The Acceptance of Tax Inspection and Educational Visit System of Entrepreneurs in a World-Class Tourist Attraction of Thailand

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Abstract – The purposes of this research are (1) to study the acceptance of tax inspection and educational visit system of entrepreneurs, and (2) to study the literacy factors affecting the acceptance of tax inspection and educational visit system of entrepreneurs in world-class tourist attractions of Thailand, which are, Koh Samui and Koh Phangan. The sample group was 301 juristic person entrepreneurs using a questionnaire for data collection to analyze the statistics, which include; Frequency, Percentage, Mean, and Standard Deviation, to test the relationship and Causal Effect Size. The research result revealed that the acceptance of tax inspection and educational visit system of entrepreneurs was at the most level of all three aspects: receptive attention, cooperation, and taxation. Moreover, the factors of entrepreneurs who had different taxation practices on the accounting of current enterprises had the acceptance of tax inspection and educational visit system in terms of cooperation differently by statistical significance at 0.05 levels.

Furthermore, the relationship of literacy factor was positive with the acceptance of the educational visit system and tax inspection. When considering the size effect in each aspect, there was only the literacy building on benefits and risks that affected the acceptance of the educational visit system by statistical significance at 0.05 levels.

Keywords – Technology Acceptance, Entrepreneurs, Taxation, World-Class Tourist Attraction.

1. Introduction

The Revenue Department is the highest tax collection agency under the Ministry of Finance. It is responsible for collecting taxes according to the rules and regulations prescribed in the Revenue Code. Apart from collecting taxes, the Revenue Department is also responsible for ensuring that the administration of the tax collection is carried out in accordance with the government's policies [1].

Revenue Department started using the taxpayer regulatory system as a taxation tool in 2022. Its characteristics are that the Revenue Department categorized the group of entrepreneurs from each locality into each type of enterprise. It was a convenient provision of the group categorization. Moreover, it has divided each enterprise type into each team for monitoring and responsibility [2] . Being categorized as mentioned above caused the problem of insufficient authorities. Regulating all taxpayers cannot achieve the goal because the number of taxpayers is more than the number of responsible personnel. Therefore, they cannot oversee whatever that has impacted on the injustice for the ones investigated. Moreover, this former taxation management occurred after taxation submission emphasizing the taxation investigation system, monitoring, and law enforcement. If the entrepreneurs performed the duty of taxation incorrectly, it caused punishment by paying the tax, penalty, and additional expenses that increased tax

burdens and caused negative attitudes toward the Revenue Department [3].

Today, The Revenue Department has changed the way of taxation. The entrepreneurs have to pay the tax through tax inspection and educational visit system to make perception and provide knowledge to the entrepreneurs in terms of legislation, regulation, accounting, and storage of the relevant documents and evidence, and let the entrepreneurs pay the tax under the facts [4]. The Revenue Department selects some inspecting tools suitable to the taxpayers' behaviors for reaching neutrality, transparency, and the same standard. This new system uses internal and external information in the Revenue Department for data collection, then evaluates the risk and sends the result to the operational department to use the appropriate tools for each taxpayer by classifying types of entrepreneurs into good and at-risk groups. Responsible entrepreneurs will get easy, convenient, and quicker taxation when they obey the laws and various processes. For example, they will get exemption of inspection and penalty, quick tax returns, additional money according to all measures that promote the correct taxation, or any other benefits, etc. [5] .In the at-risk entrepreneurs' group who likely tend to avoid taxes and do not follow the instructions, the Revenue Department will enforce the law strictly. The enforced law is under the entrepreneur facts, various databases, or tax inspection selection, accompanied with making perception in tax law [6] and promoting the use of standardized tax programs to get the tax operation to be accurate and complete. The Revenue Department will provide the authorities with the educational visit system for the taxpayers at their establishments by inviting them, including bookkeepers, to take advice on their rights, duties, and responsibilities. Furthermore, the entrepreneurs will get consultancy and get informed of the punishment in case of not following the instructions. Hence, the entrepreneurs will acknowledge how to manage the accounting and reports correctly before filing the tax returns, which can reduce the burdens of tax expenses, help create acceptance, and volunteer to pay the tax.

According to the mentioned model of new system inspection focusing on tax knowledge provision to perceive tax perception correctly before filing the tax returns, this research is interested in studying the acceptance of tax inspection and educational visit system. It is considered a novel inspection system, replacing the previous supervision. The researcher acknowledged the system acceptance of the taxpayers or juristic person entrepreneurs to apply all results to the taxation management for efficiency increase and taxpayers' satisfaction. Entrepreneurs in the tourist attractions especially need flexibility, convenience, quickness, and correctness of taxation because they have to provide clear and accurate information to the tourists, especially foreign tourists,

to satisfy them toward servicing expenses or budgets. Because of these reasons, this research studied the tax inspection and educational visit system developed by the Revenue Department, with the literacy and acceptance of entrepreneurs in the world-class tourist attractions of Thailand: Koh Samui and Koh Phangan.

Hence, the research determines two main objectives: 1) to study the acceptance of the tax inspection and educational visit system of the entrepreneurs, and 2) to study the influence of literacy on the acceptance of the tax inspection and educational visit system of the entrepreneurs in Koh Samui and Koh Phangan, for providing information to the involved Thai public organizations, so that they could take such information from entrepreneurs to improve and develop the taxation system more effectively, especially with the entrepreneurs in the crucial tourist attractions of Thailand. The system and mechanism of public taxation would not become the obstacles to the entrepreneurs' operation and business development and the tourists' satisfaction because the tourist industry regards as an industry that takes a crucial role in the income of Thailand.

2. Literature Review

2.1. Literacy

Literacy means the process that a person gets information, processes analytic data, and interprets the meanings for conclusion according to each individual's perceptions. Literacy is different depending on attitudes, experiences, feelings, words, or actions [7],[8]. Furthermore, [9] indicated that the literacy process is a process in which a person receives information, organizes, and interprets the meanings under the environments of that time. Such information will lead to decision-making and generate action. Each person will have literacy according to their own experiences. Literacy is a selection of information that will pass through. It also affects the process of thought and behaviors of such a person [10] .From the literature review, it might say that there are two factors affecting the literacy:

1. Internal Factor: it is a factor regarding the characteristics of the perceiving person. It is divided into two aspects: 1) the physical aspect, which means the feelings of sense organs, and 2) the psychological aspect, which includes interest, intention, attitude, need, expectation, and readiness preparation for reaching literacy and expectation [11].
2. External factors: it includes the properties of external arouse towards the interests such as social environments that person is living with, novelty, and movement of arousing [12].

2.2. Innovation and Acceptance

Innovation means the construction or improvement of products, services, and management processes by applying knowledge and creative ideas by bringing perception and innovative ideas to use, which will generate innovation beneficial to the organization. [13]. This innovation creates a competitive advantage [14],[15]. Innovation acceptance means an agreement to adopt novelty that passes through the step of learning, understanding, or getting a suggestion to apply and generate usefulness to the organization [16],[17]. Quick or slow acceptance depends on the individual's characteristics and that thing [18],[19].

Acceptance process: the acceptance and technological use is a process of consumers' decision-making by relying on the communication support [20]. The procedures in the acceptance process and technological use comprise five steps: 1) awareness, 2) interest, 3) evaluation, 4) trial, and 5) adoption. It is a final step in the acceptance process [21]. It is a step that a person accepts an innovation after having practiced and trying out continuously after they accept such innovation. The target group will find other news to support the acceptance. If such news does not deserve the innovation, it might cause the canceling behaviors toward that innovation. Later, if the news received becomes good, it might be accepted again [22]. However, the factor of innovation acceptance of the society depends on five crucial factors: individual, social system, communication system, innovation, and period of time [23].

2.3. Taxation and Tax Inspection

Effective taxation: Characteristics of taxes that are effective consist of the principles as follows: (1) justice or fairness, (2) certainty, (3) neutrality, (4) productivity, (5) flexibility, (6) and administrative efficiency [24],[25].

Tax inspection and educational visit system: the novel inspection emphasizes generating knowledge and understanding of accounting and financial statements and taxation concordant with the real situations [26]. It stimulates the record of the expenses fully and lets the authorities have an opportunity to learn and understand the business operation of the taxpayers during the time of the educational visit system at the establishment. It helps apply the effective performance. The operational instruments comprise: 1) taxation educational visit, 2) analysis and inspection of tax returns, 3) operational inspection, and 4) warrant issue of tax inspection [27].

Regarding the literature reviews about the literacy and technological acceptance, we can determine the research hypothesis as follows:

Hypothesis: the informative literacy about tax inspection and the educational visit system has a positive effect on the entrepreneurs' acceptance of tax inspection and educational visit system.

3. Methodology

3.1. Population and Sampling

The research used a questionnaire as a tool for data gathering. The population included the Company Limited, Limited Partnership, and Registered Ordinary Partnership located in the establishments responsible by the Surat Thani Area 2 Revenue Office: the establishments in Koh Samui district and Koh Phangan district. Both tourist attractions are considered world-class tourist attractions in Thailand. The research used the Stratified Sampling method with 301entrepreneurs as the samples. The questionnaire used for this research instrument had passed the validity evaluation and reliability of a sample group of 30questionnaires by finding the Cronbach's alpha coefficient [28]. It revealed the reliability was near 1. 0(every variable was more than 0.7), as shown in Table 1.

Table 1. Results of cronbach's alpha coefficient

Variables	Cronbach's Alpha
Literacy of Benefits	0.858
Literacy of Ease of Use	0.867
Literacy of Credibility	0.873
Literacy of Risks	0.890
Intention of Acceptance	0.894
Cooperation	0.917
Taxation	0.908

3.2. Data Analysis

The data collection comprises the part of entrepreneurs' information through the literacy of the educational visit system, which includes literacy of benefits, literacy of ease of use, literacy of credibility, literacy of risks, and the acceptance of the educational visit system: the intention of acceptance, cooperation, and taxation. The question design was the Linkert Scale style [29]. The data analysis uses various statistics: Frequency, Percentage, Mean, Standard Deviation, One-Way ANOVA, Pearson's Correlation Coefficient [30], and Multiple Regression [31].

4. Results

4.1. Entrepreneurs Information

The demographic information; most of the sample group was female (68.77%), aged between 31-40 years old (39.53%), had bachelor's degrees (65.78%), entrepreneurs (35.21%), and experienced in the position or business between 1-5 years (41.85%).

Establishment information; most of the business was a company limited (75.10%), upholding as a hotel business type (23.59%), had a size of registered capital of not more than 5,000,000 baht (74.08%), and had employees less than ten persons (55.14%). Furthermore, the enterprises got incomes per year of fewer than 5,000,000 baht (58.80%), with business operation between 6-10 years (39.54%). In regard to the characteristics of management and power of decision- making on policies, it was by a single owner (43.85%), including the accounting operation employed by the accounting office for all accounts management (47.51%).

4.2. Literacy and Acceptance of the Educational Visit System

The research result indicated that the sample group had two aspects of literacy that reached the most level:

literacy of credibility)$\bar{x}$=4.23, S.D.=0.77 (literacy of risk)$\bar{x}$=4.22, S.D.=0.77(Besides, there were two aspects of literacy at a much level: literacy of benefits)$\bar{x}$=4.14, S.D.=0.75(, andand literacy of ease of use) $\bar{x}$=4.05, S.D.=0.81(when classified the factors of literacy on tax inspection and educational visit system (Table 2).

The sample group emphasized three aspects at the most level: taxation,)$\bar{x}$=4.55, S.D.=0.63) , cooperation)$\bar{x}$=4.41, S.D.=0.67) ,and intention of acceptance)$\bar{x}$=4.26, S.D.=0.77) (Table3).

4.3. Hypothesis Test

According to the analysis of the difference between the factor of entrepreneurs and the acceptance of tax inspection and educational visit system of the juristic person entrepreneurs in the Surat Thani Area 2 Revenue Office using the inferential statistics, One-Way ANOVA, as shown in Table 4, in terms of cooperation, the factor of entrepreneurs who had the tax practices (current characteristics of accounting in the enterprise) differently would have the different acceptance of tax inspection and educational visit system on cooperation by the statistical significance at 0. 05levels.

Table 2. Mean and standard deviation of the factors of literacy on tax inspection and educational visit system

cyFactors of Litera	$\bar{x}$	S.D.	Level of Literacy
Literacy of benefits			
1. The tax inspection and educational visit system help your enterprise operate the duties on tax correctly.	4.19	0.76	much
2. The tax inspection and educational visit system help reduce the burden of tax expenses.	4.04	0.78	much
3. The tax inspection and educational visit system enhance you to acknowledge the tax more.	4.19	0.72	much
A total Mean	4.14	0.75	much
Literacy of ease of use			
1. The procedures are clear and understandable.	4.12	0.74	much
2. You can learn and understand the laws and regulations, including ways to do the duties on tax by yourself.	4.01	0.80	much
3. When having problems or questions, you can contact the authorities conveniently.	4.04	0.90	much
A total Mean	4.05	0.81	much
Literacy of credibility			
1. The authorities had knowledge and competencies sufficiently.	4.22	0.76	the most
2. The authorities operate the duties honestly and justly.	4.21	0.77	the most
3. The management of storage on taxation of the Revenue Department had correct databases.	4.25	0.78	the most
A Total Mean	4.23	0.77	the most
Literacy of Risks			
1. Failure to comply with the instructions will affect the business operation.	4.30	0.73	the most
2. Enterprise will be at risk from the back taxes if the tax operation is wrong.	4.17	0.78	much
3. The enterprise realizes the penalty on tax in case of failure to follow the instruction.	4.20	0.80	the most
A Total Mean	4.22	0.77	the most

Table 3. Mean and standard deviation of the acceptance of tax inspection and educational visit system

Acceptance	$\bar{x}$	S. D.	Level of Acceptance
Intention of Acceptance			
1. The enterprise welcomes the authorities while operating the educational visit system.	4.29	0.79	the most
2. You are interested in learning and participating in the authorities' recommendations.	4.23	0.75	the most
3. Your enterprise supports the employees to take part in the training and seminar of the Revenue Department.	4.26	0.76	the most
A Total Mean	4.26	0.77	the most
Cooperation			
1. When the authorities inquire about the information regarding the business operation, you give authentic information.	4.47	0.67	the most
2. When your enterprise receives the meeting invitation, you meet the authorities on the day and date of the appointment.	4.37	0.68	the most
3. When the authorities ask for the documents for inspection, the enterprise submits them on time.	4.36	0.69	the most
4. When the taxation has some errors, the enterprise improves and adjusts as recommended correctly.	4.45	0.64	the most
A Total Mean	4.41	0.67	the most
Taxation			
1. The enterprise pays all types of taxation. The enterprise pays all types of taxation.	4.55	0.62	the most
2. The enterprise pays the tax accurately concordant with the facts of business operation.	4.52	0.63	the most
3. The enterprise pays the tax in time under the Revenue Code.	4.57	0.65	the most
Mean A Total	4.55	0.63	the most

Table 4. Analysis of the difference between the factor of entrepreneurs and literacy on the tax inspection and educational visit system and the acceptance of tax inspection and educational visit system

Factors	Acceptance					
	Intention of acceptance		Cooperation		Taxation	
	F	Sig.	F	Sig.	F	Sig.
Factor of entrepreneurs						
1. Business style	0.513	0.599	0.635	0.531	0.477	0.621
2. Enterprise type	1.020	0.406	1.696	0.136	0.995	0.421
3. Enterprise size(registered capital)	0.285	0.888	1.152	0.332	0.244	0.913
4. Terms of business operation(business age)	0.413	0.662	0.770	0.464	0.221	0.802
5. Management style of enterprise	1.000	0.393	1.398	0.243	1.604	0.189
6. Tax practice(accounting)	0.962	0.383	2.996	0.049*	1.574	0.209

*Remark: * $p < 0.05$*

Table 5. Fisher's Least Significant Difference (LSD) between the entrepreneurs of tax) accounting characteristics (and the acceptance of tax inspection and educational visit system on cooperation

Tax practices (Accounting characteristics)		Self-accounting	Accounting of some parts	Hiring accounting office/hiring all accounting services
	$\bar{x}$	4.48	4.50	4.32
Self-accounting	4.48	-	-0.0116	0.1627*
Accounting of some parts	4.50		-	0.1743*
Hiring accounting office/hiring all accounting services	4.32			-

* The mean difference is significant at the 0.05 level.

For the Least Significant Difference (LSD) between the entrepreneurs and the acceptance of tax inspection and educational visit system on cooperation (Table 5), the entrepreneurs with the tax practice (accounting characteristics) of self-accounting had the acceptance of tax inspection and educational visit system on cooperation different from hiring the accounting office/hiring all accounting services. The entrepreneurs of tax practice by self-accounting had the acceptance of tax inspection and educational visit system on cooperation more than hiring the accounting office/hiring all accounting services.

The entrepreneurs of tax practice (accounting characteristics) as some parts of accounting had the acceptance of tax inspection and educational visit system on cooperation different from hiring the accounting office/ hiring all accounting service. The result indicated that the entrepreneurs of some parts of accounting had the acceptance of tax inspection and educational visit system on cooperation more than hiring the accounting office/ hiring all accounting services.

For the hypothesis test, the relationship analysis between the factors of information literacy on the tax inspection and educational visit system and the acceptance of tax inspection and educational visit system of the entrepreneurs using the inferential statistics (Pearson's Product Moment Correlation Coefficient and regression equation), the analysis result indicated that the factor of literacy on tax

inspection and educational visit system had the relationship with the acceptance in every aspect.

When considering each aspect, it revealed that the factor of literacy on the literacy of benefits had a positive relationship with the acceptance of the intention (r=0.577), cooperation (r=0.502), and taxation (r=0.406). The literacy of the ease of use had a positive relationship with the acceptance of intention (r=0.521), cooperation (r=0.414), and taxation (r=0.323). The literacy of credibility had a positive relationship with the acceptance of intention (r=0.592), cooperation (r=0.490), and taxation (r=0.424). The literacy of risks had a positive relationship with the acceptance of intention (r=0.523), cooperation (r=0.555), and taxation (r=0.478). However, the acceptance of tax inspection and the educational visit system on cooperation and taxation had a positive relationship at the highest level (r=0.709, p<0.05) (Table 6).

When analyzing the influential relationship between the factor of information literacy regarding the tax inspection and educational visit system and the acceptance of tax inspection and educational visit system, to test the research hypothesis using Multiple Regression, it revealed that only the literacy of benefits (b = 0.156, t = 2.525, p-value = 0.012) and literacy of risks (b = 0.130, t = 2.246, p-value = 0.025) affected the prediction of the acceptance of tax inspection and educational visit system by statistical significance at 0.05 level, as shown in Table 7,

Table 6. *Analysis of the relationship between the factor of information literacy regarding the tax inspection and educational visit system and the acceptance of tax inspection and educational visit system*

Variables	Mean	S.D	1	2	3	4	5	6	7
Literacy									
1. Benefits	4.14	0.664	1.000						
2. Ease of use	4.05	0.738	0.661*	1.000					
3.Credibility	4.22	0.700	0.661*	0.680*	1.000				
4. Risk	4.22	0.693	0.637*	0.610*	0.621*	1.000			
Acceptance									
5.Intention	4.26	0.681	0.577*	0.521*	0.592*	0.523*	1.000		
6.Cooperation	4.41	0.597	0.502*	0.414*	0.490*	0.555*	0.676*	1.000	
7. Taxation	4.55	0.590	0.406*	0.323*	0.426*	0.478*	0.568*	0.709*	1.000

* Correlation is significant at the 0.05 level (2-tailed).

Table 7. *Influential relationship of the information literacy regarding tax inspection and the educational visit system of each aspect and the acceptance of tax inspection and the educational visit system*

Information Literacy	b	β	SE$_b$	t	p
Fixed rate	2.233	0.206		10.852	0.000
Benefits	0.156	0.062	0.188	2.525*	0.012
Ease of use	-0.035	0.060	-0.046	-0.590	0.556
Credibility	0.101	0.064	0.126	1.580	0.115
Risks	0.130	0.058	0.155	2.246*	0.025

*The statistical significance was at 0.05 level.

5. Discussions and Conclusion

The literacy of the tax inspection and educational visit system in terms of literacy of credibility had the total Mean at the most level)$\bar{x}$=4.23) It is because of the literacy of the authorities and the organization's image, the entrepreneurs realized the agents of the Revenue Department had sufficient knowledge and competence to operate the duties honestly and justly to manage the taxation for their organization. Furthermore, they must have training until they can do the tasks accurately, including having correct, complete, and time toward the databases of taxes before applying the tax inspection and educational visit system. Hence, the Surat Thani Area 2 Revenue Office should emphasize the development of authorities' knowledge and competence for sufficient competency achievement to advise the entrepreneurs. The organization has to be ready in terms of operational instruments development of tax databases that are accurate, complete, and in time, to connect with the external organizations. Moreover, it revealed that the literacy of risks had a total Mean at the most level)$\bar{x}$=4.22). Since failure to convey the instructions will affect the enterprises directly. It affects the business operation, the enterprises are at risk from the back taxes and tax punishment such as penalties, surcharge, including criminal liability. In case of business operations, the bank accounts of the entrepreneurs might be frozen. Therefore, the entrepreneurs have to perceive the taxes operation as well as the taxes punishment. They have to pay the taxes accurately and completely according to regulations, methods, and conditions under the determined laws.

The literacy on the tax inspection and educational visit system in terms of ease of use literacy had the total Mean at the minimum level)$\bar{x}$=4.05) from every aspect of literacy. It is because the educational visit system is such a novel system that the Revenue Department applies to replace the previous supervision system. Its purposes were to push the entrepreneurs to enter the tax system more correctly. They would not avoid taxes. Furthermore, they would acknowledge the accounting and various accounting lists before submitting them. It might be because the entrepreneurs in the Surat Thani Area 2 Revenue Office mostly do the family business. They usually use the accounting office and do not focus on accurate accounting. Most entrepreneurs emphasize business operation more than accounting or taxation. They view the regulations, procedures, and laws are difficult to understand and waste their time doing the business. Thus, the Revenue Department has developed the website by providing complete information and easy access. The entrepreneurs can learn, search, and find the items themselves. Apart from getting the authorities to advise the educational visit system to the entrepreneurs, the Surat Thani Area 2 Revenue Office should organize the training for the entrepreneurs and accounting offices to give knowledge and understanding, including volunteering of taxation.

Additionally, the study found that the entrepreneurs' attributes were affected significantly by the acceptance of tax inspection and the educational visit system on cooperation. It might be because most of the samples do their family businesses and use the service from accounting offices. Moreover, the sample group might not understand the new system applied by the Revenue Department, and the entrepreneurs did not trust the authorities enough. Hence, to enhance the efficient operation, the responsible officers have to get knowledge sufficiently to give suggestions regarding tax issues. The agents should get academic training and personality improvement to become good service providers, create reliability for the taxpayers, and construct good attitudes toward the responsible organization.

The hypothesis test about the information literacy on the tax inspection and educational visit system had a relationship with the acceptance of tax inspection and educational visit system. Only the literacy of benefits and literacy of risks affected the prediction of the acceptance of tax inspection and educational visit system by a statistical significance at 0.05 levels. It is concordant with the research hypothesis. As [20] indicated acceptance and technology use is the consumers' decision process using the communication to support. The procedures in the acceptance and technological use process start from awareness at the first step that leads to accepting or refusing the novel innovation. A person is aware that the first innovation is a stage of acknowledging that innovation happens and exists until it leads to the final procedures, adoption. It is a final step in the acceptance process. This step is a stage where a person accepts the innovation after having practiced continuously, after they accept the innovation. The target group will find out the news additionally to support their decision and acceptance.

The educational visit system enhances the taxpayers' aware the tax benefits, increase knowledge about taxes, and realizes the punishment of incorrect taxes. Getting suggestions, consultancy, and good services from the authorities of Revenue Departments, who are knowledgeable and competent, helps create reliability for the entrepreneurs. It affects the acceptance of the educational visit system. It is concordant with the research of [32] .The study is entitled Perceived Security, Usefulness, and Ease of Use Affecting the Mobile Payment Service Usage of

Consumers in Bangkok. It indicated that the perception of use included the system compatibility, convenience, and perceived ease of use which was knowledge of an intention to use affected the payment services through communication equipment.

6. Recommendation

It is a guideline for the authorities to monitor the taxation management according to the Revenue Code. For the research result, the entrepreneurs in the Surat Thani Area 2 Revenue Office mostly used the services from accounting offices for educational visits. Hence, the administrators should make perceptions such accounting offices by emphasizing them to become good offices. It might select any accounting offices to get the reward as they cooperate with the organization.

The research is for improving the news and information on taxation from the entrepreneurs punctually and quickly for the education visit not to cause the taxes burdens. Therefore, it should have the information regarding taxes fully and up to date. Not only the news and information system of the Revenue Department but also the Surat Thani Area 2 Revenue Office should connect the information on taxes with the external organizations in the locality, such as Immigration Bureau, Land Office, Municipality, Social Security, etc.

Let the entrepreneurs and anyone responsible for accounting use this research as a guideline for taxation operations. Today, the Revenue Department provides all knowledge to the taxpayers and ordinary people through various channels. The responsible administrators of the Surat Thani Area 2 Revenue Office should manage the training and seminar for entrepreneurs and bookkeepers at least two times a year to generate understanding and acknowledge the news and information, including new tax measures.

The Revenue Department can take this research result to use by giving knowledge and perception about tax laws according to the Revenue Code. Regarding the research result, the entrepreneurs in the Surat Thani Area 2 Revenue Office mostly uphold the hotel business, hence the authorities should get training to reach experts in the hotel business or any businesses involved.

7. Future Research

Since this research found that the characteristics of the entrepreneurs, business style, business time (age of enterprise), and management model are not concordant with the research hypothesis, the research result is not concordant with the previous research. There should be a further study to investigate such causes mentioned.

8. Limitation

Because the tax inspection and educational visit system is such a novel taxation method, not familiar to many establishments. Hence, it might be a cause that makes the factors about establishments does not affect the taxpayers' acceptance.

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