

THE SUCCESS OF THE REVENUE DEPARTMENT AS AN INNOVATIVE ORGANIZATION IN THE DIGITAL ECONOMY ERA

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ABSTRACT

This academic article delves into the exploration of determinants pivotal to the Revenue Department's prowess as an innovative entity in the milieu of the digital economy. It posits that the department's innovation-driven success can be attributed to a multifaceted framework encompassing innovative competency, technology acceptance, innovative leadership, and a culture that promotes innovation. Innovative competency is identified through a combination of knowledge, skills, attitudes, and motivation. Technology acceptance is delineated by perceived ease of use, perceived usefulness, user attitude towards technology, and the behavioral intention to adopt technology. Innovative leadership is characterized by team development capabilities, bold personality traits, adept organizational management, and pronounced social skills. Furthermore, an innovation-promoting organizational culture is described as one that nurtures involvement, consistency, adaptability, and a clear mission. These components collectively forge the foundation for the Revenue Department's innovative excellence in the digital economy era. Additionally, the article highlights the significance of an apt organizational structure, targeted human resource development, a unified vision with aligned goals, and proficient communication strategies as integral to the department's innovative achievements. Aimed at executives of the Revenue Department, this article serves as both a conceptual model and a strategic guideline to augment the department's innovative capacity, thereby enhancing operational efficiency in the rapidly evolving digital environment.

Keywords: The Success, Innovation Organization, Digital Economy Era

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INTRODUCTION

In the digital economy era, the outlooks of global economics is being reshaped by a wave of disruptions that challenge human ingenuity and organizational adaptability (Chandua & Chandu, 2020). This transformative era is characterized by an evolving economic paradigm, underpinned by a surge in innovative ideas, knowledge dissemination, advancements in information technology, and the expansive use of internet systems. Such a transformation heralds the advent of various economic models including the knowledge-based economy, digital economy, and information economy, positioning digital technology as a cornerstone for fostering economic development, enhancing organizational distinctiveness, and achieving excellence across sectors (Kotler et al., 2022). The emphasis on innovation as a principal goal within national development strategies is evident in initiatives across the globe, such as Innovate UK, A Nation of Makers in the United States, Made in China 2025, Make in India, Smart Nation Singapore, and South Korea's Creative Economy. This global trend underlines a competitive drive to harness digital technology and innovation for development, aiming to secure differentiation and a competitive edge across industries (Leyva-de la Hiz & Bolívar-Ramos, 2022; Kusumavalee, 2015; Khaosaat & Booncherdchoo, 2019).

In this era, organizational innovation becomes paramount for securing a competitive advantage, necessitating the overhaul of business processes, enhancement of management capabilities, and the cultivation of novel ideas. This need for innovation transcends all organizational boundaries, affecting both internal operations and external interactions (Khongmalai, 2019). Specifically, in the public sector, innovation is crucial for the transformation and enhancement of government services, with the aim of fostering sustainability and elevating citizen satisfaction. The innovation objectives within the government sector are comprehensive, targeting the upgrade of innovation capabilities, expansion of new product development opportunities, creation of new value in public services, pioneering of new business models, establishment of new standards in public and social services, and the promotion of human resource development for innovation both within and beyond organizational boundaries, in collaboration with stakeholders (National Innovation Agency, 2020).

Given this backdrop, the exploration of the Revenue Department's embodiment as an innovative entity in the digital economy becomes increasingly pertinent. This study aims to dissect the factors that have propelled the Revenue Department towards its recognition as an innovative organization, with the objective of understanding how it has fortified its capabilities, maintained steady growth, and continued to deliver exemplary service amidst the challenges and opportunities presented by the digital economic environment. This inquiry is not only crucial for understanding the mechanics of innovation within the public sector but also for gleaned insights that could inform broader strategies for innovation-driven growth in government services.

LITERATURE REVIEW

Concept of the digital economy era

In the 21st century, the global economic surroundings are undergoing a profound transformation, characterized by a shift towards a digital economic system catalyzed by rapid technological advancements. These developments have ushered in an era of innovative products, platforms, and business models, signifying a departure from traditional economic paradigms (Teekaput, 2021; Stock Exchange of Thailand, 2020). Nations around the globe find themselves in a robust competition to leverage digital technology, not merely as an adjunct but as a cornerstone for economic advancement. This competitive drive is rooted in the utilization of innovation to foster differentiation and secure competitive advantages, aiming to spur economic development and carve out a niche of excellence within the organizational spectrum across diverse industries (Kotler et al., 2022; Bolivar-Ramos, 2017). The urgency and intensity

of this trend are particularly evident as it permeates various sectors, highlighting the pivotal role of digital technology in shaping future economic outlooks.

Within this context, the Thai government has embarked on a strategic journey towards digital transformation, encapsulated in the Thailand Digital Government Vision 2021. This strategic framework is designed to steer the nation towards an innovation-driven economy and society, with a focus on developing a state-of-the-art digital infrastructure, enhancing the digital capabilities of the government sector, and fostering a cohesive and impactful digital development plan. The overarching ambition of transforming Thailand into an "Innovation Nation" accentuates a commitment to nurturing growth, embracing innovation, and catalyzing transformative economic and societal advancements. This vision is aimed at constructing a robust national innovation system that is expected to engender substantial economic and social reforms, setting a precedent for a comprehensive national developmental agenda (National Innovation Agency, 2019).

The era of the digital economy represents a paradigmatic shift, challenging traditional economic models and human capabilities, as it paves the way for a new economy accentuated by knowledge, innovation, and advanced digital technologies. This era, variously termed as the knowledge-based economy, digital economy, or information economy, highlights the indispensable role of digital technology in driving innovation and fostering the development of the national economic framework. It is through these lenses that digital technology emerges not just as a tool but as an essential catalyst for achieving organizational excellence and distinction, thereby molding the contours of the future economic and societal order.

Concept of innovation

Joseph Schumpeter is widely credited with pioneering the exploration of the concept of innovation in 1934, laying the groundwork for understanding how innovations emerge from the confluence of knowledge and the development of accessible inventions. This foundational view posits innovation as a pivotal force enabling organizations to secure a competitive edge amidst the fast-paced changes characterizing modern business settings. Morton (1971), in "Organizing Innovation: A Systems Approach to Technical Management", further refines this concept, portraying innovation as a process of renewal that involves not only the enhancement of existing practices but also the cultivation of latent potential within individuals, as well as within agencies or organizations. Moreover, Kahn (2018) distills innovation into three fundamental elements: ideas, processes, and outcomes, while Tidd and Bessant (2020) discuss innovation as the art of transforming extant opportunities into actionable and impactful new ideas. Alharbi (2021) expands on this definition by categorizing innovation as either the introduction of novel products or processes or the significant improvement and integration of existing ones.

The essence of innovation transcends the mere technological sphere, embodying both novel and unprecedented advancements within any given entity, be it an agency, organization, country, or the global stage. It is essential for innovation not only to introduce something new but also to be practicably implementable, capable of engendering economic, social, or intellectual advancements. The frequency and quality of innovations within an organization are pivotal in its evolution into what is termed an "Innovative Organization." This paradigm shift towards innovation-centricity is marked by a distinctive set of traits that nurture and promote creativity. In such environments, employees are not just encouraged but expected to adopt new ideas and alter their behaviors, accordingly, facilitating the development of innovative tools, systems, processes, policies, products, or services. This shift not only fosters economic growth but also delivers substantial social benefits, illustrating the profound impact of innovation on organizational transformation and societal advancement.

In sum, the concept of innovation is integral to the dynamism and competitiveness of modern organizations. It encapsulates a broad spectrum of activities, from the generation of new ideas

to their practical application, resulting in tangible benefits. By fostering an organizational culture that values and promotes innovation, entities can transform into bastions of creativity and progress, leveraging novel ideas and processes to yield significant economic and social returns. This transformative power of innovation emphasizes its critical role in not just navigating but thriving in the rapidly evolving business and societal environments.

Concept of Innovative Organization

The concept of an innovative organization represents a paradigm shift in modern organizational management, emphasizing the strategic renewal of organizational structures and behaviors to foster innovation (Szabo & Csontos, 2016). This approach is rooted in the belief that by embracing flexibility in management, decentralizing authority, and promoting a culture of collaboration, organizations can significantly enhance their potential for development and the creation of new business ventures (Drucker, 2015). Such organizations leverage a diverse array of knowledge to pioneer new management practices, innovate product and service offerings, and position knowledge as a pivotal asset for creative endeavors (Ardashkin et al., 2015). At the heart of an innovative organization is the relentless pursuit of innovation, manifesting through the initiation of novel projects, the refinement of operational methodologies, and the restructuring of organizational frameworks and processes. This ethos is sustained by leadership that champions change and creativity, fostering an environment conducive to innovation, effective human resource management, collaborative teamwork, and knowledge sharing, underpinned by a horizontal and adaptable organizational structure.

Moreover, the role of innovative organizations extends beyond internal dynamics, encompassing a thorough examination of external factors that influence organizational success (Junkrapor & Chienwattanasook, 2019). In the domain of public administration, innovation emerges as a critical imperative, driven by escalating expectations from citizens for superior government services. This evolving demand suggests the urgency for embedding innovation within the public sector, highlighting its significance as a central policy issue (Nampon Muanguaiporn, 2018). As such, the innovative organization transcends traditional management practices, employing a sophisticated blend of skill application, knowledge exploitation, and the transformation of knowledge into actionable insights. This strategic orientation equips organizations to navigate the complexities of the digital economy era, ensuring a collective commitment among all employees towards organizational excellence and adaptability.

In essence, the innovative organization embodies a comprehensive strategy for organizational renewal and competitive positioning in the digital age. By emphasizing continuous innovation, collaborative cultures, and flexible structures, these organizations not only adapt to but also shape the evolving economic setting. The commitment to leveraging knowledge as a cornerstone for innovation reflects the transformative potential of innovative organizations, marking a significant departure from conventional management practices towards a future-oriented approach that aligns with the dynamic demands of the digital economy. This forward-thinking model not only fosters organizational success but also contributes to broader societal advancement through enhanced public services and the cultivation of a vibrant innovation ecosystem.

The potential of the Revenue Department to be an innovative organization in the digital economy era

In the advent of the digital economy era, the Revenue Department has strategically restructured itself, embracing Agile methodologies to spearhead transformative changes in work practices and organizational culture towards becoming an Agile organization (Revenue Department, 2022). This transformation is directed towards optimizing revenue collection, tailoring tax policies for distinct groups, and enhancing taxpayer services with an emphasis on adaptability, output-orientation, and teamwork. Furthermore, the Department has leveraged digital technologies to establish a comprehensive taxpayer service system across various digital

platforms, aiming to epitomize E-government 4.0. This initiative encompasses the deployment of AI for tax collection analysis from Big Data, blockchain technology for VAT refunds to tourists, e-stamp systems, and the RD Smart Tax application for facilitating online tax declarations and payments, in line with the D2RIVE strategy which includes linking tax deduction data with external agencies (Revenue Department, 2022).

The pursuit of becoming an innovation-led organization is evident through the Revenue Department's development of the RD Smart Tax application and the Open API system, encouraging private sector collaboration in creating simplified tax filing applications. The department's commitment to innovation extends to employing a large database system enhanced by AI to refine Risk-Based Audit methodologies and prioritizing the use of blockchain technology and Big Data Analytics to improve taxpayer services. These measures depict the Department's strategic intention to leverage digital technology in delivering superior service, achieving alignment with strategic goals, and realizing tangible success, thus fostering an innovative organizational environment (Revenue Department, 2022).

Recognition of the Revenue Department's innovative strides came in 2022, when it was awarded the "Super Lert Rath" or Excellence Governance Award, signifying its position above all state excellence awards. This honor acknowledges the Department's unwavering dedication to its duties, culminating in exceptional and sustained performance, thus serving as a model agency. Additionally, the distinction of being the sole recipient of the Public Sector Management Quality Award 4.0 (PMQA 4.0) for three consecutive years highlights the Department's effective organizational development management towards embodying a government agency 4.0, characterized by an open and interconnected government sector, citizen-centric initiatives, and a culture that embraces smart performance and innovation (Revenue Department, 2022).

Furthermore, the Revenue Department's innovative service development was recognized with a prestigious government service award for the "e-withholding tax" (e-WHT) system, marking a global precedent as the first entity to establish an electronic withholding tax system. This system, utilizing web application technology, is designed to alleviate the burden of paper documentation for tax withholding, aligning with the Department's vision of becoming a leading tax agency driven by integrity, innovation, and a competent team, and fostering fiscal stability. These accolades and initiatives not only reflect the Department's commitment to innovation but also highlight its role as a pioneering organization within the public sector, adept at navigating the complexities of the digital economy era (Revenue Department, 2022).

Factors affecting the Revenue Department's success as an innovative organization in the digital economy era

A comprehensive literature review delineating the pathways to becoming innovative organizations accentuates specific determinants crucial for the Revenue Department's triumph in the digital economy. These determinants encompass an optimal organizational structure, concerted efforts in personnel development, the cultivation of a shared vision and objectives, along with effective communication strategies. Central to the Department's success as an innovative entity are four key factors:

1) Innovative competency

This concept encapsulates an individual's ability to identify opportunities for transformation, conceptualize novel ideas, and actualize innovations within the organizational setting to maximize efficiency, even when faced with limited resources. It entails a harmonious blend of traditional and innovative thoughts (Vila et al., 2014), crucially incorporating technological adeptness to serve and innovate for the benefit of customers or service recipients through both product and process innovations (Sato & Toju, 2021). The essence of innovative competency lies in fortifying an organization's competitive edge and enriching its problem-solving acumen.

It stimulates the ideation process and champions organizational innovation, marking a fundamental stride towards excelling as an innovative organization (Vila et al., 2014).

A paramount aspect of innovative competency among personnel involves merging innovative knowledge with skills, thereby equipping employees to craft products and service processes that precisely cater to customer needs. This integration extends to embracing technology and pioneering new processes to bolster efficient teamwork, ensuring seamless collaboration across team members (Khongmalai, 2019). Leadership plays a quintessential role in nurturing an environment conducive to innovation and leading the charge in organizational innovations. This leadership entails the courage to engage in creative thinking, make audacious decisions, and navigate the inherent risks associated with innovation. Organizational adaptation should also include forming a specialized entity or department dedicated to research and development, innovation, and the execution of a project-centric work paradigm.

Facilitating the creation of cross-functional teams amalgamating diverse competencies for innovation is paramount. Alongside, cultivating a positive outlook and instituting an effective motivational framework hold equal importance. Such a framework should blend non-monetary incentives like commendations, certificates, and awards, with monetary rewards, including bonuses for innovative contributions (Khongmalai, 2019). The innovative competency of personnel within pioneering organizations is characterized by four core elements: knowledge, skills, attitudes, and motivation (Khongmalai, 2019; Khaosatt & Booncherdchoo, 2019; Coll-Serrano et al., 2018), collectively forming the foundation for fostering innovation and securing the Revenue Department's position as a leader in the digital economy.

2) Technology acceptance

Technology acceptance plays a pivotal role in the seamless integration of new technologies within organizational workflows, acting as a cornerstone for enhancing operational efficiency. The adoption and effective utilization of technology hinge on its perceived ease of use and perceived usefulness, which together foster a positive attitude towards its adoption and culminate in a behavioral intention to employ technology resourcefully. Such an intention is critical for enabling users to perform tasks with greater efficiency and innovativeness. The facets of technology acceptance perceived ease of use, perceived usefulness, attitude towards use, and behavioral intention to use serve as foundational elements that drive the innovative application of technology in work processes or in the delivery of products and services. Embracing cutting-edge technologies such as Big Data, Data Analysis, Artificial Intelligence (AI), Internet of Things (IoT), Blockchain, Fintech, Cloud Computing, and 5G is essential for organizations aiming to distinguish themselves as innovators (Teekaput, 2021). Quality and timely information, facilitated by these technologies, becomes a critical asset for strategic decision-making, enhancing competitive capabilities (Serivichayaswadi & Jaroenwisan, 2019). Furthermore, the development strategy of Thailand 4.0 emphasizes leveraging information and communication technology (ICT) to innovate products and services, underscoring the importance of technology acceptance in realizing the vision of innovative development (Phoempongsachareon & Distanont, 2020).

In essence, technology acceptance encapsulates the behavioral response of individuals towards understanding and integrating technology into organizational management and operations, aiming to achieve strategic objectives. This complex process involves progressing from an initial perception of technology's ease of use and its usefulness to developing a positive attitude towards its application, and finally, to forming an intention to utilize technology effectively. The acceptance and implementation of technology by personnel within an organization are thus critical determinants of operational efficiency, especially in the context of Thailand 4.0, where technological advancement is pivotal to organizational success and competitiveness (Serivichayaswadi & Jaroenwisan, 2019). It is through the systematic adoption and innovative use of technology that organizations can truly transform their operations, meet the challenges

of the digital era, and achieve their goals, marking a significant stride towards becoming leaders in innovation and technology-driven development.

3) Innovative culture

Organizational culture plays a critical role in determining the success of an organization, acting as the bedrock upon which collaborative efforts and individual aspirations align to achieve collective objectives (Hogan & Coote, 2014). Davies and Buisine (2018) highlight that an essential trait of an effective organizational culture is the synergy among individuals striving for both personal and organizational goals. This culture embodies the shared norms, values, beliefs, and ideals that create a sense of social cohesion, essential for guiding employee behavior towards organizational standards and objectives (Martins & Terblanche, 2003; Robbins & Judge, 2016). Such a cohesive culture not only fosters a high-performance work environment but also enhances the organization's competitive edge by establishing clear guidelines for effective collaboration across all hierarchical levels, from top executives to frontline employees (Denison, 1990; Boonmatat, 2019). The significance of organizational culture as a catalyst for innovation is well-documented, with research indicating that internal politics and a culture resistant to failure, external ideas, or change pose the greatest threats to innovative endeavors. Studies by institutions like MIT Sloan emphasize organizational culture's paramount importance over factors such as labor, capital, and even national culture in driving radical innovation. Symbols, slogans, rituals, ceremonies, and principled statements are among the tools through which this culture of innovation can be instilled and perpetuated within the workforce, laying the groundwork for the development of an innovation-oriented organization (Teepapal, 2012).

The concept of an innovative culture encompasses various dimensions, including involvement, consistency, adaptability, and a clear mission, each contributing to the organization's agility and resilience in the face of change (Thailand Productivity Institute, 2019). Organizations committed to fostering such a culture are better positioned to evolve into leaders of innovation, capable of navigating the challenges and seizing the opportunities presented in this era of constant transformation. This multidimensional approach to cultivating an innovative culture is supported by a vast array of scholarly work, stressing the complexity and multifaceted nature of organizational culture's impact on innovation. It is through the deliberate shaping of this innovative culture that organizations can harness their full potential, driving sustainable growth and innovation in an increasingly digital and dynamic global economy.

4) Innovative leadership

Innovative leadership is fundamental to actualizing an innovative culture within organizations, necessitating its presence across all managerial levels to facilitate the translation of visionary ideals into actionable strategies. This form of leadership is essential for guiding organizations through the intricacies of change that are congruent with innovation-driven organizational strategies (Baryniene & Dauknyte, 2015). For an organization to navigate competitive environments and embrace sustainable change effectively, leaders must exhibit innovative leadership qualities that value and promote innovation at both individual and organizational scales (Alharbi, 2021). Additionally, they must align their leadership approach with the challenges of a disruptive world, incorporating new lifestyle adaptations and leveraging appropriate, efficient technologies for communication (Sota, 2021). The role of leaders in organizational transformation is pivotal; they are tasked with articulating the vision, goals, and new strategic directions to employees, encouraging widespread engagement in the innovation process and strategy (Tidd & Bessant, 2020), in accordance with Stamm (2008) and Davis (2019). This includes adapting management practices and incentivizing structures to meet organizational innovation objectives, underscoring the necessity of innovative leadership within the organizational context (Suwanwong, 2016).

Furthermore, organizations are urged to foster an innovative culture that not only champions the creation of innovation but also motivates and cultivates individual innovative competencies, emphasizing knowledge sharing and the creation of shared value. This culture promotes a commitment to organizational innovation development and a future-oriented perspective among employees (Lin, et al., 2011). Innovative leadership plays a critical role in developing such a culture, as leaders are expected to nurture an environment that welcomes new ideas and perspectives from all employees and stakeholders. By fostering brainstorming and collaboration, leaders set innovative objectives and motivate employees towards these goals, encouraging risk-taking in new methods or ideas and planning for risk management in innovation experimentation (Suwanwong, 2016). According to Wilson (2021), innovative leaders share seven key qualities: strategic vision, good listening skills, being an agent for change, willingness to take risks, effective communication, curiosity, and positive company culture. Thus, leadership is the art of influencing a group towards achieving a unified goal (Northouse, 2017), with exposure to new ideas and experiences paving the way for discovering innovative solutions (Suhana et al., 2019; Do Adro & Leitao, 2020). Leaders who are continually learning and exploring new possibilities can effectively develop themselves and their organizations (Yota. et al., 2021), emphasizing the importance of developing teamwork, an enterprising mindset, organizational management skills, social awareness, and a creative culture to propel the organization rapidly towards becoming a fully realized innovative entity (Thailand Productivity Institute, 2019; Rojwattanaboon, 2011).

In essence, the Revenue Department's success as an innovative organization in the digital economy era is influenced by four key factors. These factors are: 1) innovative competency, 2) technology acceptance, 3) innovative culture, and 4) innovative leadership, as depicted in Figure 1.

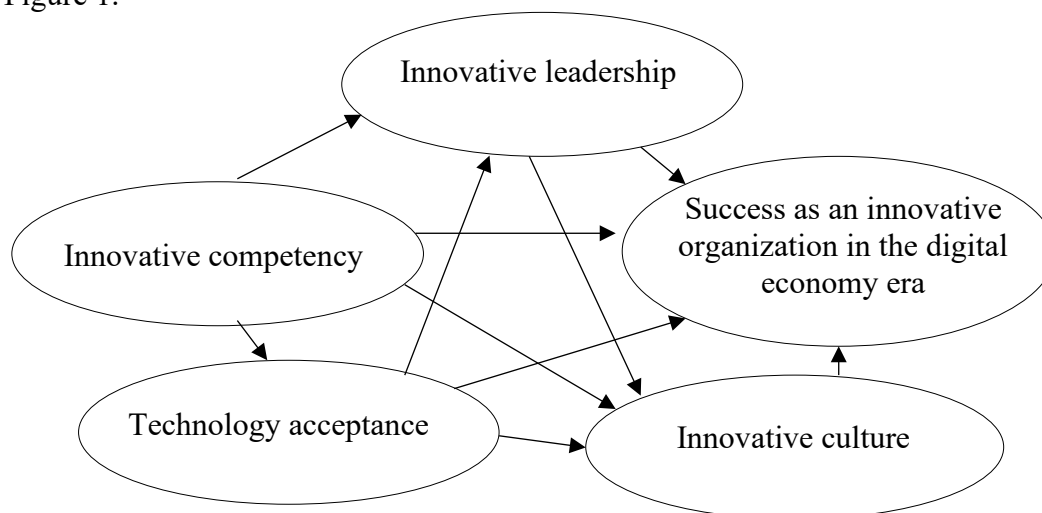


Figure 1 The model of factors affecting the Revenue Department's success as an innovative organization in the digital economy era.

The success of the Revenue Department as an innovative organization in the digital economy era

The Revenue Department's ascendancy as a beacon of innovation within the digital economy epoch is contingent upon four key elements: 1) an apt organizational structure, 2) an emphasis on human resource development, 3) the cultivation of a unified vision and objectives, and 4) proficient communication strategies (Tidd et al., 2020; Lin et al., 2011). These elements collectively underpin the department's innovative capacity, facilitating its successful navigation and growth within the digital economy.

- 1) The significance of an appropriate organizational structure cannot be overstated, serving as a foundational pillar that empowers teams to exploit their full potential. A flat organizational configuration is heralded for its efficacy in bolstering innovation, primarily through enhanced communication and decentralization (Ramstad, 2014; Junkrapor & Chienwattanasook, 2019). Furthermore, the construction of a network that promotes the fluid exchange of information and resources is instrumental in augmenting work efficiency and amplifying bargaining power, thereby propelling the organization towards its innovative objectives (Paisanpanichkul, 2017).
- 2) Human resource development is pivotal, encompassing the identification and cultivation of key organizational personnel, the formulation of strategic human resource management policies, the execution of comprehensive recruitment processes, the implementation of training and development initiatives, the conduction of performance assessments, and the management of compensation structures (Hsiao et al., 2014; Morakul et al., 2017). The agility and adaptability of personnel, fostered through meticulous training and an innovative work system organization, are crucial. Motivation, particularly through incentives that highlight social recognition and the innovative process evaluation, plays a vital role in engendering effective innovation (Chaffey & Smith, 2008; Paisanpanichkul, 2017).
- 3) The establishment of a shared vision and coherent goals is imperative. Leaders are at the forefront of disseminating this collective vision and novel strategies to the workforce. Through transformational and innovation leadership, an environment conducive to innovation is cultivated, enhancing employees' perception of their capabilities and, consequently, their creative aptitudes (Akay & Demirel, 2018; Jaiswal & Dhar, 2015).
- 4) Proficient internal communication is essential in ensuring that every member of the organization is aligned with the direction and historical context of ongoing innovations, thereby enriching the quality of ideas generated. Concurrently, external communication initiatives increase external stakeholders' awareness of organizational innovations and their benefits. This dual-pronged communication strategy also facilitates collaborations with research and educational institutions, fostering a more expansive innovation ecosystem (Junkrapor & Chienwattanasook, 2019).

CONCLUSION

The Revenue Department's remarkable accolade accumulation is a testament to its unwavering dedication to cultivating a culture of innovation. This dedication extends beyond mere recognition, reflecting a profound commitment to implementing both technological and non-technological innovations across every echelon of the organization. Such initiatives are inclusively designed to benefit a diverse cohort of personnel, spanning civil servants, permanent and temporary employees, and government officials, across both the central office and the extensive network of 12 regional Revenue Departments. This holistic approach to innovation has garnered widespread acknowledgment from various sectors, reinforcing the department's vanguard position in the innovation domain.

Further cementing its commitment, the Revenue Department endeavors to perpetuate the spirit of innovation within every facet of the organization, including the central office and all regional branches. This expansive vision encompasses collaborations with internal and external partners, both domestically and internationally, aiming to establish a tax base characterized by equity. Through innovative policy initiatives, digital transformation, and the establishment of a Tax Literacy Academy, the department seeks to address the evolving needs of new-generation taxpayers with a modern, accessible platform. In a significant collaborative effort with 11 financial institutions, the department has introduced the e-Withholding Tax system. This system notably alleviates the administrative burden associated with tax deduction certificates, statement submissions, and document management, offering around-the-clock document verification via the department's official website (www.rd.go.th).

The enduring success of the Revenue Department as an exemplar of innovation in the digital economy is contingent upon four critical factors: 1) innovative competency, which encompasses knowledge, skills, attitudes, and motivation; 2) technology acceptance, characterized by perceived ease of use, perceived usefulness, attitudes towards use, and the behavioral intention to use; 3) innovative leadership, which involves team development, distinctive personality traits (specifically, the courage to think and act boldly), organizational management skills, and social competencies; and 4) a culture that promotes innovation, comprising involvement, consistency, adaptability, and a clear mission culture. By strategically addressing these dimensions, the Revenue Department significantly bolsters its capacity to thrive as an innovative entity within the digital economy era.

This comprehensive strategy highlights a fundamental understanding: innovation is not merely about the introduction of new technologies but encompasses a broad spectrum of initiatives, including policy innovation, digital transformation, and educational efforts. Moreover, the emphasis on an inclusive approach to innovation, benefiting a wide array of personnel and stakeholders, alongside the strategic focus on key factors such as competency, acceptance, leadership, and culture, serves as a blueprint for other organizations aspiring to foster innovation within their domains. Through these concerted efforts, the Revenue Department not only enhances its operational efficiency and service delivery but also contributes to a broader ecosystem of innovation that benefits society at large.

SUGGESTIONS

To ensure the Revenue Department's successful transformation into an innovative organization within the digital economy, it is imperative that organizational leaders and executives across all levels meticulously establish and implement clear, strategic guidelines that address several critical factors. These include fostering technology acceptance to encourage the adoption and efficient use of new technologies, enhancing innovative competency among personnel to develop creative, problem-solving capabilities, embodying innovative leadership that inspires and guides the organization through digital transformation, and cultivating an organizational culture that actively promotes innovation. This comprehensive approach should aim at equipping staff across various sectors with the skills and mindset necessary to navigate the complexities of the digital economy, ensuring the seamless integration of e-services to meet the evolving needs of taxpayers efficiently, and ultimately, driving the department towards its strategic objectives of innovation, efficiency, and inclusivity in service delivery.

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