

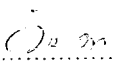
Independent study title: Influences on Effectiveness in Tax Collection of Municipality Meung District, Samutprakan Province.

Researcher: Miss Wiyada Deesa-nga. Degree: Master of Business Administration(General Management). Dhonburi Rajabhat University. Independent study advisors: 1) Dr. Jariya Klinjan 2) Prof. Dr. Rawat Chatreewisit . Academic year : 2011. 139 pp. Keyword: Effectiveness in tax collection.

Abstract

The objectives of this research were to study influences on effectiveness in tax collection of municipality of Meung district, Samutprakan and to compare between influences based on demographic characteristics. The interested group was tax collecting officers of municipality in Meung district which 103 of them were randomly sampled. Questionnaires were used as a research tool. Statistical analytic tools were percentage, mean, standard deviation, t-test, one-way analysis of variance.

The results indicated that overall mean score of opinions on influences toward effectiveness in tax collection were graded at high level in every six aspect. By arranging in descending order, staff aspect came first, down to information base of tax payer aspect, cooperativeness, atmosphere inducing to follow laws, tax structure, and tax regulation. According to item analysis, five items were graded at the highest level and one item at high level. By arranging items in descending order, welcoming and suggestion on tax process to tax payer came first, down to bringing in LTAX computer operation for data collection about tax geography and assets record, cooperation from tax payer and punctuality in tax payment, information publicizing, certainty in tax-base rate time and method for collection, and assessing tax amount and rate needed to pay. The comparison of influences based on demographic characteristics showed that staff had different opinions at 5 percent significant level. According to aspect analysis, every aspect – cooperation, tax regulation, staff, atmosphere, and information base of tax payer was given different opinions at 5 percent significant level.

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