

## C451035 : MAJOR DEVELOPMENT COMMUNICATION

KEY WORD: MEDIA EXPOSURE/KNOWLEDGE ABOUT VALUE-ADDED TAX/

VALUE-ADDED TAX PAYER

SUPIDA CHATRAPIRUK : THE CORRELATION BETWEEN MEDIA EXPOSURE AND KNOWLEDGE ABOUT VALUE-ADDED TAX OF VALUE-ADDED TAX PAYER IN BANGKOK METROPOLIS. THESIS ADVISOR : ASSO.PROF.PARAMA SATAWEDIN, Ph.D.

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The purposes of this research were as follows: 1. to study the exposure of value-added tax payer to mass media and personal media. 2. to study the relationships between the exposure to mass media and personal media and the knowledge about value-added tax. 3. to compare the difference of relationships between mass media and personal media and the knowledge about value-added tax. Questionnaires were used to collect the data from a total of 322 samples. Frequency, percentage, mean, Pearson's product moment correlation coefficient and t-test were employed for the analysis of data. SPSS<sup>x</sup> program was used for data processing.

The results of the study were as follows:

1. Mass media exposure, especially, dailies, economic newspapers, radios and televisions positively correlated with the knowledge about value-added tax.

2. Personal media exposure, especially, members of the family, relatives, colleagues and tax officers positively correlated with the knowledge about value-added tax.

3. The correlation between the exposure to mass media and the knowledge about value-added tax was higher than the correlation between the exposure to personal media and the knowledge about value-added tax.