

A Comparison of Professional Skills of Accountants at the Certified Accounting Practice in Thailand

Chalida Linjee¹,
Supatra Chantanasiri²,
and Nongluk Siripis³

Bangkokthonburi University, Thailand

¹noi_14@windowsilve.com

²2406651@gmail.com

³nongluk_bkk@hotmail.com

Abstract - Research, comparison professional skills of accountants, the Certified Accounting Practice in Thailand. Executive Accounting Office, study of 121 the quality of the total of 137. To collect data by questionnaires. Data analyzed were descriptive statistics include percentage, frequency, mean and variance analysis. The Certified Accounting Practice in Thailand's Executive were opinions that the Certified Accounting Practice were the business model. During the establishment of the office, the authorized capital and number of employees and different number of customers. Opinions overall professional skills were different. There were statistically significant at .05 level.

Keywords - Professional Skills, Accountants, Certified Accounting Practice

accounting equivalent. And enhancing the capacity of accountants for Thai accountants could compete with countries in the ASEAN Economic Community. (FAP Nationals. 2559: online) So professional skills of accountants are important factor affected the quality of work. Considering the standards of International Education Standards for Professional Accountants: IES3 Professional Skills. (International Education Standards for Professional Accountants: IES3 Professional Skills) Comprising of four aspects: 1) intellectual skills, 2) interpersonal relationship skills and communication skills, 3) self-management skills, and 4) Management organization skill. If accountants have professional skills in all four aspects, will be an accountant with specializing in work. The result is also a quality job. (FAP Nationals. 2559: online).

I. INTRODUCTION

Thailand is a member of the AEC (ASEAN Economic Community: AEC) The goal of AEC, to promote standard market and production base. Movement of goods, services, investment, labor, trade by reducing tariffs to zero. Eliminate trade away. Which affects people in the labor movement freely. One of them is a "accountant".

FAP Nationals supports the development and improvement of the accounting profession. To promote the development of professional

II. OBJECTIVES

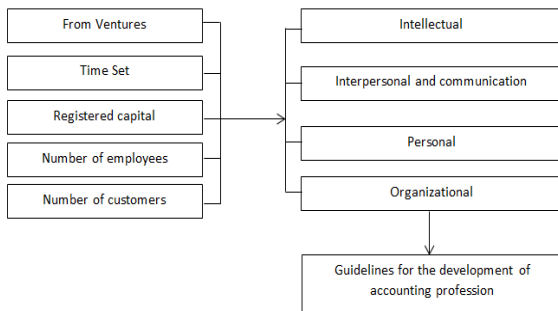
To study comparison skills of professional accountants. The Certified Accounting Practice in Thailand.

III. RESEARCH MYTHOLOGY

This research was quantitative research. Data were collected by questionnaire as the instruments to collect data. The population were total 137 executive Office accounts, the Certified Accounting Practice in Thailand. 121 questionnaires were returned and the query

was complete, so the 121 executives surveyed complete with 88.32 percentage, which enough to research. By the formula Krejcie and Morgan (Krejcie & Morgan, 1970) defined the proportion of that nature. Interested in population tolerance level of 0.5 to 5% and a confidence level of 95%.

Researchers analyzed with statistical software. The statistics used in this study were: frequency, percentage, and standard deviation. Compare and analyze data relevant to the skills of professional accountants. Classified by business model, During the establishment of the office, the authorized capital and number of employees and different number of customers. To test the difference between the average of the samples with more than two groups by ANOVA (Analysis of Variance: ANOVA) tests the difference of coupled with the Least Significant Difference (LSD).



IV. THE RESULTS OF RESEARCH

Analysis Executive Office accounts, the Certified Accounting Practice in Thailand. Respondents in the quality of the accounting office was 81.0 percentage female, aged between 30-40 years of age, educational level, 47.9 percentage at the undergraduate 79.3 percentage in the current position as Managing Director and 37.2 percentage work experience. between 10-15 years with 42.1 percentage.

Quality Accounting Office in Thailand, Most of the company's business model were 87.6 percentage, over the 20 year term of office held 43.0 percentage of the registered authorized capital. 1000001-2000000 Baht 33.9 percentage, employees in the accounting office of 11-20 people, 41.3 percentage,

customers with more than 90 percentage of 38.8.

Executive Office accounts, the Certified Accounting Practice in Thailand opinions about professional skills overall were at high levels. When considering each aspects were at high levels in all aspects. The sequence were as follows: Interpersonal and communication skills, management organization, intellectual skills, and self-management skills.

Executive Office accounts, the Certified Accounting Practice in Thailand. The business model was different opinions about professional. The pair discovered that management accounting was an accounting firm qualified opinion about the professional skills Overall Partnership / Partnership Registration and company Statistically significant at the .05 level of quality in management accounting. The term of office was set up different accounts. With opinions about professional skills, overall were not difference. The registered capital was different opinions about professional skills, overall were not difference. Management Accounting in quality. Employees were made in different offices. Opinions about professional skills with the overall difference. When the pair discovered that management accounting quality that employs more than 30 people have feedback about the professional skills overall that employs less than 10 people are statistically significant at the 0.05 level executive office account. A number of different clients. With opinions about professional skills, overall were not difference.

V. DISCUSSION

The study found that professional accountants must have professional skills. (Professional Skills) in aspects such as intellectual skills. Interpersonal and communication for self-management. Organization and management skills Because accountants need to develop the knowledge and professional skills. In addition to knowledge to meet the demands of quality in the accounting office. Consistent with the

concept of determining the ability of the accounting profession. International Accounting Education Standards. (International Education Standard: IES) of the International Federation of Accountants. (International Federation of Accountant: IFAC).

Executive Office accounts, the Certified Accounting Practice in Thailand opinions about professional skills overall were at high levels. When considering in all aspects, the most importantly, Interpersonal and communication skills was to cooperate as a team to accomplish the task. The use of language was to communicate clearly reduce or resolve the conflict to work together. Management organization skills, accountants work assignment within the specified period.

Review their own and others. Motivation leadership Equitable distribution Intellectual skills (Intellectual) Accountants need to be evaluated to analyze data from a variety of sources and integration the data are based on reasonable facts. Fix and self-management skills (Personal), accountants need to know on a regular basis, applications event planners solve problems. Open up new opportunities to come in line with the findings of Johnson (1995) have studied the comparison with the previous accounting period. Recognizes the importance of communication skills. This is because the skills needed to communicate with people inside and outside the business, especially the service. Consistent with the research of Penafort et al. (1997) studied the expectations of the establishment on the performance of accountants. Found that enterprises need an accountant with the performance of communications. Able to work under pressure, have better cognitive skills.

Management Accounting in quality a business model, Time Accounting Office established registered number of employees in the accounting office. And a number of different customers, with opinions about professional skills by different business models and accounting staff was not different. Time Accounting Office established a capital

and number of customers. With opinions about professional skills and overall intellectual skills areas. Academic skills and practical work. Skills specific person Interpersonal and communication skills. And management skills, organizational and business management were not different. Consistent with the concept of competencies (Competency base) of McClelland, D.C. (1998), that the business will look different, however. It was about providing employees with professional skills. And expertise vary in accordance with Swangnate. (2004). Study The level of Expectation of Listed Company's Financial and Accounting Executive toward the Characteristic of Accountants found that managers who have experience. Educational small business employees are different expected to feature an accounting difference.

VI. SUGGESTIONS

1. Suggestions for Research Results to Used:

- Supports the development of professional skills account by sending attend training / seminars or encourage further study in higher levels.
- Encourage the development of knowledge in the field of accounting other than accounting skills such as foreign languages, computer law.

2. Suggestions for Further Research:

This research study to compare the skills of professional accountants in the accounting quality. To guide the development of professional skills of accountants. So should extend the findings to other groups to study the professional skills of an accountant. In order to compare the data obtained and analyzed. Quality in the accounting office other businesses to guide further development.

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(Arranged in the order of citation in the same fashion as the case of Footnotes.)

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