

Assessing Tax Accountants Proficiency in Corporate Income Tax Law During the COVID-19 Era

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Abstract

This study aims to 1) investigate the level of knowledge of corporate income tax laws among tax accountants during the COVID-19 era, and 2) compare the knowledge levels based on individual factors. The sample consisted of 224 accountants in Surat Thani Province, selected through proportional stratified sampling. Data was collected using a questionnaire and analyzed using frequencies and percentages. The Mann-Whitney U test and Kruskal-Wallis test were employed to compare the median knowledge levels of corporate income tax laws across different individual factors. The results revealed that tax accountants have a high overall knowledge of corporate income tax laws (mean=44.07, SD=7.85). Specifically, they demonstrated high knowledge in three areas: the criteria for calculating net profit according to rights and other criteria, the criteria for non-deductible expenses under Section 65 Ter, and the procedures for filing and paying taxes (mean scores of 8.47, 7.84, and 9.21, with SDs of 1.70, 1.91, and 2.40, respectively). Significant differences in knowledge levels were found based on gender, educational level, accounting experience, and types of duties registered with the Department of Business Development, at the 0.05 significance level. These findings highlight the proficiency of tax accountants in key areas of corporate income tax laws while identifying specific gaps needing targeted training. The results underscore the importance of continuous education and professional development tailored to the diverse backgrounds of tax accountants to ensure comprehensive tax compliance and effective management during and beyond the challenges posed by the COVID-19 pandemic.

Keywords: Corporate Income Tax, Tax Accountants, Knowledge Assessment, COVID-19 Era.

INTRODUCTION

Corporate income tax law, as defined by the Revenue Code, pertains to the tax imposed on the income of companies and juristic partnerships. This tax is crucial for the financial health and compliance of these entities. Companies and juristic partnerships are required to adhere to the provisions of the Revenue Code, and tax accountants play a vital role in ensuring this compliance. They are responsible for planning taxes, providing strategic tax advice, and assisting organizations in navigating complex tax regulations. According to (Sanguanyuang, 2021), accountants with a thorough understanding of taxation are indispensable business partners in the digital age. Their expertise extends beyond compliance; they significantly enhance the value of organizations by offering critical financial insights and ensuring adherence to tax laws. Tax accountants must be proficient in various skills, including communication, time management, integrity, fairness, business acumen, and digital technology proficiency. These skills are essential for their role in supporting organizations and driving their financial success. The COVID-19 pandemic has significantly impacted the economy and finances of most organizations, leading the government to issue tax relief measures to alleviate the burden on corporate income taxpayers. These measures include extending tax payment deadlines and supporting debt restructuring to help businesses manage their financial obligations during the crisis. This situation has increased the importance of tax accountants, who must now adapt to rapidly changing regulations and provide effective tax solutions to their clients (Kerd-in N., 2021). In such a challenging context, tax accountants play a critical role in ensuring that businesses comply with new tax laws and take full advantage of relief measures. To perform their duties effectively, tax accountants need comprehensive knowledge in several key areas. This includes calculating net profits accurately, understanding non-deductible expenses under Section 65 Ter of the Revenue Code, and managing tax exemptions and filings efficiently. The importance of tax knowledge for compliance cannot be overstated, as a lack of it can lead to significant legal penalties, jeopardizing the financial stability of

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businesses (Sams Uddin, 2019). Furthermore, a combination of awareness, knowledge, skills, and attitudes is essential for navigating the complexities of tax law. Tax accountants must be proficient in communication, time management, integrity, fairness, business acumen, and digital technology proficiency to provide the necessary support and guidance to their clients (Bornman and Wassermann, 2018). These skills are crucial for their role in supporting organizations and driving their financial success, especially during turbulent times such as the COVID-19 pandemic. Many accounting professionals, both accountants and non-accountants, engage in tax-related activities such as providing tax advice, reviewing tax calculations, and tax planning. However, opportunities for corporate accountants to develop tax accounting knowledge are often limited, especially in smaller companies. The use of knowledge in the tax accounting profession is currently high, which underscores the need for continuous professional development (Haranda and Wiengtai, 2021).

This study employs a quantitative approach to assess the knowledge of corporate income tax laws among tax accountants in Surat Thani Province, with the primary goals of evaluating tax accountants' knowledge and performance regarding corporate income tax laws during the COVID-19 pandemic and identifying any disparities based on personal factors. The sample consists of 224 accountants, selected using proportional stratified sampling to ensure representation from different sub-groups within the population. Data collection involved both primary and secondary sources. Primary data were gathered through a structured questionnaire distributed to the sample group, designed to measure various aspects of knowledge related to corporate income tax laws. Secondary data were obtained from relevant documents and previous research studies to provide additional context and support for the analysis. The collected data were processed using statistical software to perform a detailed analysis. Descriptive statistics, including frequencies, percentages, means, and standard deviations, were used to summarize the data and describe the general characteristics of the sample. To compare the knowledge levels among different groups of tax accountants, non-parametric tests were employed due to the data's non-normal distribution. The Mann-Whitney U test (M-WU) (MacFarland, Yates, MacFarland, and Yates, 2016) was used to compare two independent groups, while the Kruskal-Wallis test (K-WH) (McKight and Najab, 2010) was used to compare three or more independent groups. These tests helped to identify significant differences in knowledge levels based on personal factors such as gender, age, education level, and accounting experience. This methodology allows for a comprehensive analysis of the knowledge levels of tax accountants and the impact of personal factors, providing insights into areas where further training and development may be needed. Specifically, the results can highlight particular demographic groups that may benefit from targeted educational programs. For instance, if certain age groups or those with fewer years of experience show lower levels of knowledge, customized training sessions can be developed to address these gaps. Additionally, understanding the influence of educational background on knowledge levels can inform curriculum improvements in accounting education. Overall, these insights are crucial for designing effective professional development strategies that enhance the overall competency of tax accountants, ensuring they are well-equipped to navigate complex tax regulations and contribute to the financial health of their organizations.

Definition of Specific Terms

Corporate income tax: A type of tax established in the Revenue Code, collected from the income of companies or juristic partnerships registered according to the Civil and Commercial Code. It also includes other juristic persons that are not registered according to the Civil and Commercial Code.

Cognition: The ability to remember and understand details of accumulated information, and to convey meaning, translate, interpret, and expand upon that information (Kitpreedaborisut, 2006).

Knowledge of corporate income tax laws: Understanding of net tax profits required to calculate corporate income tax. This involves calculating net profit from the income of the business during the accounting period, after deducting business expenses according to the conditions specified in Section 65 bis and Section 65 ter of the Revenue Code. The knowledge of corporate income tax laws covers five aspects (Sirikutta, 2005):

Using the net profit calculation criteria based on rights and other criteria.

Criteria for calculating net taxable profits according to Section 65 bis.

Criteria for expenses that are not considered expenses under Section 65 ter.

Income that is exempt from corporate income tax.

Filing and paying taxes.

Tax accountant: A person who possesses both accounting and taxation skills.

COVID-19 disease: A respiratory disease caused by the COVID-19 virus (DOED, 2020)

LITERATURE REVIEW

This literature review examines various aspects of corporate income tax and the role, knowledge, and abilities of tax accountants, especially in the context of the COVID-19 pandemic. It includes an overview of corporate income tax laws, the critical role of tax accountants in financial reporting and compliance, and the necessary skills and knowledge required for effective tax accounting. Furthermore, it explores the impact of the pandemic on tax measures and accountants' work, providing insights into the professional development needed to enhance their efficiency and effectiveness. Additionally, the review includes international perspectives on accounting knowledge, highlighting the importance of continuous learning and adaptation in the accounting profession.

Corporate Income Tax

Corporate income tax is a government tool used to collect taxes from entrepreneurs who earn income from business operations, including companies and juristic partnerships. Each accounting period spans twelve months. In addition to the standard method of taxing net income, corporate income tax can also be collected from total income or sales before deducting any expenses, and from specific activities such as international transport businesses or profits from selling abroad (Nartdilok, 1999). According to the Revenue Code, corporate income tax law includes principles for calculating net profits based on rights and other criteria. These principles encompass criteria for calculating net taxable profits as outlined in Section 65 bis of the Revenue Code, criteria for expenses that are not to be treated as expenses under Section 65 ter of the Revenue Code, income exemptions from corporate income tax, and procedures for filing and paying taxes (Revenue, 2022b).

An important issue during the COVID-19 era has been the significant changes to tax measures, particularly regarding the postponement of filing forms and paying various taxes. For instance, the deadlines for submitting corporate income tax forms such as P.N.D.50, P.N.D.55, and P.N.D.51 were extended to accommodate the disruptions caused by the pandemic. These extensions applied to both paper and online submissions, providing businesses with more flexibility during a challenging period (Revenue, 2022a).

Role and Knowledge and Abilities of Accountants

The role and knowledge of tax accountants are crucial in determining accounting profits and taxable profits. The primary purpose of accounting is to present financial reports that are accurate, complete, and reliable, adhering to accounting standards and financial reporting standards. Accounting profits reflect the operating results of a business, including its income and expenses, which arise from actual business operations and are supported by documentary evidence recorded in the accounts. Before accounting profits can be submitted for corporate income tax, they must be adjusted to become taxable profits in accordance with the Revenue Code. This adjustment process requires a person who possesses both accounting knowledge and an understanding of tax laws as specified in the Revenue Code. This individual is typically known as a tax accountant (Saksuttayakhom, 2021).

Tax accountants are responsible for ensuring that the various accounting items in the financial records are accurately adjusted to obtain the correct net taxable profits. This involves understanding and applying criteria for deductible and non-deductible expenses, income exemptions, and other relevant tax regulations. The expertise of tax accountants is essential for helping entrepreneurs pay taxes correctly and appropriately, minimizing errors and potential legal issues (Ponpu-nga, 2021). Furthermore, tax accountants play a significant role in tax planning and strategy. They provide valuable insights and advice to businesses, helping them optimize

their tax liabilities and take advantage of tax incentives and relief measures. Their knowledge and skills ensure that businesses remain compliant with tax laws while maximizing their financial efficiency.

Knowledge and Abilities of Accountants

Accountants must utilize their knowledge, abilities, and expertise to perform their duties efficiently and effectively, adhering to the Federation of Accounting Professions' Code of Ethics for Accounting Professionals, B.E. 2561. These principles require maintaining up-to-date knowledge and skills to provide professional services in line with current methods, techniques, and laws. Accountants must perform their duties with care, following relevant professional standards (FAP, 2018)

During the COVID-19 era, the role of accountants has evolved to include being business partners who solve problems and adapt to changes. Essential knowledge areas now include financial accounting, management accounting, and tax accounting. To understand the importance of continuous professional development, various studies have been compared and summarized in Table 1.

Table 1 Comparison of Knowledge and Abilities of Accountants

Key Findings	Knowledge Areas	Skills and Abilities	Importance	Author
CPAs and tax auditors have significantly different opinions on taxation factors. Positive relationship between factors affecting professionalism and professional skills.	Taxation, Professionalism	Certified public accountants (CPAs), tax auditors	Professional skills and continuous development	(Gaivong, 2010)
Professional accounting knowledge includes financial accounting and related knowledge.	Financial Accounting, Tax Accounting	Financial reporting, tax advice, planning	Essential knowledge for modern accountants	(Saetao and Tontiset, 2021)
Modern accountants must have knowledge and ability to plan work and meet organizational goals.	Management Accounting, Financial Accounting	Planning, Work Methods, Goal Achievement	Capability to apply knowledge effectively	(Bunwut and Inthakhan, 2016)
Knowledge and ability in taxation affect accountant's work efficiency.	Taxation	Application of tax knowledge	Efficiency in accounting operations	(Kupiateng, Sueakeaw, and Song, 2021)
Accountants must maintain up-to-date knowledge and perform duties with care.	General Accounting, Ethics	Adherence to standards, ethics	Maintaining professional standards	(FAP, 2018)
Importance of valuing people in the organization.	Human Resource Management	People management, Employee well-being	Quality work production and organizational health	(Inson and BangPhan, 2014)
Moderate knowledge levels among accountants in Chiang Mai.	Corporate Income Tax	Tax accounting, knowledge application	Need for improved training	(Kornlert 2019)
Moderate accounting problems in Chaiyaphum Province, different education levels show different problem levels.	Corporate Income Tax	Problem-solving, Education	Addressing educational disparities	(Kiniphath, 2021)
High knowledge levels among accountants in Pathum Thani Province.	Corporate Income Tax	Tax accounting, legal compliance	High compliance and understanding	(U-thong, 2014)
High usage of accounting knowledge in Roi Kaen Sarasin Province.	General Accounting, Tax Accounting	Knowledge application, efficiency	Effective use of accounting knowledge	(Haranda and Wiengtai, 2021)
High knowledge levels among real estate accountants in Chiang Mai.	Real Estate Accounting, Taxation	Tax returns, revenue recognition	Specialized knowledge in real estate accounting	(Keawransri, 2015)

Table 1 summarizes key findings from various studies on the knowledge and abilities of accountants, highlighting essential knowledge areas, skills, and their importance. Several patterns emerge from this comparison. Across all studies, financial accounting, management accounting, and tax accounting are identified as critical knowledge areas. Skills such as financial reporting, tax planning, and problem-solving are emphasized as vital for accountants to perform their duties effectively. Continuous professional development is crucial, with studies by (Gaivong, 2010) and (Kupiateng et al., 2021) underscoring the impact of maintaining and updating professional skills and knowledge on the efficiency and professionalism of accountants. The role of accountants, especially tax accountants, has evolved to include being business partners and advisors, necessitating a blend of technical knowledge and practical skills. This evolution is highlighted by (Saetao and Tontiset, 2021) and (Bunwut and Inthakhan, 2016), who stress the importance of accountants adapting to new roles that support organizational goals. Additionally, (Inson and BangPhan, 2014) emphasize the importance of valuing human resources within organizations, which is essential for maintaining high-quality work and

Figure 1: Study Area

Data collection was conducted using both primary and secondary data sources. Primary data were gathered through questionnaires distributed to accountants in the field, resulting in 224 complete responses. This direct survey approach ensured firsthand insights into the accountants' knowledge and abilities, capturing their practical understanding and professional competencies. Secondary data were obtained from a comprehensive review of relevant documents and research studies that impact the professional skills of tax accountants. This included a thorough examination of existing literature, official reports, and other pertinent sources to provide a robust context and background for the study. By integrating secondary data, the research could correlate the primary data findings with established knowledge and practices in the field.

Table 2. Population and Sample Size of Accountants in Surat Thani

Types of accountants	Population	Sample
Accounting Officer for Business	184	82
Independent Accounting Contractor	52	23
Accounting Service Office Workers	268	119
Total	504	224

By combining both primary and secondary data, the study ensured a detailed and comprehensive assessment of the knowledge and abilities of accountants in Surat Thani Province. This mixed-method approach facilitated a robust analysis, incorporating direct survey responses with contextual data from existing research and documentation. This thorough methodology enhances the reliability and validity of the research findings, offering a well-rounded understanding of tax accountants' proficiency in the region.

Hypotheses Formulation

The hypotheses tested in this study are: accountants of different genders have different knowledge of corporate income tax laws; accountants of different ages have different knowledge of corporate income tax laws; accountants with different educational levels have different knowledge of corporate income tax laws; accountants with different accounting experiences have different knowledge of corporate income tax laws; accountants with different numbers of places where they work as bookkeepers have different knowledge of corporate income tax laws; and accountants with different types of accountants have different knowledge of corporate income tax laws. This structured approach allows for a comprehensive analysis of the knowledge levels among accountants in Surat Thani Province, taking into account various personal factors that may influence their understanding of corporate income tax laws.

Development of Research Tools and Variable Definition

To create the research tools, a comprehensive questionnaire was developed, divided into two main sections: personal factors and knowledge of corporate income tax laws. The personal factors section collected demographic and background information about the respondents, including gender, age, education level, accounting experience, number of places employed as bookkeepers, and type of bookkeepers. The knowledge section evaluated respondents' understanding across five key areas: criteria for calculating net profits according to rights criteria and other criteria, criteria for calculating net taxable profits according to Section 65 bis of the Revenue Code, criteria for expenses not considered deductible according to Section 65 ter of the Revenue Code, income exempt from corporate income tax, and filing and paying taxes.

The independent variables, representing personal factors, included gender (X1), age (X2), education level (X3), accounting experience (X4), number of places employed as bookkeepers (X5), and type of bookkeepers (X6). The dependent variable was the knowledge of corporate income tax law, assessed across the five aspects defined as follows: criteria for calculating net profits according to rights criteria and other criteria (Y1), criteria for calculating net profits for taxes according to Section 65 bis of the Revenue Code (Y2), criteria for expenses not considered deductible according to Section 65 ter of the Revenue Code (Y3), income exempt from corporate income tax (Y4), and filing and paying taxes (Y5).

This structured approach ensured comprehensive data collection, allowing for a thorough analysis of accountants' knowledge and abilities regarding corporate income tax laws. The questionnaire was designed to

capture a wide range of information, ensuring that the study could identify areas where accountants excel and areas needing further training or education. By combining primary data from the questionnaire with secondary data sources, and employing rigorous statistical methods, the research provided a robust assessment of the proficiency of tax accountants in Surat Thani Province.

Validation and Reliability of Research Tools

After creating the research tools, the questionnaire was evaluated for content validity and suitability by five experts in corporate income tax law. The Index of Congruence (IOC) was used to measure expert agreement, with only indicators scoring 0.50 or higher being selected. This process ensured the indicators were consistent with the intended content. The results showed an IOC value ranging from 0.60 to 1.00, demonstrating high content consistency and validating the questionnaire's effectiveness in measuring the intended knowledge areas.

Data Analysis Techniques

Data analysis was performed using statistical software and divided into two parts: analysis of personal information and analysis of knowledge levels. Personal information was analyzed using frequency and percentage to provide a demographic overview of the respondents. Knowledge levels were analyzed using descriptive statistics, including frequency and percentage, with scoring criteria as follows: correct answers received a score of 1, wrong answers received a score of 0, and uncertain answers received a score of 0. The results were interpreted by calculating the width of the class interval, as cited in (Sirikutta, 2005), using the formula:

Class interval=(Highest score-Lowest score)/Number of classes

This study divided the interpretation of tax accountants' knowledge levels into three categories: High, Moderate, and Low, providing clear and systematic criteria for assessment. The detailed criteria are presented in Table 3.

Table 3 Knowledge Level Criteria for Tax Accountants

Level	Category (Item)					Overall
	1 (12)	2 (17)	3 (11)	4 (11)	5 (12)	
High	8.34–2.00	11.68–17.00	7.68–11.00	7.68–11.00	9.01–13.00	43.01 – 64.00
Moderate	4.68–8.33	6.34–11.67	4.34–7.67	4.34–7.67	5.01–9.00	22.01 – 43.00
Low	1.00–4.67	1.00 – 6.33	1.00–4.33	1.00–4.33	1.00–5.00	1.00 – 22.00

Table 3 outlines the criteria for assessing the knowledge levels of tax accountants, divided into three distinct categories: High, Moderate, and Low. Each category is evaluated across five facets, with specific score ranges assigned to each. A high knowledge level is characterized by scores ranging from 8.34 to 12.00 for Category 1, 11.68 to 17.00 for Category 2, 7.68 to 11.00 for both Categories 3 and 4, and 9.01 to 13.00 for Category 5. The overall average score for this level spans from 43.01 to 64.00, indicating a strong understanding of corporate income tax laws across all facets. Moderate knowledge levels are defined by scores ranging from 4.68 to 8.33 for Category 1, 6.34 to 11.67 for Category 2, 4.34 to 7.67 for both Categories 3 and 4, and 5.01 to 9.00 for Category 5. The overall average score for this category falls between 22.01 and 43.00, suggesting a reasonable but not comprehensive understanding of tax laws. Low knowledge levels are identified by scores ranging from 1.00 to 4.67 for Category 1, 1.00 to 6.33 for Category 2, 1.00 to 4.33 for both Categories 3 and 4, and 1.00 to 5.00 for Category 5. The overall average score for this level ranges from 1.00 to 22.00, reflecting a limited understanding of corporate income tax laws.

These criteria provide a clear and systematic framework for evaluating the knowledge levels of tax accountants. By categorizing knowledge levels into High, Moderate, and Low, the study ensures a reliable and valid assessment, accurately identifying areas where accountants excel and areas needing further training or education. This approach facilitates effective data collection and analysis, contributing to a thorough understanding of the proficiency of tax accountants in Surat Thani Province.

To compare accountants' knowledge of corporate income tax laws based on personal factors, data analysis was conducted using the Mann-Whitney U test and Kruskal-Wallis test, chosen due to the non-normal distribution

of the data. The Mann-Whitney U test is used to compare the median values between two independent groups. The formula for the Mann-Whitney U test is:

$$U = n_1 n_2 + (n_1 (n_1 + 1)) / 2 - R_1$$

Where:

- U = Mann-Whitney U statistic
- n₁ = sample size of group 1
- n₂ = sum of ranks in group 1

This test was applied to variables such as gender (male vs. female) or education level (bachelor's vs. postgraduate). The Kruskal-Wallis test is used to compare the median values across three or more groups. The formula for the Kruskal-Wallis test is:

$$H = 12 / (N(N+1)) \sum_{i=1}^k (R_i^2 / n_i) - 3(N+1)$$

Where:

- U = Kruskal-Wallis H statistic
- N = total number of observations across all groups
- k = number of groups
- R_i = sum of ranks in the ith group
- n_i = number of observations in the ith group

This test was applied to variables such as age groups (20-30 years, 31-40 years, over 40 years) or years of experience (less than 5 years, 5-10 years, 11-15 years). These non-parametric tests allowed for a robust comparison of knowledge levels among different subgroups of accountants, ensuring accurate and meaningful insights. The use of these tests addressed the issue of non-normal data distribution, providing reliable and valid results for the study (Field, 2005). By combining primary and secondary data and employing rigorous statistical methods, the study provided a thorough assessment of the knowledge and abilities of accountants in Surat Thani Province. This comprehensive approach ensured the reliability and validity of the research tools, facilitating accurate data collection and analysis.

RESULTS

This section presents the research results in three areas: 1) Personal information, 2) Knowledge of corporate income tax laws of tax accountants during the COVID-19 era, and 3) Comparison of knowledge of corporate income tax laws among tax accountants during the COVID-19 era.

Personal Information

The majority of tax accountants surveyed in Surat Thani Province are female, representing 60.71% of the total respondents. The most common age group among these accountants is 31-40 years, accounting for 61.16% of the sample. In terms of educational attainment, a significant majority hold a bachelor's degree, comprising 76.79% of the participants. Regarding professional experience, nearly half of the accountants (47.77%) have 5-10 years of experience in the field. Additionally, a notable portion of respondents (41.96%) are employed as bookkeepers at 5-10 different places. The type of employment also varies, with the majority (53.13%) working at accounting service offices, followed by business accountants (36.61%) and independent contractors (10.27%) (Table 4).

Table 4 Frequency and Percentage of Personal Data of Tax Accountants

Independent variable	Category (Code)	Frequency	Percentage
Gender (X1)	• Male (1)	88	39.29
	• Female (2)	136	60.71

Age (X2)	• 20–30 (1)	75	33.48
	• 31–40 (2)	137	61.16
	• >40 (3)	11	05.36
Education (X3)	• Diploma (1)	9	04.02
	Undergrad (2)	172	76.79
	Postgrad (3)	43	19.19
Accounting Experience (X4)	<5 (1)	65	29.02
	5–10 (2)	107	47.77
	11–15 (3)	52	23.21
Number of Clients (X5)	<5 (1)	35	15.63
	5–10 (2)	94	41.96
	11–20 (3)	54	24.11
	21–50 (4)	41	18.30
Registered Accountant Type (X6)	Business accountant (1)	82	36.61
	Independent contractor (2)	23	10.27
	Service office worker (3)	119	53.13

These demographic details provide a comprehensive overview of the personal characteristics of the surveyed tax accountants, highlighting the predominant profiles in terms of gender, age, education, experience, and employment type. This information is crucial for understanding the background of the respondents and contextualizing their knowledge and abilities in corporate income tax laws.

Knowledge Levels of Corporate Income Tax Laws

Tax accountants possess a high overall knowledge of corporate income tax laws, with a mean score of 44.07. When examining each aspect individually, it is evident that tax accountants demonstrate high knowledge in three specific areas: the use of criteria for calculating net profits according to rights criteria and other criteria, understanding the criteria for expenses not considered deductible under Section 65 ter, and the procedures for filing and paying taxes. The mean scores for these aspects are 8.47, 7.84, and 9.21, respectively. However, knowledge about the criteria for calculating net taxable profits according to Section 65 bis of the Revenue Code and income exempt from corporate income tax is at a moderate level, with mean scores of 11.15 and 7.40, respectively, as detailed in Table 5.

Table 5 Knowledge of Tax Laws During COVID-19

Dependent variable	Mean	S.D.	Level
criteria for calculating net profits according to rights criteria and other criteria (Y1)	8.47	1.70	High
criteria for calculating net profits for taxes according to Section 65 bis of the Revenue Code (Y2)	11.15	2.63	Moderate
criteria for expenses not considered deductible according to Section 65 ter of the Revenue Code (Y3)	7.84	1.91	High
income exempt from corporate income tax (Y4)	7.40	1.61	Moderate
filing and paying taxes (Y5)	9.21	2.40	High
Total	44.07	7.85	High

Table 5 illustrates that while tax accountants generally have a strong grasp of most aspects of corporate income tax law, there are specific areas where their knowledge is only moderate. Specifically, the criteria for calculating net taxable profits under Section 65 bis and understanding income exempt from corporate income tax are identified as areas needing improvement. Despite these moderate scores, the overall high mean score indicates that tax accountants are well-versed in corporate income tax laws. This proficiency is crucial for their roles, especially during the challenging circumstances brought about by the COVID-19 era, where understanding and applying tax laws accurately is essential for compliance and effective tax management.

In summary, tax accountants excel in three key areas: calculating net profits according to rights criteria and other criteria, understanding expenses not considered deductible, and filing and paying taxes, all of which are rated at a high level. However, their knowledge of calculating net taxable profits under Section 65 bis and understanding income exempt from corporate income tax is moderate, indicating the need for further education and training in these specific areas. Overall, the high total mean score signifies strong proficiency in corporate income tax laws, underscoring the importance of this knowledge during the COVID-19 era.

Comparison of Knowledge of Corporate Income tax Laws Among Tax Accountants in the COVID-19 era.

The comparison of knowledge of corporate income tax laws among tax accountants during the COVID-19 era, based on personal factors, revealed several significant differences, as detailed in Table 6.

Criteria for Calculating Net Profits According to Rights Criteria and Other Criteria

Tax accountants demonstrated significant differences in knowledge levels for Y1 across several personal factors. Gender played a notable role, with females having a higher mean score (8.68) compared to males (8.16), showing a significant difference ($p = 0.04$). Education level was also a significant factor; postgraduates scored the highest (9.36), significantly higher than undergraduates (8.29) and diploma holders (7.56) ($p = 0.00$). Accounting experience influenced knowledge levels, with those having 11-15 years of experience scoring the highest (8.88), significantly higher than those with less than 5 years of experience (8.17) ($p = 0.01$). The number of clients also made a difference, with accountants having 11-20 clients scoring higher (8.69) ($p = 0.04$). Lastly, the type of registered accountant was significant; independent contractors scored the highest (9.57), significantly higher than business accountants (8.45) and service office workers (8.28) ($p = 0.004$).

Criteria for Calculating Net Profits for Taxes According to Section 65 bis of the Revenue Code

Significant differences in knowledge levels for Y2 were found among different groups. Females scored higher (11.51) compared to males (10.6), with a significant difference ($p = 0.00$). Education level again played a crucial role, with postgraduates achieving the highest mean score (12.29), significantly higher than undergraduates (10.91) and diploma holders (9.89) ($p = 0.00$). The type of registered accountant was also significant; independent contractors scored the highest (12.83), significantly higher than business accountants (11.43) and service office workers (10.64) ($p = 0.00$).

Criteria for Expenses Not Considered Deductible According to Section 65 ter of the Revenue Code

There were significant differences in knowledge levels for Y3 based on age, education, and type of registered accountant. Those aged over 40 scored the highest (9.08), with a significant difference ($p = 0.03$). Postgraduates had the highest mean score (9.33), significantly higher than undergraduates (7.58) and diploma holders (5.67) ($p = 0.00$). Independent contractors scored the highest (9.17), significantly higher than business accountants (7.77) and service office workers (7.64) ($p = 0.001$).

Income Exempt from Corporate Income Tax

The analysis revealed significant differences in knowledge levels for Y4 based on gender and type of registered accountant. Females had a higher mean score (7.56) compared to males (7.15), with a significant difference ($p = 0.03$). Independent contractors scored the highest (8.04), significantly higher than business accountants (7.49) and service office workers (7.21) ($p = 0.08$).

Filing and Paying Taxes

Significant differences in knowledge levels for Y5 were found among different groups. Females scored higher (9.62) compared to males (8.57), with a significant difference ($p = 0.01$). Education level was again significant, with postgraduates having the highest mean score (10.36), significantly higher than undergraduates (9.01) and diploma holders (7.22) ($p = 0.00$). Independent contractors scored the highest (10.57), significantly higher than business accountants (9.4) and service office workers (8.81) ($p = 0.00$).

Overall Knowledge of Corporate Income Tax Laws

The overall knowledge assessment revealed significant differences across several personal factors. Gender differences were notable, with females having a higher mean score (45.37) compared to males (42.07), with a significant difference ($p = 0.00$). Education level was a major factor, with postgraduates scoring the highest (49), significantly higher than undergraduates (43.15) and diploma holders (36.78) ($p = 0.00$). Accounting experience influenced overall knowledge, with those having 11-15 years of experience scoring the highest (46.08), significantly higher than those with less than 5 years of experience (42.35) ($p = 0.02$). The type of

registered accountant also showed significant differences; independent contractors scored the highest (50.17), significantly higher than business accountants (44.54) and service office workers (42.57) ($p = 0.00$).

Table 6 Median Corporate Income Tax Knowledge Scores and Test Statistics

Assessing Tax Accountants Proficiency in Corporate Income Tax Law During the COVID-19 Era

Independent Variable	Category	Y1				Y2				Y3				Y4				Y5				Overall			
		Mean (SD)	Median (IQR)	M-WU K-WH	P-value	Mean (SD)	Median (IQR)	M-WU K-WH	P-value	Mean (SD)	Median (IQR)	M-WU K-WH	P-value	Mean (SD)	Median (IQR)	M-WU K-WH	P-value	Mean (SD)	Median (IQR)	M-WU K-WH	P-value	Mean (SD)	Median (IQR)	M-WU K-WH	P-value
X1	1	8.16 (1.81)	8.00 (2.00)	5052.00*	0.04	10.60 (2.72)	11.00 (3.00)	4753.50*	0.00	7.59 (2.03)	7.50 (3.00)	5283.00	0.13	7.15 (1.74)	7.00 (2.00)	4964.00*	0.03	8.57 (2.67)	9.00 (4.75)	4724.50*	0.01	42.07 (8.440)	43.00 (12.00)	4554.00*	0.00
	2	8.68 (1.60)	9.00 (2.00)			11.51 (2.51)	12.00 (3.00)			8.01 (1.83)	8.00 (2.00)			7.56 (1.50)	8.00 (2.00)			9.62 (2.12)	10.00 (2.00)			45.37 (7.189)	46.00 (9.00)		
X2	1	8.31 (1.619)	8.00 (3.00)	2.69	0.26	10.89 (2.35)	11.00 (2.00)	2.50	0.27	7.72 (1.77)	8.00 ^a (2.00)	6.828 ^a *	0.03	7.36 (1.63)	8.00 (1.00)	1.20	0.55	9.32 (2.46)	10.00 (3.00)	4.31	0.12	43.60 (7.400)	45.00 (9.00)	4.74	0.09
	2	8.51 (1.73)	9.00 (2.00)			11.26 (2.72)	11.00 (3.00)			7.80 (1.96)	8.00 ^a (2.00)			7.38 (1.60)	7.00 (1.00)			9.02 (2.37)	10.00 (4.00)			43.97 (7.932)	45.00 (10.50)		
	3	8.51 (1.73)	9.00 (2.00)			11.26 (2.72)	11.00 (3.00)			9.08 (2.07)	10.00 ^b (1.00)			7.38 (1.60)	7.00 (1.00)			9.02 (2.37)	10.00 (4.00)			43.97 (7.932)	45.00 (10.50)		
X3	1	7.56 (1.59)	7.00 ^a (3.00)	19.31 ^a *	0.00	9.89 (2.57)	10.00 ^a (4.50)	3.05 ^a *	0.00	5.67 (1.23)	6.00 ^a (2.50)	46.27 ^a *	0.000	6.44 (1.74)	6.00 (2.50)	5.49	0.06	7.22 (2.22)	8.00 ^a (4.00)	18.98 ^a *	0.00	36.78 (7.032)	34.00 ^a (10.50)	31.71 ^a *	0.00
	2	8.29 (1.69)	8.00 ^a (1.75)			10.91 (2.46)	11.00 ^a (2.00)			7.58 (1.76)	8.00 ^a (3.00)			7.37 (1.60)	7.50 (1.00)			9.01 (2.44)	10.00 ^a (4.00)			43.15 (7.278)	44.00 ^a (9.00)		
	3	9.36 (1.46)	9.00 ^b (2.00)			12.29 (2.86)	12.00 ^b (3.25)			9.33 (1.68)	10.00 ^b (1.25)			7.67 (1.57)	8.00 (2.00)			10.36 (1.70)	10.00 ^b (1.25)			49.00 (7.606)	50.00 ^b (8.00)		
X4	1	8.17 (1.65)	8.00 ^a (2.00)	7.91 ^a *	0.01	10.68 (2.53)	10.00 (2.00)	4.97	0.08	7.45 (1.78)	7.00 (3.00)	5.88	0.053	7.20 (1.54)	7.00 (2.00)	5.46	0.07	8.86 (2.42)	9.00 (4.50)	2.68	0.26	42.35 (7.13)	43.00 ^a (10.50)	8.07 ^a *	0.02
	2	8.46 (1.65)	9.00 ^a (1.00)			11.27 (2.70)	12.00 (3.00)			7.90 (2.01)	8.00 (2.00)			7.29 (1.75)	7.00 (3.00)			9.22 (2.54)	10.00 (3.00)			44.14 (8.370)	45.00 ^a (12.00)		
	3	8.88 (1.82)	9.00 ^b (2.00)			11.50 (2.56)	12.00 (2.00)			8.23 (1.81)	8.50 (2.00)			7.87 (1.30)	8.00 (2.00)			9.60 (2.03)	10.00 (2.00)			46.08 (7.238)	47.00 ^b (7.00)		
X5	1	7.97 (1.64)	8.00 ^a (2.00)	8.28 ^a *	0.04	11.06 (2.34)	11.00 (2.00)	1.99	0.58	7.57 (1.95)	7.00 (3.00)	1.92	0.590	7.51 (1.46)	7.00 (2.00)	0.89	0.83	8.94 (2.63)	10.00 (4.00)	3.24	0.36	43.06 (7.145)	44.00 (11.00)	1.93	0.57
	2	8.39 (1.59)	9.00 ^a (1.00)			11.18 (2.66)	12.00 (3.00)			7.78 (1.99)	8.00 (3.00)			7.27 (1.64)	7.50 (2.00)			9.00 (2.49)	10.00 (4.00)			43.62 (8.090)	45.00 (11.25)		
	3	8.69 (1.91)	9.00 ^a (2.00)			11.43 (2.51)	12.00 (3.00)			8.06 (1.83)	8.00 (2.00)			7.52 (1.44)	8.00 (2.00)			9.31 (2.34)	10.00 (3.25)			45.00 (7.677)	45.50 (9.25)		
	4	8.80 (1.647)	9.00 ^b (2.00)			10.80 (2.97)	11.00 (3.50)			7.95 (1.86)	9.00 (2.50)			7.44 (1.89)	7.00 (3.00)			9.76 (2.03)	10.00 (2.00)			44.76 (8.200)	46.00 (10.50)		
X6	1	8.45 (1.56)	8.00 ^a (2.00)	11.09 ^a *	0.004	11.43 (2.39)	12.00 ^a (3.00)	14.41 ^a *	0.00	7.77 (1.83)	8.00 ^a (2.25)	13.20 ^a *	0.001	7.49 (1.67)	8.00 (2.00)	5.138	0.08	9.40 (2.47)	10.00 ^a (3.00)	13.34 ^a *	0.00	44.54 (7.32)	46.00 ^a (10.00)	20.58 ^a *	0.00
	2	9.57 (1.12)	9.00 ^a (2.00)			12.83 (2.41)	12.00 ^a (4.00)			9.17 (1.53)	10.00 ^a (2.00)			8.04 (1.46)	8.00 (2.00)			10.57 (1.50)	10.00 ^a (1.00)			50.17 (6.080)	50.00 ^a (10.00)		
	3	8.28 (1.818)	9.00 ^b (2.00)			10.64 (2.67)	11.00 ^b (2.00)			7.64 (1.95)	8.00 ^b (3.00)			7.21 (1.57)	7.00 (2.00)			8.81 (2.39)	9.00 ^b (3.00)			42.57 (7.953)	44.00 ^b (11.00)		

* p < 0.05

Note: Vertical * p < 0.05

Note: Vertical English letters indicate different medians.

CONCLUSION

This study examined the knowledge levels of corporate income tax laws among tax accountants in Surat Thani Province during the COVID-19 era, focusing on personal information, knowledge levels, and comparisons based on personal factors. The majority of tax accountants were female (60.71%), aged 31-40 years (61.16%), held a bachelor's degree (76.79%), and had 5-10 years of experience (47.77%). Most worked at 5-10 places as bookkeepers (41.96%) and were employed at accounting service offices (53.13%).

Tax accountants demonstrated high overall knowledge of corporate income tax laws, with a mean score of 44.07. They showed strong proficiency in calculating net profits, understanding non-deductible expenses under Section 65 ter, and filing and paying taxes. However, their knowledge of calculating net taxable profits under Section 65 bis and income exempt from corporate income tax was moderate, indicating a need for further training in these areas.

Significant differences in knowledge levels were found based on personal factors. For calculating net profits (Y1), females scored higher than males ($p = 0.04$), and postgraduates scored highest ($p = 0.00$). Those with 11-15 years of experience and independent contractors also scored higher ($p = 0.01$ and $p = 0.004$, respectively). In calculating net profits for taxes (Y2), females ($p = 0.00$) and postgraduates ($p = 0.00$) scored higher, with independent contractors scoring the highest ($p = 0.00$). For non-deductible expenses (Y3), those over 40 years old ($p = 0.03$) and postgraduates ($p = 0.00$) scored highest, with independent contractors having the highest scores ($p = 0.001$). Regarding income exempt from tax (Y4), females ($p = 0.03$) and independent contractors ($p = 0.08$) scored higher. For filing and paying taxes (Y5), females ($p = 0.01$) and postgraduates ($p = 0.00$) scored highest, with independent contractors scoring the highest ($p = 0.00$). Overall knowledge showed that females ($p = 0.00$), postgraduates ($p = 0.00$), those with 11-15 years of experience ($p = 0.02$), and independent contractors ($p = 0.00$) scored highest.

DISCUSSION

Knowledge Level of Tax Accountants

The study reveals that tax accountants in Surat Thani Province possess a high overall knowledge of corporate income tax laws, with an average score of 44.07. This high level of knowledge aligns with findings from (Kornlert 2019) and (U-thong, 2014), who observed that accountants in Chiang Mai and Pathum Thani Provinces respectively exhibited substantial knowledge and understanding of corporate income tax laws. (Trisutha and Seansuk, 2019) also noted that high levels of tax knowledge and positive attitudes towards tax payment significantly influence tax compliance in Phra Nakhon Si Ayutthaya Province. Furthermore, (Keawransri, 2015) found similar high knowledge levels among accountants in the real estate sector in Chiang Mai, while (Wanwong, 2020) emphasized the strong qualifications and understanding of accountants in Bangkok, contributing to their work efficiency.

However, these findings contrast with (Chulasai, 2011), who reported low knowledge levels among accountants in Chiang Mai regarding corporate income tax laws. This discrepancy might be attributed to regional differences or the specific sectors studied. The present study highlights that tax accountants in Surat Thani have particularly high knowledge in using criteria for calculating net profits according to rights criteria and other criteria, understanding non-deductible expenses under Section 65 ter, and filing and paying taxes, with mean scores of 8.47, 7.84, and 9.21, respectively. This is consistent with (Kuutha, 2019), who found that corporate entrepreneurs in Ubon Ratchathani had high levels of understanding regarding these tax criteria.

Conversely, the study identified that knowledge about calculating net taxable profits according to Section 65 bis of the Revenue Code is moderate (mean=11.15), which aligns with the findings of (Chulasai, 2011). This indicates an area where further training and education are necessary to improve proficiency.

Comparison of tax accountants' knowledge levels of corporate law.

The comparison of knowledge levels based on personal factors revealed significant differences, highlighting various areas where personal attributes influenced tax accountants' proficiency in corporate income tax laws.

Gender: Females had higher knowledge levels than males, with significant differences observed ($p = 0.04$). This finding is consistent with (U-thong, 2014), who also found that female accountants had higher knowledge

levels. However, it contradicts (Kuutha, 2019) and (Yodjan, 2020) who reported no gender-based differences in tax knowledge. The higher scores among females might be attributed to their meticulous approach and attention to detail in tax accounting tasks.

Age: Significant differences were observed based on age, with older accountants exhibiting higher knowledge levels ($p = 0.03$). This finding aligns with (Yodjan, 2020), who noted that age positively influenced tax knowledge. In contrast, (Kuutha, 2019) found no age-based differences. Older accountants likely benefit from accumulated experience and exposure to various tax scenarios, enhancing their knowledge.

Education Level: Higher education levels correlated with higher knowledge levels, with postgraduates scoring significantly higher than undergraduates and diploma holders ($p=0.00$). This is consistent with (Kiniphat, 2021) and (Yodjan, 2020), who found that higher education levels positively impacted tax knowledge. However, it contradicts (Kuutha, 2019), who reported no significant educational differences. The advanced education of postgraduates likely provides a deeper understanding of complex tax laws and principles.

Accounting Experience: Accountants with more years of experience had higher knowledge levels, with significant differences observed ($p=0.02$). This aligns with (Yodjan, 2020), highlighting the impact of work experience on tax knowledge. Experienced accountants have likely encountered a wider range of tax issues, contributing to their higher knowledge levels.

Number of Clients: Accountants with more clients showed higher knowledge levels, with significant differences observed ($p = 0.04$). This finding is supported by (Phumlamyaitan and Waitip, 2022), who emphasized the influence of work knowledge and motivation on accountants' performance. Managing a larger client base likely exposes accountants to diverse tax situations, enhancing their knowledge.

Type of Registered Accountant: Different types of accountants exhibited varying knowledge levels, with independent contractors scoring the highest, followed by business accountants and service office workers, with significant differences observed ($p=0.00$). This is consistent with (Uratchat and Rodjam, 2019), who noted significant differences in knowledge and abilities based on the general conditions of their establishments. Independent contractors might score higher due to the necessity of maintaining comprehensive tax knowledge to attract and retain clients in a competitive market.

In conclusion, the study underscores the high proficiency of tax accountants in Surat Thani Province in corporate income tax laws, particularly in key areas such as calculating net profits, understanding non-deductible expenses, and filing and paying taxes. However, it also identifies areas needing improvement, such as the criteria for calculating net taxable profits under Section 65 bis. These findings highlight the necessity for targeted training and continuous professional development to address knowledge gaps and enhance the overall proficiency of tax accountants. The significant differences based on personal factors further emphasize the need for tailored educational programs to meet the specific needs of different groups within the profession, ensuring that all accountants can effectively navigate the complexities of corporate income tax laws, especially in the challenging context of the COVID-19 pandemic.

Suggestions

Based on the findings of this study, several recommendations can be made to enhance the knowledge and proficiency of tax accountants in Surat Thani Province, particularly in the context of corporate income tax laws

Based on the findings of this study, several recommendations can be made to enhance the knowledge and proficiency of tax accountants in Surat Thani Province, particularly in the context of corporate income tax laws.

Targeted Training Programs: There is a need for targeted training programs focusing on areas with moderate knowledge, specifically the criteria for calculating net taxable profits under Section 65 bis and understanding income exempt from corporate income tax. These programs should address specific gaps and be tailored to the learning needs of different groups of accountants.

Workshops and Seminars: Regular workshops and seminars should be organized to provide tax accountants with hands-on experience and practical insights into complex tax scenarios. These events should cover

advanced topics in tax law and provide opportunities for accountants to interact with experts in the field, enhancing their understanding through real-world case studies and problem-solving sessions.

Mentorship Programs: Implementing mentorship programs where experienced accountants guide less experienced ones can be highly beneficial. Mentors can provide personalized guidance, share their knowledge and experience, and help mentees navigate challenging tax issues. This peer-learning approach can significantly enhance the practical knowledge of younger or less experienced accountants.

Online Learning Platforms: Leveraging online learning platforms can make continuous education more accessible. These platforms can offer flexible learning options such as webinars, e-courses, and interactive modules that accountants can complete at their own pace. Online forums and discussion groups can also facilitate peer learning and knowledge sharing.

Implementing these suggestions can help bridge the knowledge gaps identified in the study, ensuring that tax accountants in Surat Thani Province are well-equipped to handle corporate income tax laws efficiently and effectively. This will not only enhance their professional competence but also contribute to better compliance and more effective tax management in the region.

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Declaration of Competing Interest.

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