



ISSN: 2617-6548

URL: [www.ijirss.com](http://www.ijirss.com)



## A development of a casual relationship model of factors influencing tax payment through the electronic system of commercial registered entrepreneurs

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### Abstract

Study the level of implementation of tax law reform, the motivation quality of the electronic tax payment system, intentions in paying taxes through the electronic system, and analyze factors that influence the payment of taxes through the electronic system. Additionally, present guidelines for entrepreneurs to conduct tax payments via the electronic system. Data were collected from 300 chief executive officers, directors, managers, or other officials involved in taxation, and analyzed using statistical and content analysis methods. Tax law reform creates incentives to use electronic tax payments, improves the quality of the tax payment system, and increases the intention to pay taxes electronically. These factors are at a high level. Tax law reform has a direct influence on the intention to pay taxes electronically. It creates incentives for paying taxes and enhances the quality of tax payment systems through electronic means. The intention to pay taxes via electronic systems directly influences the intention to pay taxes through the electronic system. Five guidelines can be offered to entrepreneurs for paying taxes electronically to ensure tax laws are consistent. These incentives encourage taxpayers to use electronic tax payment services.

**Keywords:** Intention, payment of taxes through electronic systems, registered commercial entrepreneur, tax law reform.

**DOI:** 10.53894/ijirss.v8i4.8039

**Funding:** This study received no specific financial support.

**History:** Received: 16 April 2025 / Revised: 21 May 2025 / Accepted: 23 May 2025 / Published: 24 June 2025

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**Competing Interests:** The authors declare that they have no competing interests.

**Authors' Contributions:** Both authors contributed equally to the conception and design of the study. Both authors have read and agreed to the published version of the manuscript.

**Transparency:** The authors confirm that the manuscript is an honest, accurate, and transparent account of the study; that no vital features of the study have been omitted; and that any discrepancies from the study as planned have been explained. This study followed all ethical practices during writing.

**Publisher:** Innovative Research Publishing

### 1. Introduction

At present, commercial transactions are conducted electronically. It is a business that is growing rapidly. However, some entrepreneurs still need to understand taxes better or require more knowledge, which may lead to incorrect tax return filings. Filing taxes incompletely, late, or not at all can cause issues, so they must know that they are required to file an income tax return. Revenue Department [1] which results in having to pay taxes, penalties, and additional money that can be considered unnecessary additional costs for entrepreneurs. Therefore, previously traded entrepreneurs now add online trading channels,

as well as new entrepreneurs who have never had an establishment but conduct business solely online. They should study and gain knowledge and understand taxation to continue being good taxpayers [2]. The increase in the number of entrepreneurs has changed how people do business. With the growing popularity of transactions, online trading businesses are entering the world of electronic commerce. With this changing business landscape, concerns about tax compliance arise. To ensure that tax collection from entrepreneurs is efficient, appropriate measures should be implemented [3]. It is essential to use methods consistent with entrepreneurs' tax-paying behavior, which is an influential way to improve the efficiency of merchant tax collection. Therefore, the part mentioned above will be a channel for entrepreneurs who make mistakes to turn to fight the system even more and entrepreneurs. Take advantage of the correct and most worthwhile tax payment channels. Previous studies have shown that tax reform must adapt the tax system to the digital age. By improving tax laws and regulations, using effective mechanisms, and taking advantage of technology in tax administration, taxpayers will benefit from a more efficient and streamlined tax system. However, tax reform is a complex and continuous process requiring the Revenue Department's cooperation. Entrepreneurs and organizations alike, it is only through continuous innovation and adaptation that the tax system can keep up with the ever-changing digital economy [4, 5] as a guideline for service users and entrepreneurs or various stakeholders to understand the current changing situation.

From those mentioned above, the researcher is interested in studying ways to support entrepreneurs in paying taxes through the electronic system of the Revenue Department to make it more convenient, fast, and universal. According to the needs of most service users.

### 1.1. Research Objectives

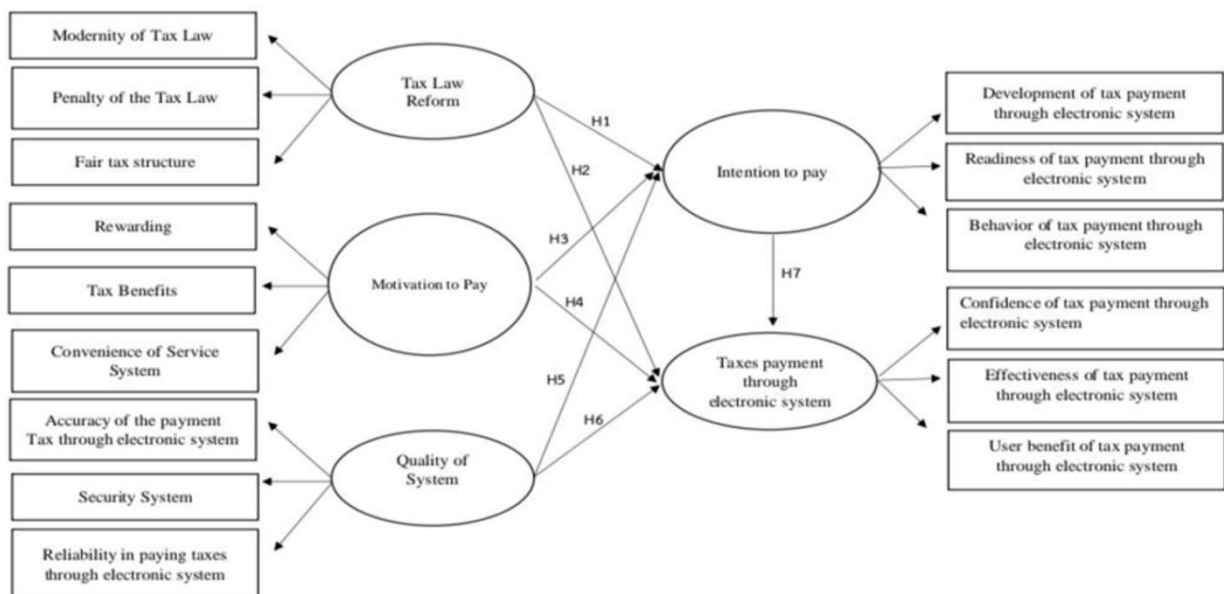
1. To study the level of tax law reform and create incentives to pay taxes, improve the quality of tax payments via electronic systems, enhance the intention to pay taxes via electronic systems, and pay taxes through the electronic system of registered commercial operators.

2. To analyze factors influencing tax payment via electronic systems and payment of taxes through the electronic system of registered commercial operators.

3. To propose guidelines for promoting and supporting entrepreneurs to pay taxes through the electronic system of registered commercial entrepreneurs.

### 1.2. Conceptual Framework

From the study of concepts, theories, literature, and research on "Development of a Causal Relationship Model of Factors Influencing Tax Payments Through the Electronic System of Registered Commercial Entrepreneurs," the researcher conducted a study. The literature review includes 1) concepts and theories about tax law reform, 2) concepts and theories about creating incentives, 3) concepts and theories about the quality of the electronic tax payment system, 4) concepts and theories about intentions to pay taxes through the system, and 5) concepts and theories about paying taxes electronically. The researcher has integrated and synthesized the research concepts, which describe the relationships between the variables in the research model. As shown in Figure 1.



**Figure 1.**  
Conceptual Framework.

### 1.3. Research Hypotheses

*Hypothesis 1: Tax law reform directly influences intentions to pay taxes electronically.*

*Hypothesis 2: Tax law reform directly influences electronic tax payments.*

*Hypothesis 3: Creating incentives to pay taxes electronically directly influences intentions to pay taxes electronically.*

*Hypothesis 4: Creating incentives to pay taxes electronically directly influences paying taxes electronically.*

*Hypothesis 5: The Quality of the electronic tax payment system directly influences the Intention to pay taxes electronically.*

*Hypothesis 6: The Quality of the electronic tax payment system directly influences the electronic tax payment system.*

*Hypothesis 7: Intention to pay taxes electronically directly influences paying taxes electronically.*

## 2. Literature Review

The findings revealed that various individuals and agencies have provided meanings, definitions, concepts, theories, and research on factors that influence the payment of taxes through the electronic system of registered commercial entrepreneurs.

### 2.1. Concepts and Theories Regarding Tax Law Reform

Feldstein [6], the most crucial theory of tax law reform is tax law reform, which addresses balancing efficiency and equity. Pechman [7] in tax law reform, which is an important guideline to achieve the goals, consists of improving the income tax system for entrepreneurs and integrating businesses into the tax system. Simplifying the personal income tax system, including eliminating unnecessary deductions, will benefit high-income groups more than others. In the context of reforming Thailand's tax system, there has been an improvement and expansion of the tax base and income tax rate structure collected from both domestic and international trade bases. This tax law reform involves amending the tax law to tax all income of entrepreneurs. It is accurate, fast, and up-to-date, aligning with current standards. Follow the rules and procedures. Tax collection targets a system that taxpayers must adhere to, from filing a tax return to declaring the amount of money owed, ensuring the correct tax burden has been paid in full with a fair tax structure. This payment system reduces redundancy in collection, resulting in an appropriate tax burden and reducing tax evasion. This payment system increases efficiency, and the modernization of tax laws through electronic systems will reduce obstacles and encourage entrepreneurs to voluntarily comply with the law correctly. There are strict measures to enforce penalties, cooperation, and satisfaction in paying taxes, such as determining penalties under the tax law and other related laws to ensure complete and correct tax collection.

### 2.2. Concepts and Theories about Creating Incentives to Pay Taxes through the System. Electronics

Herzberg's [8] motivation theory states that people express their desire to do something. Various factors, including arousal, expectancy, incentives, and punishment, drive people to behave in a direction that will help them achieve their goals or conditions. The motivation process has steps, starting with motivation, which is essential. It is a driving force to act towards the desired goals. For example, the driving force or persuasion caused by the stimulation of the Revenue Department is trying to push for technology to be applied to the system to support electronic payments, according to the National e-Payment policy or the tax system and electronic transaction documents. Preparation and delivery of electronic tax invoices (E-Tax Invoice) and electronic receipts (E-Receipt) to facilitate and reduce the steps in preparing tax invoices, including submitting financial and tax transaction reports. When payments are made through the e-payment system, which is more standardized, it helps reduce the time and steps for the operator. Currently, there is an electronic tax payment system. Additionally, it is a long-term approach that will change the tax collection system in the future and create incentives for paying taxes through the electronic system, which uses tax factors as incentives. This encourages taxpayers to change their behavior directionally to achieve goals such as online tax filing rewards and benefits, including tax deductions, tax benefits, and the convenience of electronic service channels. These include faster service, which motivates taxpayers to pay taxes voluntarily through the electronic system.

### 2.3. Theoretical Concepts Regarding the Quality of Electronic Tax Payment Systems

Theory of Quality of Electronic Tax Payment Systems. A good feature of the tax payment system is that it is valuable and efficient in use according to the desired requirements. Users are satisfied with the tax payment system. There is integration of the tax system. Transaction documents that increase convenience and encourage taxpayers to access tax payments more easily, which are suitable for use and meet users' needs [9, 10], indicate that the quality of the electronic tax payment system can be considered from its utility. Ease of use and access in filing tax payments via the electronic system (E-Revenue) will enhance the quality of service to taxpayers because they can check the status after submitting tax payments online, such as which stage it is in and whether there are any issues. The quality of the tax payment system depends on the modernization of the system. A good security and data backup system can support a large volume of transactions. The system should not stop or crash, and users who submit tax payments should be satisfied and willing to return to use the service, including through word of mouth, thereby increasing the number of users, especially those with high incomes who must pay many taxes. It also promotes good governance for the Revenue Department, which requires maintaining taxpayers' personal information (Privacy Policy), conducting fair random audits (Fair Audit Policy), and building trustworthiness in the system. Filing tax payments through the electronic system (E-Revenue) according to the strategy of the Revenue Department [11] is therefore known as a quality tax payment system through electronic systems.

### 2.4. Theory of Intention

Theory of Intention Howard [12] states that purchase intention and service use are mental states that reflect the consumer's planning to purchase products and how many services of any brand over a period, which is consistent with Mowen and Minor [13] who explained that Intention to purchase and use services is the Intention of consumers in action to obtain (Acquisition), management (Disposition) and use of products or services, while Fitzsimons and Morwitz [14] studied the intentions and use of services by consumers by Ask questions about consumers' intentions and use of services. It was found that consumers' answers depended on Consumers' experiences in using goods and services, and attitudes towards purchasing goods and services are consistent with Engel et al. [15], who found that the intention model is a factor that causes purchase

and use of services. In addition, some factors determine the relationship between purchase intention and service use, namely experiences, attitudes, and behaviors, which consumers consider when deciding to choose or act in a certain way. At any time in the future, intentions can be changed due to the changing beliefs of each individual. Because the Intention to buy and use products or services is like a way to predict the Behavior of consumers in purchasing and using services, it can be measured by predicting the future from Behavior.

### 2.5. Concepts and Theories about Paying Taxes Via Electronic Systems

In developing automation technology, it must be reliable in terms of efficiency. Personal confidentiality Process accuracy allows taxpayers to submit information by computer in every transaction [16]. It was found that creating readiness to pay taxes through electronic registration, E-tax filing, and payments is accessible seven days a week and 24 hours a day, providing taxpayers with a single point of secure self-service operational information. There will be no interference from tax administration officials. Rather, sharing information about tax assessments between the Revenue Department and entrepreneurs results in more efficient tax collection [17]. This strategy aims to develop the payment system. To be electronic, it will be an integration. Payment of taxes is accurate and complete. It raises the level of development of the electronic tax system to facilitate operations and tax payments for the Revenue Department in a digital system for entrepreneurs.

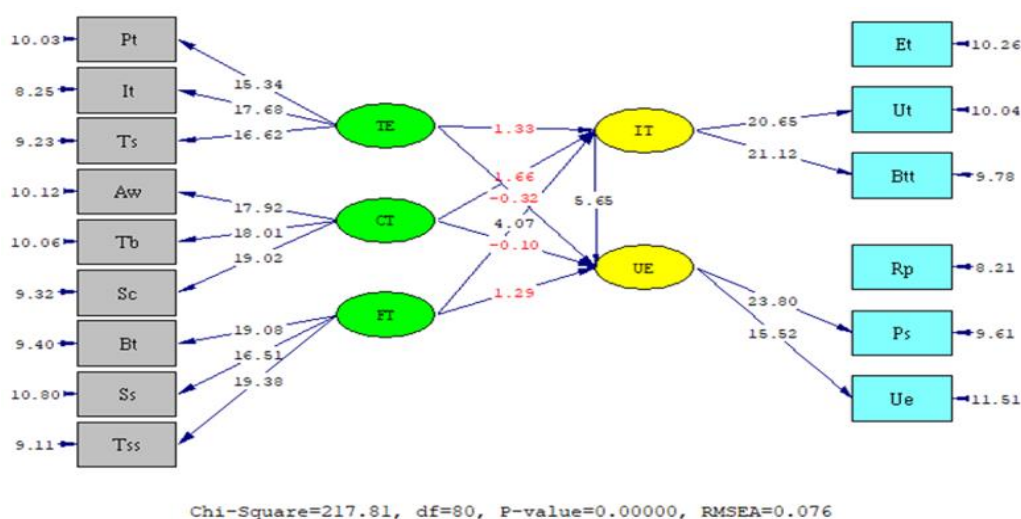
## 3. Method

This study is based on quantitative research. The population in this study consists of entrepreneurs, senior management team representatives, heads of administrative staff, directors, or managers related to taxes, totaling 23,151 people, as of December 31, 2020 [18]

The sample group in this research consists of entrepreneurs and representatives of the senior management team, heads of operational management staff, directors, or tax-related managers, totaling 300 people. In the quantitative research section, the research tools used are secondary data questionnaires, which are tools for collecting data, totaling 300 sets. These are defined as a 5-level rating scale questionnaire based on Likert's scales. For quantitative research, the researcher used a purposive selection method to select research participants, a group of 10 experts. (Criterion-based selection) The qualifications of experts are specified [19]. Mention Experts, people with experience (Specialists), or qualified individuals who must be skilled or have performed work until results are evident, or who have received training, knowledge, and expertise in that field of study. Alternatively, someone with particular knowledge in their field of interest can be trusted.

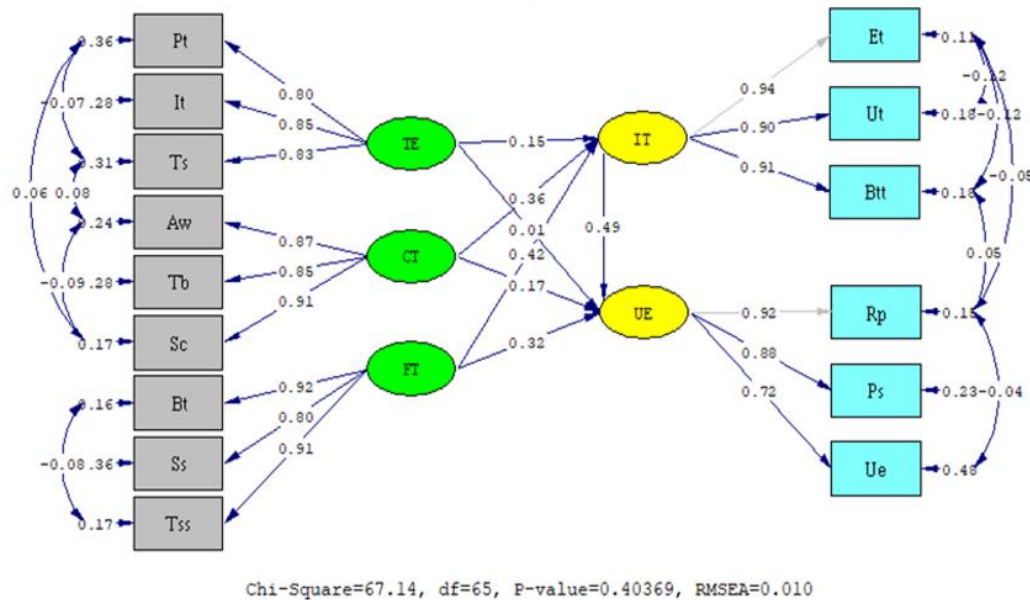
## 4. Results

They are examining the consistency and harmony of the causal relationship model of factors influencing the payment of taxes via the electronic system of commercially registered entrepreneurs. Based on assumptions that are consistent with empirical data. When there was no adjustment of the influence of any variables, it was found that there were some items considered that still did not meet the harmony criteria:  $\chi^2/df = 2.723$ , GFI = 0.87, AGFI = 0.90, RMR = 0.027 RMSEA = 0.076, SRMR = 0.027  $\mu_{\text{max}}$  CN = 150.84 Therefore, it cannot yet be concluded that there is harmony in the causal relationship model with the empirical data. The researcher adjusted the model based on recommendations obtained from analysis using the structural equation modeling program. It was proposed that the model be modified to an economic model. The consistency aligns with the theoretical principles of the relationship path in the model, and the validity of the model (Goodness of Fit Index) was checked to ensure the most consistent model. To ensure the model aligns with the theory supporting the influence line, a review of related documents and research was conducted. The causal structure model of factors influencing tax payments through the electronic system of registered business operators was derived from data analysis. Details of the model adjustment are shown in Figure 2.



**Figure 2.** Causal relationship model of factors affecting tax payment through the electronic system of registered commercial entrepreneurs.

Causal relationship model of factors influencing registered commercial entrepreneurs' electronic tax payment system, which explains the influence paths of the components consistent with empirical data. After adjusting the model 90 times, the null hypothesis is accepted. Theoretical models are consistent with empirical data, considering from Chi-square value ( $\chi^2$ ) = 67.14, df = 65, p-value = 0.406, which is a pass criterion,  $\chi^2/\text{df}$  = 1.03; passing the criteria means having a value less than 2. When considering the consistency value from the Harmony Level Index (GFI), the value equals 0.97. Passing the criteria means having a value that is more important than 0.9. The AFI value is equal to 0.95. Passing the criteria is that it must have a more important value than 0.9. 0.9, and the RMSEA value equals 0.010, passing the criteria, which must be less than 0.05. The results of the relationship path analysis based on the modified linear structural equation model (modified model) show the influence of the development of the causal relationship model. Factors influencing the electronic tax payment system of registered commercial entrepreneurs are as follows:



**Figure 3.**

Causal relationship model of factors affecting tax payments through the system Electronics of entrepreneurs who registered for commerce after adjusting to the new model.

From the statistics to check the consistency and harmony of the causal relationship model of factors influencing tax payments through the electronic system of entrepreneurs who registered with commerce, according to the assumptions that are consistent with the empirical data after adjusting to a new model, it was found that Chi-square ( $\chi^2$ ) = 67.14, df = 65, ( $\chi^2$ )/df = 1.033. It is considered that the model has an excellent level of consistency. After adjusting the model, the value of RMSEA = 0.010 is significant at the 0.05 level. When considering the GFI and AGFI values after adjusting the economic model to consider the Level of harmony, it is found that the GFI value = 0.97 and the AGFI value = 0.95. Moreover, the value of RMR = 0.0093 indicates that the model is consistent and harmonious after adjusting the economic model. Then, the comparative harmony index value was considered. From the SRMR value, it was found that SRMR = 0.0093, and the index measuring the sufficiency of group size was considered with the value of CN = 414.16. The economic model adjustment indicates the causal structure model of factors influencing the electronic tax payment of commercial registered enterprises. They are appropriate and harmonious.

The researcher, therefore, summarized the comparison of statistical values to check the consistency and harmony of the models. According to the hypothesis that is consistent with the empirical data before and after adjusting to the new model. As shown in Table 1

**Table 1.**

Statistics for checking the consistency and harmony of the causal relationship model of factors influencing tax payment via the electronic system of registered commercial entrepreneurs. According to the hypothesis that is consistent with the empirical data after adjusting to the new model.

Index	Criteria	Before Adjustment	After Adjustment
1. Goodness of Fit			
1.1 Chi-square			
1.2 Degrees of Freedom	$\chi^2$	217.81	67.14
1.3 Relative Chi-square	df	80	65
1.4 GFI (Goodness of Fit Index)	<2	2.723	1.033
1.5 AGFI (Adjusted GFI)	>0.90	0.87	0.95
1.6 RMR (Root Mean Squared Residual)	>0.90 <0.05	0.027	0.0093
1.7 RMSEA (Root Mean Square Error of Approximation)	<0.05 good <0.10 med >0.10 poor	0.076	0.010
2. Incremental Fit Index			
2.1 NFI (Normed Fit Index)	>0.90	0.98	0.99
2.2 NNFI (Non-NFI)	>0.90	0.99	1.00
2.3 CFI (Comparative Fit Index)	>0.90	0.99	1.00
2.4 SRMR (Standardized RMR: Fitted Residuals Matrix)	< 0.05 good	0.027	0.0093
2.5 IFI (Incremental Fit Index)	>0.90	0.99	1.00
3. CN (Critical N)	$\geq 200$	150.84	414.16

## 5. Conclusion

Development of a causal relationship model of factors influencing electronic tax payment. The researcher has presented the relationship values between the causal variables in each path to address each hypothesis in the following order.

Hypothesis 1: Tax law reform directly influences intentions to pay taxes electronically. The analysis results were statistically significant, with a path coefficient equal to 0.15. Therefore, the results support the hypotheses.

Hypothesis 2: Tax law reform directly influences electronic tax payment. The analysis results were statistically significant, with a path coefficient equal to 0.01. Therefore, the results do not support the hypotheses. Meanwhile, tax law reform does not influence electronic tax payments, which is consistent with the research of Umenweke and Ifediora [20] which found that in the case of tax law, taxpayers still do not clearly understand the content of the law because the tax law is complex and challenging to interpret, causing problems in Practices and laws are not consistent with operating your own business. Moreover, it is consistent with research by Tsindeliani et al. [21] and Warunkul et al. [22] found that the new tax rate account is a more complex tax rate account and causes more distortion in decision-making in the economic activities of taxpayers, with analysis. The reasons include the modernization of tax laws, namely, 1) the provisions of the Revenue Code. There is uncertainty in some provisions of the Revenue Code and regulations that have been promulgated and are not yet up to date with current events, such as problems in interpreting withholding taxes, causing misunderstandings in paying taxes. There are, there are people who pay taxes. Some taxes should be paid to the Revenue Department according to the provisions of the Revenue Code. 2) The fair tax structure still needs to be covered. Some business groups have received benefits, which causes inequality. Some taxpayers can avoid taxes and enter the system.

Hypothesis 3: Creating incentives to pay taxes via the electronic system directly influences the Intention to pay taxes via the electronic system. The analysis results were statistically significant, with a path coefficient equal to 0.36. The research results support this idea. With the set assumptions

Hypothesis 4: Creating incentives to pay taxes electronically directly influences this. The analysis's results were found to be statistically significant, with a path coefficient equal to 0.17. Furthermore, the results support the hypotheses.

Hypothesis 5: The Quality of the electronic tax payment system directly influences the Intention to pay taxes electronically. The analysis results were statistically significant, with a path coefficient equal to 0.42. Furthermore, the results support the hypotheses.

Hypothesis 6: The quality of the electronic tax payment system directly influences it. The analysis results were statistically significant, with a path coefficient of 0.32. Furthermore, the results support the hypothesis.

Hypothesis 7: Intention to pay taxes via the electronic system directly influences paying taxes via the electronic system. It was statistically significant, with a path coefficient equal to 0.49. Therefore, the research results support the hypotheses.

The findings obtained from this research are to the research objectives and hypotheses. The research results include essential points, summarizing the results to answer objective number 3, and guidelines for promoting and supporting entrepreneurs' payment of taxes through the electronic system. Important informants have proposed important promotion and support guidelines, which can be summarized as follows.

1 Guidelines for tax law reform: To make tax laws consistent with all types of businesses and create neutrality, which will lead to fairness in tax collection. Law enforcement has achieved the intent set forth, resulting in the Revenue Department being able to collect more taxes. The government can use the tax money collected to develop the nation. To have more prosperity



2 Guidelines for creating incentives for paying taxes via electronic systems to motivate taxpayers to use the electronic tax payment service. As a result, more people are paying taxes through electronic systems. The Revenue Department can collect taxes to the fullest extent. Including being able to check and assess taxes correctly

3 Guidelines for Improving the Quality of the Electronic Tax Payment System: To develop the Quality of the Electronic Tax Payment System, make it Electronic to support the Tax System both in and abroad. It is consistent with the tax system structure according to international standards, able to support large transaction volumes stably, and has a data security system that gives taxpayers more confidence.

4 Guidelines for promoting a willingness to pay taxes through the electronic system: To encourage taxpayers to create a willingness to pay taxes through the electronic system. Enabling taxpayers to conduct tax transactions anywhere, anytime, for convenience. more quickly

5 Guidelines for promoting tax payment through electronic systems: To promote confidence in entrepreneurs and access to the electronic tax payment system, entrepreneurs should accept innovations from government agencies. Moreover, they have confidence in the system and are increasingly ready to use it.

## 6. Recommendations

1. Entrepreneurs must develop, study, and acquire new knowledge, including legal skills in paying taxes via electronic systems and following Revenue Department regulations, reducing manual data processing, avoiding inaccurate reporting, reducing audit costs, and allowing agencies to focus on other essential or equivalent work. Better strategic forecasting and tax planning. Drill into data faster and more efficiently for maximum benefit.

2. Entrepreneurs in the present era must give importance to the internet filing system, including the use of accounting standards in operations for greater efficiency in the long term and support in the future.

3. Entrepreneurs must develop skills in using technology in various situations.

4. Entrepreneurs must log in to the system specified by the Revenue Department for their benefits and to verify their business identity.

5. Entrepreneurs must follow the news. News releases from the Revenue Department are regularly made from the website or through training seminars to get the news. Possibilities in the future

6. Entrepreneurs must develop their businesses' latest and modern internal technology systems.

7. Entrepreneurs must first develop a security system for their internal technology to a certain extent so they can confidently link to the Revenue Department's system, such as entering various websites free of viruses.

## 7. Recommendations for Future Research

1. This study is limited to tax payments via electronic systems of registered commercial entrepreneurs. Those interested may study other elements, such as comparing taxes on growth in online businesses in Thailand and abroad, in the next study.

2. The following research study should examine the problem of preparing taxpayers to deal with changes in tax measures worldwide, specifically the erosion of the tax base and profit transfer (BEPS).

3. The following research study should include a study on Tax Heaven.

4. The following research study should examine the causal factors of controlling management or tax administration from taxpayers and entrepreneurs outside the system.

5. The following research study should study the Digital Service Tax.

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