

ABSTRACT

Research Title : Entrepreneur's Opinion Regarding Online Submission of Corporate Tax Income via the Internet in the Vicinity of Suphanburi Revenue Office

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In this study, three objectives are focused. The first objective is to comprehend entrepreneur's opinion regarding online submission of corporate tax income via the Internet in the vicinity of Suphanburi Revenue Office. The second objective is to compare factors affecting the online tax submission. The third objective is to identify problems and obstructing issues involving the online tax submission. The data was conducted from 147 questionnaire samplings and analyzed by using descriptive and inferential statistics at 0.05.

The results of the study reveal that there are more responses from female than male. Most of them are between the ages of 31 – 40 years old with an undergraduate degree. Their work position is an officer of an accounting firm. The majority of businesses are in the area of services. The level of info perception about online submission of corporate tax income via the Internet is medium in the overall. The first two sources of the perception are from the Internet and accounting officers. The corporate opinions regarding the online tax submission are identified in two parts. In the part of comfort and speed, most responses select time and cost savings. In the part of

confidence in accuracy and security, most responses select a warning indicator when the data incompletely fielded, denying the system to continue the next step. The main issue in the online tax submission in the part of comfort and speed is unable to print out the receipt right away when the online tax submission is completed. In the part of confidence in accuracy and security, the main issue is that the codes of businesses setup by the Office of Revenue do not match the types of businesses. Based on the hypothesis testing, the result shows that the gender and different business registration affect the opinions of the online tax submission in the part of comfort and speed at statistical significance of 0.05