Knowledge and Understanding in e-Taxation of Accounting Students in Digital 4.0 Era

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Abstract

The purpose of this study was to examine the knowledge and understanding in e-Taxation of Accounting students in digital 4.0 era and to come up with suggestions for improving the teaching and learning process as well as in developing the accounting curriculum. This is an empirical research with questionnaire being used as the tool for collecting data from 314 sample accounting students in both Thai and International programs of Rajamangala University of Technology Krungthep. The collected data were analyzed in terms of frequency, percentage, mean, and Analysis of Variance (ANOVA).

The research finds that the knowledge and understanding in e-Taxation which are divided into three categories namely, e-Withholding Tax, e- Invoice/e-Receipt, and e-Filing are mostly in low level. The students with different status (year of studying) had significant difference in the level of knowledge and understanding in e-Taxation at the significant level of 0.01. In addition, the difference of gender had significant difference in their knowledge and understanding in e-Withholding tax which male are higher than female students.

The suggestion of improving knowledge and understanding in e-Taxation and development in teaching and learning are updating all e-Taxation laws, rules, and regulation. In addition, accounting students must be active and diligent by self-studying, searching and updating all new taxation law, and also pay more attention in participating in seminar and training in e-taxation from Revenue department to increase their knowledge and prepare themselves to work in the real business in digital era.

Keywords: E-Taxation; Accounting Students; E-Withholding Tax; E-Invoice; E-Filing

I. Introduction

[1] **Background and Important of Research**

Thailand is in the digital era 4.0. All business firms' operation whether small, medium, or large firm sizes must use the information technology to communicate and operate through internet. Therefore, private and government sectors involve in many fields digital to adapt with the digital era. Revenue Department has started national e-payment in response to Thai government's 4.0 policies. Revenue Department has announced and enforced electronic tax system and electronic transaction documents. It can be divided into 3 systems; (1) e-withholding

tax changed from old withholding tax, where in commercial banks are responsible for tax deduction and submission of tax information to the revenue department. It has already been enforced from January 1st, 2018 to large size firm with revenue of more than 500 million Baht; (2) e-tax invoice changed from paper to be tax invoice in electronic form and saving data online through the revenue department system. It is already enforced with large firm entrepreneur, corporate or public charity and all government agencies from January 1st, 2018, small entrepreneur from January 1st, 2020, micro firm entrepreneur from January 1st, 2022, and (3) e-filing system, submission of tax filing in electronic form and has already been enforced since January 1st, 2018 for large business. Enforcement of electronic tax and electronic transaction documents has direct impact not only on entrepreneurs and accountants, but also on accounting students and faculty members. The changes incur from the old system (the manual system) by using paper as evidence to become electronic or digital system for all accounting and business information. Technology and innovation are emerging and affect the accounting profession. Current accounting students need to be educated and understanding to earn more knowledge and skill which will be useful in their future career (Revenue Department, 2016).

1.1 Objective of Research

This research aims to study from perception of accounting students of Rajamangala University of Technology Krungthep as follows:

1.1.2 Evaluate the level of knowledge and understanding in E-Taxation

1.1.3 Test differences among groups of students with personal qualities in term of gender, program, year and GPA will affect to the knowledge and understanding of the E-taxation significantly different or not?

1.2 Contribution of Research

These research findings are expected to contribute to the following stakeholders:

1.2.1 Benefits to the students in preparing them to improve and develop their knowledge and understanding in e-taxation and enhancing ability and skills to use the E-Taxation system in practice.

1.2.2 Benefits to faculty and educational personnel in accounting. In the development of teaching and curriculum development to keep up with changes in the digital era.

1.3 Limitation of Research

The scope of this research was limited only to data collected from accounting students who are studying in all years, both in Thai and international programs, at Rajamangala University of Technology Krungthep, during the academic year of 2018, between August to October 2018.

II. Principle, Theory, and Literature Reviews

2.1 Principle of Taxation

According to Adam Smith (1776) attempted to systematize the rules that should govern a rational system of taxation. They comprise of 7 main principles. (1) Equality: every person should pay to the government according to his ability to pay. That is in proportion of the income or revenue. Therefore, under the tax system based on equality principle, the richer people in the society will pay more than the poor people. (2) Certainty: the time of payment, the manner of payment, the quantity to be paid ought all to be clear and plain to the contributor and to every other person. (3) Convenience: the time and manner of its payment should be convenient to the contributor. (4) Economy: Revenue Department should minimize the cost as much as possible. If the collection cost of a tax are more than the total revenue, it is not worthwhile to collect tax. (5) Flexibility: it should be possible to change the tax if economic activity changes or government purpose change. (6) Efficiency: taxes should improve the performance of markets or at least, not significantly reduce the efficiency of markets. (7) Simplicity: tax assessment and determination should be easy to understand by an average taxpayer.

2.2 Theory related to e-Taxation

E-Tax system and Electronic transaction plan under National e-Payment is a strategy of Thai' government to motivate tax systems toward Thailand 4.0 and digital economy.

This e-Tax system comprises as follows:

1. e-Withholding Tax is where a bank acts as an agent in deducting withholding tax and submitting the withholding taxes to the Revenue Department (Revenue Department, 2560).

2. e-Tax Invoice is the exchange of the invoice document between a supplier and a buyer in an integrated electronic format. It needs to have Digital Signature or Time Stamp before sending the invoice to both supplier and customer (Revenue Department, 2560).

Method 1 e-Tax Invoice & e-Receipt systems

The electronic documents can be exchanged in a number of ways including PDF, PDF/A-3, and XML File together with digital signature to both supplier and customer, and submitting the electronic format in XML file to the Revenue Department within the 15th of the following month.

Method 2 e-Tax Invoice by Email

This method applied for entrepreneurs who have incomes not more than 30 million baht per year. The file has to be attached and send email to suppliers or customers. Moreover, the entrepreneurs need to CC mail to e-Tax Invoice by Email system for time stamp and they will receive an invoice with time stamp by the system.

3. e-Filing is electronic submission of tax documents. This system serves services on website. The processing time is real time and can be freely accessed and used anywhere via Internet. Instead of submitting the tax documents at the Revenue Department, you only require one username log in similar to signing into an e-filing system (Revenue Department, 2560).

2.3 Literature reviews

Previous researches related to e-Taxation can be summarizing in Table 1.

Table 1 Summary of researches related to e-Taxation

Researcher (Year)	Research findings
Emorn Phonlawattanakul & Sonkeaw Runglertkiangkai (2007)	Personal factors affect in not using e-filing are as follows: • Lack of knowledge and understanding • Lack of trust in the system • Complex registration processes
Sirirat Mookdara (2016)	Factors affect in using e-filing are as follows: • Website • Public Relations • Services • Cost of services
Wattanee Mongkolsubsakul &team (2016)	The acceptance of e-service comprises of 3 main causes: • Perceived Ease of Use • Perceived Usefulness • Quality • Trust
Pimlapat Suksawut (2017)	e-Filing makes it convenient to submit the tax documents and increase the number of submission.
Anchana Hemwongkul & Budsaba	Entrepreneurs in Lampang province, Thailand have low level of knowledge and understanding in e-taxation and e-filing.

Korbkhong (2017)	
Tania Potapenko (2010)	e-Invoice controls over company invoicing, allows better management of payables, and increase labor productivity in invoice handling units. Other benefits such as processing time and cost savings, reduce interest on overdue payments, decrease paper waste, etc.
Faith Yilmaz & Jacqueline Coolidge (2013)	e-Filing can reduce tax compliance costs in some developing countries because tax payers do not believe in the system.
Gayathri P & Dr.Kavitha Jayaumar (2016)	The tax payer's perception towards e-filing of income tax returns. One of the main challenges in e-filing is the risk of security.
Hyung Chul Lee (2016)	e-Tax Invoice has been credited with lowering tax compliance costs and raising the transparency of business transactions in Korea.
Nazish Ali (2016)	Factors that influence the use of e-Invoice and e-Receipt are cost saving and the processing time.

III.   Research methodology

The research methodology of studying knowledge and understanding in E-taxation of accounting students, Rajamangala University of Technology Krungthep are as follows:

3.1 Types and forms of research methods

This research is a survey research by collecting personal data, perceives of major accounting major students of their knowledge, and understanding related to E-taxation.

3.2 Population and Sampling

The data was collected from accounting major students who are studying in both Thai and International programs, Rajamangala University of Technology Krungthep. The sample is 100% of the total accounting student population of 436 people.

3.3 Questionnaire have 4 parts as follow:

Part 1: Personal data of accounting students major at Rajamangala University of Technology Krungthep. Personal data are including gender, program, year of studies and cumulative GPA.

Part 2: The opinion level about knowledge and understanding on e-Withholding tax, e- Tax invoice or e-receipt and e-Filing by using 5 Likert-Scale, 5 is the highest level of knowledge and understanding, and 1 is the lowest level of knowledge and understanding. To measure the level of knowledge and understanding averaging was calculated and translated into the score range as follows:

Range of Scores	Interpretation of Knowledge and Understanding
4.21 – 5.00	Most
3.41 – 4.20	Much

2.61 – 3.40	Moderate
1.81 – 2.60	Low
1.00 – 1.80	Lowest

Part 3 Knowledge and Understanding of E-Taxation of Accounting student by using 5 Likert-Scale like Part 2.

3.4 Data Analysis Methods

The collected data was calculated in terms of frequency, percentage, mean, standard deviation and analysis of variance.

IV. Research Result

4.1 Profile of respondents

Collected data for knowledge and understanding in e-Taxation of accounting students at Rajamangala University of Technology Krungthep, are divided into 2 parts: Part 1 Profile of accounting student, Part 2 Level of knowledge and understanding in e-Taxation.

Part 1 Profile of accounting student

Personal Information	Explanation	Frequency	Percentage (%)
Gender	Male	58	18.47
	Female	256	81.52
	Total	314	100.00
Program	Thai	293	93.31
	International	21	6.69
	Total	314	100.00
Year of Study	1	113	35.99
	2	33	10.51
	3	57	18.15
	4	111	35.35
	Total	314	100.00
GPA	< 2.00	8	2.55
	2.00 – 2.50	47	14.96
	2.51 – 3.00	107	34.08
	> 3.00	127	40.45
	Missing	25	7.96
	Total	314	100.00

Most of the respondent students are female, represented 81.52%; they are studying in Thai program, represented 93.31%; Accounting students who are studying in first year 35.99% , second year 10.51%, third year 18.15% and fourth year 35.35%; Most of them had GPA more than 3.00, represented 40.45 %.

Part 2 Level of knowledge and understanding in e-Taxation

4.2 Mean, Standard Deviation and meaning the knowledge and understanding of E-Taxation.

It is based on the data of the mean scores of the measurement of knowledge and understanding of e-withholding tax as the detail in Table 2, e-invoice in table 3, e-filing in table 4, and e-taxation principle respectively.

Table 2 Mean and Standard Deviation of knowledge and understanding in e-Withholding Tax

Knowledge and Understanding in E-Withholding Tax	Level of knowledge and understanding		Standard Deviation
	$\bar{X}$	Meaning	
You understand how to register for e-Withholding tax service	2.52	Low	1.05
You know that the new registrar will receive three emails from the system: Accepted email, the results of the examination e-mail and notification of approval e-mail.	2.50	Low	1.09
You know the process of installing an electronic certificate into a computer for use in creating a media file and encrypting it.	2.54	Low	1.02
You know WHT Services System (SVS[1]) or Online Income Tax Withholding Program	2.55	Low	1.12
You understand e-Withholding tax simplify the preparation of tax filing documents.	2.57	Low	1.05
You understand the detail about e-Withholding tax clearly	2.42	Low	1.03
How much you ready to use e-Withholding tax system according to the Revenue Department's declaration correctly.	2.57	Low	1.20

[1] WHT Services System (SVS) is withholding tax programs provided by Revenue Department

Table 2 shows the average score of accounting students at Rajamangala University of Technology Krungthep have knowledge and understanding in E-Withholding Tax at a low level.

Table 3 Mean and Standard Deviation of knowledge and understanding in e-Invoice

Knowledge and Understanding in E-Invoice	Level of knowledge and understanding		Standard Deviation
	$\bar{X}$	Meaning	
Knowledge in e-Tax Invoice system that started on 1st March 2017	2.47	Low	1.08
Knowledge on how to login e-Tax Invoice system effective January 1st, 2018 for Large business[2], Medium business[3], Government agencies and charity organizations or institutions	2.49	Low	1.07
Knowledge on how to login at e-Tax Invoice system, effective January 1st, 2020 for Small Business Entrepreneurs[4] ,and Micro business[5]	2.43	Low	1.05
Knowledge on e-Tax Invoice can create by using digital signature format and sent by e-mail.	2.50	Low	1.06

Knowledge on e-Tax Invoice by Email system for VAT registered entrepreneurs with incomes not exceeding 30 million baht per year.	2.46	Low	1.09
Knowledge on procedure for screening and applying for approval to access e-Tax Invoice by Email.	2.46	Low	1.05
Knowledge on electronic tax invoices must be in PDF format, Excel or Word.	2.53	Low	1.13
Knowledge on electronic tax invoice must be within 3 Million Baht.	2.45	Low	1.08
Knowledge on e-mail can send electronic tax invoice only in one paper	2.58	Low	1.10
Knowledge from 1 July 2018 onwards. Electronic tax invoices made by e-Tax Invoice by Email must only be in PDF / A-3 format.	2.45	Low	1.05
You think that e-invoice / paperless tax invoices are good for reducing costs.	2.69	Moderate	1.16
Thought that collecting electronic tax invoices is safer than using paper.	2.62	Moderate	1.14
Thought the e-Tax Invoice system can reduce the issue of counterfeit invoices	2.61	Moderate	1.15
Understand on the content of e-Tax Invoice by digital signature format and sent by e-mail clearly	2.51	Low	1.06
Readiness to use e-Tax Invoice system according to the Revenue Department's declaration correctly.	2.60	Low	1.08

2   Large businesses have income more than 500 Million Baht
3   Medium businesses have income 30-500 Million Baht
4   Small businesses have income 18-30 Million Baht
5   Micro businesses have income less than 18 Million Baht

Table 3 shows the average score of accounting students have knowledge and understanding in e-taxation are mostly in low level, except knowledge and understanding in tax invoices can be converted from paper into electronic data as good for reducing costs. ($\bar{X}$=2.69), electronic tax invoices are more secure than paper. ($\bar{X}$=2.62) and e-Tax Invoice system can reduce the issue of counterfeit invoices ($\bar{X}$=2.61) in moderate level.

Table 4 Mean and Standard Deviation of knowledge and understanding in e-Filing

Knowledge and Understanding in E-Filing	Level of knowledge and understanding		Standard Deviation
	$\bar{X}$	Meaning	
Knowledge that e-Filing will be effective from January [1st], 2019 for Large[2], Medium[3], government and charitable organizations.	2.60	Low	1.11
Knowledge that e-Filing system will be effective from January 1[st,] 2022 for Small businesses[4] and Micro businesses[5].	2.57	Low	1.07
Understanding on how to register to pay tax file through the Internet.	2.63	Moderate	1.13
Knowledge on the form must be printed with proof of identity and submitted to the Revenue Department within 15	2.67	Moderate	1.14

	2.79	Moderate	1.25
days after the registration is completed			
Knowledge that e-Filing system can save money on the document and send.	2.79	Moderate	1.25
Convenience of being able to submit e-Filing 24 hours a day.	2.70	Moderate	1.19
Understand on the content of in e-Filing clearly	2.44	Low	1.08
Readiness to use e-Filing system according to the Revenue Department's declaration correctly.	2.52	Low	1.12

[2] Large businesses have income more than 500 Million Baht
[3] Medium businesses have income 30-500 Million Baht
[4] Small businesses have income 18-30 Million Baht
[5] Micro businesses have income less than 18 Million Baht

Table 4 shows the average score of accounting students having knowledge and understanding in E-Filing are in low level, while in moderate levels are: e-Filing system can save money on the document and sent. ($\bar{X}$=2.79), more convenience due to E-Filing is available 24 hours a day. ($\bar{X}$=2.70), form must be printed with proof of identity and submitted to the Revenue Department within 15 days after the registration is completed. ($\bar{X}$=2.67) and how to register to pay tax file through the Internet. ($\bar{X}$=2.63).

Table 5 Mean and Standard Deviation of knowledge and understanding in E-Taxation Principle

Knowledge and Understanding in E-Taxation	Level of knowledge and understanding		Standard Deviation
	$\bar{X}$	Meaning	
The E-Taxation service is convenient. Does not have to go to a tax office.	3.19	Moderate	1.23
E-Taxation services can save ours money over paper-based filing.	3.16	Moderate	1.22
E-Taxation service is easy to learn.	3.18	Moderate	3.12
E-Taxation service practices are easier than filing by paper.	3.05	Moderate	1.16
The E-Taxation service can help the Revenue Department collect taxes in full.	3.20	Moderate	2.64
The E-Taxation service is reasonable. High income earners should pay a lot of taxes. Low income people should pay less tax.	3.05	Moderate	1.21
E-Taxation services can help entrepreneurs reduce the problem of incomplete tax payment.	3.08	Moderate	1.23
Understanding on e-Withholding tax rules	2.89	Moderate	1.17
Loyal of understanding the rules of E-Tax Invoice users	2.83	Moderate	1.17
Understanding on e-filing rules	2.84	Moderate	1.16

Table 5 shows the average score of accounting students have knowledge and understanding in e-Taxation Principle are all in moderate level.

4.3 Analysis of variance

Test the differences between students' personal data does it affect the level of knowledge and understanding in e-taxation or not: different gender as shown in Table 6; different program as shown in Table 7; different year of studies as shown in Table 8; and different GPA as shown in Table 9;

Table 6 Statistic data testing ANOVA for the effect of students' gender on the level of knowledge and understanding in e-taxation

Source of Variance	DF	SS	MS	F	P
E-Withholding					
Variance between group of gender; Male and Female	1	3.449	3.449	4.150*	.042
Variance within group of gender; Male and Female	312	259.306	.831		
E-Invoice					
Variance between group of gender; Male and Female	1	1.572	1.572	1.957	.163
Variance within group of gender; Male and Female	312	250.591	.803		
E-Filing					
Variance between group of gender; Male and Female	1	1.414	1.414	1.509	.220
Variance within group of gender; Male and Female	312	292.360	.937		
E-Tax Principle					
Variance between group of gender; Male and Female	1	3.661	3.661	3.266	.072
Variance within group of gender; Male and Female	312	349.757	1.121		

*P<0.05 at significant level of 0.05

From Table 6, the differences of students' gender did not affect the level of knowledge and understanding in e-taxation, except knowledge and understanding in e- withholding tax at significant different level of 0.05.

Table 7 Statistic data testing ANOVA for the effect of students' program on the level of knowledge and understanding in e-taxation

Source of Variance	DF	SS	MS	F	P
E-withholding tax					
Variance between group of Program; Thai and International	1	7.528	7.528	9.202**	0.003
Variance within group of Program; Thai and International	312	255.227	.818		
E- Invoice					
Variance between group of Program; Thai and	1	13.215	13.215	17.255**	0.000

International					
Variance within group of Program; Thai and International	312	238.948	.766		
E-Filing					
Variance between group of Program; Thai and International	1	12.724	12.724	14.125**	0.000
Variance within group of Program; Thai and International	312	281.050	.901		
E-Taxation Principle					
Variance between group of Program; Thai and International	1	27.304	27.304	26.123**	.000
Variance within group of Program; Thai and International	312	326.113	1.045		

*P<0.05 at significant level of 0.05
**P<0.01 at significant level of 0.01

From Table 7, the differences of students' program of studying affected the level of knowledge and understanding in e-taxation differently at significant level of 0.01 for all knowledge and understanding in e- withholding tax, e-invoice, and e-filing. It shows that students who study in international program have higher knowledge and understanding than those in Thai program.

Table 8 Statistic data testing ANOVA for the effect of students' year of study on the level of knowledge and understanding in e-taxation

E-Withholding					
Source of Variance	**DF**	**SS**	**MS**	**F**	**P**
Variance between group of Year; 1,2,3,4	3	22.404	7.468	9.632**	.000
Variance within group of Year; 1,2,3,4	310	240.350	.775		
E- Invoice					
Variance between group of Year; 1,2,3,4	3	23.365	8.455	11.557**	.000
Variance within group of Year; 1,2,3,4	310	226.797	.732		
E-Filing					
Variance between group of Year; 1,2,3,4	3	37.665	12.555	15.197**	.000
Variance within group of Year; 1,2,3,4	310	256.108	.826		
E-Taxation Principle					
Variance between group of Year; 1,2,3,4	3	92.881	30.960	36.838**	.000
Variance within group of Year; 1,2,3,4	310	260.536	.840		

From Table 8, the differences of students' year of study affected the level of knowledge and understanding in e-taxation differently at significant level of 0.05 and 0.01 for all knowledge and understanding in e- withholding tax, e-invoice, and e-filing. Testing is for the difference in the pair of which year differ by using Scheffe testing.

Table 9 Statistic data for Scheffe testing comparing differences of year studying in level of knowledge and understanding of e-Taxation

E-Withholding					
Year	**X**	**Year 1** **2.2491**	**Year 2** **2.9351**	**Year 3** **2.3534**	**Year 4** **2.7684**
1	2.2491	-	0.6860**	0.1043	0.5193**
2	2.9351		-	0.5817*	0.1667
3	2.3534			-	0.41₄₉*
4	2.7684				-
E-Invoice					
Year	**X**	**Year 1** **2.2278**	**Year 2** **2.8626**	**Year3** **2.3345**	**Year4** **2.8184**
1	2.2278	-	0.6348**	0.1067	0.5906**
2	2.8626		-	0.5281*	0.0442*
3	2.3345			-	0.4839**
4	2.8184				-
E-Filing					
Year	**X**	**Year 1** **2.2334**	**Year 2** **2.9822**	**Year3** **2.4276**	**Year4** **2.9797**
1	2.2334	-	0.7487**	0.1942	0.7463**
2	2.9822		-	0.5545	0.0024
3	2.4276			-	0.5521**
4	2.9797				-
E-Taxation Principle					
Year	**X**	**Year 1** **2.3903**	**Year 2** **3.1704**	**Year3** **2.8842**	**Year4** **3.6658**
1	2.3903	-	0.7801**	0.4939*	1.2755**
2	3.1704		-	0.2862	0.4954
3	2.8842			-	0.7816**
4	3.6658				-

* At Significant level of 0.05
** At Significant level of 0.01

From table 9 the comparative averages according to the Sheffe test, found that students have different knowledge and understanding in E-Withholding tax at a significant level of .05 between year1,2; year1,4; year2,3; and year 3,4. Students have different knowledge and understanding in E-invoice at a significant level of .05 between year1, 2; year1, 4; year 2.3; year

2.4 and year 3,4.Students have different knowledge and understanding in E-filing at a significant level of .05 between year1,2; year1,4; and year 3,4. Students have different knowledge and understanding in E-Taxation principle filing at a significant level of .05 between year1,2; year1,3; year1,4; and year 3,4.

Table 10 Statistic data testing ANOVA for the differences of students' GPA affected the level of knowledge and understanding in e-taxation

E-Withholding tax					
Source of Variance	**DF**	**SS**	**MS**	**F**	**P**
Variance between group of GPA	3	4.831	1.610	1.947	.122
Variance within group of GPA	285	235.780	.827		
E-Invoice					
Variance between group of GPA	3	3.716	1.239	1.546	.203
Variance within group of GPA	285	228.419	.801		
E-Filing					
Variance between group of GPA	3	4.163	1.388	1.480	.220
Variance within group of GPA	285	267.237	.938		
E-Taxation Principle					
Variance between group of GPA	3	8.879	2.960	2.648	.050
Variance within group of GPA	285	318.509	1.118		

From Table 10, the differences of students' GPA did not affect the level of knowledge and understanding in e-taxation.

4.3 Recommendations from this research.

The results of this study shown that the level of knowledge and understanding in e-Taxation of accounting students are still low and researchers recognize the importance and necessity of accounting students to should have knowledge of e-taxation and issues related to Digital Accounting. As well as the use of electronics tools, equipment and technology to improve their knowledge and capabilities in e-taxation and digital accounting in order to applying in practical Accounting Profession after graduate effectively. Furthermore, the ability of using electronic hardware and software also affects the performance of graduates, which is expected to impact on the reputation of the accounting program and educational institutions like UTK. Therefore, we would like to recommend to adding e-taxation and other related taxation

law in order to prepare the readiness of accounting majors toward working in digital era. In addition, accounting students should learn more to increase knowledge such as a study from the online system or update more knowledge, participate in training about e-taxation, more information from the Department of Revenue. Suggestions to lecturers and program faculty members in developing the accounting curriculum to include the e-taxation, digital accounting, finance and economy in accounting program and update all the changes in information and technology in digital era.

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