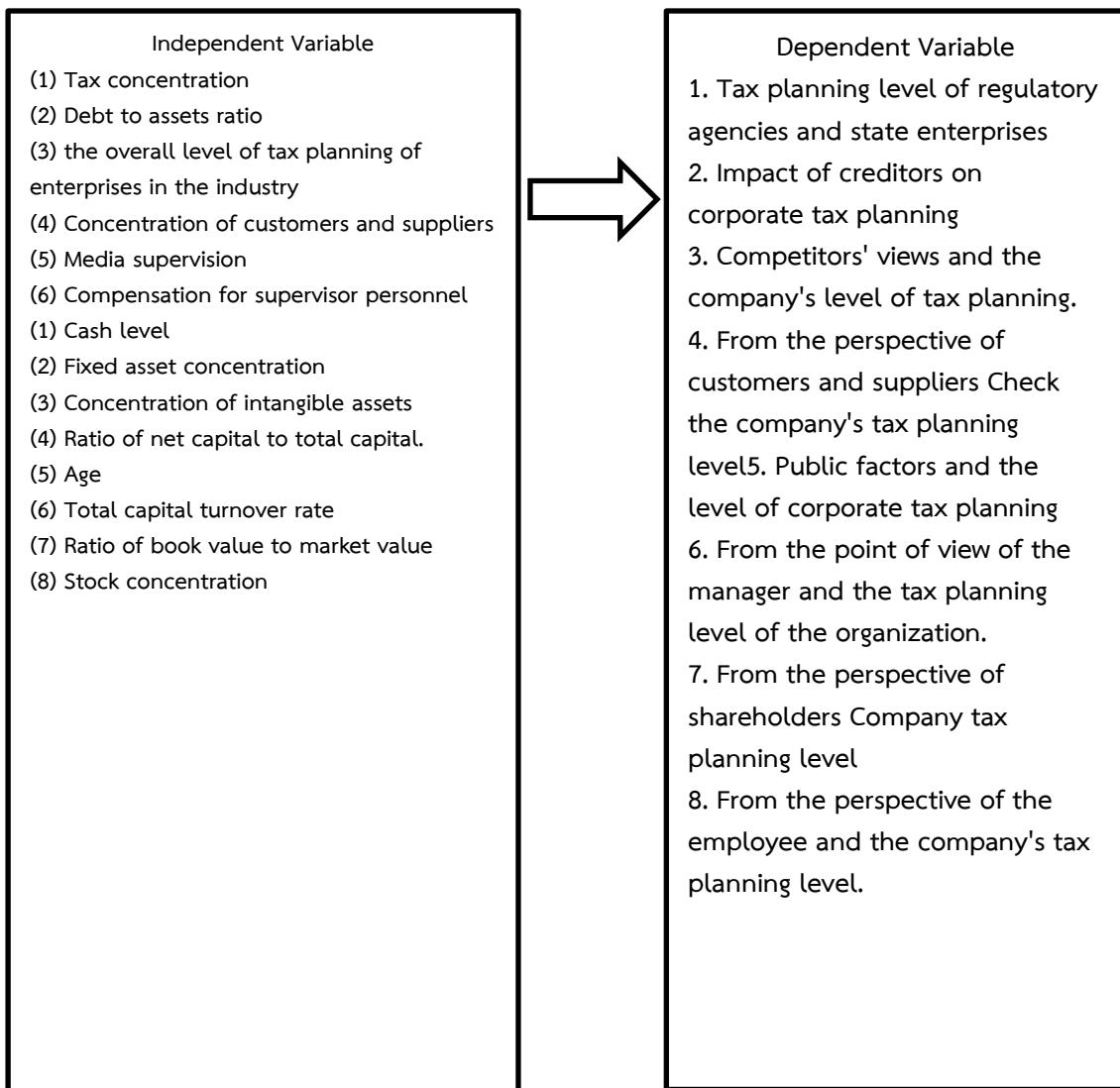


Figure 1 Conceptual framework

How to conduct research

This research is quantitative (Quantitative Research). The research method is as follows.

1. Population and sample groups in the research include:

1.1 Population includes managers of affiliated organizations and financial officers of affiliated companies of China Agricultural Production Materials Corporation, a total of 1,170 people. Data was collected between June–December 2023

1.2 Example group includes managers of affiliated organizations. and financial department officials of subsidiaries of China Agricultural Production Materials Corporation. The sample was obtained by simple random sampling of 170 people, which the sample was obtained by cluster random sampling (Cluster Random Sampling).

2. Research tools include 1) interview form (Interview) 2) questionnaire (Questionnaire) 3) other, quantitative samples. The questionnaire (Questionnaire) consists of part 1: the general status of the respondents. It has the characteristics of a survey. Part 2 is a questionnaire showing the service needs of members of the Maha Sarakham Hospital Savings Cooperative Limited. It is a 5 – 5 – level rating scale (Rating Scale), and part 3 is opinions and other suggestions. It is open-ended (Open Ended) as well and the researcher has taken the questionnaire to find out the quality of the tool, which is 1) bringing the questionnaire to meet with the consultant and proceeding to improve and amend it according to the recommendations. 2) bringing the revised questionnaire and present it to the experts. Number of 3 people checked the consistency of the content by finding the consistency of the objectives with the questions (Index of Item – Objective Congruence: IOC) (Luan Saiyot and Angkana Saiyot, 25 43, p. 249) found that the IOC value was between 0 .80 – 1 .00 and 3) testing the tool with a non-sample population of 3 0 sets, which the evaluation results had discriminatory power between 0 . 25 – 0 . 75 and find the reliability of the questionnaire using Cronbach's method (1951, p . 274; Cited in Bunchom Srisa-at, 2015) which the confidence evaluation results have a confidence value of 0. 95.

3. Data collection includes collecting data from 1) primary data (Primary Data) is information obtained from collecting information from various documents (Document Research) such as books, textbooks, academic documents, research and related electronic media, etc.

4. Data analysis includes: Data analysis is divided into 1 part: quantitative data analysis. By taking the data obtained from the distribution of questionnaires and analyzing them using statistical programs.

5. Statistics used in the research include a ready-made descriptive statistics program consisting of percentage (Percentage) and mean (Mean). standard deviation Descriptive statistical analysis Correlation analysis and regression analysis

Research Results

Objective 1 The results of the research found that the survey Efficiency of tax planning for agricultural enterprises Tax reduction strategies can reduce an organization's tax burden.

Table 1: Mean and standard deviation of Tax planning efficiency for agricultural enterprises Tax reduction strategies can reduce an organization's tax burden.

	1 point	2 points	3 points	4 points	5 points
Our company's tax planning strategy is effective.	12.7%	18.9%	25.4%	34.5%	8.5%
Our company can reduce its tax burden through effective tax planning.	9.5%	19.7%	30.6%	28.4%	11.8%
Our company's tax planning strategies are easy to implement.	17.5%	20.4%	35.7%	12.9%	13.5%
Tax relief policies help improve the efficiency of our tax planning.	7.9%	17.8%	27.6%	35.2%	11.5%

From Table 1, it is found that studies on the efficiency of tax planning show that the efficiency of corporate tax planning is quite high. In the "effective" question, 34.5% of people gave a score of 4 and 25.4% gave a score of 3, indicating that the majority of people Believe that tax planning strategies are effective. On the issue of minimizing tax business," 30.6% of people gave it a score of 3, 28.4% of people gave it a score of 4 and more than half of people believed in this view. In the question "Easy to use," 35.70% of people gave it a score of 3. 20.4% A score of 2, and more than half of people disagreed with this view indicating that the company's strategy is not easy to implement. In the question "Improving efficiency," 35.2% of people gave it a score of 4, and 27.60% gave it a score of 3. It was evident that the majority of the audience agreed that tax reduction policies can improve the efficiency of tax planning.

Purpose 2. To study the factors influencing the implementation of tax reduction strategies for agricultural enterprises.

Table 2 Analysis of the correlation coefficient between the primary and dependent variables using Pearson's formula (Person's Correlation Coefficient).

variable	sample size	average	lowest value	Maximum value	standard deviation
baht	90	-0.000345	-0.088	0.095	0.027
Tae	90	0.961	0.672	1.355	0.138
level	90	0.406	0.059	0.859	0.196
computer	90	-0.000287	-0.031	0.031	0.009
weakness	90	31.111	0.280	96.98	22.44
food supplement	90	33.66	0	91.60	19.87
public	90	3.177	0.693	4.920	0.911
Wages	90	15.48	13.97	17.35	0.660
Cherish	90	7.383	1.005	73.73	11.34
flatter	90	0.137	0.012	0.494	0.090
California	90	0.175	0.020	0.582	0.117
look after yourself	90	0.203	0.002	0.682	0.156
Inthang	90	0.045	3.50e-05	0.311	0.048
Roa	90	0.049	-0.040	0.193	0.041
age	90	9.802	0	26	7.685
TAT	90	0.603	0.087	2.332	0.397
BMW	90	0.610	0.118	1.442	0.252
con	90	34.01	8.716	72.84	14.32

Table 2 presents descriptive statistics for the entire sample panel data. From the information in the table, It can be seen that the maximum value of accounting tax difference (bad) is 2.0955, the minimum value is -0.088, the average is -0.000345, and the standard deviation is 0.0275. There is a significant difference between the mean and deviation. these standards And there are significant differences between companies. in the sample, The taxation intensity (te) of tax departments is highest at 1.355 and lowest at 0.627, with a maximum value of 0.728 and a standard deviation of 0.138. This indicates

that there is a significant difference in concentration in Tax collection in some regions. While most regional differences are very small, Research on factors influencing corporate tax planning: from a stakeholder perspective. The maximum value of competitors (partners) is 0.0309, the minimum value is -0.0313, and the standard deviation is 0.00942, indicating that in the same industry, there are enterprises that do not engage in tax planning and the same situation occurs simultaneously. The average customer concentration is 31.11, which means that sales revenue between the company and its top five customers accounts for 31.11% of the total sales revenue. This means that approximately one-third of the company's annual sales revenue comes from its top five customers. This indicates that the company is heavily dependent on these customers. If the company loses these customers The company's production and operations will be greatly adversely affected. Moreover, the minimum customer concentration is only 0.280, and the maximum concentration can reach 96.98. This indicates that there is a significant difference in Dependence on various companies with the top five customers. For example, companies involved in the manufacturing industry rely heavily on the top five customers. This is because the quantity and number of batches of products demanded by the top five customers exceeds the production capacity of the retail customers. Therefore, this type of company will have a strong positive relationship between total sales and customer concentration. The average level is 33.66, indicating that companies rely more on large customers than on large customers. Among them, the highest "public" index is 4.920 and the lowest is 0.693, which indicates that some enterprises have higher social attention. The standard deviation of cash compensation for top executives in a company is 0.660, which indicates that top executives' monetary compensation has little dispersion. The shareholder balance (short) has a maximum of 73.73 and a minimum of 1.005, with a mean of 7.383 and a standard deviation of 11.34. These data indicate that there is a balance of property rights in some companies. And there are significant differences between companies. The financial situation of the sample companies also shows significant differences. The lowest is only 1.98% and the highest is 58.2%, which indicates that companies with insufficient capital are more likely to carry out tax planning. On the one hand, the average density of fixed assets and intangible assets of companies is 0.203, and 0.0452 respectively. The company's net profit margin is not significantly different from the average level. This indicates that the company's profit margins are not very diverse. The average age of the company is 26 years, with the lowest age being 0 years, and the age difference between the two is also large.

Purpose 3. To explore factors related to and implementation of tax reduction strategies for agricultural enterprises.

Table 3 Analysis of the correlation coefficient between the primary and dependent variables using Pearson's formula (Person's Correlation Coefficient).

variable	(1) baht	(2) baht	(3) baht	(4) baht	(5) baht	(6) baht	(7) baht	(8) baht
Tae	– 0.017* * (– 2.246)							
level		– 0.046* ** (– 4.864)						
computer			0.155* ** (20.321)					
weakness				0.066* ** (8.361)				
food suppl ement				0.033** * (4.246)				
public					– 0.025** * (– 3.209)			

Wage s						- 0.069** * (- 8.476)		
Cheri sh						0.032** * (3.833)		
flatter							0.051*** (6.204)	
Califo rnia	- 0.039* ** (- 4.776)	- 0.047* ** (- 5.629)	- 0.046* ** (- 5.666)	- 0.043** * (- 5.273)	- 0.042** * (- 5.117)	- 0.042** * (- 5.144)	- 0.041*** * (- 4.867)	-0.048*** (- 5.697)
look after yours elf	0.031* ** (3.922)	0.028* ** (3.516)	0.019* * (2.428)	0.023** * (2.789)	0.030** * (3.849)	0.025** * (3.132)	0.031** * (3.877)	0.030*** (3.747)
Intha ng	- 0.017* * (- 2.223)	- 0.019* * (- 2.472)	- 0.017* * (- 2.293)	- 0.014** * (- 1.847)	- 0.017** * (- 2.206)	0.018** * (- 2.441)	- 0.016** * (- 2.078)	-0.020 (- 2.572)
Roa	0.543* **	0.529* **	0.516* **	0.547** * 0.540** * 0.559** * (67.311)			0.545** * (66.898)	0.547*** (67.180)

	(66.83 1)	(61.760)	(63.74 8)	(67.645)	(66.337)			
age	0.106* ** (13.413)	0.114** * (14.132)	0.108* ** (13.943)	0.113** * (14.233)	0.109** * (13.615)	0.115** * (14.431)	0.099** * (12.544)	0.109*** (13.749)
TAT	- 0.039* ** (- 5.165)	- 0.033* ** (- 4.291)	- 0.047* ** (- 6.057)	- 0.031** * (- 4.010)	- 0.040** * (- 5.188)	- 0.035** * (- 4.871)	- 0.040** * (- 5.118)	-0.027***)- 3.339)
BMW	0.076* ** (9.278)	0.087* ** (10.231)	0.055* ** (6.782)	0.083* ** (10.167)	0.068** * (8.133)	0.094** * (11.471)	0.077** * (9.331)	0.087*** (10.373)
con	- 0.049* ** (- 6.408)	- 0.047* ** (- 6.072)	- 0.035* ** (- 4.582)	- 0.052** * (- 6.800)	- 0.051** * (- 6.442)	- 0.055** * (- 7.104)	- 0.065** * (- 7.533)	-0.048***)- 6.292)
const	-0.002 (- 0.271)	-0.002 (- 0.265)	-0.003 (0.482)	-0.002 (- 0.257)	-0.002 (- 0.340)	-0.001 (- 0.203)	-0.002 (- 0.263)	-0.002 (- 0.276)
R ²	0.265	0.266	0.288	0.271	0.265	0.269	0.266	0.267

Note: Values in parentheses are t values, *** p<0.01, ** p<0.05, * p<0.1.

the analysis is performed on accounting tax differences and nine selected explanatory variables, and the regression results are shown in Table 3.

1. Tax planning level of regulatory agencies and state-owned enterprises. The expected difference between tax authorities' corporate income tax collection and corporate income tax is -0.0171 , which reaches a significant level. 5% Under the influence of other factors, the tax planning level of enterprises will decrease along with the improvement of the tax management level. Research has found that the tax payment concentration of the tax department has an impact on the tax planning level of enterprises. State-owned enterprises still have a fear of the Revenue Department. When the tax collection concentration increases, to avoid punishment from the Revenue Department due to incorrect tax planning, they will reduce the tax planning effect of creditors on tax planning. For legal entities, the impact of the debt ratio on financial tax burden is -0.0459 is at a very high level. With the change in a company's capital structure, the tax planning level also decreases. Research has found that the higher the company's debt level, the less likely it is to carry out tax planning, even if the company's debt size is larger. But the greater the shareholder's internal benefit, because in the company's tax plan, the creditor will receive a certain amount of interest for the refund and therefore cannot benefit from the tax plan. However, the tax planning For enterprises, there are inevitable costs and risks. If costs and risks are not well controlled, enterprises will suffer huge losses and may harm the rights and interests of creditors with competitors' views. and corporate tax planning levels. From Table 3 , it can be seen that the relationship between industry average tax planning and corporate tax planning is 0.1552 , which reaches a significance level of 1%. The research found that among organizations that are similar The higher the level of tax planning, the higher the tax planning. Tax planning between similar enterprises has reference value from the perspective of customers and suppliers, examining the level of planning. Company Tax From Table 3, it can be seen that the impact factor of customer concentration on accounting and tax differences is 0.0661 , which has a significant positive impact at the 1% significance level. The research found that when there are many customers and suppliers, a company's tax planning level also improves. The more dependent the company is on customers and suppliers, The more you invest, the more likely you are to increase cash flow through tax planning to avoid financial performance problems caused by the loss of key customers. Public factors and the company's level of tax planning according to column (5) The regression factor between the level of public concern (media exposure) and the difference in financial taxes is 0.0252 , which achieves a significant negative relationship at 1% . The research found that when the level of media exposure Corporate tax planning decreases with the increasing emphasis on social responsibility by corporations. People can become investors or customers of corporations and therefore social public opinion has a certain impact. Towards the level of corporate tax planning from the perspective of the tax organizer. From the six columns in Table 3 , it can be seen that the effect of manager compensation on financial tax burden is 0.0688 ,

which achieves a highly significant negative relationship. The results show that The level of remuneration of top executives in enterprises is higher but the level of tax planning is lower. The remuneration that companies give to managers is mostly fixed, so there is still a difference between the rights of managers and Shareholders and managers may not take any drastic action to satisfy their needs, so managers may take a lazy approach instead of tax planning. From the shareholders' perspective, the company's tax planning level information. Table 3, shows that the control of property rights to accounting tax burden is equal to 0.0327, reaching a significant level of 1 percent. The research found that when a company's equity ratio is high, The higher the property rights balance, the lower the company's non-tax expenses, and the stronger the tax planning incentive from the perspective of employees and levels. Corporate Tax Planning The data obtained from Table 3 shows that the relationship between employee profits and income taxes is 0.0511, which is at a very high level. Research has found that as employee income increases, corporate tax planning will also be Better as well, only when employees can benefit from the tax plan will they take positive action.

Discuss the Results

Results from research objective 1 found that the efficiency of tax planning for agricultural enterprises Tax reduction strategies can reduce the organization's tax burden. The company's tax planning efficiency is relatively high. Most people believe that tax planning strategies are effective. On the issue of minimizing tax business, more than half of people disagree with this view, indicating that the company's strategy is not easy to implement. This may be because most people agree that tax reduction policies can improve the efficiency of tax planning, which is consistent (Phomkul, S., & Saengkhiew, P, 2022). Study on the influence of ability in Profitability, operational efficiency, and product management that affect corporate income tax planning in the automotive parts industry group that receives investment promotion in the Eastern Industrial Zone. The research found that profitability (ROA) has a positive influence on actual corporate income tax planning. and has a significant positive influence on the tax-to-total assets ratio (measured by TAX/ASSETS). Product management in terms of Average Inventory Time Rate (AIP) has a negative influence on effective corporate income tax planning (ETR) while having a significant positive influence on the Tax to Total Assets Ratio (TAX /ASSETS). Importantly, operating efficiency in terms of total asset turnover (TAT) has a significant positive influence on the tax-to-total assets ratio (measured by TAX/ASSETS).

The results of research objective 2 found that the factor that influences the implementation of tax reduction strategies for agricultural enterprises is the higher debt level of the company. The less opportunity there is to carry out tax planning. Even though the size of the company's debt is getting

bigger. But the greater the internal benefits of shareholders. Due to the company's tax plan, The creditor receives a certain amount of interest for the refund. Therefore, it is not possible to benefit from such a tax plan. This may be because, however, tax planning for corporations involves costs and high risks. If costs and risks are not well controlled, organizations will suffer huge losses. and may harm the rights and interests of creditors from the perspective of competitors and the company's level of tax planning. This is in line with the (Sudsiri, W., Punatung, P., Srisuraphol, W, 2021) study on guidelines for developing potential in road planning. Finance for Community Enterprise members in the Northeast It was found that profitability (ROA) has a positive influence on effective corporate income tax planning (ETR) and has a significant positive influence on the tax-to-total assets ratio (measured by TAX/ASSETS). Product management on Average Inventory Time Rate (AIP) has a negative influence on effective corporate income tax planning (ETR) while having a significant positive influence on the Tax to Total Assets Ratio (TAX /ASSETS). important As for operating efficiency, total asset turnover (TAT) has a significant positive influence on the tax-to-total assets ratio (measured by TAX/ASSETS).

Results from research objective 3 found that factors that are related to and implementation of tax reduction strategies for agricultural enterprises. When there are many customers and suppliers The level of corporate tax planning will also improve. The more dependent a company is on customers and suppliers, the more more likely you are to increase your cash flow through tax planning. To avoid problems in financial operations caused by the loss of important customers, public factors, and the company's level of tax planning.

Regression factors between public concern levels (media exposure) and the difference in financial taxes are -0.0252 , achieving a significant negative correlation at 1% This may be because the organization's level of tax planning has decreased. With increasing emphasis on social responsibility by corporations. People can become investors or customers of an organization. Therefore, social public opinion has a certain impact on the tax planning level of enterprises from the perspective of managers and the tax planning level of enterprises. which is in line with Kanok's (Pimpakarn Panchin, 2020) Study of factors influencing the tax planning behavior of entrepreneurs of small and medium-sized enterprises. small and medium enterprises in the Bangkok area (Doctoral dissertation, Sripatum University). The research found that internal factors influence the tax planning behavior of small and medium enterprise operators. In the Bangkok area, it was found that the attitude of taxpayers influences the amount of tax paid in the same direction at a statistical significance level of 0.05. and external factors that influence the tax planning behavior of small and medium enterprise operators in the Bangkok area were found to be Tax penalties that influence the amount of tax paid in the same direction with a statistical significance level of 0.05. The results from the study can be used. It is a guideline for

improving tax planning in organizations to promote quality planning practices. Accurate and complete according to the Revenue Code law. This will result in maximum efficiency and effectiveness in tax planning in the organization in the future.

New Knowledge From Research

From a study of appropriate tax strategies in the agricultural industry in China. Found knowledge that can be summarized It can be diagrammed as follows.

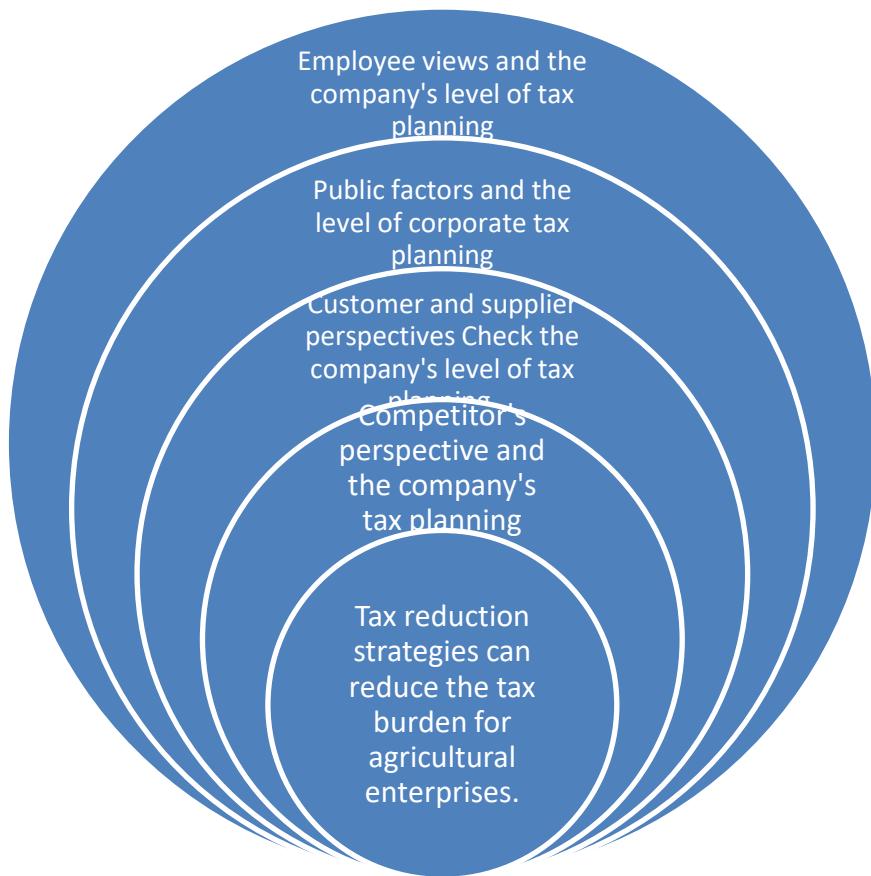


Diagram 2 _ Show guidelines for appropriate tax strategies in the agricultural industry in China.

As Figure 2 shows, an appropriate tax strategy for the agricultural industry in China consists of factors 1. Competitors' perspectives and the level of tax planning of companies. Tax planning is at a higher level. Tax planning will also be higher. 2. When there are many customers and suppliers. The level of corporate tax planning will also improve. The more dependent a company is on customers and suppliers, the more likely you are to increase your cash flow through tax planning. To avoid problems in financial operations caused by the loss of important customers. 3. Public factors and the level of tax

planning of the company when it is disclosed by the media. The level of corporate tax planning has decreased. With increasing emphasis on social responsibility by corporations. People can become investors or customers of an organization. Therefore, social public opinion has a certain impact on the tax planning level of enterprises. 4. Employees' views and the tax planning level of enterprises as employees' income increases. Corporate tax planning will also improve. Only when employees can benefit from the tax plan will they take positive action?

Summarize

Tax is an important basis that affects tax planning. Tax strategies have a complex impact on the tax planning efficiency of agricultural enterprises. Realizing tax reduction policies will have a significant impact on enterprises and help improve enterprise profitability. It is necessary to determine targeted tax planning measures according to their actual conditions. For the tax planning strategy to truly reduce costs and increase efficiency for the organization, appropriate tax planning based on Value Added Tax, Income Tax, and other taxes, and coordination with structural tax reduction measures and other fee reductions. related We will thus achieve better results and promote the continuous growth of agricultural enterprises in China. Effective understanding of the direction of tax policy will help maximize tax reduction policy, reduce the tax burden, improve the competitiveness. of the organization, and maximize profits This is very important for agriculture. It is very important for the organization.

Suggestions

From the research results, The researcher has suggestions as follows:

1. Suggestions for applying research results

1.1 Results from research objective 1 found that the efficiency of tax planning for agricultural enterprises Tax reduction strategies can reduce the organization's tax burden. The company's tax planning efficiency is relatively high. Therefore, relevant agencies should take action. As such, tax planning experts are reminded not to violate laws and regulations. If you want to reduce costs and maximize the value of your organization. Agricultural enterprises differ from small and medium-sized enterprises in that they are smaller and weaker. Typically, tax planning methods differ in that they focus on the relative amount of tax planning and ignore the total amount. This is the reason for the difference in tax planning between agricultural enterprises and medium-sized enterprises.

1.2 Results from research objective 2 found that the factors that influence the implementation of tax reduction strategies for agricultural enterprises are how high the debt level of the company is. The less opportunity there is to carry out tax planning. Therefore, relevant agencies should take the

following actions: There should be tax planning for organizations, which has high costs and high risks. If costs and risks are not well-controlled

1.3 Results from research objective 3 found that factors related to the implementation of tax reduction strategies for enterprises. When there are many customers and suppliers, the level of corporate tax planning will also improve. Therefore, relevant agencies should take the following actions: Tax planning should not only be aimed at reducing the tax burden of enterprises. But it is also aimed at maximizing the income or after-tax value of the enterprise.

2. Suggestions for next research. This research has found (Knowledge) Plan your taxes. and according to the actual situation. Maximize tax planning efficiency. Try to get as close as possible to the preferential tax policy. Importantly, pre-tax planning not only helps increase the organization's actual tax revenue. but also promote the healthy and healthy development of China's tax administration work. It can be applied to tax planning. There are many methods to choose from, many of which are suitable for the organization. Therefore, among the many plans, the company needs to be able to choose one or more suitable plans for itself. You should give importance to Formulating a planning plan, full attention should be paid to the possibility of avoiding unnecessary labor costs for the organization. For the next research issue, research should be done on the issue of Management. The reasonable and efficient use of special VAT invoices is therefore an important guarantee for reducing VAT.

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