INDEPENDENT STUDY TITLE:

DEVELOPMENT OF DATABASE SYSTEM FOR

CONTROLLING AND CHECKING VALUE ADDED

TAX AND SPECIAL BUSINESS TAX REPORTS OF

THE INFORMATION TECHNOLOGY DIVISION,

REGIONAL REVENUE BUREAU 10

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ABSTRACT

This research aimed to develop the database system for Value Added Tax (VAT) and Special Business Tax reports controlling and checking for the Information Technology Division, Regional Revenue Bureau 10. The study process consisted of 6 steps: 1) Investigating the conditions and problems of working processes involved in VAT and Special Business Tax; 2) Interviewing of the head and staff of the Information Technology Division for the concepts and needs for system; 3) Designing and developing the database system; 4) Setting up the program and trialing; 5) Testing the program; and 6) Concluding and reporting the results of the study.

The database system program for VAT and Special Business Tax reports was developed by using Microsoft Visual FoxPro version 6. It was installed on the Division's LAN system with 5 workstations. The program capabilities were as follows: storing and retriving information about the tax forms received by date,

Revenue Department; displaying and printing monthly report for the administrators; and providing pull down menu for user interface which easy to use.

Two of testors were selected for the system testing; the division staff and the computer experts. Questionnaires and interview techniques were used for collecting data and, then statistically analyzed by using percentage. The test results revealed that most staff agreed that the system processes including data input, processing, output and user interface were appropriated.

Suggestion for further study was that the database system for controlling and checking reports of Value Added Tax and Special Business Tax which emphasizing on the details of type of tax forms and data processing should be developed.