

Factors Influencing the Success of the Revenue Department's Innovation Organization in Digital Economy Era, Evidence in Thailand

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Abstract

This research aims to explore the determinants of organizational innovation within the Revenue Department during the digital economy era. Specifically, it investigates: 1) the pivotal factors contributing to organizational innovation, including innovation competency, technology acceptance, innovative leadership, and organizational innovation culture; 2) the underlying causal factors influencing organizational innovation success; and 3) the formulation of strategic guidelines to foster organizational innovation within the Revenue Department. Employing a mixed-method approach, the study involved a sample group of 423 Revenue Department personnel selected through stratified random sampling. Data collection utilized a 5-level Likert scale questionnaire, while data analysis employed structural equation modelling (Likert, 1967). Additionally, qualitative research methods, such as in-depth interviews with 16 key informants and subsequent content analysis, were employed. The research findings indicate that the Revenue Department demonstrates a high level of success in fostering organizational innovation, with innovation competency, technology acceptance, innovative leadership, and organizational innovation culture all exhibiting robust performance. Furthermore, the analysis reveals that innovation capabilities exert the most substantial overall influence on organizational innovation success, followed by organizational innovation culture, technology

acceptance, and innovative leadership, respectively. Guiding principles for enhancing organizational innovation success within the Revenue Department encompass organizational restructuring, employee development and empowerment, establishment of clear vision and goals, and facilitation of effective communication. These research outcomes offer a comprehensive framework and actionable insights for Revenue Department executives to optimize organizational innovation endeavours within the digital economy landscape, ultimately striving for heightened operational efficacy.

Keywords: Digital Economy Era, Innovation Organization, Innovative Competency, Technology Acceptance.

Introduction

In the contemporary digital economy landscape, characterized by the pervasive challenges of human capability, the economic paradigm is shaped by the dissemination of knowledge, emergence of novel concepts, proliferation of information technology, and integration of internet-based systems. Termed interchangeably as the knowledge-based economy, digital economy, or information economy, this epoch underscores the pivotal role of digital technology as a fundamental instrument for advancing economies rooted in innovation. This phenomenon not only propels the economic progression of nations but also engenders excellence and distinctiveness within organizations (Kotler, Keller, & Chernev, 2022). Observing the developmental trajectories of countries at both regional and global scales, it becomes apparent that "innovation" stands as the paramount objective in national advancement endeavours. Evidenced by initiatives such as Innovate UK in England, A Nation of Makers in the United States, Made in China 2025 in the People's Republic of China, make in India, Smart Nation in Singapore, and Creative Economy in South Korea, countries worldwide engage in a fervent competition to leverage digital technology and innovation as principal instruments for differentiation and competitive edge. This trend permeates across diverse industries (Kusumawalee, 2015; Leyva-De la Hiz & Bolívar-Ramos, 2022). Within the context of the digital economy era, organizational innovation emerges as the linchpin for cultivating competitive advantage, achieved through restructuring and procedural adjustments aimed at augmenting organizational managerial capacities. Central to this endeavour is the creation of value through the inception or assimilation of novel ideas sourced from internal and external realms (Kongmalai, 2019). Both public and private entities necessitate adaptation and alignment with global shifts to metamorphose into

"innovative organizations." Successful adaptation and enduring transformation constitute the dual imperatives incumbent upon organizations aspiring towards innovation. To embody the ethos of an innovation-centric entity primed for competition and sustainable progression, organizations must internally foster an innovation-driven culture to propel their evolution into fully-fledged innovative entities ([National Innovation Agency \(Public Organization\), 2019](#)). Countries vying for global eminence rely heavily on efficient public sector organizations to efficaciously drive national agendas. Developing nations harbouring ambitions of global leadership, such as South Korea, Singapore, or Taiwan, demonstrate adept utilization of innovative governmental systems and state mechanisms ([Namphol Muanguayphorn, 2018](#)). In the case of Thailand, the government has articulated the Thailand Digital Government Vision 2021, envisioning the nation's transformation into an "innovation nation" poised for growth and innovation-led socioeconomic alterations. This vision aims to establish a robust national innovation framework driving economic and societal metamorphoses ([National Innovation Agency \(Public Organization\), 2020](#)).

The Revenue Department, as a pivotal public sector entity responsible for tax collection to underpin national development and economic vitality, faces a perennial imperative to augment its operational efficacy amidst escalating annual tax collection mandates stipulated by governmental directives. In this milieu, the department's reliance on innovation, technological advancements, and the adeptness of its personnel and managerial cadre assumes paramount significance across all echelons. Elevating the calibre of management within the Revenue Department to catalyse the evolution of innovation-driven organizational paradigms and acclimating its personnel at all tiers to the exigencies of the digital economy epoch emerge as imperatives.

Aligning with its overarching vision of emerging as a preeminent entity in transparent and equitable tax collection, impelled by innovation and a cadre of adept personnel to bolster the nation's fiscal robustness ([Revenue Department, 2023](#)), the Revenue Department must cultivate innovative leadership, foster a culture conducive to innovation, embrace technological integration, and cultivate innovative competencies. To this end, the Revenue Department has articulated a comprehensive strategy aimed at perpetually transforming the organization into a bastion of

innovation by leveraging advancements in both technological and non-technological domains, thus equipping all personnel with the requisite acumen to navigate this trajectory adeptly. This strategic blueprint encompasses structural recalibrations, organizational development endeavours, technological augmentation initiatives, personnel capacity-building endeavours, attitudinal adjustments, motivational enhancements, and a penchant for embracing change in pursuit of its vision to metamorphose into an "Innovation Organization." This strategic recalibration is geared towards enhancing organizational efficiency and fortifying its capacity to attain the tax collection targets mandated by governmental authorities. Nevertheless, notwithstanding the Revenue Department's endeavours to consistently elevate tax collection thresholds, particularly amidst the fiscal exigencies precipitated by the transitional phase from COVID-19 containment measures in the fiscal year 2023, persistent lacunae and challenges in the tax collection framework persist, necessitating a continued reliance on innovation, technology, and the proficiency of personnel and managerial cadres across all tiers. It is imperative to delineate clear directives, encompassing diverse facets contributing to the Revenue Department's success in evolving into an innovative entity within the digital economy milieu, thereby ensuring a sustainable trajectory towards future fiscal prosperity.

With a focus on elucidating the determinants shaping the efficacy of the Revenue Department's innovative endeavours within the digital economy epoch, the researchers aim to scrutinize the trajectory toward establishing the department as an innovation-centric entity. The objectives encompass: 1) assessing the degree of attainment in fostering organizational innovation within the Revenue Department amidst the digital economy landscape, with a specific emphasis on innovation competency, technology adoption, innovative leadership, and the cultivation of an organizational culture conducive to innovation promotion; 2) delineating the factors underpinning innovation competency, technology adoption, innovative leadership, and the fostering of an innovation-promoting organizational culture that impinge upon the department's success in transitioning into an innovation-focused entity within the digital economy milieu; and 3) proffering guidelines delineating the pathways to success in propelling the Revenue Department towards innovation-

centricity within the digital economy era. The findings of this inquiry hold the potential to fortify and expand the Revenue Department's foothold within the digital economy epoch, with a strategic intent to furnish superlative services that bolster and enhance competitiveness on the economic front, broaden avenues for trade and investment on the global platform, and catalyse the nation's trajectory towards sustainable and robust prosperity.

Literature Review

Concepts and Theories Related to Success in Becoming an Innovative Organization

The notion of an innovative organization denotes a contemporary managerial paradigm or organizational metamorphosis directed towards novelty (Szabo & Csontos, 2016). Its objective is to systematically engender alterations in the attributes or behaviours of the organization through the orchestrated creation of innovations. These innovations pivot around competencies or differentiators that can be harnessed to propel further progression or instigate the inception of novel business ventures (Drucker, 2015). An innovative organization exhibits adeptness in managing innovations, promptly delivering valuable offerings to clientele, and swiftly adapting to market exigencies. This capability engenders competitiveness and engenders sustained business expansion for the organization. Namphol Muangauphorn (2018) contends that an innovative organization encompasses mechanisms for skill acquisition, application of knowledge, conversion of knowledge into wisdom, and steering organizational governance to conform to societal shifts in the digital economy era. In such entities, every individual is cognizant of the organization's triumph. Thossaphorn Sirisamphan (2017) asserts that the integration of innovation within the public sector catalyses organizational evolution towards innovativeness. This metamorphosis is characterized by streamlined operational systems and service provision, facilitated by policies, organizational frameworks, paradigms, and managerial processes within the organization. The quintessential indicators of an organization's innovativeness can be delineated through four primary components:

organizational structure, emphasis on personnel development, shared vision and objectives, and efficacious communication.

Concepts and Theories on Innovation Competency

Vila, Pérez and Coll-Serrano (2014) underscored the pivotal role of innovation competency in augmenting organizational competitiveness, enhancing problem-solving proficiencies, and fostering the genesis of novel ideas and innovations within the organizational framework. Sato and Toju (2019) accentuated the paramount importance of innovation competency in the digital economy era, particularly its efficacy in harnessing technology and innovation for the benefit of customers or service recipients. This encompasses advancements in product development and process refinement. Kongmalai (2019) underscored the instrumental nature of competency as a facilitator of success in attaining an innovative organizational status. The adeptness of employees in innovative competency, notably their acumen and innovative aptitudes, is pivotal, necessitating amalgamation to cultivate products and service processes aligned with customer requisites. Furthermore, the proficient integration of novel technology-enabled processes efficaciously bolsters collaborative endeavours within the organization. The innovative competency of personnel within innovative organizational settings encompasses a confluence of knowledge, skills, attitudes, and motivation.

Concepts and Theories on Technology Acceptance

Phermphongsacharoen and Disthanon (2020) delved into the significance of technology acceptance within the framework of Thailand's developmental trajectory under the Thailand 4.0 initiative. The emphasis is on leveraging information and communication technology to facilitate the development of products and services, thereby engendering the creation of innovative products. This aligns with the assertion by Seriwitchayasawat and Charoenwisan (2019), highlighting the pivotal role of personnel's acceptance and utilization of technology in shaping the operational efficiency of organizations within the Thailand 4.0 era. Information characterized by high quality, utility, and timeliness augments the competitive prowess of

organizations. Crucially, organizations can adopt key technologies to transition into innovative entities. The spectrum of embraced technologies encompasses Big Data, Data Analysis, Artificial Intelligence, Internet of Things, Blockchain, Financial Technology, Cloud Computing, and 5G ([Theekaphut, 2021](#)).

In essence, technology acceptance denotes the behavioural disposition of individuals towards comprehending and embracing technology for organizational management and operational purposes, aimed at realizing organizational objectives. This entails a systematic progression involving the perception of benefits, ease of usage, attitude towards utilization, and the intent to use.

Concepts and Theories on Innovation-Promoting Organizational Culture

[Davies and Buisine \(2018\)](#) underscored a pivotal characteristic of organizational culture: its role as a collective endeavour wherein individuals collaborate towards both organizational and personal objectives. This collective endeavour is defined as a set of norms, values, social ideals, or beliefs shared among organizational members. Organizational culture significantly influences organizational effectiveness ([Denison, 1990](#)), serving as a foundational element that permeates all levels of the workforce. Guidelines for collaborative work aimed at maximizing effectiveness or efficiency are integral to fostering high performance and competitiveness within the organization ([Bunmathat, 2019](#)). Organizational culture can be disseminated to employees through various means, including symbols, slogans, rituals, ceremonies, and mission statements ([Thipapal, 2007](#)).

Organizations often cultivate an organizational culture that fosters innovation or a creative ethos, aspiring to evolve into "Innovative Organizations". A culture conducive to innovation typically encompasses elements such as participative, cohesive, adaptive, and mission-driven cultural dimensions.

Innovative Leadership

[Stogdill \(1974\)](#) outlined six attributes of innovative leadership, known as the "Great Man" theory: physical traits, social background, intelligence, personality, task orientation, and social skills. [Alharbi \(2021\)](#) stressed the indispensability of innovative

leadership for organizational adaptation and sustainable competitiveness, necessitating executives to prioritize both individual and organizational innovation capabilities, adapting leadership qualities to evolving global circumstances. [Sota \(2021\)](#) emphasized leaders' pivotal role in communicating vision, objectives, and strategies to employees for organizational change, while fostering an innovative culture emphasizing creativity and motivational systems. [Wilson \(2021\)](#) identified seven qualities shared by innovative leaders, including strategic vision, active listening, adaptability, risk-taking, effective communication, continuous learning, and accountability. These qualities are instrumental in driving organizational change towards innovation ([Tidd & Bessant, 2020](#)).

In summary, innovative leadership is essential for organizational transformation towards innovation, encompassing team development, a daring and innovative mindset, management skills, and societal contribution. Based on this literature review, the researchers devised a structural model elucidating the relationships between variables, including success in becoming an innovative organization, innovative leadership, innovation-promoting organizational culture, technology acceptance, and innovative competency. The model comprises 20 observed variables, with the conceptual framework depicted in [Figure 1](#).

Research Hypotheses

1. The attainment of innovative organizational status within the Revenue Department during the digital economy era is directly contingent upon innovative competency, technology acceptance, innovative leadership, and the fostering of an innovation-promoting organizational culture.
2. The cultivation of an organizational culture conducive to innovation is directly shaped by innovative competency, technology acceptance, and innovative leadership.
3. Innovative leadership is directly shaped by innovative competency and technology acceptance.
4. Technology acceptance is directly shaped by innovative competency.

Research Conceptual Framework

Based on the investigation into the determinants influencing the achievement of innovative organizational status within the Revenue Department during the digital economy era, the researchers have delineated the research framework as follows:

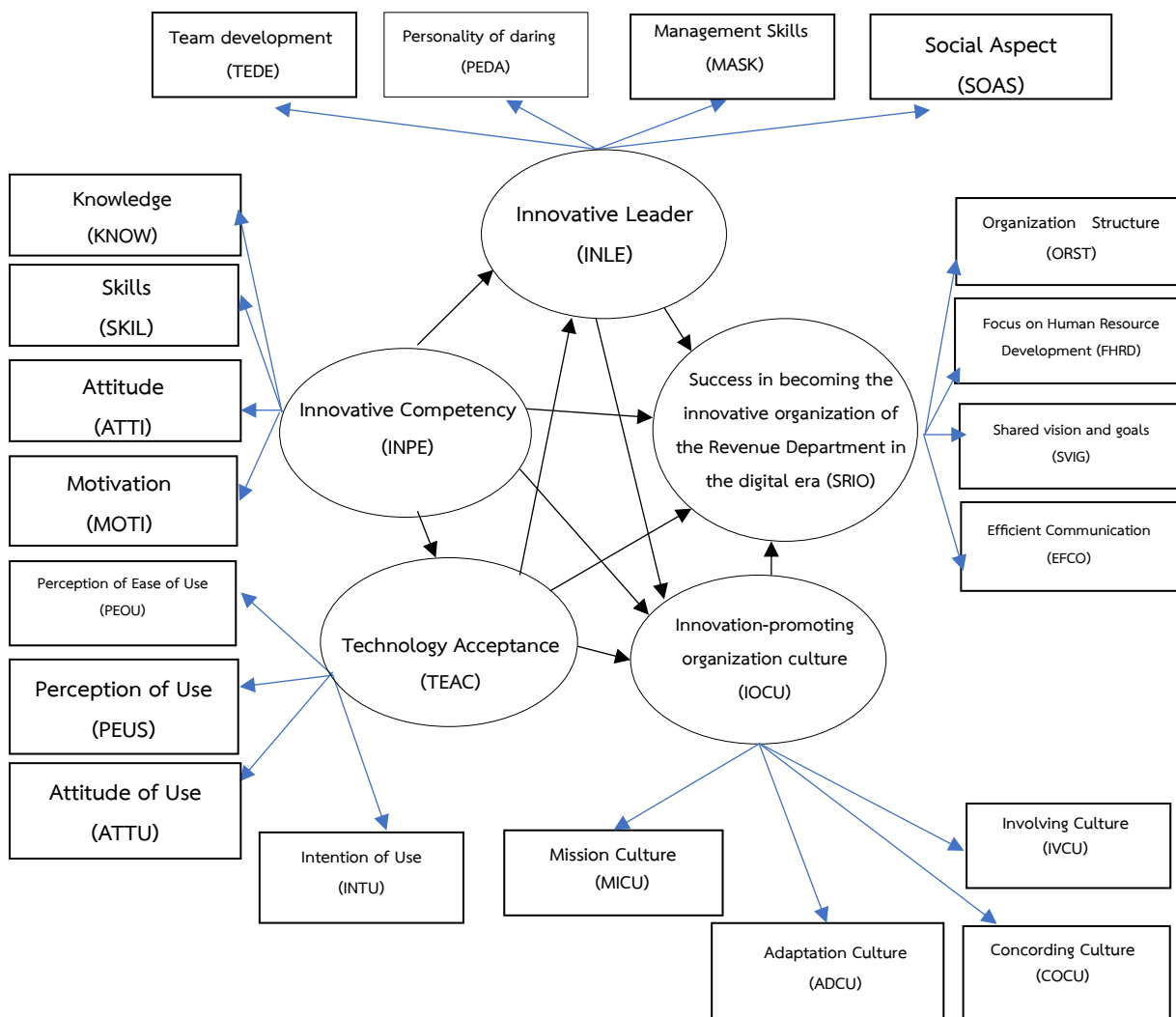


Figure 1: Research Conceptual Framework.

Research Methodology

Population and Sample

The quantitative research population comprises individuals regularly employed in agencies under the purview of the Revenue Department, encompassing both the central sector and the 12 revenue regions nationwide. The total population amounts to 21,346 individuals, categorized as 17,223 civil servants, 658 permanent

employees, 2,941 temporary employees, and 524 government employees (Revenue Department, as of July 27th, 2023).

Utilizing structural equation modelling (SEM) for data analysis, in accordance with the recommendation by [Schumacker and Lomax \(2016\)](#) that the sample size should exceed 20 times the number of observed variables, the researchers constructed a model comprising 20 observed variables within the conceptual framework. Given this criterion, the determined sample size of 423 individuals is deemed appropriate and adequate.

Concurrently, the qualitative research component employs purposive sampling to identify key informants representing a knowledgeable population capable of providing insights aligning with the research objectives at a profound and pertinent level ([Patton, 2015](#)). The total sample of 16 individuals is segmented into four distinct groups: Group 1 comprises four advisors/policy executives from the Revenue Department, Group 2 encompasses four executives from Revenue Regions 1-12, Group 3 comprises four personnel from the Revenue Department, and Group 4 consists of four recipients of tax services from the Revenue Department.

Research Tools

Regarding the quantitative research approach, data collection was facilitated through the administration of a questionnaire. Content validity of the questionnaire was evaluated by a panel of five experts, resulting in an Index of Consistency (IOC) of .974, indicating alignment with the research objectives. Reliability assessment was conducted using Cronbach's alpha coefficient ([Cronbach & Furby, 1970](#)), yielding a reliability coefficient of .989. Conversely, for the qualitative research component, semi-structured interviews served as the primary tool for data collection.

Data Collection

The researchers adhered to established protocols for gathering questionnaire data. A total of 423 questionnaires were distributed and subsequently collected in person from the sample group. Following the collection of all data from the

respondents, thorough examination was conducted, after which the data were prepared for subsequent analysis.

Regarding the acquisition of interview data, the following procedural steps were undertaken: 1) Scheduling of interviews, 2) Conducting the interviews, 3) Ensuring sufficiency of information by verifying data collected from key informants, and 4) Preparing interview data for further analysis.

Data Analysis

Following the completion of questionnaire data collection, statistical analysis was performed utilizing a statistical software package. Descriptive statistics were utilized to ascertain measures such as frequency, percentage, mean, and standard deviation. Structural equation modelling was then employed to examine the underlying patterns associated with the success of the Revenue Department in transitioning into an innovative organization within the digital economy era.

Conversely, for the analysis of interview data, content analysis techniques were employed. This involved leveraging concepts derived from documents and relevant research to bolster the analysis, thereby providing a comprehensive overview. Insights gleaned from related research studies, literature reviews, and interviews were integrated to identify observed variables and ascertain the broader picture.

Human Research Ethics

In this study, the researchers sought ethical approval from the Human Research Ethics Committee at Suan Sunandha Rajabhat University. Subsequently, the Committee granted approval and issued certificate number COE.2-320/2023, authorizing the commencement of the research endeavour.

Research Findings

The Level of Success in Becoming an Innovative Organization of the Revenue Department in the Digital Economy Era, Innovative Competency, Technology Acceptance, Innovative Leadership, and the Innovation-Promoting Organization Culture

The Revenue Department's attainment of innovative organizational status within the digital economy era hinges significantly on several pivotal factors: innovative competency, technology acceptance, innovative leadership, and the cultivation of an innovation-promoting organizational culture, all of which are deemed crucial at an elevated level.

Table 1: Level of success in being innovative organization of the Revenue Department in the digital economy era, innovative competency, technology acceptance, innovative leadership, and the innovation-promoting organization culture

| Factors | \bar{x} | S.D. | Level of Importance |
|--|-----------|------|---------------------|
| 1. Success in being innovative organization | 3.95 | 0.65 | High |
| 2. Innovative competency | 3.94 | 0.52 | High |
| 3. Technology acceptance | 4.19 | 0.57 | High |
| 4. Innovative leadership | 4.18 | 0.70 | High |
| 5. Innovation-promoting organization culture | 4.06 | 0.59 | High |

Causal Factors Influencing the Revenue Department’s Success in Becoming an Innovative Organization in the Digital Economy Era

The outcomes of assessing the model's congruence with empirical data yield the subsequent values: Chi-square value = 121.59, df = 103, p-value = 0.102, GFI = 0.97, AGFI = 0.94, RMR = 0.008, RMSEA = 0.021, CFI = 1.00, and CN = 478.39. Consequently, it is deducible that the structural equation modelling was suitable and aligned with the empirical data.

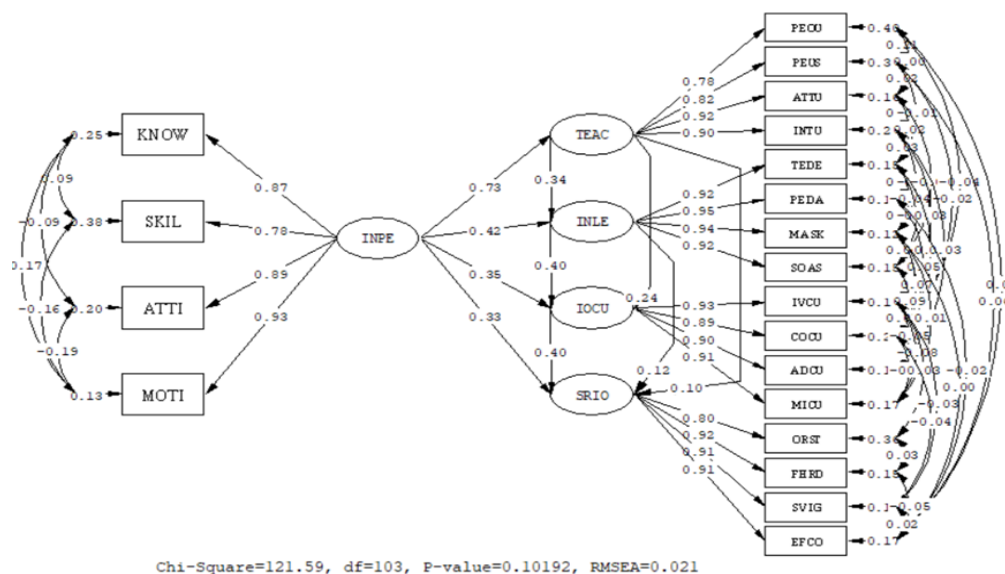


Figure 1: Path of Influence from the Structural Model (T-value)

From [Figure 1](#), the relationship path can be summarized as follows: Innovative Competency (INPE) exhibits the strongest direct influence on Technology Acceptance (TEAC), followed by direct impacts on Innovative Leadership (INLE), Innovation-promoting Organization Culture (IOCU), and success in being an innovative organization (SRIO), sequentially. Indirect effects are observed on SRIO, IOCU, and INLE, respectively. Technology Acceptance (TEAC) holds the most direct relationship with Innovative Leadership (INLE), succeeded by IOCU and SRIO, respectively, with indirect effects on SRIO and IOCU, respectively. Innovative Leadership (INLE) directly correlates with IOCU and SRIO, with indirect effects observed on SRIO. Additionally, the culture of Innovation-promoting Organization Culture (IOCU) directly relates to success in being an innovative organization (SRIO).

Table 2: Total Relations, Direct Relation, and Indirect Relation.

| Independent Variables | Causal Relationship | | |
|---|---------------------|----------|--------|
| | Direct | Indirect | Total |
| Innovative competency | 0.33** | 0.47** | 0.79** |
| Innovation-promoting organization culture | 0.40** | - | 0.40** |
| Technology acceptance | 0.10* | 0.19** | 0.29** |
| Innovative leadership | 0.12* | 0.16** | 0.28** |

** significant level of 0.01. *significant level of 0.05

From [Table 2](#), it is evident that among the causal factors impacting the Revenue Department's success in becoming an innovative organization in the digital economy era, innovative competency exhibits the highest overall association, with a coefficient of 0.79. Subsequently, innovation-promoting organizational culture, technology acceptance, and innovative leadership follow in descending order. Specifically, innovation-promoting organizational culture demonstrates the most direct correlation with success in becoming an innovative organization, with a coefficient of 0.40, followed by innovative competency, innovative leadership, and technology acceptance, sequentially. Innovative competency manifests an indirect relationship with success in becoming an innovative organization, with a coefficient of 0.47, followed by technology acceptance and innovative leadership. Notably, innovation-promoting organizational culture does not exhibit an indirect relationship with the Revenue Department's success in becoming an innovative organization in the digital economy era.

Approaches for Success in Becoming an Innovative Organization of the Revenue Department in the Digital Economy Era

From both quantitative and qualitative research, the Revenue Department's strategies for becoming an innovative organization in the digital economy era can be summarized. This highlights the significance of "innovative leadership," characterized by team development, a daring and proactive mindset, organizational management skills, and social adeptness, contributing to increased success in innovation. "Technology Acceptance" is also crucial, encompassing perceived ease of use, benefits, attitudes, and intentions of use. Moreover, fostering an "innovation-promoting organizational culture" is paramount, comprising participatory, unity, adaptive, and mission-oriented cultures. Additionally, "Innovative Competency" among personnel, comprising knowledge, skills, attitudes, and motivation, is pivotal for achieving success in innovation. These strategies are depicted in Figure 2, wherein innovative competency serves as the driving force at the base, while technology acceptance and innovation-promoting organizational culture occupy central positions. This diagram illustrates the direct, indirect, and combined influences of all latent variables affecting one another.

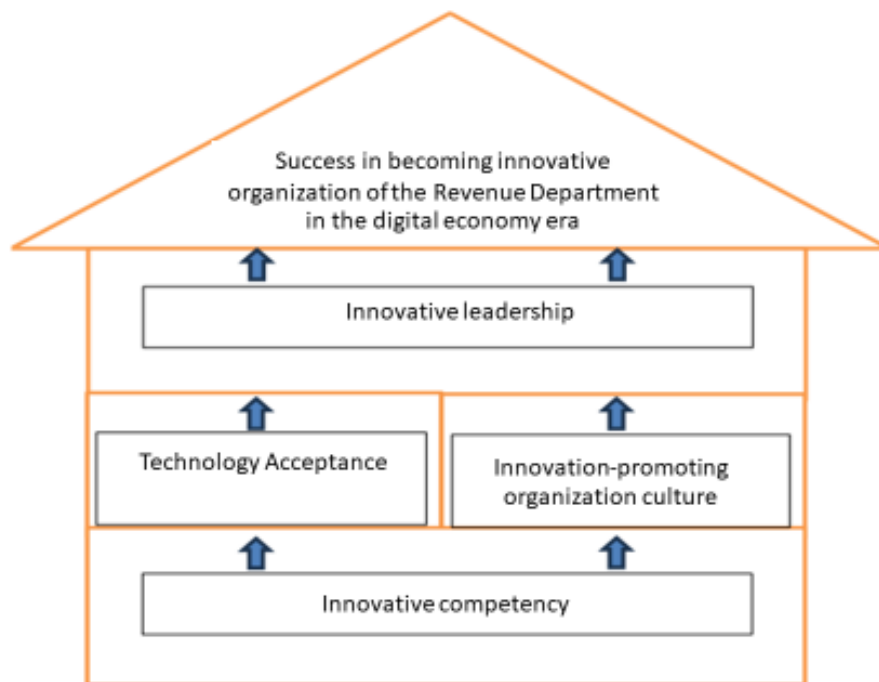


Figure 2: The Approaches for Success in Becoming Innovative Organization in the Digital Economy Era of the Revenue Department.

Discussion of Results

Based on the research findings concerning the determinants affecting the Revenue Department's achievement of innovative organizational status in the digital economy era, the researchers proceeded to elucidate a discourse on the outcomes. These findings are congruent with each hypothesized set as delineated below:

1. Innovative competency emerges as the primary driver of the Revenue Department's attainment of innovative organizational status in the digital economy era. It exerts the most significant direct influence on technology acceptance, succeeded by innovative leadership, innovation-promoting organizational culture, and success in becoming an innovative organization, respectively. Moreover, it indirectly impacts the latter three factors. This finding aligns with qualitative research outcomes, indicating that Revenue Department executives and personnel possess comprehensive knowledge, grasp the intricacies of their roles, exhibit positive work attitudes, and engage in continuous self-improvement. These attributes collectively bolster organizational innovation and enhance work performance. This observation is consistent with the research of [Kongmalai \(2019\)](#), which underscores the direct impact of innovative competency on innovation generation, as well as the study by [Khaosa-at and Buncherdchu \(2019\)](#), which underscores the integration of competency and innovation principles within innovative competency. It encompasses various facets such as knowledge, skills, attitudes, personality traits, motivation, and social roles, making it quantifiable, observable, and trainable. This concurs with Vila, Pérez and Coll-Serrano's (2014) notion that innovative competency entails an individual's ability to identify opportunities for change and innovate within their work environment, maximizing efficiency amid resource constraints. Consequently, the Revenue Department prioritizes the development of innovative competency among personnel at all levels, thereby culminating in the achievement of innovative organizational status. Moreover, concerted efforts toward technology acceptance, innovative leadership, and fostering an innovation-promoting organizational culture further facilitate goal attainment.

2. The innovation-promoting organizational culture exhibits the most direct correlation with the success of becoming an innovative organization (SRIO). It can be observed that the Revenue Department in the digital economy era fosters a robust organizational culture conducive to innovation, characterized by participatory, unity, adaptive, and mission-oriented cultures. This contributes to the progressive realization of innovative organizational goals. This observation is corroborated by qualitative research findings, which underscore that Revenue Department executives and personnel cultivate a professional work culture by instilling core values, understanding the strategic actions required to achieve organizational objectives, prioritizing teamwork, and demonstrating adaptability to change. This finding is consistent with the National Innovation Agency's (2019) proposition that organizational culture plays a pivotal role in fostering innovation by cultivating a milieu where creativity becomes a shared organizational sentiment. Furthermore, it aligns with the study conducted by [Siriyan, Charoensiri and Kenaphum \(2017\)](#) on innovative organizations, which identified leadership, organizational culture, organizational climate, and behaviours as factors influencing innovative organizational outcomes.
3. Technology acceptance demonstrates the most direct association with innovative leadership, followed by innovation-promoting organizational culture and success in becoming an innovative organization, respectively. It also exerts an indirect influence on the latter two factors. It can be observed that the Revenue Department in the digital economy era embraces technology acceptance, encompassing perceived ease of use, perceived benefits, attitudes toward usage, and intentions to use. These elements contribute progressively to the achievement of innovative organizational status and the cultivation of an innovation-promoting organizational culture. This observation aligns with qualitative research findings indicating that Revenue Department executives and personnel exhibit readiness to learn and utilize new information systems and innovations, recognizing their benefits and expressing intentions to use them. This finding is consistent with the study conducted by [Theerathanachaiikul \(2020\)](#), which highlighted the significant influence of digital technology factors on organizational innovation factors.

4. Innovative Leadership (INLE) exhibits a direct correlation with innovation-promoting organizational culture and success in attaining innovative organizational status, respectively. It also exerts an indirect influence on the latter. It is evident that the Revenue Department in the digital economy era embodies innovative leadership, characterized by team development, a daring and proactive mindset, as well as comprehensive organizational and social skills. These attributes contribute to the realization of innovative organizational goals and the cultivation of an innovation-promoting organizational culture. This observation is corroborated by qualitative research findings indicating that Revenue Department executives possess the capability to articulate a vision and drive organizational change, foster teamwork, and instil a culture of innovation. This finding resonates with the research conducted by [Chumwangwapi \(2018\)](#), which identified six variables directly influencing innovative organizational status, including innovative leadership, innovator development, effective teamwork, appropriate organizational structure, innovation-promoting organizational culture, and a creative organizational atmosphere. Furthermore, it aligns with the study by [Siriyan et al. \(2017\)](#), which underscored the significance of leadership, organizational culture, organizational climate, and behaviours in achieving innovative organizational outcomes. This finding is also supported by the research conducted by [Wongsapthawee, Avakiat and Siriwisitkul \(2021\)](#), which identified innovative leaders, organizational learning capabilities, and effective organization and personnel management as factors influencing innovative organizational status.

Recommendations

From the study and resultant findings, the researchers have amassed a body of knowledge amalgamating concepts and theories pertaining to the factors influencing the Revenue Department's success as an innovative organization in the digital economy era. Consequently, the researchers propose the following recommendations:

Recommendations Obtained from Research

Based on the research findings, the researchers have synthesized the following recommendations:

Innovative Leadership: Analysis revealed that the personality trait of daring to innovate holds the highest weightage, succeeded by organizational management skills, team development, and public social aspects. Consequently, Revenue Department executives and staff should prioritize cultivating innovative leadership characterized by a willingness to embrace change in innovation development. This entails fostering creativity, imagination, and a willingness to adopt novel approaches to driving sustainable innovation within the organization.

Technology Acceptance: Findings indicated that the attitude towards technology use and intention to utilize technology exhibit the greatest significance, followed by perceived benefits and ease of use perception. Hence, Revenue Department leaders should advocate for an open-minded approach towards technology adoption and express a serious commitment to utilizing technological systems in their operations. Personnel should demonstrate readiness to learn and utilize the organization's technological innovations, thereby influencing the successful transformation of the Revenue Department into an innovative organization.

Innovation-Promoting Organizational Culture: Results showed that the variable of common culture carries the most weight, followed by unity culture, cultural adaptation, and mission culture. Consequently, Revenue Department executives and staff should emphasize teamwork and team participation as integral components of fostering an innovative organizational culture. Personnel should be encouraged to share information, collaborate in their work, and align their efforts with the organization's objectives. Supporting the development of knowledge and skills among personnel is essential for driving organizational innovation.

Innovative Competency: Analysis revealed that knowledge holds the highest weight, followed by skills, attitude, and motivation. Thus, Revenue Department executives should implement policies aimed at fostering knowledge development and enhancing employees' understanding of their work roles. Personnel should possess knowledge of technological systems and innovations relevant to their tasks. Guidelines are necessary for personnel development across various domains, focusing on cultivating the knowledge and skills required for an innovation-driven organization.

Success of the Revenue Department as an Innovative Organization in the Digital Economy Era: Findings indicated that having a common vision and goals holds the greatest significance, followed by effective communication, personnel development, and organizational structure. Therefore, Revenue Department executives should clearly define the organization's vision, goals, and innovation strategy. Effective communication should be translated into actionable initiatives, and opportunities should be provided for all personnel to contribute to organizational innovation efforts, thus aligning with the goal of becoming an innovative organization.

Recommendations for Next Research

From the findings of the research, it is evident that innovative performance significantly influences the Revenue Department's success as an innovative organization in the digital economy era. Therefore, further investigation into innovative competency is warranted to enhance understanding and provide comprehensive guidelines for fostering success in innovation. Additionally, there is a need for more extensive exploration of other factors impacting success in becoming an innovative organization beyond the scope of existing concepts, theories, and research. This should encompass areas such as government policies, knowledge management, learning organizations, organizational innovation, and organizational climate, aiming to refine and diversify the model comprehensively. Moreover, regarding qualitative research methodologies utilized in this study, employing a broader range of data collection methods, including meetings, small groups, brainstorming sessions, and focus groups, should be considered in future studies to enrich data collection processes and deepen insights.

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