

Management Affecting Quality Management Principles of Certified Accounting Practice in Thailand

Chalida Linjee¹

and Kanokmani Homkaew²

Bangkokthonburi University, Thailand

¹noi_14@windowsilve.com

²kob_kanokmani@hotmail.com

Abstract - The purposes of this research was to study the management that affected the quality management principles of the Certified Accounting Practice Office in Thailand. The sample used in the study were 123 from population 142 people in the Certified Accounting Practice Office executives. There was quantitative research. The instruments used were: questionnaires using descriptive statistics; frequency; percentage; mean; and standard deviation. And correlation analysis of variables with Pearson correlation coefficients.

The results of study found that the Certified Accounting Practice Office executives in Thailand were opinions toward the quality management of Certified Accounting Practice Office in Thailand, over all were at high levels. When considering each aspect, found that there was at high level in all aspects. And the strategies management by 7s McKinsey, found that the Certified Accounting Practice Office executives in Thailand, their opinions on the strategies management by 7s McKinsey were at high levels. When considering each aspect, found that there was at high level in all aspects. The correlation of strategies management by McKinsey 7s toward the Quality Management Principles of Certified Accounting Practice Office in Thailand, the correlation was in the same direction. The correlation was at high level with the statistical significance at .05 levels. Problems and barriers of quality

management principles of Certified Accounting Practice Office in Thailand, they due to shortage of accountants and lack of self-development in training to increase their skills, knowledge, abilities, expertise, and language skills.

Keywords - Management, Quality Management Principles, Certified Accounting Practice

I. INTRODUCTION

From a rapidly changing world situation and bound seamless links. Economic competition, Technology development was changing rapidly which had a great impact on the lives of the society and the economic activity, and it is necessary to recognize all sectors in the development of Thailand from a developing country to a well-developed, prosperous, and sustainable country with the 12th National Economic and Social Development Plan. There were: 1) the strengthening and development of human capital, 2) the stated of equality and reduced social inequalities, 3) the strengthening of economic and sustainable competitiveness, 4) friendly growth for sustainable development, and 5) Strengthening national security for national development, to wealth and sustainability (National Economic and Social Development Plan No. 12th, 2017-2021: online). According to the 12th National Economic and Social Development Plan (2017-2021), the business sector was keen on quality management to enhance its strength.

And can compete Especially business accounting services. Accounting offices must improve their management quality. To be more reliable and transparent, to compete more nationally. So the auditor must develop themselves. The agency provided even more quality.

Therefore, quality accounting agencies need to have an organizational management strategy that critical the organization to succeed as their goals. The strategy must be adapted to the current situation with rapid changes. The instrument used in international analysis was the McKinsey 7s, which measured the organizational performance resulting from 7 factors: 1) Strategy; 2) Organizational Structure; 3) Style; 4) System; 5) Staff; 6) Skills; and 7) Shared Value. Analyze strategies to maximize the benefits and effectiveness of enterprise management.

Quality management were the important factors to making the organization growth, strength and competitive capable in the country and abroad. So, the executives should focus on these important for stable and sustainable of organization.

For the reasons mentioned above. Therefore, the researcher selected to study the management that affecting the quality management principles of the Certified Accounting Practice Office in Thailand, hoping that this research will benefit the accounting office. In planning professional development agencies. To become the Certified Accounting Practice Office. Strengthened and have the ability to compete internationally.

II. RESEARCH METHOD

This research was quantitative research. Data were collected by questionnaires as the tool to collect data. Sample were 123 executives of the Certified Accounting Practice Office, from the population 142 people. (The Federation of Thai Industries: 2016 websites). Analyzed the data by statistical programs, including frequency,

mean, percentage, standard deviation, and coefficient of correlation analysis with Pearson correlation.



Fig. 1 Research Idea Framework

III. THE RESULT OF THIS RESEARCH

The majority of respondents: 80.5 percentage were female, 49.5 percentage were aged between 30-40 years, 78.0 percentage were graduated at bachelor level, 36.6 percentage were currently managing directors, and 43.1 percentage were had working experient 10-15 years.

The Certified Accounting Practice Office executives in Thailand were opinions toward the quality management of Certified Accounting Practice Office in Thailand by 7s McKinsey, over all were at high levels.

The correlation of Management strategies management by McKinsey 7s toward the Quality Management Principles of Certified Accounting Practice Office in Thailand, the correlation was in the same direction, with the statistical significance at .05 levels.

IV. PRESENTING THE RESULT

Based on the study of the relationship between management strategies by 7s McKinsey and quality management principles of Certified Accounting Practice Office in Thailand, showed the same direction. The results could be discussed as follows:

1. Strategic management by 7s McKinsey Strategic aspects were related to Quality Management Principles of Certified Accounting Practice Office in Thailand. The

statistical significance at .05 indicates that strategies were important in the management. Because the accounting office was a full-service business. And currently there was high competition in the country. And in the future, if ASEAN accountants from ASEAN countries come, will be more competitive. Therefore, corporate strategy was important to enable an organization to achieve its stated goals. In line with the research results of Thipawan Jumpoon, Kularb Rattanasutjatham, and Wallop Jaidee, the factors that influence the success of government quality management. According to the perception of personnel in the district authorities. Ministry of Public Health It was found that personnel perceived their success in improving the quality of public administration. At the .05 level of significance, the organizational strategy positively influenced the overall success of the overall management of public administration.

2. Management strategy by McKinsey 7s organizational structure. Relationship with quality management principles of Certified Accounting Practice Office in Thailand. At the .05 level of significance, the organization would operate efficiently. And the effectiveness must start from the organizational structure, so the organizational structure must relate to the quality management principles. Certified Accounting Practice Office must give priority to smooth administration. Could check the performance, did not confused with personnel. Clear division of responsibilities, Job assignment to match the ability. Corresponding to the research by Thapanee Pokkaew, had studied the management strategies adopted by 7S McKinsey model that affect the management principles, found that the structural management strategy was related to the management principles of Ban Dong subdistrict administrative organization, Mae Moh District, Lampang Province. At the .05 level of significance, the management principles required the management strategy by 7s McKinsey model, for performance to be effective, and effectiveness with clear command line.

3. Management strategies by McKinsey style 7s related to quality management principles of Certified Accounting Practice Office in Thailand. At the .05 level of significance, accounting office management was a service business. Executives must have management strategies in the style acceptable to the stakeholders. Because of good leadership must be able to lead personnel. Organization could go to a defined goal. Build wealthy and sustainable security for the organization. And customer service to be satisfied. But, on the correct transparency, customers loyalty to the organization. Consistent with the research of Kwanjai Sudrak, studied the management factors that affecting the effectiveness of the implementation of the standards of the Child Development Center of the subdistrict administrative organization Pathumthani Province. It was found that the relationship between management factors and the effectiveness of the implementation of the standards of the Child Development Center as a whole was positively correlated. At the .01 level of significance.

4. McKinsey 7s management strategy for work systems was related to quality management principles of Certified Accounting Practice Office in Thailand. At the .05 level of significance, the system was important. Therefore, the work system requires the participation of all personnel. Work systematically improved the system to suit the present day situations where the situation is changing rapidly. Availability of information technology system to obtain accurate, complete, reliable information. Consistent with research by Thipawan Jumpoon, Kularb Rattanasutjatham, and Wallop Jaidee, the factors influencing the success of government quality management were studied. According to the perception of personnel in the district authorities. The Ministry of Public Health found that the work system was a positive factor in the job search process. By implementing the ISO2002 quality system to the administration.

5. The management strategy by McKinsey 7s personnel was related to quality management processes of Certified Accounting Practice Office in Thailand. At the statistical significance of .05 level, accounting firms need to have knowledgeable, competent and skilled of personnel to report performance. Or, auditing has the effect of being accurate, complete, transparent, reliable, so human resources were important. Because of the current accountant was still scarce. Finish the accounting side less. Must maintain personnel, need to motivated, support and develop staff consistently. To make employees love the organization and wanted to be with the organization. In line with Dr. Yaowapa Pathomsirikul's research, the model of success factors of health service business management in private hospitals in Thailand, found that human resource management factors was the most important factor. To make personnel satisfied. Loyalty to the organization has resulted in satisfying customer service. Effect on sales and profit.

6. Management strategies by 7s McKinsey skills were related to quality management principles of Certified Accounting Practice Office in Thailand. The statistical significance at the .05 level was related to business operation, and it will be more important. When the ASEAN Economic Association (AEC) was opened due to an independent accounting career. Those who do this profession will move to work anywhere in the ASEAN member countries. Therefore, the accounting office or accountants need to improve their skills more or less, such as language skills. Knowledge International Accounting Standards Understand all forms of business to compete.

V. RESEARCH COMMENTS

A. Suggestions for the Implementation of Research Results

The Certified Accounting Practice Office supports the promotion of professional skills by submitting the training or seminar or encourage further study. To develop talented personnel and more expertise.

B. Suggestions for Next Research

This research was study management that affects the quality management processes of Certified Accounting Practice Office in Thailand. To guide the development of accounting offices to be of international quality. Research should therefore be developed in depth, using in-depth interviews to find new strategies or new quality management to guide the development of the organization.

REFERENCES

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

- [1] Pongtanee, P. (2014). "The effect of knowledge, skill, professional values, ethics, and attitudes on a competency of registered tax auditors in Bangkok and suburban areas". Dhurakij Pundit University.
- [2] Sudrak, K. (2010). "Administrative Factors Affecting the Effectiveness the operational efficiency of compliance for child development centers under subdistrict administration organizations, Pathumthani Province". Master of Education, Rajamangala University of Technology Thanyaburi.
- [3] Office of the National Economics and Social Development Board. (2017). "The national economic and social development plan". Vol. 12, (2017-2021), Bangkok, Prime Minister's Office.
- [4] Masana, P. and Nanthiyakul, P. (2014). "The Administration of Hospital Service Quality in the Ministry of Public Health". EAU Heritage Journal, Vol. 4, No. 1, January-April, 2014.
- [5] Pokkeaw, T. (2013). "McKinsey 7S framework strategies influencing management processes of Ban-dong Subdistrict Administrative Organization (SAO), Mae-Moh district, Lampang province". Master of Business Administration Program, Nation University.

- [6] Jumpang, T., Rudtanasudjatun, K., and Jaidee, W. (2012). "Factors Influencing the Success of Public Sector Management Quality Award Based on Perception of the Personnel at the Regional Level, Ministry of Public Health". *The Public Health Journal of Burapha University*, Vol. 7, No. 2, July-December, 2012.
- [7] Pathomsirikul, Y. (2011). "The successful health care service business management model of private hospitals in Thailand". *Journal of Business Administration, Faculty of Commerce and Accountancy, Thammasat University*, Vol. 34, No. 130, April-June, 2011.
- [8] Stock Exchange of Thailand. (2015). "Names of listed companies in the Stock Exchange of Thailand". <<https://www.set.or.th/th/companylist.html>>.