

The Relationships between of Knowledge, Skill, Values, Ethics, and Attitudes on Competencies of Certified Public Accountants in Thailand

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Abstract - This research is intended to establish the relationships between knowledge, skills, values, attitudes towards ethics auditor performance in Bangkok and perimeter (Nearby area), of Thailand. This Researcher has used the questionnaire as a tool to collect data from a sample group in Bangkok and its vicinity include auditor authority of Thailand. The number of population for use statistics in 316, data analysis, correlation analysis, multiple, and include the multiple regression analysis tools. Analysis of the relationship between the knowledge, skills, values, ethics, attitude towards performance auditor licensed in Thailand. The skill of the CPA (Certified Public Accountant: Online of Thailand) Relationships and positive impact on the overall performance of the CPA. The significant level of 0.05 is accepted assumptions. For knowledge and professional values, ethics and attitudes have no relation to the overall performance of the CPA.

Keywords - Knowledge, Skills, Values, and Attitudes in the Professional, Competency

I. INTRODUCTION

At present, there are economics and social, competitive, corporate executives need to adjust tactics to catch up with events in the scenario, the assurance (Key Audit Matters), present. Which requires a way for enterprise

information technology tools in the decision always? It must be a valid data. Reliable, comprehensive and timely use of benefits is necessary, therefore, requires an account specialist or accountants, which is considered as the most expert in using accounting information is advisory and financial reporting accounting standards. Correct and reliable auditing and assurance plays an important role in economics development. Economics decisions need reliable information Auditing allows information technology have increased credibility and assurance in information technology users.

The auditor is important and plays a role in increasing the confidence level of the users of financial statements. To help reduce the risk of data to make decisions. Purposes of monitoring the auditors express an opinion on these financial statements based on significant conceptual framework for financial reporting. The auditor has to be the performance of auditors authorized by generally accepted (GAAP).

Performance Auditor due to the knowledge, skills, values, professional ethics, and professional attitude. According to the international standards for professional operators. (International Education Standards: IES) has a total of eight editions of the first requirements to enter the program of study No. 2 on the content of the program of study, No. 3 professional skills, No. 4 on values and ethical.

the attitude of the professional requirements of No. 5, No. 6 of practical work experience measurement capabilities and performance. No. 7, Continuing Professional Development program for lifelong learning and No. 8 on the performance requirements for professional auditors (FAP. Nationals. 2016: online).

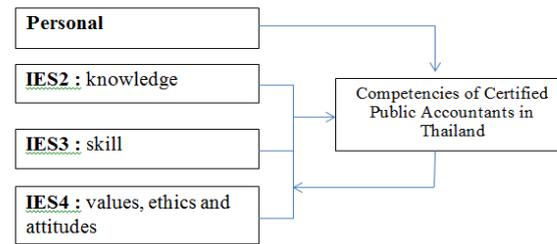
For the reasons mentioned above. The motivation for the researcher to conduct research. The researchers studied the relationship between knowledge, skills, attitudes, values, ethics, competency in the CPA. The hope is that this research will be useful to the auditor. In planning the development of knowledge and professionalism. The auditor optimize operational. The auditor has a professional career to be based on international standards.

II. RESEARCH MYTHOLOGY

This is quantitative research. Data were collected by questionnaire was used to collect data. The population is a Certified Public Accountant of Thailand. Total 1,272 revenue to facilitate the research. Will be hosted in Bangkok and perimeter areas, where the number of CPA 1,070 people (FAP Nationals. 2016: the website) were randomly selected using a formula Taro Yamane: 1975 level of tolerance is 5% and the faith. 95% in a population sample of 291 cases, the researchers sent questionnaires to the CPA, which has 400 detailed questionnaires to 316 people.

Researchers analyzed with statistical software. The statistics used in this study were: frequency, percentage, standard deviation. Compare reviews and analyzes data on the knowledge, skills, values, ethics, attitude, performance in the CPA. BY qualification of Certified Public Accountants of difference. To test the difference between the average of the samples with more than two groups, ANOVA (Analysis of Variance: ANOVA) and test the relationship between the knowledge, skills, values, ethics, attitude towards performance auditor licensed in the United States. Using correlation analysis, multiple (Multiple

Correlation Analysis), and analysis of the baking tray if a multiple (Multiple Regression Analysis).



III. THE RESULTS OF RESEARCH

The researcher collected data was returned back all 316 version. From the auditors of Thailand, mainly female, the age of 40 - 49 years graduated mainly in the master's degree level. And the working experience of between 6 - 9 years.

The CPA Thailand Opinions with knowledge of the profession of Chartered Accountant of the overall high level. Considering each side third is the high level of knowledge of financial accounting and other related knowledge. Knowledge in the profession of Certified Public Accountants. Knowledge of information technology and a moderate one side is knowledge, organizations, and businesses.

The CPA Thailand with comments by the Professional skills of the Independent Auditor of the overall high level. Considering each side in a fourth aspect features individual skills. The technical skills and practical functions. Intellectual skills the organizational skills and enterprise management and one is moderate aspects skills, interaction, and communication with others.

A CPA with opinions about values, ethics, and attitudes of professional auditors authorized by the inclusion of a high level. Considering each side in the very last second is understanding the processes that led to the practice of ethics based on integrity, commitment, attention and confidentiality. Understanding the relationship between business ethics. And governance and the third level is the result of understanding of ethical

behavior, not on the individual professional and social understanding of the process that led to independence. Care professional skepticism. Understanding the process that led to behave like professionals.

Accountant Comments by the performance of the auditor authority of Thailand on many levels. When considering a list of 0.05 most aspects is not signed the report on related parties have checked. Do not reveal the secrets of the business practices and not ever abandon operations monitoring and certification of the accounts have already been without a justifiable reason. With independence, impartially and honestly without having been inspected and certified the accounts in their lack of independence. There are benefits and stakeholders do not verify and certify the account in the acts that exceed the abilities of their own work. Can make appropriate technical research environment and level 10 is to develop information systems for accounting and financial reporting. Can use the best practices and standards related to audit in the audit environment. Resolve the conflict problems in the environment. Professional decisions in the audit environment, be able to demonstrate the ability to query the theory thinking and careful analysis in the audit environment. To gather and assess evidence in the audit environment, you can verify the integrity of the financial reporting and accounting should be legal, and accounting literature can make a layout for the assessment, control and risk assessment, accounting and reporting system that is suitable for auditing the financial information in the past. To assess the use of the standard presentation of the relevant financial reports. Professional skepticism can be displayed in the audit environment.

Knowledge, Skills, values, and Ethics, Professional attitude and relationship with a positive impact to the performance of the auditor authority of Thailand. And variables that can forecast the performance of the external auditor (PAT), knowledge (KT) skills (ST), and values of the code of conduct and professional attitude (EVT), which can

forecast equation as follows: $PAT = 2.811 + (KT-0.216) + ST + EVT 0.531 0.098$.

IV. DISCUSSION

Research on the relationship between the Knowledge, Skills, Values, Ethics, Attitude, performance in the CPA. Can be discussed as follows: The CPA Thailand, Opinions with knowledge of the profession of Chartered Accountant of the overall high level. The core knowledge in the accounting profession. (FAP Nationals: 2016) consists of the knowledge of the four aspects: 1) knowledge of accounting and finance knowledge related, 2) knowledge of the organization, 3) knowledge of information technology, and 4) knowledge in the profession of Certified Public Accountants. Knowledge is the basis of the accounting profession as a CPA professional. Make financial reporting is reliable. And information systems that In accordance with the Higher Education Qualifications National Accounting (neck. 1) (2010) which states that learning standards in the accounting profession: 1) moral, 2) knowledge, 3) Cognitive Skills, 4) Skills interpersonal and responsibility, and 5) Skills numerical analysis, communications, and information technology.

The CPA Thailand with comments by the Professional skills of those CPA Thailand. The overall level Professional skills divided into five areas: 1) intellectual skills, 2) practical, technical skills and job functions, 3) features individual skills, 4) skills, interaction with others and communicate, and 5) organizational skills. Management and organization in line with the research of Kannika lumlue (2009). Finance. And accounting specialists Study subjects. Preferable characteristics of accountants for entrepreneurs in Chiang Mai Province. The research found that Skills, personal characteristics, including the high level of skill or expertise to manage their own. The technical skills and practical function at a high level are capable of measuring the value of the assets, liabilities, income, expenses correctly. Have the ability to prepare and present financial statements in a format that is easy to understand.

A CPA With opinions about Values, Ethics, and Attitudes of the profession of chartered accountant. The overall level, the code of conduct should include an accountant honesty. Sufficient accuracy and reliability of information. If the account of editors that will affect the individuals involved and the lack of reliable financial reporting in accordance with IES: 2 International Education Standards 2 (2016: Online) of professional values, ethics and attitudes. The auditor must be honest with courtesy, honesty, ethics and independence on their own profession. Willingness to learn new things regularly to benefit the users of financial reports. Society and the nation. A CPA With opinions on the performance of auditors authorized by the inclusion of a high level. Changes in economic conditions are expected in the know. The ability of accountants the financial reporting is reliable. This allows the accountant to develop their own. To adaptation Features and performance to meet the needs of users of financial reports in accordance with the research of David McClelland (1973), which has studied why people who work in the same position, so it works differently by separate personnel good performance from the personnel performance fairly. Then the two groups of populations that are working at different check. The study thus concluded that. Workforce Performance is nice to have something called performance (Competency), and in accordance with Dale and Hes (1995: 80) discusses the performance that is what is causing the performance is excellent, with the north. Then and the definition of performance in the profession. The ability activities Jobs in order to meet the standards of performance that was expected. Knowledge, skills, attitudes, values, and ethics of the profession. Relationships and positive impact on the performance of the CPA. Reflecting the performance of the external auditors. The knowledge, skills, attitude and ethics of the profession. This makes the account can be used to develop a self-audit to be effective. And reliable Corresponding article Mitrani, Dalziel, and Fitt (1992: 11) mentions that the performance characteristics of individuals are linked to the effectiveness or performance of work. And compliance with

Scott Parry (1998) can be found Competency training. By and development of knowledge, skills and attitudes.

V. SUGGESTIONS

1. The recommendations from the research and the research to use. Research found that the accountant. Knowledge in the field of enterprise and business skills, and interaction with others, communication, and also in moderate, which reflects that the external auditor should also be developed regarding the corporate knowledge and business skills, and interactions with others, so that auditing and inspection operations more effectively, and also have an impact on performance, are trusted with. Therefore, the auditor should be aware of the importance and develop themselves regularly.

2. Suggestions for further research:

- Should study the effects or other factors that affect the performance of the Auditors, such as the change of a business affected by AEC.
- Should study the issues and barriers that affect the performance of the Auditors, make them aware of the strengths weaknesses opportunities and obstacles and to create business opportunities and updates fix problems on the spot.

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