

ABSTRACT

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PERCEPTION AND ACCEPTION OF CHIANG MAI GOLD ENTREPRENEURS IN THE SYSTEM OF NEW STRUCTURE VALUE ADDED TAX

By

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The objectives of this study were to investigate three issues on the perception and acception of entrepreneurs in the system of new structure value added tax: the entrepreneurs' perception and acception on the system of new structure value added tax, the factors affecting the entrepreneurs' perception and acception, and to find recommendations to improve the system of Value Added Tax in the gold business.

The population of this descriptive study were 88 entrepreneurs, who have been registered with the Revenue Department on gold business in Chiang mai, and 10 revenue officers at the administrator level. The instruments for collecting data were a lot of the questionnaires and the interview formak. The process of data collecting was carried out from July, 2001 to August, 2001. Afterwards, all data collected were analyzed using the SPSS for Windows.

The results of the study were as follows: most entrepreneurs had bachelor degrees whose business was of personal and sold gold ornaments. In addition, the range of duration of their business was more than 10 years, in which they invested on their business less than 5 million baht and revented less than 2 million baht per year. Moreover, they were not the

membership of gold entrepreneurs, but wanted tax payment to close to reality by cooperation in terms of tax payment and cooperation with the revenue in training, conference or seminar. Most entrepreneurs had “low” perception but had acceptance in the system of new structure Value Added Tax.

The factors that affected perception and acceptance in the system of new structure value Added Tax were as follow : 1) the regulations and rules’ complication and confusion 2) the officers’ insufficient services 3) the Revenue Department public relations 4) the scale of business 5) the location of business and 6) the influence of media that is used in public relations.

The study also provided some suggestions for the Revenue Department to improve the perception of the entrepreneurs: 1) The department should enhance entrepreneurs to better knowledge by strengthening public relations, providing training, conference or seminar. 2) The improvement of presenting the system of new structure Value Added Tax law and regulation is recommended so that easy and well understanding regulations are practiced. 3) The skillful and experienced staff for the entrepreneurs is needed to help entrepreneurs with their problems. 4) The creation of service-minded is recommended. With this value in mind, staff should help entrepreneurs in all concerns.