

ABSTRACT

Title of Thesis	Factors Affecting the Adoption of E-Tax Filing Service
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This research aims to study factors affecting the adoption of e-Tax Filing service in Thailand. The objectives of this research are: 1) to study factors affecting the adoption of e-Tax Filing service 2) to compare the personal characteristics differences between the adopters, likely adopters and non-adopters. 3) to compare the e-Tax Filing service adoption between personnel in public and private organization and 4) to study the problems and constraints and give suggestions on increasing the adoption of e-Tax Filing service. The conceptual framework applied is from Everett M. Roger's Diffusion of Innovation Theory.

This research is a cross-sectional study combining quantitative and qualitative research. The quantitative methodology used questionnaires to collect data which were given out to e-Tax Filers of Siam Commercial Bank (SCB) and Government Savings Bank (GSB) with a total of 471 copies. The descriptive statistics used were percentage, mean, standard deviation, maximum and minimum scores while the inferential statistics used were Pearson's Product Moment Correlation Coefficient, Chi-square, One-way Analysis of Variance (ANOVA), T-Test and Multinomial Logistic Regression to analyze the quantitative data. The qualitative methodology used structural in-depth interviews and documentary analysis. The key informants were e-Tax Filers from Siam Commercial Bank, e-Tax Filers from Government Savings Bank and personnel from the Revenue Department. Content analysis methodology was utilized for qualitative data analysis.

The result of the Multinomial Logistic Regression showed that three variables had a relationship with the adoption of e-Tax Filing at the .05 level of significance. The

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most important variable was noncomplexity followed by relative advantage and knowledge and experience in using the Internet. The result also showed that two variables had a relationship with the likely adoption of e-Tax Filing at the .05 level of significance. The most important variable was age followed by noncomplexity. These nine independent variables could explain about 50.9% variation of the e-Tax Filing adoptions.

Besides, the result revealed that the personal characteristics of the adopters, likely adopters and non-adopters significantly differed due to age, attitude towards change and knowledge and experience in using the Internet at the .05 level of significance. Finally, the result showed that the adoption rate between the personnel in public and private organization significantly differed at the .05 level of significance.

The qualitative research revealed that by ranking the factors in terms of importance found that relative advantage, access to internet, non-complexity and knowledge and experience in using the internet seemed to have the most effect on the adoption of e-Tax Filing as viewed by the e-Tax filers. The other factors such as risk, attitude toward change, social norm, communication behavior, age and education ranked less important in the order.

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