

The Relationship between Modern Management and Performance of Certified Accounting Practice in Thailand

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Abstract - The relationship between modern management and the performance of the certified accounting practice in Thailand. A total of 126 offices. The questionnaires were used to collect data. The data analyzed, using descriptive statistics were frequency, percentage, standard deviation and test the relationship between modern management and the performance by multiple correlation analysis and multiple regression analysis. The results of research found that management and the performance were positive correlations with overall performance. There were: customer aspect, finance aspect, internal management processes aspect, and learning and development aspect.

Keywords - Modern Management, Performance, Certified Accounting Practice

I. INTRODUCTION

In the age of globalization is the era of technology. Rapid changes in economic, social, political, and cultural. All of changes, which make every business self-evolve to survive with sustainable. Businesses are competing with freely. The unlimited in country investment, but expanded freely abroad. Businesses need to seek new management tools to manage and develop their business competitiveness. To ensure the stability and sustainability (Sujunya, 2014).

Based on this change. Businesses focus on developing strategies to keep up with the

changing environment. Especially the service business of the accounting office. It is a business that provides services in business registration, Accounting and Auditing Accounting and taxation. The consultants are expected to be more accountable to the standards and quality of the profession. Accounting offices must have a modern management approach, to achieve their objectives. By government sector, the Ministry of Commerce, has pushed up the quality of accounting office to become the quality accounting office in promoting good governance. Also issued the rules and conditions for the quality of accounting office. To inspire accounting offices to upgrade standards. To be accepted by customers. Financial institution, is a good example of a good accounting office that should be followed and performance followed, to be reliable with international standard and get more customers. (Department of Business Development, 2017: Online).

The Modern Management is to cooperate with the same purpose. Teamwork and management must be systematic. The importance of the environment that affects the organization. Administrators must adapt to changing environment as rapid changes. Develop management knowledge that helps organizations achieve their goals. Therefore, when the accounting office has modern management, it is considered to create effective management to the accounting office. Can solve Improve management to meet customer satisfaction. To be competitive, stable, prosperous, and sustainable.

For that reason, researchers interested to study the relationship between modern management and the performance of the certified accounting practice in Thailand. The objective of research is to find the relationship between modern management and the performance of the certified accounting practice in Thailand. The results of the research can be used in the management planning. To create a competitive advantage. As well as information, enhanced the ability to manage the world's evolving, stable, prosperous, and sustainable.

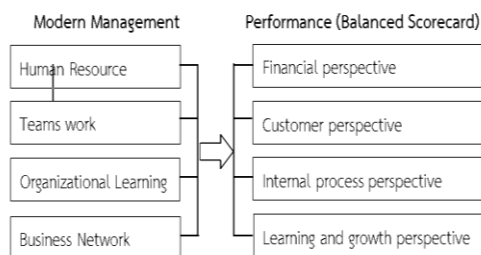
II. OBJECTIVES

To study the relationship between modern management and the performance of the certified accounting practice in Thailand.

III. RESEARCH MYTHOLOGY

This research is quantitative research. Data were collected by questionnaire as a tool. Population used is the accountant's office. The population are the Executive Office of Quality Accounting in Thailand, 143 persons (Department of Business Development 2017: online) and 126 completed questionnaires were returned. Therefore, administrators completed the questionnaire, 88.11% which is sufficient for research. Compared with the formulas Crazy and Morgan (Krejcie & Morgan, 1970), the proportion of characteristics /the population was 0.5%, acceptable tolerance was 5% and confidence level at 95%.

The data analyzed, using descriptive statistics were frequency, percentage, standard deviation and test the relationship between modern management and the performance by multiple correlation analysis and multiple regression analysis.



IV. THE RESULTS OF RESEARCH

The basic information were found; Most of respondents of the certified accounting practice in Thailand was 73.81% in the age group of 30-40 years old, 46.83% in the undergraduate level, 77.78% in the undergraduate level, and 36.51% in the managing director position. In the period of 10-15 years, 42.86%.

Most of the certified accounting practice in Thailand, the business forms are limited companies, 96.03%. The period of establishment is 16-20 years, 42.06%. Registered capital is between 1,000.001-2,000,000 baht 73.02% Number of employees in the office 11-20 persons 42.86% Number of customers more than 90 cases 69.05%.

The relationship analysis revealed that modern management are positive correlations with overall performance in terms of customer aspect, finance aspect, internal management processes aspect, and learning and development aspect. The analysis in each aspect, as follows: Modern Management in Human Resource Management Positive correlation with customer performance. Learning and Development Modern Management in Teamwork, they have a positive relationship with the performance of internal management, financial, and customer. Modern Management in Enterprise Learning Positive correlation with internal process management performance. Financial and learning and development. Modern Management in Business Networking There are positive correlations with financial performance, customer satisfaction, internal management, and learning and development.

V. DISCUSSION

The results of the research found that; Modern management are positive correlations with overall performance in terms of customer, finance, internal management processes, and learning and development. Because modern management is flexible for social, rapidly changing, personalities. When administrators manage their modern work, they will affect the performance of all aspects, correlated as Hale

Kaynak (2003), reported that the relationship between total quality management practices and their effects on firm performance was found to be correlated. And impact on the performance, especially corporate management. The organization has a good management system is reliable. Administrators must manage to achieve customer aspect. Meet the desire to impress, have a better relationship. Lead to more revenue in the future. Corresponding to the research by Kornsan Aneksakkayaphong (2013), "Human resource management affecting work efficiency of the automotive and auto parts industry". Human resources management is at a medium to high level. The importance of factors in job morale has a direct influence on the efficiency on performance in accordance with Marguardt (2002). It is an organization that is learning. And the knowledge that has been developed to achieve success. The transfer of knowledge thoroughly. Work together as a team to solve creative problems. Modern management will focus on teamwork. Because of this, the organization will be successful. Growing up. Management must build a strong team. Encourage everyone to be part of the team. In this study, we found that teamwork was positively correlated with the management system. Pongprach Buerangae (2011), Study Teamwork that Effected Working Environment in the Organization Case Study of the Government Lottery office. Make it work smoothly be unique take the organization to the goal. Modern administration need to learn the organization to gain competitive advantage. Management must promote learning for all levels of employees. To improve and develop more effective. Also, Khairuddin, & Karimi (2014), Learning Organization and its Effect on Organizational Performance and Organizational Innovativeness: a Proposed Framework for Malaysian Public Institutions of Higher Education: a Proposed Framework for Malaysian Public Institutions of Higher Education. Competency Organizations need to learn to meet the changing needs of the environment. Adjustment of learning the organizational culture of learning has a direct impact on organizational enterprise performance.

VI. SUGGESTIONS

A. *Suggestions for Use of Research Results*

1. The certified accounting practice in Thailand. Should focus on modern management to manage resources appropriately.

2. The certified accounting practice in Thailand. Should support the development of knowledge to improve the skills of accountants to gain expertise.

B. *Suggestions for Next Research*

Should study on the impact of modern management on the performance of the certified accounting practice in Thailand.

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