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THE INFLUENCE OF REVENUE DEPARTMENT'S TAX AUDITING TECHNOLOGIES, SOCIAL MOTIVATIONS AND ONLINE BUSINESS TAX MANAGEMENT CAPABILITIES ON THE SUCCESS OF TAX ADMINISTRATION OF E-COMMERCE BUSINESSES IN THAILAND

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ABSTRACT

This study aimed to analyze the influence of social motivation, the Revenue Department's tax auditing technologies, and the tax management capabilities of e-commerce entrepreneurs on the success of tax administration in Thailand under the context of economic changes and consumer behavior after the COVID-19 pandemic. This research used a quantitative research methodology, collecting data from a sample of 400 e-commerce entrepreneurs, who were purposively selected. The research instrument was a quality-checked questionnaire (IOC ≥ 0.80) with an overall reliability value (Cronbach's Alpha) higher than 0.90. Data were analyzed using descriptive statistics and multiple regression analysis. The study employed descriptive statistics and multiple regression analysis to examine the data. The majority of the sample comprised females aged between 25 and 35 years, holding a bachelor's degree in education. Most participants were business owners operating B2C enterprises, with an average monthly income ranging from 100,001 to 500,000 baht and 4 to 10 years of business experience. Regarding social motivations, significant positive effects were observed on tax compliance and tax burden minimization. Key internal motivations included tax consciousness, fear of tax audits, and belief in the fairness of the tax system, while prominent external motivations encompassed the severity of tax penalties and the perception of social benefits derived from paying taxes. The Revenue Department's tax auditing technologies, notably the Big Data system, Artificial Intelligence (AI), and the Risk-Based Audit (RBA) system, greatly influenced the efficiency of tax compliance. Entrepreneurs were aware of these systems and adjusted their accounting and tax reporting behaviors to be more stringent in order to avoid audits and penalties. Concerning the capacity of entrepreneurs to manage online business taxes, factors affecting successful tax administration were accounting knowledge, tax knowledge, tax risk management, adaptation to digital transformation, and strategic planning to utilize tax benefits. In particular, entrepreneurs with higher levels of experience and income tended to plan taxes more effectively, legally reduce their tax burden, and mitigate tax audit risks. Moreover, tax compliance was identified as a crucial mediating variable between social motivations, the Revenue Department's tax auditing technologies, and entrepreneurs' ability to manage online business taxes for minimizing the tax burden. Entrepreneurs who possess positive

motivations, understand the Department's technological systems, and have strong tax management skills are more likely to comply accurately with tax regulations, resulting in effective tax planning that reduces audit risks and optimizes the use of tax benefits.

KEYWORDS: Social Motivation, Tax Audit Technology, Tax Compliance, Tax Management, Tax Administration Success, Tax Burden Minimization, E-Commerce Business Tax Management Capability.

1. INTRODUCTION

The COVID-19 pandemic in 2019 profoundly impacted global society, the economy, and individual lifestyles, including those in Thailand. Government-imposed lockdowns and social distancing measures necessitated prolonged periods of staying at home, which catalyzed a marked increase in online shopping and e-commerce activities. According to data from the Electronic Transactions Development Agency (2021), the proportion of e-commerce purchases has risen substantially. Furthermore, a survey conducted by Tofugear (2020) revealed that over 45% of Asian consumers intend to increase their online spending within the following 12 months. Thailand's e-commerce market experienced a remarkable growth of 140% in 2020 compared to 2019, maintaining an upward trajectory in subsequent years, driven particularly by major platforms such as Shopee and Lazada. Even after the easing of the COVID-19 situation, e-commerce growth in Thailand persisted, reaching a market value of 818 billion baht in 2022 an 18% increase from the previous year (International Trade Administration, 2022). Concurrently, both government authorities and entrepreneurs are confronted with emerging challenges concerning market competition, technological adoption (Beryl 8 Plus, 2021), and the effective management of digital taxation within the evolving economy (OECD Publishing, 2017, p. 4).

Nora Fauzana Zainal and Noraza Mat Udin (2015) emphasize that shifting consumer behavior in the digital era, together with the exponential expansion of e-commerce enterprises, has compounded tax-related issues such as tax avoidance by online entrepreneurs lacking a permanent physical presence and the complexities associated with tracking online transactions. In response, numerous governments have implemented digital tax collection frameworks, including mandatory income reporting by platforms, real-time reporting systems, and the establishment of value-added tax (VAT) regimes tailored for online businesses (Passport Global, 2023).

In Thailand, government agencies face multiple obstacles, including insufficient enforcement of tax regulations that result in some entrepreneurs evading tax registration and payment. The prevalence of diverse payment channels and trading practices such as cash transactions or payments via unverifiable methods further complicates tax tracking and collection, leading to discrepancies and inequities in tax revenue between domestic and foreign merchants. Additionally, the complexity of tax legislation and the lack of clear information

regarding merchants' locations and incomes contribute to substantial revenue losses for the government (Tawanrat Chuawongbun, et al., 2017).

Against this backdrop, the present research seeks to investigate the determinants of successful tax administration among e-commerce enterprises in Thailand. It primarily examines three key factors: social motivation, the influence of the Revenue Department's tax auditing technologies, and the capabilities of entrepreneurs in managing online business taxation. These factors collectively impact tax compliance and the optimization of tax burden. The findings are anticipated to provide empirical evidence that can inform government policy-making and guide sustainable development strategies for e-commerce businesses within the digital economy.

1.2. Research Objectives

- 1) To study the influence of social motivations on the success of tax administration of e-commerce businesses in Thailand.
- 2) To study the influence of the Revenue Department's tax auditing technologies on the tax compliance of e-commerce businesses in Thailand.
- 3) To study the influence of the abilities to manage online business taxes of entrepreneurs on the success of tax administration of e-commerce businesses in Thailand.
- 4) To analyze the influence of tax compliance on the minimum tax burden of e-commerce businesses in Thailand.

2. LITERATURE REVIEW

This study employs an integrated theoretical framework that synthesizes five prominent theories to elucidate the tax planning behavior of e-commerce entrepreneurs, aiming to achieve tax planning efficiency. The framework encompasses the dimensions of motivation, innovation, resources, agency, and technology adoption, detailed as follows

- 1) Motivation Theory provides a foundational understanding of the internal and external forces driving entrepreneurs to comply with tax regulations. It explains how motivation influences the intention of agents to adopt appropriate tax compliance behaviors (Jensen & Meckling, 1976).
- 2) Diffusion of Innovation Theory (Rogers, 2003) elucidates the process through which entrepreneurs perceive, interpret, and respond to modern tax auditing technologies such as Big Data systems, Artificial Intelligence (AI), and Risk-Based Audit systems (RBA). The

perceived usefulness and complexity of these innovations critically affect entrepreneurs' decisions to adopt them.

- 3) Resource-Based Theory highlights the importance of business management capabilities as valuable and inimitable internal resources. Effective management of online business tax obligations serves as a key competitive advantage and facilitates successful technology adoption (Barney, 1991; Grant, 1991).
- 4) Agency Theory offers a central perspective on the principal-agent relationship between entrepreneurs and government tax authorities, particularly in the realm of self-assessment, timely tax filing, complete income disclosure, and accurate tax calculation. This relationship is governed through mechanisms (Eisenhardt, 1989) such as self-assessment and inspection, as stipulated in Section 38 of the Revenue Code (Suthep Phongpitak, 2011)
- 5) Technology Acceptance Model (TAM) theory explains entrepreneurs' acceptance of tax

technologies based on perceived benefits and ease of use, which foster the adoption of novel tax management behaviors like online filing and electronic invoicing (Davis, 1989; Kasemsap, 2022).

In summary, motivation theory positively influences agency theory by motivating compliance actions. Diffusion of innovation theory enhances agency theory by fostering awareness of technological innovations and also supports the technology acceptance model by encouraging innovation adoption. Resource-based theory contributes positively to technology acceptance by providing essential resources (innovations or technologies). Both agency theory and technology acceptance theory exert positive reciprocal effects on tax compliance concepts, which in turn positively influence tax planning efficiency, as illustrated in Figure 1. The integration of these theories depicts a mutually reinforcing dynamic focused on entrepreneurs' behavior within the digital tax environment, culminating in appropriate tax compliance and enhanced tax planning efficiency.

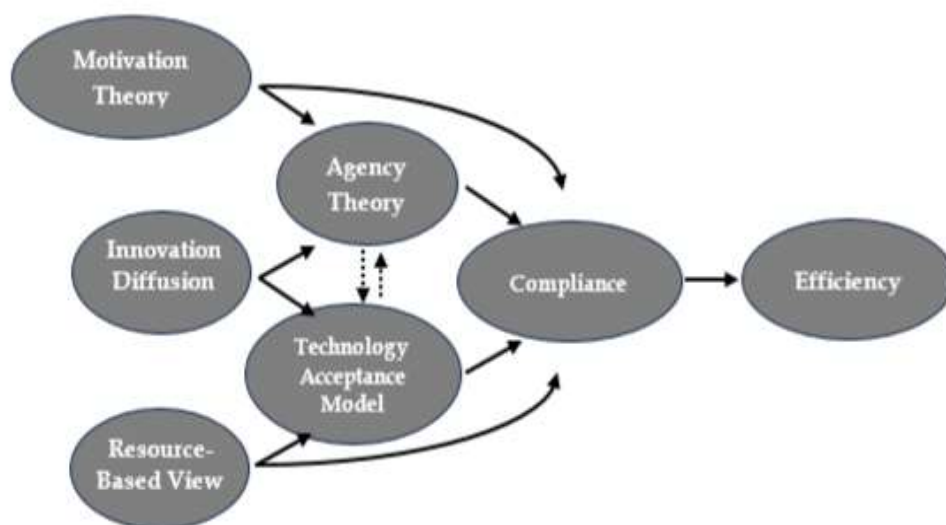


Figure 1: Hypothesis Diagram of Related Theories.

2.1. Related Research

Based on prior studies pertinent to this research, the conceptual framework has been synthesized as illustrated in Figure 2, with six groups of hypotheses developed in alignment with this framework, comprising 24 hypotheses. The first group of

hypotheses is that social motivations, both intrinsic and extrinsic motivations, consisting of fear of retrospective tax audit, fairness, tax consciousness, social benefits, and tax penalties, positively affect tax compliance of e-commerce businesses in Thailand as follows: Tan and Braithwaite (2018) found that taxpayers in New Zealand demonstrate diverse

attitudes toward tax compliance, ranging from cooperation to resistance. Notably, perceptions of tax authorities' reliability and fairness play a critical role in bridging the social distance between taxpayers and tax authorities, thereby enhancing willingness to comply with tax legislation. Alm (2019) introduced the concept of "tax ethics," emphasizing that motivations for tax compliance extend beyond fear of detection and penalties to include intrinsic factors grounded in personal values, social norms, and cognitive processes not solely driven by economic incentives. This perspective aligns with Luttmer and Singhal's (2014) emphasis on "tax morale" as a crucial determinant of compliance decisions.

Perceived fairness of the tax system positively affects accuracy in self-assessment, fostering trust and encouraging entrepreneurs to improve compliance behavior (Devos, 2014). Torgler (2016) further noted that recognizing the social benefits of tax contributions elevates tax consciousness, thereby promoting compliance. Empirical evidence shows entrepreneurs with heightened tax consciousness are more likely to file returns punctually and report full income accurately compared to their lower-consciousness counterparts. Additionally, Alm and Torgler (2011) highlighted the significance of a well-calibrated and equitable penalty system in incentivizing correct tax calculation and deterring evasion. The fear of retrospective audits also represents a potent extrinsic motivator, while tax consciousness and perceived fairness are primary intrinsic motivators influencing tax compliance behavior (Alabede et al., 2011).

From the literature review, four hypotheses can be generated: (1) Social motivation has a positive effect on tax compliance in terms of self-assessment; (2) Social motivation has a positive effect on tax compliance in terms of filing on time; (3) Social motivation has a positive effect on tax compliance in terms of reporting full income; and (4) Social motivation has a positive effect on tax compliance in terms of correct tax calculation.

The second group of hypotheses is that social motivations, both intrinsic and extrinsic motivations, consisting of fear of retrospective tax audit, fairness, tax consciousness, social benefits, and tax penalties, have a positive effect on minimizing the tax burden of e-commerce businesses in Thailand, as follows: Graham, Hanlon, Shevlin, and Shroff (2014) observed that properly structured tax incentives encourage entrepreneurs to legitimately utilize tax benefits to their fullest extent, reducing overall tax liabilities without contravening tax laws. Effective tax planning is often the product of incentives that

reinforce diligent compliance. Chen, Schuchard, and Stomberg (2019) similarly found that explicit, targeted tax incentives diminish incentives for tax avoidance and bolster adherence to regulations, particularly amidst stringent government audit regimes and advanced technological oversight. Adequate motivation serves as a key mechanism reducing misconduct detection risks in audits. This accords with Hanlon and Heitzman's (2010) assertion that motivated entrepreneurs tend to engage in more systematic tax planning, including thorough information preparation within the legal tax framework.

Dyreng, Hoopes, and Wilde (2016) extended this by linking heightened tax audit risk perception to more diligent tax planning, characterized by methodical documentation, data management, and support mechanisms for potential audits. Muflihani, Subroto, and Rusydi (2021) identified motivation as a full mediator between taxpayer compliance and tax planning effectiveness, noting internal factors negatively affected direct compliance but positively influenced compliance indirectly through tax planning, whereas external motivations positively impacted compliance both directly and via tax planning. This underscores motivation's significant role in tax planning success.

Accordingly, four hypotheses are posited: (1) social motivation has a positive effect on tax liability minimization in terms of maximizing tax benefits; (2) social motivation has a positive effect on tax liability minimization in terms of penalties avoidance; (3) social motivation has a positive effect on tax liability minimization in terms of reducing tax audit; and (4) social motivation has a positive effect on tax liability minimization in terms of audit readiness.

The third group of hypotheses is the influence of the Revenue Department's tax auditing technology, which consists of big data, artificial intelligence, and risk detection systems, on tax compliance of e-commerce businesses in Thailand. The advent of digital tax auditing has notably transformed entrepreneurs' compliance behaviors. Okunogbe and Pouliquen (2018) demonstrated that Big Data systems improve audit efficiency and incentivize more precise self-assessment among taxpayers in developing countries.

Carrillo et al. (2017) noted that AI-enabled systems substantially assist tax authorities in verifying filing accuracy, thereby encouraging timely tax return submission. Naritomi (2019) found that risk-based detection technologies improve income reporting completeness due to precise anomaly identification, while Slemrod et al. (2017) reported

that advanced auditing technologies reduce errors in tax calculations and elevate data reliability.

From these insights, four hypotheses follow: (1) The influence of the tax auditing technology of the Revenue Department has a positive effect on tax law compliance in terms of self-assessment; (2) The influence of the tax auditing technology of the Revenue Department has a positive effect on tax law compliance in terms of timely tax filing; (3) The influence of the tax auditing technology of the Revenue Department has a positive effect on tax law compliance in terms of complete income reporting; And (4) The influence of the Revenue Department's tax audit technology has a positive effect on compliance with tax laws regarding correct tax calculation.

The fourth group of hypotheses is that the ability to manage online business taxes of entrepreneurs, which includes accounting knowledge, tax knowledge, tax risk management, and digital transformation adaptation, has a positive effect on tax compliance of e-commerce entrepreneurs in Thailand as follows: A study of the role of business management skills in managing online business taxes, which includes accounting knowledge, tax knowledge, risk management, and digital transformation adaptation, influencing tax compliance. This analysis uses insights from various research documents to comprehensively understand how these business management skills support tax efficiency.

Entrepreneurs' business management skills play an important role in tax compliance in the digital age. The research of Santoso and Rahayu (2013) studied the relationship between accounting knowledge and tax compliance and found that entrepreneurs with good accounting knowledge tend to make more accurate and precise self-assessments.

Saad (2014) studied the impact of tax knowledge on tax compliance behavior and found that entrepreneurs with tax knowledge tend to file returns on time and make fewer errors in tax calculations than those with limited knowledge.

A study by McKerchar (2015) on tax risk management in small and medium-sized businesses It shows that entrepreneurs with good risk management skills tend to report complete income and have a systematic filing system.

Braithwaite (2017) studied the importance of adapting to digital transformation in tax management and found that entrepreneurs who can adapt to new technologies well have better tax compliance, especially in terms of tax calculation accuracy and the use of electronic systems.

Hence, four hypotheses are formulated: (1) Online business tax management capability has a positive effect on tax compliance in terms of self-assessment; (2) Online business tax management capability has a positive effect on tax compliance in terms of filing on time; (3) Online business tax management capability has a positive effect on tax compliance in terms of reporting complete income; and (4) Online business tax management capability has a positive effect on tax compliance in terms of correct tax calculation.

The fifth group of hypotheses is that the ability to manage online business taxes of entrepreneurs, consisting of accounting knowledge, tax knowledge, tax risk management, and adaptation to digital changes, has a positive effect on minimizing the tax burden of e-commerce businesses in Thailand, as follows: The relationship between business management skills and tax planning. There is research in online business tax management that points to the importance of management skills for tax planning efficiency. Rego and Wilson (2012) found that entrepreneurs with excellent management skills can fully utilize tax benefits and comply with the legal framework without causing audit risks. This is consistent with the study by Powers et al. (2016) who showed that entrepreneurs with comprehensive accounting and tax knowledge tend to have a low level of tax compliance errors, resulting in effective avoidance of fines.

Accounting significantly influences the effectiveness of tax planning. Walton et al. (2023) suggest that the adoption of an enterprise resource planning (ERP) system can promote tax planning through improved data quality and availability, while Nair et al. (2023) discuss the impact of accounting conservatism on tax planning through prudent financial reporting. Chen et al. (2020) indicate that the expertise of financial executives and audit committees significantly affects tax planning effectiveness, with CFO accounting expertise having a positive relationship with effective tax rates. Plaksienko (2019) adds that choosing the right accounting policies can improve tax outcomes. In terms of real income management (REM), it is an important tool that firms use to influence tax planning. Tanko (2023) finds that REM has a significant impact on tax planning, especially in emerging markets.

Tax risk management is an important skill in the digital age. Aladebumoye (2025) emphasizes the importance of a strong regulatory framework to mitigate new risks, and Lisowsky (2018) shows that entrepreneurs with good risk management skills can reduce their chances of being audited by tax

authorities.

In terms of adapting to digital transformation, Wang (2024) stated that digital transformation has become an important foundation of modern business management. The integration of artificial intelligence, blockchain, and big data analytics has significantly improved the efficiency of tax administration processes. Nembe et al. (2024) pointed out that AI-driven predictive analytics enables tax authorities to effectively predict taxpayers' behavior. In addition, Guenther et al. (2019) found that entrepreneurs with high adaptability to digital transformation are more prepared to handle audits, especially in terms of preparing electronic documents.

Four hypotheses accordingly arise: (1) Online business tax management capability has a positive effect on minimizing tax burden in terms of maximizing tax benefits; (2) Online business tax management capability has a positive effect on minimizing tax burden in terms of avoiding fines; (3) Online business tax management capability has a positive effect on minimizing tax burden in terms of reducing tax audits; and (4) Online business tax management capability has a positive effect on minimizing tax burden in terms of readiness to cope with tax audits.

The sixth group of hypotheses is that tax compliance, which includes self-assessment of taxable income, filing of returns on time, reporting complete income, and calculating taxes correctly, has a positive effect on minimizing tax liabilities of e-commerce businesses in Thailand, as follows: Rapid e-commerce expansion presents tax collection and compliance challenges, with compliance pivotal to planning efficacy and operational success. Effective tax planning demands comprehensive tax law understanding to maximize entitlements (Scholes et al., 2015).

Harrison & Horngren (2019) point out that tax laws are constantly changing, so tax compliance requires continuous adaptation. Organizations that can quickly adapt to changes in tax laws will be able to effectively utilize new tax rights and benefits and avoid potential fines or legal consequences. In addition, the role of technology in enhancing tax compliance is becoming increasingly important. Choi & Meek (2012) mentioned that the use of modern tax management software or systems can help manage tax information accurately and quickly, as well as reduce the risk of errors in tax document preparation.

Looking back, it has been found that tax compliance has long impacted credibility and legal risk. Tax compliance enhances a business's

credibility in the eyes of customers, partners, and investors. Compliance with tax laws demonstrates a commitment to operating transparently and responsibly (Bushman & Smith, 2001). It also helps build trust with government agencies and regulators. Non-compliance with tax laws can expose an organization to legal consequences, such as fines, additional payments, or even criminal prosecution, which can affect a business's reputation and credibility (Kieso, Weygandt, & Warfield, 2019).

Several studies have shown a positive relationship between tax compliance and tax planning effectiveness. Hoopes et al. (2012) found that good tax compliance is a key foundation for effective tax planning, especially accurate self-assessment that allows entrepreneurs to fully utilize tax benefits. Klassen et al. (2017) studied the impact of filing on time on avoiding fines and found that entrepreneurs with consistent filing behavior were significantly less likely to be fined. Compliance with deadlines demonstrates responsibility and good management. Bird and Davis-Nozemack (2018) studied the impact of reporting complete income on reducing audit risk. It was found that entrepreneurs who reported their income correctly and completely were less likely to be audited because the tax authorities were confident in the reliability of the information. DeFond et al. (2016) found a relationship between the accuracy of tax calculation and readiness to handle audits, where entrepreneurs with an accurate tax calculation system were more prepared to handle audits because they were confident in the accuracy of the information and could clearly explain the details.

From this, four hypotheses are proposed (1) Tax compliance has a positive effect on minimizing the tax burden in terms of maximizing the use of tax benefits; (2) Tax compliance has a positive effect on minimizing the tax burden in terms of avoiding fines; (3) Tax compliance has a positive effect on minimizing the tax burden in terms of reducing the audit by the Revenue Department; and (4) Tax compliance has a positive effect on minimizing the tax burden in terms of readiness to handle tax audits.

3. RESEARCH WORK

This research uses a conceptual framework that considers three main factors that are initial variables that may affect the success of tax management of e-commerce entrepreneurs in Thailand. The mediating variable is tax compliance and the dependent variable is tax burden minimization as shown in Figure 2.

Social motivation is the first independent variable,

consisting of observable variables: intrinsic motivation and extrinsic motivation, **as follows**

Intrinsic motivation consists of fear of retrospective tax audit, fairness, and tax consciousness. Extrinsic motivation consists of social benefits and tax penalties.

Revenue Department's tax auditing technologies is the second independent variable, consisting of observable variables: (1) Big Data system, (2) Artificial intelligence, and (3) Risk-Base Audit system.

Online business tax management capability is the third independent variable, consisting of observable variables:

(1) Business accounting knowledge, (2) Tax knowledge, (3) Tax risk management, and (4) Digital transformation adaptation.

Tax compliance is the mediating variable, consisting of observable variables: (1) Self-assessment, (2) Tax Filing on time, (3) Complete income declaration, and (4) Correct tax calculation.

Tax burden minimization is the dependent variable consisting of (1) Maximizing tax benefit utilization, (2) Tax fines avoidance, (3) Reduce tax audit by Revenue Department, and (4) Preparedness for tax audits

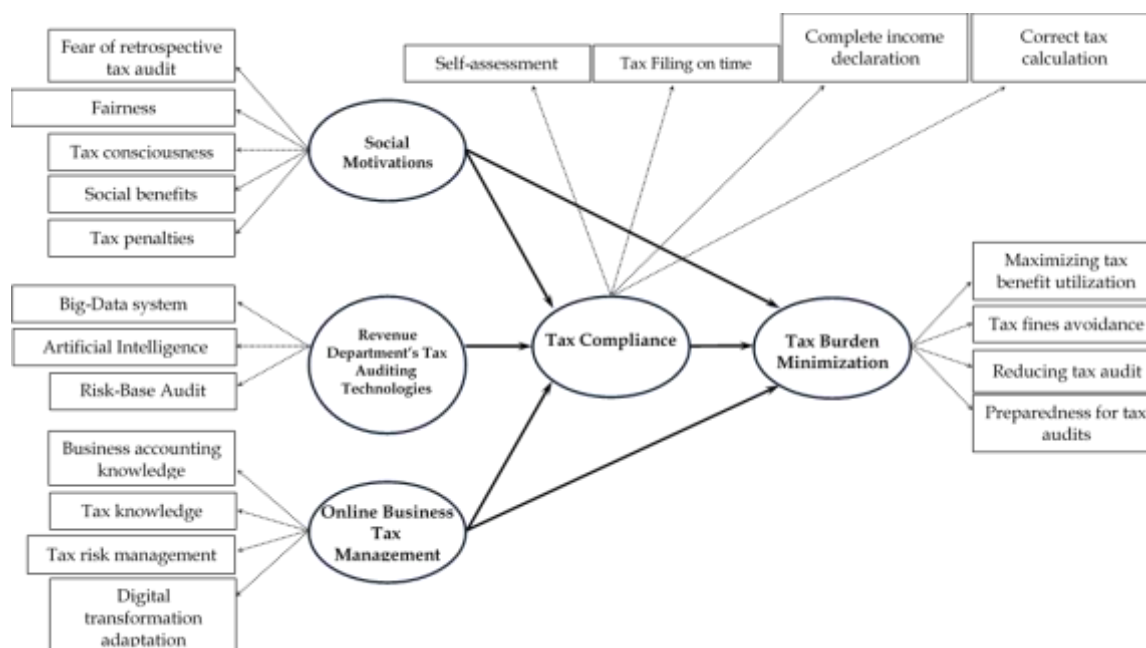


Figure 2: Research Conceptual Framework.

4. RESEARCH METHODOLOGY

This research used a quantitative research methodology, using a questionnaire as the main tool to collect data from a sample group of e-commerce entrepreneurs in Thailand to analyze the influence of social motivations, tax-auditing technologies of the Revenue Department, and tax management capabilities on the success of tax administration through the mediating variable, namely tax

compliance.

4.1. Population and Sample

The population in this study is 1,068,998 e-commerce entrepreneurs operating in Thailand who are in the Thai e-commerce entrepreneur communities as of February 2025. The sample of 400 people was selected by purposive sampling according to Taro Yamane's formula as shown in Table 1.

Table 1: Shows the Population and Sample.

E-commerce entrepreneurs in Thailand		Population	Sample
1	Tiktok Shop Thailand	391,264	146
2	Shopee University Thailand	250,148	94
3	Lazada Happy Selling Group	130,058	49
4	Shopee Affiliate Thailand	221,265	83
5	Lazada Affiliate Thailand	62,185	23
6	Tiktok Creator Thailand	14,078	5
Total		1,068,998	400

4.2. Research Instrument

The data collection instrument employed in this study was a structured questionnaire developed based on an extensive review of relevant literature and related empirical studies. The questionnaire comprised six sections: (1) Demographic and general information of respondents, (2) Levels of social motivations, (3) Perceptions of tax auditing technologies, (4) Competency in managing online business taxation, (5) Degree of tax compliance, and (6) Indicators of tax burden minimization. The Index of Item-Objective Congruence (IOC) for the questionnaire was determined to be 0.791, indicating satisfactory content validity. Additionally, the instrument demonstrated excellent internal consistency reliability, reflected in a Cronbach's Alpha coefficient of 0.928.

Data collection: Data were collected between March and June 2025 via an online survey administered through Google Forms. The questionnaire was disseminated through various social media platforms and networks associated with pertinent governmental and industry agencies.

4.3. Data Analysis

The collected data were processed and analyzed using the Statistical Package for the Social Sciences (SPSS) software through the following procedures

- 1) Descriptive statistical analyses, including frequency distributions, percentages, means, and standard deviations, were conducted to profile the characteristics of the sample and to summarize data trends.
- 2) Pearson's correlation coefficient analysis was employed to examine the relationships among the study variables.
- 3) Multiple regression analysis was performed to assess the impact of independent variables on the success of tax administration and to test the formulated research hypotheses.

5. RESEARCH RESULTS

This study examined the effects of the Revenue Department's tax auditing technologies, social motivation, and entrepreneurs' online business tax management capabilities on the tax administration success of e-commerce businesses in Thailand. Data were collected from a sample of 400 e-commerce enterprises. The demographic profile of respondents revealed that the majority were female (67.5%), predominantly aged between 25 and 35 years. Most held a bachelor's degree in education and were business owners operating Business-to-Consumer (B2C) enterprises. The average monthly income

ranged from 100,001 to 500,000 baht, with 7 to 10 years of business experience.

Level of social motivations Overall, respondents exhibited a high level of social motivations, with intrinsic factors such as tax consciousness, fear of retrospective tax audits, and belief in the fairness of the tax system rated particularly high. Among extrinsic motivations, the severity of tax penalties and the perceived social benefits of tax compliance were identified as significant drivers.

Perception of the influence of the Revenue Department's tax auditing technologies Participants demonstrated a strong awareness of and adaptability to the Revenue Department's auditing technologies, especially with respect to Big Data analytics, Artificial Intelligence (AI), and Risk-Based Audit (RBA) systems. Entrepreneurs tended to exercise increased caution in their accounting practices and tax reporting to mitigate audit risks.

Tax management capabilities of entrepreneurs Most respondents reported a high proficiency in tax management competencies, notably in accounting knowledge, tax expertise, tax risk management, digital adaptation, and strategic planning for leveraging tax benefits.

Tax compliance The overall tax compliance level was relatively high, evidenced by accurate self-assessments, timely filing of tax form, complete income reporting, and precise tax calculations. These behaviors collectively suggest readiness for tax inspections and audits by Revenue Department.

Tax burden minimization The respondents expressed a high overall appraisal of efforts aimed at minimizing the tax burden, with the foremost priority assigned to the reduction of audits conducted by the Revenue Department. They also emphasized the significance of maximizing tax benefit utilization, avoiding penalties, and maintaining preparedness for potential audits. These priorities collectively reflect the outcomes of comprehensive tax compliance across multiple dimensions.

Variables relationship analysis According to Pearson's Correlation Coefficient analysis, the relationship between social motivations and tax compliance showed coefficients ranging from -0.328 to 1.000, indicating varying degrees of correlation. Similarly, the association between social motivations and tax burden minimization ranged from -0.286 to 0.814. The correlation coefficient between online business tax management capabilities and tax compliance ranged from -0.328 to 1.000. The correlation coefficient between online business tax management capabilities and tax burden

minimization ranged from -0.286 to 0.814. The correlation coefficient between Revenue Department's tax auditing technologies and tax compliance ranged from -0.371 to 0.951. The

correlation coefficient between all tax compliance and tax burden minimization ranged from 0.217 to 0.826. The correlation coefficient value is approach to 1, indicating relatively strong relationship.

Table 2: Results of Testing the Research Hypothesis Using Multiple Regression Analysis.

Hypothesis	Independent Variable	Mediating Variable	Dependent Variable	β	F-Statistic	p-Value	Research Finding
H1	SM	TC 1		2.080	94.804	.000*	Accept
H2	SM	TC 2		2.080	94.804	.000*	Accept
H3	SM	TC 3		1.683	41.571	.000*	Accept
H4	SM	TC 4		2.237	63.356	.000*	Accept
H5	SM		TBM 1	.665	194.151	.000*	Accept
H6	SM		TBM 2	1.242	40.333	.000*	Accept
H7	SM		TBM 3	4.196	48.507	.000*	Accept
H8	SM		TBM 4	3.150	90.731	.000*	Accept
H9	RTA	TC 1		2.600	31.396	.000*	Accept
H10	RTA	TC 2		4.138	17.057	.000*	Accept
H11	RTA	TC 3		5.787	34.429	.000*	Accept
H12	RTA	TC 4		2.751	18.257	.000*	Accept
H13	OTC	TC 1		1.384	459.186	.000*	Accept
H14	OTC	TC 2		3.172	148.871	.000*	Accept
H15	OTC	TC 3		3.668	68.017	.000*	Accept
H16	OTC	TC 4		.677	131.090	.000*	Accept
H17	OTC		TBM 1	-.399	130.199	.000*	Accept
H18	OTC		TBM 2	1.242	145.013	.000*	Accept
H19	OTC		TBM 3	4.256	29.775	.000*	Accept
H20	OTC		TBM 4	2.241	75.518	.000*	Accept
H21		TC 1	TBM 1	-.312	234.722	.000*	Accept
H22		TC 2	TBM 2	.633	216.206	.000*	Accept
H23		TC 3	TBM 3	3.439	18.933	.000*	Accept
H24		TC 4	TBM 4	.564	114.095	.000*	Accept

Note: Independent Variables are SM = Social Motivations, RTA = Revenue Department's Tax Auditing Technologies, OTC = Online Business Tax Management Capabilities, Mediating Variable is TC = Tax Compliance: TC 1 = Self-assessment, TC 2 = Tax filing on time, TC 3 = Complete income declaration, TC 4 = Correct tax calculation, Dependent Variable is TBM = Tax Burden Minimization: TBM 1 = using tax benefits fully, TBM 2 = avoiding tax penalties, TBM 3 = reduce the risk of tax audits, TBM 4 = readiness for tax audit. *Statistical significance at 0.05

Table 3: Research Findings.

Research objective	Research finding
To study the influence of social motivations on the success of tax administration of e-commerce businesses in Thailand.	This research found two important results: in terms of tax compliance, it was found that intrinsic and extrinsic motivations had a positive effect on self-assessment, tax filing on time and complete income declaration; in terms of strategic tax management, the results indicated that both intrinsic and extrinsic motivations had an effect on minimizing tax burden, maximizing tax benefits, avoiding tax fines and preparing for tax audits.
To study the influence of the Revenue Department's tax auditing technologies on the tax compliance of e-commerce businesses in Thailand.	The study found that the Revenue Department's tax auditing technologies affect the tax compliance of e-commerce businesses in Thailand in terms of self-assessment, tax filing on time, complete income declaration, and correct tax calculation.
Research objective	Research finding
To study the influence of the abilities to manage online business taxes of entrepreneurs on the success of tax administration of e-commerce businesses in Thailand.	The results of the study found that the abilities to manage online business tax have a positive effect on tax compliance of e-commerce businesses in Thailand in terms of self-assessment, tax filing on time, complete income declaration, and calculating accurate taxes. In addition, the researcher also found that the abilities to manage online business tax have a positive effect on minimizing the tax burden of e-commerce businesses in Thailand, maximizing the use of tax benefits, avoiding tax fines, reducing inspections from the Revenue Department, and being prepared to deal with inspections from the Revenue Department.
To analyze the influence of tax compliance on the minimum tax burden of e-commerce businesses in Thailand.	The analysis results found that tax compliance of e-commerce businesses in Thailand have a positive impact on minimizing tax burden, maximizing tax benefits, avoiding tax fines, reducing tax audits by the Revenue Department, and being prepared to audit by the Revenue Department.

Multiple regression analysis The multiple regression results revealed that social motivations, tax auditing technologies, and the capacities to manage online business tax significantly and positively influenced both tax compliance and tax burden minimization among Thai e-commerce entrepreneurs. Furthermore, tax compliance demonstrated a statistically significant positive effect on tax burden minimization. Detailed statistical analyses corresponding to the 24 hypotheses are presented in Table 2. Based on the outcomes derived from the multiple regression analysis, the findings are elaborated in detail according to the specific research objectives outlined in this study. Each objective is systematically addressed, with corresponding statistical results presented comprehensively in Table 3. This table serves as a crucial reference point for interpreting the relationships among the studied variables and provides empirical evidence supporting the hypothesized effects within the research framework.

6. CONCLUSION

The findings of this study indicate that the majority of respondents were female, aged between 25 and 35 years, possessed a bachelor's degree, operated within B2C business models, had 7 to 10 years of entrepreneurial experience, and reported an average monthly income of 100,000 to 500,000 baht. Analysis of social motivations revealed a predominantly high level, with intrinsic motivations namely fear of tax audits, perceived fairness, and tax consciousness exhibiting elevated mean scores, particularly tax consciousness (mean = 4.71). Entrepreneurs recognized tax payment as a civic responsibility and expressed pride in fulfilling their tax obligations. Among external motivations, tax penalties were most salient, prompting stringent adherence to tax regulations (mean = 4.76).

Regarding the influence of the Revenue Department's tax auditing technologies, Big Data, Artificial Intelligence (AI), and Risk-Based Audit (RBA) systems displayed the greatest impact on the effective tax management of e-commerce enterprises (mean = 4.62). Each technology was perceived to enhance the efficiency and accuracy of systematic tax auditing and administration.

With respect to capabilities in managing online business taxation, entrepreneurs demonstrated high levels of proficiency and expertise (overall mean = 4.10), especially in adapting to digital transformation (mean = 4.44), which underscores the increasing reliance on online platforms and technological solutions within tax management processes.

Nonetheless, areas such as tax-specific knowledge and expert consultation remain opportunities for further development.

The tax compliance level among the sample was notably high (mean = 4.41), particularly in timely tax filing and complete income reporting, reflecting a strong awareness of the importance of strict adherence to relevant legislation. Although some variability existed in the accuracy of tax calculations, the overall trend indicates deliberate efforts to perform these obligations correctly and comprehensively.

Entrepreneurs also exhibited a high level of effectiveness in managing their tax burden (mean = 4.02), optimizing the utilization of tax benefits, avoiding penalties, and minimizing Revenue Department inspections factors that positively contribute to efficient tax administration. Moreover, preparedness for audits was evident, signaling prudent planning to mitigate tax-related risks.

Multiple regression analyses revealed that social motivation positively influenced tax compliance across various dimensions including self-assessment, filing, income reporting, and certain aspects of tax burden minimization. However, social motivation did not significantly affect all dimensions, such as responsiveness to tax penalties and accuracy in tax calculation. The impact of the Revenue Department's tax auditing technologies on overall tax compliance was modest ($R^2 = 0.004$); nonetheless, AI and risk detection systems exerted positive effects on accurate filing and tax calculation, whereas the Big Data system showed limited influence in some respects.

The capability to manage online business taxes significantly affected tax compliance in all examined facets, with tax risk management and digital adaptation emerging as particularly critical for enhancing compliance efficiency. Conversely, tax knowledge and accounting skills showed non-significant effects in certain areas. Tax compliance itself directly contributed to minimizing tax burden through enhanced benefit utilization, penalty avoidance, reduced audits, and readiness for inspections.

In summary, this study delineates that the success of tax management in Thailand's e-commerce sector is substantially shaped by social motivation, the adoption of Revenue Department tax auditing technologies, and entrepreneurs' tax management competencies. An integrated approach encompassing these elements is essential to foster tax compliance and optimize tax burden minimization. Factors positively influencing tax administration success are summarized in Table 4.

Table 4: Summary of Research Hypothesis Testing Results.

Hypothesis	Research finding
Hypothesis 1: Social motivation has a positive effect on self-assessment of tax compliance among e-commerce entrepreneurs in Thailand.	Social motivations in terms of fear of retrospective taxation, fairness, tax consciousness, and social benefits have a significant positive influence on self-assessment tax compliance.
Hypothesis 2: Social motivation has a positive effect on tax compliance in filing on time of e-commerce businesses in Thailand.	Social motivations in terms of fear of retrospective tax audit, fairness, tax consciousness, and social benefits have a significant positive influence on tax compliance in filing returns on time.
Hypothesis 3: Social motivation has a positive effect on tax compliance in reporting full revenue of e-commerce businesses in Thailand.	Social motivations of fear of retrospective tax audit, fairness, tax consciousness, social benefits, and tax penalties have a significant positive influence on tax compliance and full income declaration.
Hypothesis 4: Social motivation has a positive effect on tax compliance in calculating correct taxes of e-commerce businesses in Thailand.	Social motivations of fear of retrospective tax audit, tax consciousness, social benefits, and tax penalties have a significant positive on tax compliance in correct tax calculation.
Hypothesis 5: Social motivation has a positive effect on the management of tax burden minimization in terms of maximum utilization of tax benefits of e-commerce businesses in Thailand.	Social motivations in terms of fear of retrospective taxation, fairness, tax consciousness, and tax penalties have a significant positive influence on tax burden minimization in terms of maximum tax benefit utilization.
Hypothesis 6: Social incentives have a positive effect on the minimization of tax burden in terms of penalty avoidance of e-commerce businesses in Thailand.	Social motivations of fear of retrospective taxation, fairness, tax consciousness, and social benefits have a significant positive influence on minimizing the tax burden in terms of penalty avoidance.
Hypothesis 7: Social motivation has a positive effect on minimizing tax burden in terms of reducing audits from the Revenue Department of e-commerce businesses in Thailand.	Social motivations in terms of fear of retrospective tax audit, fairness, tax consciousness, social benefits, and tax penalties have a significant positive influence on minimizing tax burden in terms of reducing IRS audits.
Hypothesis 8: Social motivation has a positive effect on the tax burden minimization in terms of audit readiness of e-commerce businesses in Thailand.	Social motivations in terms of fear of retrospective tax audit, fairness, tax consciousness, social benefits, and tax penalties have a significant positive influence on tax liability minimization in terms of readiness to cope with tax audit.
Hypothesis 9: The influence of the Revenue Department's tax audit technology has a positive effect on tax compliance in self-assessment of e-commerce businesses in Thailand.	The influence of the Revenue Department's tax audit technology in terms of Big Data, Artificial Intelligence (AI) and Risk Base Audit systems have a significant positive effect on tax compliance in self-assessment.
Hypothesis 10: The influence of Revenue Department tax audit technology has a positive effect on tax compliance in filing returns on time of e-commerce businesses in Thailand.	The influence of the Revenue Department's tax audit technology in terms of artificial intelligence (AI) and risk base audit system has a significant positive influence on tax compliance in filing returns on time.
Hypothesis 11: The influence of Revenue Department tax audit technology has a positive effect on tax compliance in reporting complete income of e-commerce businesses in Thailand.	The influence of the Revenue Department's tax audit technology in terms of Big Data, Artificial Intelligence (AI) and Risk Base Audit systems have a significant positive influence on tax compliance in reporting complete income.
Hypothesis 12: The influence of the Revenue Department's tax audit technology has a positive effect on tax compliance in calculating correct taxes of e-commerce businesses in Thailand.	The influence of the Revenue Department's tax audit technology in terms of artificial intelligence (AI) and risk base audit system has a significant positive influence on tax compliance in calculating tax correctly.
Hypothesis 13: Online business tax management capability has a positive effect on self-assessment tax compliance of e-commerce entrepreneurs in Thailand.	Online business tax management competencies in terms of accounting knowledge, tax risk management and digital transformation adaptation have a significant positive influence on self-assessment tax compliance.
Hypothesis 14: Online business tax management capability has a positive effect on tax compliance in filing returns on time of e-commerce businesses in Thailand.	Online business tax management capabilities in terms of tax knowledge, tax risk management and adaptability to digital transformation have a significant positive influence on tax compliance in filing returns on time.
Hypothesis 15: The ability to manage online business taxes has a positive effect on tax compliance in reporting complete income of e-commerce businesses in Thailand.	Online business tax management capabilities in tax risk management and digital transformation adaptation have a significant positive influence on tax compliance in reporting complete income.
Hypothesis 16: The ability to manage online business taxes has a positive effect on tax compliance in calculating correct taxes of e-commerce businesses in Thailand.	Online business tax management capabilities in terms of accounting knowledge, tax risk management, and adaptability to digital transformation have a significant positive influence on tax compliance in calculating taxes correctly.
Hypothesis 17: The ability to manage online business taxes has a positive effect on minimizing the tax burden in terms of maximizing the utilization of tax benefits of e-commerce businesses in Thailand.	The ability to manage online business taxes by knowledge of accounting, tax knowledge, tax risk management and adaptation to digital transformation has a positive influence on minimizing tax burden in terms of maximizing tax benefits significantly.
Hypothesis 18: The ability to manage online business taxes has a positive effect on minimizing the tax burden in terms of penalty avoidance of e-commerce businesses in Thailand.	Online business tax management capabilities in terms of tax risk management and adaptability to digital transformation have a positive influence on minimizing tax burden in terms of significant penalty avoidance.

Hypothesis	Research finding
Hypothesis 19: The ability to manage online business taxes has a positive effect on minimizing the tax burden in terms of reducing the audit from the Revenue Department of e-commerce businesses in Thailand.	The ability to manage online business taxes in terms of accounting knowledge and tax risk management has a positive influence on minimizing tax burden in terms of reducing audits from the Revenue Department significantly.
Hypothesis 20: The ability to manage online business taxes has a positive effect on minimizing the tax burden in terms of readiness to cope with audits from the Revenue Department of e-commerce businesses in Thailand.	Online business tax management capabilities in terms of tax knowledge, tax risk management and digital transformation adaptation have a significant positive influence on minimizing tax burden in terms of readiness to face audits from the Revenue Department.
Hypothesis 21: Tax compliance has a positive effect on minimizing tax burden in terms of maximizing tax benefits utilization of e-commerce businesses in Thailand.	Compliance with self-assessment tax, full declaration of income and correct tax calculation have a significant positive influence on minimizing tax burden in terms of maximizing tax benefits.
Hypothesis 22: Tax compliance has a positive effect on minimizing tax burden in terms of penalty avoidance of e-commerce businesses in Thailand.	Tax compliance has a positive influence on minimizing tax liability in terms of avoiding significant penalties through self-assessment, timely filing and full declaration of income.
Hypothesis 23: Tax compliance has a positive effect on minimizing tax burden in terms of reducing audits from the Revenue Department of e-commerce businesses in Thailand.	Tax compliance in terms of complete income declaration has a positive influence on minimizing tax burden in terms of reducing tax audits. Tax compliance in terms of complete income declaration has a positive influence on minimizing tax burden in terms of reducing tax audits significantly.
Hypothesis 24: Tax compliance has a positive effect on minimizing tax burden in terms of audit readiness of e-commerce businesses in Thailand.	Compliance with self-assessment tax, full income declaration and accurate tax calculation have a significant positive influence on minimizing tax burden in terms of readiness to withstand audit by the Revenue Department.

7. DISCUSSION

This study investigated the impact of the Revenue Department's tax auditing technologies, social motivation, and online business tax management capabilities on the effectiveness of tax management among e-commerce enterprises in Thailand. The findings can be discussed as follows:

The results indicate that both intrinsic and extrinsic motivations of e-commerce entrepreneurs exert a positive influence on tax compliance across multiple dimensions, including self-assessment, timely filing, and comprehensive income declaration. These findings align with Devos (2014), who demonstrated that perceptions of tax system fairness positively affect accurate self-assessment, and corroborate Torgler's (2016) assertion that entrepreneurs exhibiting high tax consciousness tend to demonstrate superior compliance behaviors. Nevertheless, this study identified a notable limitation whereby social motivation did not significantly influence the accuracy of tax calculation, which may be attributable to the inherent complexity of tax computations in e-commerce contexts that predominantly require specialized technical expertise.

Furthermore, the study revealed that social incentives significantly contribute to minimizing tax burden across all evaluated dimensions. This is consistent with Graham et al. (2014), who reported that well-structured tax incentives encourage entrepreneurs to utilize tax benefits within legal boundaries. Similarly, the findings are supported by

Chen et al. (2019) and Dyreng et al. (2016), both of whom emphasize the critical role of transparent incentives in curbing tax evasion and fostering compliance.

The investigation also demonstrated that the Revenue Department's tax auditing technologies positively impact tax compliance across all measured facets, including self-assessment, punctual filing, complete income reporting, and precise tax calculation. This outcome corroborates Okunogbe and Pouliquen (2018), who identified that Big Data systems enhance audit efficiency. The research by Carrillo et al. (2017) and Slemrod et al. (2017) further substantiates these results by highlighting the efficacy of Artificial Intelligence and advanced technologies in reducing errors and improving data integrity.

Moreover, the study found that entrepreneurs' capabilities in managing e-commerce taxes exert a positive effect on both compliance and tax liability minimization. This concurs with the findings of Santoso and Rahayu (2013) and Saad (2014), who underscored the significance of accounting and tax knowledge in facilitating compliance. The importance of risk management skills and adaptability to digital transformation, as highlighted by McKerchar (2015) and Braithwaite (2017), also aligns with these results.

A positive correlation between tax compliance and tax liability minimization was observed, consistent with Scholes et al. (2015), who emphasized tax compliance as a foundational element of effective tax planning. Supporting studies by Klassen et al.

(2017), Bird and Davis-Nozemack (2018), and DeFond et al. (2016) further reinforce that consistent tax compliance mitigates risks and enhances preparedness for audits.

Collectively, the findings of this study underscore the intricate and interrelated nature of factors governing e-commerce tax administration. Achieving sustainable success in tax management necessitates the integration of social motivations, cutting-edge tax auditing technologies, and robust entrepreneurial tax management competencies.

7.1. RESEARCH CONTRIBUTION

This study offers a comprehensive perspective and novel insights into the determinants of successful tax administration among e-commerce enterprises in Thailand. It underscores the integration of diverse theoretical frameworks and emerging knowledge tailored to the digital economy context, thereby providing valuable reference material for entrepreneurs, scholars, and policymakers. Key contributions are as follows:

1) *Integration of Multifaceted Factors Influencing Tax Administration Success:* This research uniquely combines three principal dimensions: social motivations, the Revenue Department's tax auditing technologies, and online business tax management competencies, examining their collective impact within the Thai e-commerce sector in the digital era.

2) *Identification of Tax Compliance as a Mediating Variable:* The study highlights tax compliance as a critical mediating construct linking motivation, technological adoption, and tax management capabilities to the ultimate goal of minimizing tax burden. Enterprises exhibiting positive motivational drivers, technological literacy, and proficient management are more inclined toward accurate tax compliance, effective tax planning, risk mitigation, and optimal utilization of tax incentives.

3) *Emphasis on Technological Advancements:* The findings emphasize the pivotal role of advanced technologies such as Big Data analytics, Artificial Intelligence (AI), and Risk-Based Audit (RBA) systems in compelling entrepreneurs to enhance their accounting practices and tax reporting mechanisms to avoid audits and penalties. The government's deployment of these innovations significantly elevates transparency standards and operational efficiency in e-commerce tax administration.

4) *Elucidation of Key Components of Tax Management Competency:* This research delineates critical skill areas essential for successful tax

administration, encompassing accounting acumen, tax knowledge, tax risk management, adaptability to digital transformation, and strategic tax benefit planning. Notably, business cohorts characterized by greater experience and higher income levels demonstrate superior tax planning capabilities and risk reduction.

5) *Synthesis of Interdisciplinary Theoretical Foundations:* By integrating core theories and concepts from Motivation Theory, Diffusion of Innovation Theory, Technology Acceptance Model, Resource-Based View, and Agency Theory, the study formulates a comprehensive behavioral model tailored to e-commerce enterprises, representing a systematic and contemporary application within the Thai context.

6) *Policy Implications and Practical Recommendations:* Beyond theoretical advancement, the study proposes actionable recommendations for governmental agencies to promote "tax-accounting literacy" among small and medium-sized enterprises. It underscores the imperative of developing a tax system that is accessible, transparent, and responsive to digital transformation imperatives. Furthermore, it advocates for continuous capacity building among entrepreneurs to enhance their accounting and tax competencies.

7.2. Research Recommendations

Based on the investigation into the effects of social motivation, the Revenue Department's tax auditing technologies, and online business tax management capabilities on the efficacy of tax administration among e-commerce businesses in Thailand, the researcher proposes the following recommendations:

7.2.1. Practical Recommendations

For tax collection authorities, it is imperative to foster heightened awareness of social motivation as a critical tax incentive. This can be achieved by promoting comprehensive understanding of tax obligations and elucidating the implications of tax penalties, thereby alleviating taxpayer anxiety and enhancing compliance motivation.

Entrepreneurs are advised to prioritize the following: (1) engagement with the Revenue Department's tax auditing technologies, which influence compliance behaviors related to self-assessment, timely filing, comprehensive income reporting, and accurate tax calculation; (2) development of online business tax management competencies, encompassing essential business management skills that impact both tax compliance

and tax burden mitigation across multiple dimensions; and (3) rigorous adherence to tax compliance obligations, recognizing these as legal responsibilities that facilitate optimized utilization of tax benefits, penalty avoidance, reduction of audits, and preparedness for inspections.

7.2.1. Recommendations for Future Research

Subsequent studies should consider broadening the research scope across several domains: (1)

geographical focus by concentrating on regional or local levels rather than nationwide analyses; (2) target populations by including business sectors beyond e-commerce; (3) research variables by incorporating additional factors pertinent to tax administration success, such as financial performance indicators and effective tax rates; and (4) methodological approaches by employing qualitative or mixed methods research designs including in-depth interviews and focus group discussions to capture richer, more nuanced data.

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