

Independent Study Title	Factors Affecting the Gold Related Business Decision to Enter the New Value Added Tax System in Chiang Mai Province		
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ABSTRACT

The main purpose of this independent study was to investigate factors affecting the gold related business entrepreneurs' decision to enter the new Value Added Tax System. Information used in this study was collected from interviewing 129 entrepreneurs in Chiang Mai. Since the dependent variable or the decision to enter the new Value Added Tax System was binary, to enter or not to enter the new Value Added Tax System, therefore, the Logit model was applied to test the hypothesis. Besides, the independent variables or factors hypothesized to affect the entrepreneurs' decision were the amount of assessable revenue from product distribution and services (in bath/year), level of education of the entrepreneurs, the cash register machine to help control the financial system accurately, compliance of the tax invoice with the revenue code, knowing of the decrease of tax audit if using the cash register machine for tax invoice abbreviation, the increase of the Revenue Department's public relations, solutions to burden of repetitive tax problems, and high capital for using cash register machines in the business.

This study found that factors that affect the gold related business entrepreneurs' decision to enter the new Value Added Tax System were the amount of assessable revenue from product distribution and services and that the cash register machine would help control the financial system accurately.