

Supply Chain Information Model for Revenue Collection of the Excise Department in Thailand

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Abstract—The purpose of this research aim to develop supply chain information model for Revenue collection of the excise department in Thailand. The research was conducted with research and development method using **questionnaires**, and the model was assessed by experts. The research found there were four type the supply chain information model for Revenue collection of the excise department in Thailand namely main elements , Supplier, the excise department, and Customers. The data analysed by using arithmetic mean and standard deviation. supply chain information model for Revenue collection of the excise department in Thailand using Back-Box technique. The results from experts have evaluated the model and commented that the model is high level and can be used to develop information system.

Keywords— *Supply Chain Information Model, Revenue Collection, the Excise Department in Thailand*

1. Introduction

Thailand has been forced to make modifications in a number of areas to get ready. itself for the fierce competition that currently exists in global trade. The Thai legal system urgently needs to be modernized, made more open, and enabling it to satisfy global requirements. Because of this, the Excise Department has started to make changes to the laws governing tax collection by combining the first seven of these acts, which include the Excise Tax Act B.E. 2527 (1984), the Excise Tariff Act B.E. 2527 (1984), the Liquor Act B.E. 2493 (1950), the Tobacco Act B.E. 2509 (1966), the Playing Cards Act B.E. 2486(1943), the Allocation of Excise Tax Act B.E. 2527 (1984) and the Allocation of Liquor Tax Act B.E. 2527 (1984), into the Excise Tax Act B.E. 2560 (2017), which will enter into force on September 16, 2017. Thailand is a member of the global community and

the ASEAN Economic Community. Member states, including Thailand, are under the obligation to comply with international trade rules and various international trade agreements. Thus, it is essential that the laws of Thailand are communicated to member states in an understandable manner. [11] The application of concept of supply chain management information system. It is because the business and industrial sector needs to be highly competitive due to increasingly high competitions from both within and outside the country. In order to be highly competitive, organizations in the sector need to have personnel with knowledge, ability and skills who can work efficiently to increase output. The organizations, therefore, need to have sufficient information and resources to increase their values and respond to the demand of their clients. Thus, the supply chain management process is the key process to support the organization's whole activities system from upstream to downstream. [1] Thus, the researcher had an idea to develop supply chain information model for Revenue collection of the excise department in Thailand.

2. Related Literature

In Thailand, the excise department's supply chain information model for revenue collection will help the organization accomplish its objectives. You can rationally grasp supply chain management procedures thanks to these planning tiers. There are three levels:

Strategic Planning, first

This level of supply chain management is in charge of creating long-term plans that specify the overarching aims and goals of the organization. It involves determining and evaluating the agency's strengths and limitations, making tactical choices regarding resource allocation, and developing a future vision.

This level of planning focuses on long-term choices and takes the larger picture into account. Choosing between single sources and several suppliers is one example of this.

- Sharing of technology
- Selecting a location

2. Strategic Thinking

The process of tactical planning is creating detailed plans to accomplish include creating priorities, making goals, and developing plans to reach those goals. Planning for specific goals and objectives is the emphasis of tactical planning. This comprises: -

- Buying tactics
- Transportation
- Distribution hubs and warehouse locations
- Distributing methods

3. Operational Execution

Operational execution is responsible for implementing the tactical plans into action to achieve them. This includes coordinating with various departments within the company, setting up systems and procedures to support execution, and ensuring that all stakeholders are kept informed of progress throughout the process.

Operational planning is focused on day-to-day tasks and details how these tasks should be carried out to achieve the company's objectives. This includes:

- Setting schedules
- Maintaining inventory levels
- Coordinating resources
- Ensuring quality, on-time delivery and cost

Supply chain information model for revenue collection of the excise department in Thailand is essential for the agency. By understanding the three levels and how to implement them, Supply chain information can ensure the agency success.[12]

3. Research Methodology

3.1 Synthesize former researches relevant to the elements of supply chain information model for Revenue collection of the excise department in Thailand.

3.2 Study title supply chain information model for Revenue collection of the excise department in Thailand by interviewing the expert

3.3. Construction of supply chain information model for Revenue collection of the excise department in Thailand.

3.4 Present the model to the advisors.

3.5 Present the model to the experts for consideration by in-depth interview.

3.6. Create the evaluation tools for evaluate the model's suitability.

3.7 Present the designed model to the ten experts consisted of five experts on supply chain management, 5 experts on information system.

3.8 The model is modified according to the experts' suggestions.

3.9 After modification, presenting the model in the form of diagram with report.

3.10 Analyse the results of evaluation of the model by mean and standard deviation consisting of 5 criteria for evaluation according to the idea of Likert scale.

4. Results

Supply chain information model for revenue collection of the excise department in Thailand are shown in Figure 1.

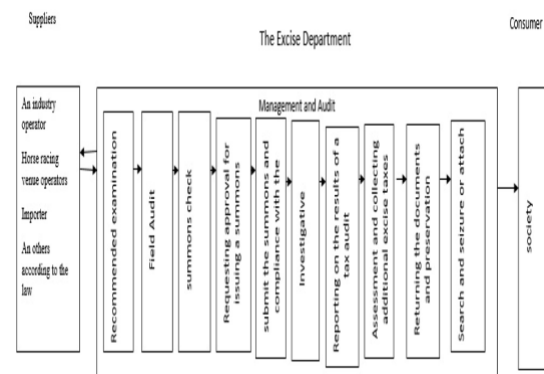


Figure 1: Supply chain information model for revenue collection of the excise department in Thailand

4.1 Suppliers

According to the law, suppliers include business owners, managers of racetracks, importers, and other individuals who provide raw materials to the excise agency. They can submit an application using a computer system that can systematically process and store the data..

4.2 The Excise Department

The department of excise is a service provider. It carries out the responsibility of converting raw materials into finished tax. The service provider will carry out its obligation to administer and audit taxes. Activities carried out by the Excise Department include recommended examination, field audit, summons check, submitting the summons and demonstrating compliance with the summons, requesting authorization to issue the summons, Investigative, Reporting on a tax audit's findings, assessment of additional excise taxes and their collection, returning the papers and preserving them search, capture, or attachment.

4.4 Customers

Customers mean the end-of-process component of the model which means that the society. [1],[2],[3],[4],[5],[6],[7],[8],[9],[10],[11]

Table 1: Results for evaluation about supply chain information model for Revenue collection of the excise department in Thailand.

| Evaluation Lists | \bar{X} | S.D. | Appropriateness |
|--------------------------|-----------|------|-----------------|
| 1. Main elements | 3.70 | 0.61 | High |
| 2. Suppliers | 3.72 | 0.60 | High |
| 3. The Excise Department | 3.71 | 0.54 | High |
| 4. Customers | 3.75 | 0.51 | High |
| Summary | 3.72 | 0.56 | High |

From the Table 1, The experts found that Supply chain information model for Revenue collection of the excise department in Thailand is highly appropriate ($\bar{X} = 3.72$, S.D. = 0.56).

5. Discussion

Supply chain information model for revenue collection of the excise department in Thailand is considered to be high appropriate ($\bar{X} = 3.72$, S.D. = 0.56), and the design was corresponds to the research of Chansamut and Piriyastrawong has studied conceptual framework of supply chain management information system for curriculum management based on Thailand Qualifications Framework for Higher education [1] and corresponds to the research of chansamut suggesting that supply chain and information system also. [2],[3],[4],[5],[6],[7],[8],[9],[10]

6. Conclusion

Supply chain information model for revenue collection of the excise department in Thailand is appropriate at the high level development which means that It can be used to develop information system.

7. Recommendation

Supply chain information model for Revenue collection of the excise department in Thailand is considered to be high appropriate if possible it should create database for the developed model.

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