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CHAWIN LHAPPITAKPONG : PROBLEMS CONCERNING DETERMINATION OF
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This research has the objective to study the conformity of the determination of income under accounting practices and under the principles of corporate income tax.

This research is documentary research based on documents, announcements, notifications of accounting standard and law, rulings of the Revenue Department as well as decision of Supreme Court and books and articles in Thailand and from abroad.

It is found that the determination of income for the calculation of corporate income tax conforms to a generally accepted accounting principles in some respects and does not conform to such in other respects. It is also found that the income determination in certain respects is contrary to the taxation concept. Therefore, it is inappropriate to impose a requirement in determining certain income for the purpose of corporate income tax calculation.