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Efficiency of the Revenue Department's Operations in Thailand

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Abstract: This study has two main objectives: 1) investigating the internal control factors that impact the operational efficiency of the Revenue Office in Thailand, and 2) assessing the organizational performance of Revenue Office personnel in Thailand, segmented according to their diverse work experiences. This study gathered data from 2,130 personnel of the Regional Revenue Office in Thailand, employing questionnaires as the primary data collection tool. The data were then analyzed to examine the relationships and impacts of various variables using multiple regression analysis and the test of difference of means (ANOVA), with a focus on statistical significance at the 0.05 level. The analysis revealed that internal control factors within the control environment, control activities, and information and communication significantly influence the organization's operational efficiency in planning, operations, and monitoring and evaluation, demonstrating statistical significance at the 0.05 level. This study also discovered that personnel at the Revenue Office in Thailand, with varying lengths of work experience, exert differing impacts on the organization's operational efficiency. Notably, the group of personnel with over 15 years of work experience demonstrated a higher average in operational efficiency than all other groups with less than 15 years of experience, a difference that was statistically significant at the 0.05 level.

Keywords: internal control, operational efficiency, Revenue Department in Thailand, work experience.

泰国税务局的运作效率

摘要：本研究有两个主要目标：1) 调查影响泰国税务局运营效率的内部控制因素，2) 评估泰国税务局人员的组织绩效，根据他们不同的工作经验进行分类。本研究采用问卷作为主要数据收集工具，收集了泰国地区税务局 2,130 名工作人员的数据。然后使用多元回归分析和均值差异检验(方差分析)对数据进行分析，以检查各种变量的关系和影响，重点关注 0.05 水平的统计显著性。分析表明，控制环境、控制活动、信息和沟通等内部控制因素对组织的规划、运营、监测和评估等方面的运营效率有显著影响，在 0.05 水平上具有统计显著性。本研究还发现，泰国税务局的工作人员工作经验长短不同，对组织的运营效率产生不同的影响。值得注意的是，工作经验超过 15 年的人员群体的平均运营效率高于所有其他工作经验不足 15 年的群体，差异在 0.05 水平上具有统计显著性。

关键词：内部控制、运营效率、泰国税务局、工作经验。

1. Introduction

Due to the current rapid changes, both government and private agencies must adapt by establishing new operational guidelines and incorporating additional management tools. Among these, internal control is a crucial management tool. It serves as a fundamental mechanism for overseeing operational processes and various activities within the organization, ensuring efficient execution of tasks and achievement of the organization's objectives. Internal control is a vital tool that safeguards and maintains an organization's assets, promotes the efficient use of resources, and aids in various operational stages. This is particularly crucial in today's competitive environment. Without effective management or good governance and in the absence of proper internal controls, organizations face a higher risk of operational errors. Consequently, new management principles have been introduced for both public and private sector to address these challenges [1].

Effectively managing organizational knowledge to achieve goals and maximize effectiveness is a critical focus for every organization. This involves implementing a high-quality internal control system to measure and evaluate performance, ensuring alignment with established objectives. Internal control extends beyond accounting and finance; it also encompasses management and operational controls. Consequently, executives must foster awareness among all staff regarding the significance of internal control and encourage collaborative efforts to uphold it. Additionally, every member of the organization shares the responsibility for maintaining effective internal controls [2]. Internal control encompasses five key areas: control environment, risk assessment, control activities, information and communication, and monitoring and evaluation [3]. The advantages of implementing robust internal controls are manifold. Consistent application ensures that executives can be confident in their operation compliance with rules and regulations and effectiveness. It also guarantees that employees perform their duties accurately, financial reports are prepared correctly, reliably, and on time, and there is stringent protection against errors, fraud, or asset loss. Beyond reducing mistakes and potential damages, effective internal control also enhances the efficiency and effectiveness of resource utilization and operations [4].

Given the aforementioned reasons, the researchers have developed an interest in examining the factors of internal control that impact the efficiency of the internal control of the Revenue Office in Thailand. This study categorizes sample groups based on varying work experiences, which may influence financial reporting processes and adherence to diverse regulations. The findings from this research could serve

as a framework for improving the efficiency of internal controls within the Thai Revenue Office, enabling effective operation, guiding work directions, and utilizing information to further develop the organization's internal control processes for future efficacy.

2. Literature Review

2.1. Concept of Internal Control

The literature review indicates that The Stock Exchange of Thailand [5] defines internal control as the organizational work systems, plans, processes, and methods in place, including actions taken by management, primarily aimed at providing reasonable assurance of the reliability and integrity of information. This encompasses compliance with policies, plans, legal procedures, and regulations, as well as the protection and proper care of assets, economical resource utilization, and effective achievement of operational objectives and specified plans. The State Audit Commission identifies five interconnected and supportive standard elements of internal control: Control Environment, Risk Assessment, Control Activities, Information and Communications, and Monitoring and Evaluation.

2.1.1. Control Environment

This term refers to a range of factors that collectively contribute to the establishment or enhancement of a control system within an educational institution, or, conversely, may weaken it. Elements influencing the internal control environment include the philosophy and management styles of executives, integrity and ethical values, personnel knowledge, skills, and competencies, organizational structure, delegation of authority and responsibilities, and policies and practices of personnel management. To effectively manage the control environment, supervisors, administrators, and staff in educational institutions must foster a culture of control. This involves promoting a strong sense of responsibility and ethical conduct among all personnel, emphasizing the necessity and significance of internal control, and maintaining a robust control environment.

2.1.2. Risk Assessment

This concept pertains to the likelihood of errors, damages, leaks, wastage, or adverse events that hinder the successful achievement of set objectives and goals. Risk assessment involves identifying and analyzing risks that could impact the attainment of the audit unit's objectives. This includes establishing the necessary guidelines for risk control or management. In conducting risk assessments, the management team

must thoroughly and appropriately evaluate risks arising from both internal and external factors that could affect the achievement of the educational institution's objectives.

2.1.3. Control Activities

These encompass a range of policies and procedures that educational institution administrators require staff to adhere to, with the aim of mitigating or managing risks and ensuring compliance with established regulations. In line with the State Audit Commission's standards for internal control set in B.E. 2001, control activities may include tasks such as work review, asset protection, and the segregation of job responsibilities. In implementing these activities, management must establish effective and efficient controls to prevent or minimize potential errors and damages, thereby achieving the objectives of internal control. It is crucial not to assign a single individual responsibility for critical or high-risk tasks from start to finish. If necessary, alternative appropriate control measures should be determined.

2.1.4. Information and Communication

This term refers to the financial and operational information of the educational institution, sourced both internally and externally. In managing information and communication, it is imperative for the administration to provide sufficient information and ensure its appropriate dissemination to both internal and external personnel of the educational institution. This process necessitates the use of such information in a relevant and timely manner.

This aligns with the findings of [6], who researched internal control management at the Ministry of Interior. The study, which involved 200 administrators from Nakhon Ratchasima Province, revealed that these administrators placed a high level of importance on internal control management. However, it also identified issues in the implementation of control environment management and control activities, ranging from low to moderate levels. The insights gained from this research can be utilized in planning internal control management for the Ministry of Interior, as well as in fostering support and making improvements to enhance operational efficiency. This is in line with the findings of [7], who conducted a study on the operational conditions of internal control in finance and accounting within educational institutions under the Nakhon Ratchasima Educational Service Area Office. The research revealed that the effectiveness of internal control operations, including cash handling, bank deposits, income, income receipts, asset acquisition through budget funds and donations, procurement, parcel payments, and financial reporting, varied depending on the size of the educational institution. Medium-sized institutions demonstrated

better performance than smaller and larger institutions. The study also identified key challenges in the implementation of internal controls in finance and accounting, such as teachers' lack of experience in property accounting. This is consistent with the research conducted by [8] on evaluating performance in accordance with the internal control system at Chiang Mai University. This study aimed to analyze the operational outcomes in relation to the internal control system and identify the operational factors contributing to successful outcomes under this system. The study involved 154 supervisors and operational staff, along with 8 internal audit officers. The findings indicated that the overall performance of the internal control system was at a good level. Operational factors that correlated positively with successful outcomes under the internal control system included the control environment, risk assessment, information and communication, control activities, and monitoring and evaluation.

This aligns with the findings of [9], who investigated the factors influencing the effectiveness of internal audit professionals' duties within the Ministry of Education. The study concluded that for internal audits to be successful, they require substantial support from management, ensuring that internal auditors have the necessary authority and independence to perform their duties. This complies with [10], research on internal auditing in finance and securities businesses, which also highlighted the significant role of management support in empowering the audit department with sufficient authority and independence, thereby enabling it to effectively meet the objectives set by management. This resonates with the research of [11], who explored the attitudinal factors impacting the efficiency of auditing from the auditors' perspective in companies listed on the Stock Exchange of Thailand. The study found that robust support from management enhances the ease and effectiveness of internal auditing. Similarly, [12] investigated the factors affecting the effectiveness of internal auditors' work at Siam Cement Public Company Limited. The research concluded that assigning duties and responsibilities in alignment with an individual's knowledge, skills, and interests enables employees to fully utilize their abilities and knowledge in their roles, thereby motivating them to perform their tasks efficiently.

2.2. Operational Efficiency of the Revenue Department

The literature review revealed that the operational efficiency of the Revenue Office in Thailand is defined as the assessment of work conducted through control processes that facilitate the organization's efficient functioning and achievement of predetermined objectives. This implies that the outcomes of operations, when compared to the required processes, should be at

a minimum ratio of 1:1. Additionally, the results derived from these operations must align with the objectives of the respective processes. The operational efficiency of the Revenue Office can be gaged through the success of its internal control system. By implementing the guidelines for the internal control system in the government sector, as outlined by the Comptroller General's Department, the agency can enhance its management capabilities. This approach ensures an efficient and competitive internal control system. The focus is divided into three key areas [13]:

2.2.1. Planning

Planning refers to the organization's anticipation of future changes and is crucial for the successful implementation of strategies. Success stems from the fact that organizational management, motivation, outsourcing, and control activities are all rooted in effective planning. The success of the planning process relies on both executives and employees within the organization. It enables organizations to shape their future by capitalizing on existing opportunities and mitigating potential impacts from external challenges. This is achieved by analyzing past and present events to forecast future occurrences.

2.2.2. Operating

Operating represents the foundational capabilities essential for management in executing tasks, as identified by [14]. It encompasses three key aspects, the first being technical skills. This refers to proficiency in utilizing knowledge, techniques, and various tools required for different types of work. Such abilities are acquired through experience, education, and training.

Human relations skills: This refers to the capacity to interact effectively and make informed decisions when working with people. It involves understanding how to engage and motivate individuals. Typically, this skill set includes the ability to comprehend motivational strategies and the art of leadership, which are crucial for being an effective leader.

Conceptual skill: This pertains to the ability to comprehend issues across all areas of the organization and devise strategies that are beneficial and suitable for the entire organization. Such ability is attainable only when an individual can think broadly, encompassing the organization's overall objectives rather than merely focusing on specific problems within the limited scope of their team work.

2.2.3. Monitoring and Evaluation

Today, monitoring and evaluation are critical processes. Drawing on the concept introduced by [15], the Balanced Scorecard provides a framework for measuring business outcomes, enabling senior executives to gain a more comprehensive understanding of the organization's overall performance. This approach goes beyond traditional financial metrics, which reflect past operations, to include assessments of administrative processes, customer satisfaction, and organizational learning and innovation. These elements are key to enhancing competitiveness and shaping an organization's future. By adopting this concept, executives can more clearly assess the organization's overall capabilities, competitive edge, and future prospects. From the literature review, it is evident that effective monitoring and evaluation encompass several key aspects:

1) *Accuracy:* A precise control and monitoring system is essential for reliability and achieving desired outcomes. Inaccurate information can lead to irrelevant management corrections and uncertainty about further actions or solutions.

2) *Timeliness:* An effective control and follow-up system must promptly alert management, allowing for timely correction or prevention of potential damage. Data from control and monitoring lose significance if received later than necessary; therefore, the system must address issues promptly and efficiently.

3) *Economy:* The control and monitoring system should offer benefits that justify the costs, employing the least level of control necessary for maximum efficiency and effectiveness.

4) *Flexibility:* A robust control and monitoring system must be adaptable to changes and emerging situations, adjusting to temporal and environmental shifts.

5) *Understandability:* The control and monitoring system should be as straightforward as possible, ensuring ease of use and clear comprehension by all involved parties.

6) *Reasonable criteria:* Standards set for control and monitoring must be practical and achievable, motivating operators to comply.

7) *Strategic placement:* Executives should strategically implement the control and monitoring system to ensure that the organization meets its control objectives. The system should encompass all activities, events, and operations within the organization. Without a strategically implemented system, the organization may fail to achieve the desired outcomes.

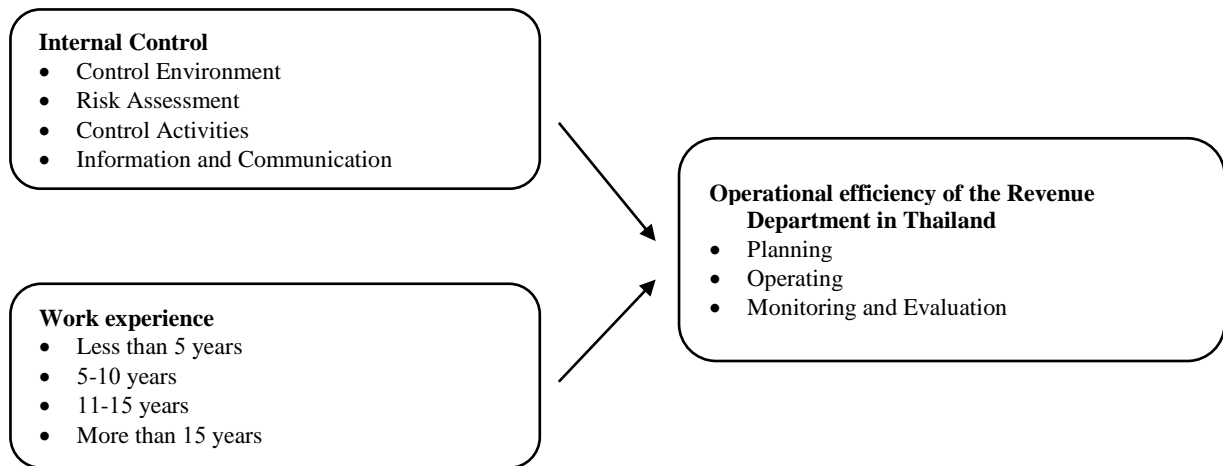


Fig. 1 Conceptual framework (Developed by the authors)

3. Research Methodology

This study is a quantitative research endeavor, wherein data collection was conducted using a closed-ended questionnaire. The questionnaire was administered to the personnel of Regional Revenue Office 1 in Thailand, with respondents independently completing the questionnaire. The choice of the Revenue Office in Thailand as the research object is guided by the need to understand the internal factors influencing its operational efficiency. This particular focus allows for an in-depth analysis of how internal controls within the Revenue Department impact its effectiveness. Figure 1 shows the conceptual framework of the research.

3.1. Population and Sample

The population for this research consists of personnel from Regional Revenue Office 1 in Thailand, totaling 2,130 individuals [16]. In this study, the sample group comprised personnel from Regional Revenue Office 1 in Thailand. To ensure that the sample was representative, the sample size was determined using Taro Yamane's formula [17] at a 95% confidence level with a 5% margin of error. The formula used for calculating the sample size is as follows:

$$n = \frac{N}{Ne2}$$

3.2. Research Instrument

To develop the research instrument, the researchers engaged in an extensive study of relevant concepts, theories, and literature. This was done to establish the operational definitions and structure of the variables under investigation. Subsequently, the researchers formulated the questions, resulting in a questionnaire that is divided into four parts as follows: Part 1: The questionnaire section focuses on demographic information and work experience. Part 2 consists of an opinion evaluation form focused on internal control factors affecting the operational efficiency of the Revenue Office, while Part 3 features a similar form

evaluating the operational efficiency of the Revenue Office in Thailand. These sections comprise closed-ended questions with sub-answers categorized into five levels using a rating scale. Subsequently, the researchers verified the accuracy of the research instrument through a two-part testing process. This involved assessing content validity and evaluating reliability, with the following results:

To evaluate the content validity of this study, the researchers selected three experts with expertise in relevant fields. These experts were tasked with assessing the content validity by examining term definitions, the structure used for question creation, and the draft questionnaire. Their objective was to evaluate the alignment between the intended measurement topics and the formulated questions. This process yielded an Item-Objective Congruence (IOC) value ranging from 0.50 to 1.00 for the content accuracy of the questions, surpassing the threshold criteria and deeming it suitable for use in pre-testing.

For the reliability assessment, the researchers revised the questionnaire based on expert feedback and conducted a pre-test using 30 sets with a sample group sharing characteristics similar to the main research sample. Upon obtaining the results, these were compiled to calculate the reliability using Cronbach's alpha coefficient method. The test revealed that the questions had an alpha coefficient of 0.70 or higher, meeting the established reliability criteria and confirming the questionnaire reliability for testing purposes.

3.3. Data Collection

The researchers gathered data using questionnaires distributed to the personnel of Regional Revenue Office 1 in Bangkok. The data collection process was structured as follows: 1. Preparation of a formal letter to request assistance in completing the questionnaire. This letter was accompanied by a guidebook, details of the researchers' identity, and the questionnaire itself, along with instructions on how to complete it. 2. Receipt and review of the returned questionnaires to

ensure that each was completed thoroughly. 3. Collection of all completed questionnaires for subsequent analysis and information synthesis in the following stage of the research.

3.4. Data Analysis

Once the data on the operational efficiency of the Revenue Office in Thailand was collected, the researchers identified statistical methods that were appropriate and aligned with the nature of the collected data to address the research objectives. The statistical techniques employed in the data analysis included the following:

In this study, multiple regression analysis was used to identify linear relationships between a dependent variable and a group of two or more independent variables. Specifically, the analysis was focused on:

3.4.1. Examining the Impact of Work Experience on Operational Efficiency of the Revenue Office in Thailand

This aspect of the study aimed to determine how varying levels of work experience among personnel might influence the overall efficiency of the office's operations.

3.4.2. Investigating the Effects of Internal Control Factors on the Operational Efficiency of the Revenue Office in Thailand

This part of the analysis sought to understand how different internal control mechanisms within an office could potentially affect operational efficiency.

These two testing areas were critical in providing insights into the factors that contribute to the effectiveness and productivity of the Revenue Office in Thailand.

4. Research Results

The researchers conducted hypothesis testing on the basis of the model derived from the conceptual framework of the research, utilizing multiple regression analysis. A statistical significance level of 0.05 was established for this purpose. In this context, if the test results yielded a calculated significance (Sig) value that was less than the predetermined significance level of 0.05, the null hypothesis (H₀) could be rejected. Consequently, under these circumstances, the research hypothesis would be accepted. This approach allowed for a rigorous and statistically sound assessment of the relationships and effects postulated in the research hypothesis.

4.1. Assessment of Hypothesis 1: Evaluating the Impact of Internal Control Factors on Planning Performance

Analysis of the data presented in Table 1 reveals that, when considering the entire set of variables, they collectively demonstrate a statistically significant ability to predict the efficiency of internal control in planning at the 0.05 level. The predictive power of these variables is approximately 66.90%, thereby supporting Hypothesis 1.

Table 1 Multiple regression analysis results demonstrating the influence of internal control factors on organizational performance in planning (Developed by the authors)

Variable	B	SE _b	Standardized Coefficients	t	p-value
CONSTANT	-0.270	0.139		-1.948	0.052
CON-EN	0.442	0.065	0.365	6.769	0.000*
RISK-ASS	0.068	0.058	0.062	1.170	0.243
CON-ACT	0.166	0.065	0.151	2.565	0.011*
INFOR-COMMU	0.257	0.061	0.226	4.192	0.000*

Notes: SE_{est} = .43137, n = 336, R² = .669, F = 133.512, Sig = .000; * Statistically significant at the 0.05 level

Upon examining each variable individually, it was discovered that internal control in the control environment (Beta = 0.365), control activities (Beta = 0.151), and information and communication (Beta = 0.226) are capable of predicting the efficiency of planning operations with statistical significance at the 0.05 level. However, internal control in risk assessment (Beta = 0.062) did not demonstrate predictive capability for the efficiency of internal control in planning. It was also observed that internal control in the control environment, control activities, and information and communication positively influence the efficiency of planning operations, whereas internal

control in risk assessment does not have a significant impact on the efficiency of these operations.

4.2. Evaluation of Hypothesis 2: Assessing the Impact of Internal Control Factors on Operational Efficiency in Operational Aspects

Analysis of the data in Table 2 indicates that, upon considering the entire set of variables, they collectively possess the ability to predict operational efficiency with statistical significance at the 0.05 level. The predictive power of these variables is approximately 45.50 %, thereby substantiating Hypothesis 2.

Table 2 Outcomes of multiple regression analysis assessing the impact of internal control factors on an organization's operational performance (Developed by the authors)

Variable	B	SE _b	Standardized Coefficients	t	p-value
CONSTANT	0.932	0.154		6.062	0.000
CON-EN	0.292	0.072	0.279	4.032	0.000*
RISK-ASS	0.132	0.065	0.137	2.030	0.043*
CON-ACT	0.135	0.072	0.142	1.876	0.062
INFOR-COMMU	0.075	0.068	0.076	1.100	0.272

Notes: SE_{est} = .47847, n = 336, R² = .455, F = 55.082, Sig = .000; * Statistically significant at the 0.05 level

Upon examining each variable individually, the analysis revealed that internal control in the control environment (Beta = 0.279) and risk assessment (Beta = 0.137) are capable of predicting operational efficiency with statistical significance at the 0.05 level. Conversely, internal control in control activities (Beta = 0.142) and information and communication (Beta = 0.076) were not predictive of the organization's operational efficiency. Additionally, it was observed that internal control in the control environment and risk assessment positively influence the organization's operational efficiency, whereas internal control in control activities and information and communication

do not have a significant impact on the operational efficiency of the organization.

4.3. Evaluation of Hypothesis 3: Assessing the Impact of Internal Control Factors on the Efficiency of Monitoring and Evaluation Operations

Table 3 reveals that, upon analyzing the entire set of variables, they collectively demonstrate the ability to predict the operational efficiency of the organization's monitoring and evaluation activities. This prediction holds statistical significance at the 0.05 level, with a predictive power of approximately 45.50 %, thereby supporting Hypothesis 3.

Table 3 Multiple regression analysis results demonstrating the influence of internal control factors on the organization's operational efficiency in monitoring and evaluation (Developed by the authors)

Variable	B	SE _b	Standardized Coefficients	t	p-value
CONSTANT	0.270	0.122		2.211	0.028
CON-EN	0.384	0.058	0.363	6.669	0.000*
RISK-ASS	0.093	0.052	0.096	1.799	0.073
CON-ACT	0.238	0.057	0.247	4.161	0.000*
INFOR-COMMU	0.091	0.054	0.092	1.686	0.093

Notes: SE_{est} = .38022, n = 336, R² = .622, F = 129.063, Sig = .000; * Statistically significant at the 0.05 level

Upon individual examination of each variable, it was discovered that internal control in the control environment (Beta = 0.363) and control activities (Beta = 0.247) are capable of predicting the efficiency of internal control in the realm of monitoring and evaluation, with statistical significance at the 0.05 level. However, internal control in risk assessment (Beta = 0.096) and information and communication (Beta = 0.092) were not predictive of the organization's operational efficiency in monitoring and evaluation. Additionally, it was observed that internal control in the control environment and control activities positively influence the operational efficiency of the organization in monitoring and evaluation, whereas internal control in risk assessment and information and communication do not have a significant impact on this aspect of the organization's operational efficiency.

4.4. Testing Hypothesis 4: Examining the Impact of Diverse Work Experiences of Regional Revenue Office Personnel on Operational Efficiency of Various Organizations

Table 4 presents an ANOVA statistical test analyzing the mean differences, revealing that the varied work experiences of Revenue Office personnel significantly impact the organization's operational efficiency in aspects such as planning, operations, monitoring, and evaluation.

Subsequently, the researchers conducted a factor difference analysis using the LSD method to examine the specific differences between each pair of work experience variables. This detailed analysis, focusing on pairs with significant relationships, is displayed in Tables 5 to 7.

Table 4 Comparative analysis of opinions on overall organizational performance among revenue office personnel in Thailand with varying work experiences (ANOVA) (Developed by the authors)

Organizational Operational Efficiency Categorized by Work Experience	Source of Variance	Df	SS	MS	F	P-value
Planning	Between Groups	3	4.735	1.578	2.897	0.035*
	Within Groups	332	180.887	0.545		
	Total	335	185.622			
	Between Groups	3	3.568	1.189	2.924	0.034*
	Within Groups	332	135.034	0.407		
	Total	335	138.602			

Continuation of Table 4

Monitoring and Evaluation	Between Groups	3	7.976	2.659	6.636	0.000*
	Within Groups	332	133.020	0.401		
	Total	335	140.995			

Table 5 focuses on the analysis of work experience sub-topics within the planning area. The findings indicate that personnel with less than 5 years of work experience have a higher mean score in planning efficiency compared to those with 11-15 years and over 15 years of experience. This difference is statistically significant at the 0.05 level.

Table 5 Results of comparative analysis of mean differences in opinions on operational efficiency of planning among revenue office personnel in Thailand with diverse work experiences (ANOVA) (Developed by the authors)

Work experiences	< 5 years	5-10 years	11-15 years	> 15 years
< 5 years	-	0.08205	0.28846*	0.22847*
5-10 years		-	0.20642	0.14643
11-15 years			-	-0.05999
> 15 years				-

* Statistically significant at the 0.05 level

Table 6 Comparative analysis of mean opinion differences on internal operational efficiency in Thai revenue offices among personnel with varying work experiences (Developed by the authors)

Work experiences	< 5 years	5-10 years	11-15 years	> 15 years
< 5 years	-	0.00359	0.23025*	0.16988
5-10 years		-	0.22666*	0.16630
11-15 years			-	-0.06036
> 15 years				-

* Statistically significant at the 0.05 level

Table 6 analyzes the sub-topics of work experience in the area of operations. The analysis reveals that the group with less than 5 years of work experience has a significantly higher mean in operational efficiency compared to the group with 11-15 years of experience, with this difference being statistically significant at the 0.05 level. Additionally, the group with 5-10 years of work experience also shows a higher mean than the 11-15-year work experience group, again with statistical significance at the 0.05 level.

Table 7 presents an analysis of work experience sub-topics in the monitoring and evaluation area. It reveals that the group with less than 5 years of work experience has a higher mean in these areas than those with 11-15 years and over 15 years of experience, with this difference being statistically significant at the 0.05 level. Furthermore, the group with 5-10 years of work experience also showed a higher mean than both the 11-15 year and over 15-year work experience groups, with statistical significance at the 0.05 level.

Table 7 Analysis of differences in mean opinions on organizational performance during monitoring and evaluation of regional revenue offices in Thailand, categorized by personnel work experience (Developed by the authors)

Work Experiences	< 5 years	5-10 years	11-15 years	> 15 years
< 5 years	-	0.03351	0.33830*	0.29822*
5-10 years		-	0.30480*	0.26472*
11-15 years			-	-0.04008
> 15 years				-

* Statistically significant at the 0.05 level

The application of the findings is particularly relevant for policy makers and administrators in the Revenue Department because it provides insights into areas for improvement in internal controls and personnel management. These insights can lead to more efficient operations, ultimately benefiting the country's fiscal management and governance.

5. Discussion

The main findings of this study include:

1. Internal control factors significantly influence operational efficiency in the Revenue Office.
2. Elements such as the control environment, control activities, and information and communication are key to this efficiency.
3. The performance of Revenue Office personnel varies based on their work experience, affecting overall operational effectiveness.

These findings highlight areas for potential improvements in internal controls and personnel management within the Revenue Department.

The researchers provide a summary of the research findings, aligning them with the established objectives and hypotheses. The study is structured around two primary objectives:

Objective 1: to investigate internal control factors that impact the operational efficiency of Revenue Office personnel in Thailand.

The analysis results revealed that internal control factors, including the control environment, control activities, and information and communication, significantly influence the operational efficiency of planning within organizations. The significant impact of internal control factors on operational efficiency is attributed to the role of the control environment. This environment acts as a facilitator in achieving set goals and objectives, directly correlating with the efficiency of organizational operations. The key elements include a well-defined policy, a clear organizational structure, and explicitly stated employee responsibilities. Additionally, the presence of comprehensive internal control policies, coupled with employees who possess adequate knowledge and skills, is crucial. Employees are encouraged to understand the importance of their roles, and regular training is conducted to enhance their knowledge and abilities. Moreover, the establishment

of standards for work performance evaluation and the provision of fair compensation further contribute to the effectiveness of the control environment. This finding complies with the research conducted by [8], which explored the practicality of implementing an internal control system based on COSO guidelines within the Provincial Electricity Authority in Phetchaburi Province. It was discovered that employees' knowledge and understanding of the COSO-based internal control system at the Provincial Electricity Authority, District 1, Phetchaburi Province, positively correlated with the operational efficiency of the organization. The research also recommended that executives leverage these findings to enhance efficiency in various aspects, including planning, control, and performance evaluation of subordinate staff.

Objective 2: to investigate the operational efficiency of domestic tax offices, categorized according to the work experience of various personnel.

The analysis of Hypothesis 4, conducted through ANOVA to test mean differences, revealed that the work experience of Revenue Office personnel in Thailand significantly influences operational efficiency within the organization, particularly in planning, operational aspects, and monitoring and evaluation. The findings indicated that personnel with over 15 years of work experience had a notably higher average efficiency compared to groups with less than 5 years, 5-10 years, and 11-15 years of experience, with statistical significance at the 0.05 level. This is attributed to the fact that work experience significantly affects the efficiency of the organization's functions across various domains, including planning, operational aspects, and monitoring and evaluation. This finding complies with [1], studying factors associated with internal control through self-assessment (Control Self-Assessment, CSA) at the Crown Property Bureau. The study discovered that employees of varying ages have a differential impact on internal controls in accordance with COSO guidelines, particularly in the area of risk assessment, with statistical significance at the 0.05 level.

The research implications are significant for the Revenue Department of Thailand. Our findings suggest that enhancing internal control mechanisms can lead to improved operational efficiency. This improvement is particularly relevant to the control environment, control activities, and information and communication areas. Additionally, the study implies that managing and training personnel based on their work experience can further enhance efficiency. These findings could guide policy reforms and training programs within the Revenue Department, potentially impacting broader fiscal management and governance strategies in Thailand.

6. Conclusion

This study recommends strengthening internal controls within the Revenue Department of Thailand, specifically focusing on the control environment, control activities, and information and communication. It also suggests targeted training and management practices for personnel based on their work experience. For future research, exploring these elements in different organizational contexts or across various government departments could provide comparative insights and further validate the findings. Additionally, investigating the impact of external factors on operational efficiency could complement the focus of the current study on internal controls.

Executives responsible for personnel management at the Revenue Office in Thailand should prioritize internal control aspects such as the control environment, risk assessment, control activities, and information and communication. This focus is crucial as it contributes significantly to the operational efficiency of the organization. Additionally, emphasis should be placed on planning, operations, and monitoring and evaluation. Such attention will enhance the efficiency of internal control and lead to sustained improvement in the organization's internal control effectiveness over the long term.

This research focuses on the internal control factors affecting the operational efficiency of the Revenue Office in Thailand, analyzing the efficiency of internal control at the organizational level rather than at the divisional level. Consequently, future studies should extend to departmental levels, encompassing areas such as the Tax Advice and Inspection Section, Planning and Evaluation Section, General Administration Section, Tax Procedures and Returns Section, and Tax Laws and Expedited Processing Section. Such studies would provide insights into the efficiency of internal control within each specific area, categorized according to the various work sections of the office.

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