Factors Affecting the Submission of Financial Statements via the DBD e-Filing System of a Corporation Registered with the Department of Business Development in Prachuap Khiri Khan Province

Pimpavee Maneewong, Napaporn Narktim, Supavadi Maneewog, Urai Makkana, Bundit Anuyahong

Abstract: The DBD e-Filing system is a financial statement submission system which is prepared to replace the submission of the original financial statements as a document form leading to increase efficiency and convenience for clients. This research aimed to: 1) study the level of knowledge and understanding of the juristic person responsible for submitting financial statements via DBD e-Filing system; and 2) to study factors affecting the submission of financial statements via DBD e-Filing system of a juristic company registered with the Department of Business Development. The samplings of this study were 400 juristic persons registered with the Department of Business Development in Prachuap Khiri Khan Province derived through Stratified Random Sampling technique. Mean scores, S.D, t-test and F-test (ANOVA and MANOVA) were formulated for data analysis. The findings were as follows: 1) Entities responsible for submitting financial statements had a high level of knowledge and understanding in the submission of financial statements via the DBD e-Filing system both in overall and in each aspect; and 2) Factors affecting the submission of financial statements via the DBD e-Filing system were: a juristic person responsible for submitting financial statements of education levels and different status had a different influence on the submission of financial statements with statistically significant difference at 0.05 level through knowledge and understanding in the submission of financial statements and ease of use and usefulness in using the system. Moreover, all three factors were shown a positive impact on the submission of financial statements via the DBD e-Filing system.

Keywords: Submitting Financial Statements of DBD e-Filing System, Knowledge and Understanding of DBD e-Filing System

I. INTRODUCTION

The advancement of the changing world has resulted in the evolving economic, social and cultural model everywhere around the world, especially linking to exchange information as well as spreading influence on each other especially in the fields of economy and information technology [1]. Nowadays, access to information is now easier and more convenient, free of distance, time and location limitations as a result of the effective communication of information technology and improved progressively day by day which the dependence of information due to the increasing in internet system. The Department of Business Development is a government agency that plays an important role in the national economic development starting from business registration providing business information services for both the public and private sectors including promoting business development to be competitive in the market of trade and services. Department of Business Development, therefore, is responsible for various work systems in order to develop and support the growth of the business sector and economic trends that are growing continuously [2].

Department of Business Department Electronics Filing or, in short, DBD e-Filing is innovation in providing new electronic financial statement transfer service. For Thailand, this innovation has been started for 22 countries around the world which Thailand is the second country in the ASEAN region. The Department, however, has canceled accepting the traditional documented form of financial statements which are in paper format, and forced juristic persons to submit financial statements to the Department of Electronic Business Development (DBD e-Filing) within 31 May 2016 according to the announcement of the Department of Business Development on Rules and Procedures for Filing Financial Statements 2015 dated April 10, 2015, results in juristic persons responsible for submitting financial statements to the Department of Business Development to comply with this announcement since 4 September 2015 onwards. The main principles are juristic persons are required to file financial statements, audit annual report and a copy of the minutes of the shareholders’ meeting electronically within the period specified by law.
This includes the cases that cannot be filed via electronic system to submit individually or deliver by post within the specified period [3]. The Department of Business Development has initiated an innovative service for receiving financial statements via electronic system or “DBD e-Filing”. It is an application of XBRL technology which is an international standard technology to replace the original documented form of financial statements. This will lead to increasing efficiency and increasing service channels [4] through the system of submitting financial statements to the Department of Electronic Business Development. There are many benefits, such as it is a convenience for the delivery of the financial statements of the juristic person because it is easy, convenient and fast. Moreover, the system is used to reduce procedures, save time and money for both government and corporate entities, and it also be a link to information and collaboration between government agencies together. On the operator side, there is no need for duplicate work in the form of duplicate data recording. As a result, all data users can access information more quickly, reducing gaps and disparities in access to government information and services.

However, there are obstacles and limitations for providing electronic government services as discussed by Sanubon et al. [5] who demonstrate five problems and obstacles as 1) Access as measured by access to privacy and security data; 2) Technical as measured by system data integration, technology change and maintenance; 3) Personnel as measured by the satisfaction of system users and adjustment of culture of use; 4) Service delivery, measured from integrated financial transaction management and service provision; and 5) Resource aspects based on machinery, equipment and human resources. This is, furthermore, related to the study of Ragchatjarean [6] who points out that electronic services require the state to invest in information technology infrastructures. Strict levels of monitoring and access must be increased.

The researcher is, therefore, interested in studying the factors affecting the submission of financial statements through the DBD e-Filing system of a juristic company registered with the Department of Business Development. When implementing the DBD e-Filing system, how might a juristic person registered with the Department of Business Development have an impact on accounting operations? The results obtained from this research could be used as a guideline for juristic persons registered with the Department of Business Development in applying for the DBD e-Filing system, and enhance the quality of financial statement submission, which has resulted in the development and upgrading of financial reporting standards in Thailand to be more international.

II. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

1) Knowledge and understanding in the submission of financial statements. According to the study, the knowledge and understanding in the submission of financial statements are arise from the application of the DBD e-Filing system including experience in the application, technology complexity, ease of use, the ability to control applications, getting financial value, and fund and social factors [7], [8]. The hypothesis was demonstrated as follows:

H1 The knowledge and understanding in the submission of financial statements affects the perception of the use of DBD e-Filing system.

2) The perception of ease of use. According to the study, the adoption of the ease of use of the DBD e-Filing system is social influence. The complexity of using technology and the theory of TAM 3 can be seen that all external factors have a direct impact on perception of ease of use [9], [10], [11], [12], [13].

H2 The perception of ease of use affects the perception of the use of the DBD e-Filing system.

3) Perception of information quality. According to the study, the perceptions of data quality are arises from the application of DBD e-Filing system including data qualification factor, user knowledge factor, training sufficiency factors and the perception of information quality affects the perception of the benefits of the use of the technology adoption model, factors for change in report format and data security factors (Technology Acceptance Model 3 or TAM 3) [8], [14]. It can be made as a hypothesis as follows:

H3 The perception of data quality affects the perception of the use of DBD e-Filing system.

4) The benefits of using the system. According to the study, the usefulness of using the DBD e-Filing system is the perceived ease-of-use latency variable which has a positive direct influence on the perceived benefit. The positive direct and indirect have influences on active attitudes and positive indirect influences on intentional behavior [12], [15]. It can be made as a hypothesis as follows:

H4 The perception of the usefulness of the system impacts the perception of the use of the DBD e-Filing system.

Related theories

1) Technology Acceptance Model: TAM)

Technology adoption is the study of factors that influence the adoption or the decision to use a new technology about when users will use it and how they are likely to use it. As shown in a following model, it can be explained that External Variables will create awareness of the benefits of use or Perceived Usefulness, and Perceived Ease of Use which affects Attitude towards Use cause the intention to use technology. Finally, there will be actual use following
2) Technology Acceptance Model 2: TAM 2)

According to Venkatesh & Davis [16], a new technology acceptance called Technology Acceptance Model 2 or TAM 2 is developed in order to explain the user acceptance of the technology more clearly, and explain more individual reasons for using technology effectively. This new model presents seven factors to identify reasons that precede the perceived benefit of use. It is divided into two main groups 1) A group of factors that influence society and 2) A group of factors that are characteristic of the system. These factors are used to form the structure of the Technology Acceptance shown below. Factors in the process group that influence society consists of the Subject Norm and Image. The rest of the factors are in the system specific group which composed of Job Relevance, Output Quality, Result Demonstrability and Perceived Ease of Use. In addition, the model has variables that are classified as Stimuli or Moderators including voluntariness which is the level of awareness that technology will be used voluntarily, and experience which is the level of experience that arise from action.

3) Concept and Model of factors affecting the delivery of financial statement through the DBD e-Filing system of a juristic company registered with the Department of Business Development applied from technology acceptance theory, and Technology Acceptance Model 3 or TAM 3 explains cognitive factors in the submission of statement, ease of use and the perception of Ease of use, Quality of information and the Benefits of using the system that affect the efficiency of using the DBD e-Filing system. The relationship is presented as shown in Figure 3:
2.1 Research Objectives

1) To study the level of knowledge and understanding of juristic persons responsible for submitting financial statements via DBD e-Filing system; and

2) To study the factors affecting the submission of financial statements through the DBD e-Filing system of juristic companies registered with the Department of Business Development.

2.2 Research Scope

This research studies factors affecting the submission of financial statements through the DBD e-Filing system of juristic companies registered with the Department of Business Development in Prachuap Khiri Khan Province. A model for quantitative research was created. The population in this study was 1,256 juristic persons registered with the Department of Business Development in Prachuap Khiri Khan Province derived through Stratified Random Samplings technique. Samples in this study were 400 juristic persons registered with the Department of Business Development. Data was collected in Prachuap Khiri Khan Province from October 2019 to March 2020.

III. RESEARCH METHOD OR METHODOLOGY

This study was quantitative research using the questionnaires to collect data from juristic persons registered with the Department of Business Development in Prachuap Khiri Khan province. The population of the study was 1,256 juristic persons registered with the Department of Business Development in Prachuap Khiri Khan province and the samplings were 400 juristic persons registered with the Department of Business Development in Prachuap Khiri Khan province in November 2019- January 2020.

The online questionnaire was used as data collection structured from a theoretical study outline on the adoption of information technology organized in three steps: 1) Studying concepts, theories and literature related to technology acceptance and apply them to suit the research work and the established target groups to guide the construction of questionnaires covering the contents of specific terminology; 2) Studying the criteria and methods for creating questionnaires from documents and literature related to factors affecting the submission of financial statement through the DBD e-Filing system of juristic companies registered with the Department of Business Development to increase confidence in determining the technology acceptance factor and to improve it to create a questionnaire; and 3) Consulting with experts to discuss the consistency of the study issue with the research framework. The tools were used to collect preliminary data to measure the consistency of the study issues with the research framework, and reliability testing by Factor Analysis and Cronback Alpha analysis. Factor analysis results and questionnaire reliability with all values greater than 0.7 which reflects that the questionnaire was able to measure variables appropriately and reliability from the model framework. The researcher used descriptive statistics to analyze the level of opinions on the factors affecting the submission of financial statements through the DBD e-Filing system, standard deviation. The questionnaire was characterized by a 5-level approximation scale and data analysis statistics, S.D, t-test, F-test (ANOVA and MANOVA).

IV. RESULTS AND DISCUSSION

The demographic variables found out as followings: 1) The majority of respondents were female (90%). Their age was between 31 to 40 years (72%), followed by 20-30 years (20%). Their education was bachelor degree (80%), followed by diploma level (18%). Their marital status was single (50%), followed by married (46%). Their work experience was 3-5 years (52%), followed by 5-10 years (27%). For channel for submission of financial statement, through DBD e-Filing (68%), followed by in person to the Department of Business Development (31.2%). The method of submission of financial statements through DBD e-Filing, e-Form (54.05%), followed by the submission of financial statement through DBD e-Filing, XBRL in Excel (45.95%).

Table 1: Results of the understanding of the financial statement submission program through DBD e-Filing.

<table>
<thead>
<tr>
<th>Level of knowledge and understanding in submitting financial statement through DBD e-Filing</th>
<th>X</th>
<th>S.D.</th>
<th>Level</th>
</tr>
</thead>
<tbody>
<tr>
<td>Knowledge and understanding in submitting financial statement</td>
<td>4.08</td>
<td>0.42</td>
<td>High</td>
</tr>
<tr>
<td>Ease of use</td>
<td>4.16</td>
<td>0.44</td>
<td>High</td>
</tr>
<tr>
<td>The benefit of using the system</td>
<td>4.07</td>
<td>0.34</td>
<td>High</td>
</tr>
<tr>
<td>Quality of Information</td>
<td>3.49</td>
<td>0.48</td>
<td>moderate</td>
</tr>
<tr>
<td>Total</td>
<td>3.95</td>
<td>0.29</td>
<td>High</td>
</tr>
</tbody>
</table>

The level of knowledge and understanding of the juristic person responsible for submitting the financial statement through DBD e-Filing system in overall was at a high level ( X = 3.95). When considering each aspect, it was found Ease of Use, Knowledge and understanding in the submission of financial statements and Usefulness in the using system were at a high level ( X = 4.16, X = 4.08 and X = 4.07, respectively) whereas Information quality was at a moderate level ( X = 3.49).
Respondents with different educational levels had statistically significant differences at 0.05 level in knowledge and understanding of the electronics submission of financial statement or DBD e-Filing system.

### Table 3: Knowledge comparison of the different marital status respondent’s understanding of the submission of financial statements via DBD e-Filing system (ANOVA)

<table>
<thead>
<tr>
<th>Submit financial statement via DBD e-Filing</th>
<th>Source of Variance</th>
<th>df</th>
<th>SS</th>
<th>MS</th>
<th>F</th>
<th>p-value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>Between groups</td>
<td>2</td>
<td>0.507</td>
<td>0.253</td>
<td>3.157</td>
<td>0.047*</td>
</tr>
<tr>
<td></td>
<td>Within group</td>
<td>97</td>
<td>7.780</td>
<td>0.080</td>
<td>3.157</td>
<td>0.047*</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>99</td>
<td>8.287</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Statistically significant difference at 0.05

Respondents with different status had statistically significant differences at 0.05 level in knowledge and understanding of the electronics submission of financial statement or DBD e-Filing system.

### Table 4: A comparison of the knowledge and understanding of the submission of financial statements via DBD e-Filing system of respondents with different education levels (MANOVA)

<table>
<thead>
<tr>
<th>Test statistics</th>
<th>Submit financial statement via DBD e-Filing</th>
<th>Hypothesis df</th>
<th>Error df</th>
<th>F</th>
<th>p-value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pillai’s trace</td>
<td>4 aspects</td>
<td>8.000</td>
<td>190.000</td>
<td>2.075</td>
<td>0.040*</td>
</tr>
<tr>
<td>Wilks’ lambda</td>
<td>4 aspects</td>
<td>8.000</td>
<td>188.000</td>
<td>2.107</td>
<td>0.037*</td>
</tr>
<tr>
<td>Hotelling’s trace</td>
<td>4 aspects</td>
<td>8.000</td>
<td>186.000</td>
<td>2.137</td>
<td>0.034*</td>
</tr>
<tr>
<td>Roy’s largest root</td>
<td>4 aspects</td>
<td>4.000</td>
<td>95.000</td>
<td>3.857</td>
<td>0.006*</td>
</tr>
</tbody>
</table>

* Statistically significant difference at 0.05

Respondents with educational levels had statistically significant differences at 0.05 level in knowledge and understanding of the electronics submission of financial statement or DBD e-Filing system.

### Table 5: Mean Comparison of the different marital status respondent’s in knowledge and understanding of the submission of financial statements via DBD e-Filing system (ANOVA)

<table>
<thead>
<tr>
<th>Age</th>
<th>unmarried</th>
<th>married</th>
<th>divorced</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unmarried</td>
<td>4.02</td>
<td>4.17</td>
<td>3.65</td>
</tr>
<tr>
<td>Married</td>
<td>4.02</td>
<td>-</td>
<td>0.114</td>
</tr>
<tr>
<td>Divorced</td>
<td>4.17</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

* Statistically significant difference at 0.05

Respondents with different marital status had different knowledge and understanding of submitting financial statements through the DBD e-Filing system with the statistical significance at 0.05.
Factors Affecting the Submission of Financial Statements via the DBD e-Filing System of a Corporation Registered with the Department of Business Development in Prachuap Khiri Khan Province

Table 6: A comparison of the knowledge and understanding of the submission of financial statements via DBD e-Filing system of respondents with different experiences (ANOVA)

<table>
<thead>
<tr>
<th>Submit financial statement via DBD e-Filing</th>
<th>Source of Variance</th>
<th>df</th>
<th>SS</th>
<th>MS</th>
<th>F</th>
<th>p-value</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Between groups</td>
<td>4</td>
<td>1.303</td>
<td>0.326</td>
<td>4.431</td>
<td>0.003*</td>
</tr>
<tr>
<td></td>
<td>Within group</td>
<td>95</td>
<td>6.984</td>
<td>0.074</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>99</td>
<td>8.827</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* Statistically significant difference at 0.05

Respondents with different experiences had statistically significant differences at 0.05 level in knowledge and understanding of the submission of financial statements via DBD e-Filing system.

Table 7: A comparison of the knowledge and understanding of the submission of financial statements via DBD e-Filing system of respondents with different experiences in each aspects (MANOVA)

<table>
<thead>
<tr>
<th>Test statistic</th>
<th>Submit financial statement via DBD e-Filing</th>
<th>Hypothesis</th>
<th>Error</th>
<th>F</th>
<th>p-value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pillai's trace</td>
<td>4 aspects</td>
<td>16.00</td>
<td>380.00</td>
<td>1.903</td>
<td>0.019*</td>
</tr>
<tr>
<td>Wilks' lambda</td>
<td>4 aspects</td>
<td>16.00</td>
<td>281.702</td>
<td>1.954</td>
<td>0.016*</td>
</tr>
<tr>
<td>Hotelling's trace</td>
<td>4 aspects</td>
<td>16.00</td>
<td>362.00</td>
<td>1.980</td>
<td>0.014*</td>
</tr>
<tr>
<td>Roy's largest root</td>
<td>4 aspects</td>
<td>4.00</td>
<td>95.000</td>
<td>5.692</td>
<td>0.000*</td>
</tr>
</tbody>
</table>

* Statistically significant difference at 0.05

Respondents with different experiences had statistically significant different at 0.05 level in knowledge and understanding of the submission of financial statements via DBD e-Filing system in each aspect.

Table 8: Mean Comparison of the respondent with the different work experience on knowledge and understanding of the submission of financial statements via DBD e-Filing system

<table>
<thead>
<tr>
<th>Dependent Variable</th>
<th>Univariate Tests</th>
<th>SS</th>
<th>df</th>
<th>MS</th>
<th>F</th>
<th>p-value</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. knowledge and understanding of financial statement</td>
<td>Contrast Error</td>
<td>2.994</td>
<td>14.133</td>
<td>4</td>
<td>0.749</td>
<td>5.032</td>
</tr>
<tr>
<td></td>
<td>Error</td>
<td>1.449</td>
<td>22.818</td>
<td>95</td>
<td>0.362</td>
<td>1.551</td>
</tr>
</tbody>
</table>

* Statistically significant difference at 0.05

Respondent with the different work experience on knowledge and understanding of the submission of financial statements via DBD e-Filing system had statistically significant differences at 0.05 level. When considered in each variable, it was found that 1) knowledge and understanding of submission of financial statement, 2) ease of use and 3) the benefits of using the system, had statistically significant differences at 0.05 level respectively.

V. SUMMARY AND CONCLUSIONS

According to the study, the conclusion was presented as follows;

1. The level of knowledge and understanding of the juristic person responsible for submitting the financial statement through DBD e-Filing system in overall was at a high level ( \( \overline{X} = 4.16 \), \( \overline{X} = 4.08 \) and \( \overline{X} = 4.07 \), respectively) whereas Information quality was at a moderate level ( \( \overline{X} = 3.49 \)). When considering each aspect, it was found Ease of Use, Knowledge and understanding in the submission of financial statements and Usefulness in the using system were at a high level ( \( \overline{X} = 4.16 \), \( \overline{X} = 4.08 \) and \( \overline{X} = 4.07 \), respectively) whereas Information quality was at a moderate level ( \( \overline{X} = 3.49 \)).

2. Respondents with different educational levels had statistically significant differences at 0.05 level in knowledge and understanding of the electronics submission of financial statement or DBD e-Filing system.
3. Respondents with different status had statistically significant differences at 0.05 level in knowledge and understanding of the electronics submission of financial statement or DBD e-Filing system.

4. Respondents with educational levels had statistically significant differences at 0.05 level in knowledge and understanding of the electronics submission of financial statement or DBD e-Filing system.

5. Respondents with different marital status had different knowledge and understanding of submitting financial statements through the DBD e-Filing system with the statistical significance at 0.05.

6. Respondents with different experiences had statistically significant differences at 0.05 level in knowledge and understanding of the submission of financial statements via DBD e-Filing system.

7. Respondents with different experiences had statistically significant different at 0.05 level in knowledge and understanding of the submission of financial statements via DBD e-Filing system in each aspect.

8. Respondent with the different work experience on knowledge and understanding of the submission of financial statements via DBD e-Filing had statistically significant different at 0.05 level. When considered in each variable, it was found that 1) knowledge and understanding of submission of financial statement, 2) ease of use and 3) the benefits of using the system, had statistically significant differences at 0.05 level respectively.

**DISCUSSION**

Juristic persons are responsible for submitting the financial statement via DBD e-Filing system for public relations as well as organizing a training program. Therefore, those who are responsible for submitting financial statement require the knowledge and understand of the process of DBD e-Filing system, for instance registration as a member of DBD e-Filing, Username and Password instructions, and retrieving a confidential code. This includes the format of submission the financial statement via DBD e-Filing effectively. This is relevant to the statement of Lamnow [17] who advocates that submitting financial statement via DBD e-Filing supports the ongoing audit of the auditor. It also facilitates the accounting professional to submit financial statement to the relevant regulatory authorities, beneficial to the professional technologist who will be applied to the work involved and be able to connect with the people outside the organization in the manner of Electronic Data Interchange (EDI) or help to work better together with different partners. This is consistent with the concept of [18] indicating that objectives of the Department of Business Development are the companies have to submit financial statements to the Department of Business Development via DBD e-Filing. Supporting by the study of Sledgianowski et al. [19], the use of information technology enables data analysis accuracy from cluster processing to instantaneous processing (real time oriented) and reduce restrictions on use in reporting languages, convert data in many formats.

Moreover, it is requirement for juristic persons to have knowledge and understanding about preparing financial statements in e – form and XBRL in Excel, and understand the preparation of financial statements in accordance with the Financial Reporting Standards in the form TFRS, NPAE-EXT. In order to avoid errors in recording financial statements, it is significant to prepare the information in the correct process and method, understand how to submit the auditor’s report in DBD e-Filing system. Moreover, it is essential for financial statement submitter to know and understand the method for examining the results of submission of financial statements via DBD e-Filing system. This is related to the study of Sanubon et al. [5] who highlights the factors affecting the efficiency of submitting financial statements through electronic channels as the perception of ease of use and availability of resources. There is a correlation with a positive impact on the efficiency of submission of financial statement via electronic channels of the wholesale and retail business group. The recognition of the benefits of XBRL technology, therefore, allows easy, quick and timely access to information. Hence, it could be concluded that information technology can be improved through the efficiency of information communication and information sharing between the authors to the users of the financial statements [20], [21], [22].

**RECOMMENDATIONS**

Suggestions for the implementation of the research

The result of this research was found that the ease of use of the system was the most important factor affecting the submission of financial statements via the corporate company’s DBD e-Filing. For this reason, the further suggestions are:

1) Professional accountants or users for submitting financial statements via DBD e-Filing system should facilitate accounting professional filing of financial statements with the relevant regulatory authorities. It gives advantages in connecting with people outside the organization in the form of Electronic Data Interchange (EDI) to support the work with all involved parties to be more efficiently. Before the users of DBD e-Filing or accountant or the corporate representative submit the financial statements via DBD e-Filing, other factors should be considered such as understanding the documents preparation system or supporting evidence including preparation for training on the use via DBD e-Filing.

2) For relevant government agencies, for example Department of Business Development, financial statement should be received in a timely manner and the financial statement should be formatted with generally accepted accounting standards via DBD e-Filing system.

3) Juristic persons or establishments could use the research result to adapt for operational and administrative plans in terms of planning, arranging training for employees to use of DBD e-Filing system.

Suggestions for further research

The performance should be more concentration in term of the delivery of financial statements via the DBD e-Filing system of corporate entities in other areas. The problems and obstacles should be explored in the submission of financial statements via DBD e-Filing to enable agencies to compare the performance of financial statements submission and to plan operations and deliver financial statements in a timely manner.
This increases competitiveness through effective use of accounting technology and accounting personnel planning for users of the DBD e-Filing system and the legal entities and other related agencies.

REFERENCES


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