

Abstract

Title : Thai Accountant and Readiness in using ASEAN Accounting Standard

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This study was conducted on how often Thai Accountants complied ASEAN accounting standard in 1 year, in term of ability, skill, and accounting standard categorized by gender, age, education, occupation, years of work, and working experience that related to accounting and information concerning to accounting standard.

Sample used in this study consisted of 213 people, 12 interviewees and 201 questionnaire respondents, included bookkeepers, persons who were responsible in bookkeeping, accounting business, and accounting teachers. There were 200 completed set of questioniare. Instruments used in this research included in-dept interview and questionnaire. Qualitative data analysis was conducted by using statistics which included percentage, mean, standard deviation, t-test and f-test.

Research result revealed that:

1. In general, Thai Accountants were ready to use accounting standard in a high level. When each aspect was considered, it was found that ability, skill and accounting standard were at a high level.

2. Thai Accountants with different gender did not have different readiness to use ASEAN Accounting Standard at the statistical significance level of .05. Male were ready to use ASEAN Accounting Standard more than female.

3. Thai Accountants with different age did not have different readiness to use ASEAN Accounting Standard at the statistical significance level of 0.1. Thai Accountants at the age of 20-25 years, 26-30 years and 31-35 years were ready to

use ASEAN Accounting Standard at a high level. Thai Accountants at the age of 36-40 years and 41 years or more were ready to use ASEAN Accounting Standard, in term of skill and accounting standard at a high level.

4. Thai Accountants with different education did not have different readiness to use ASEAN Accounting Standard at the statistical significance level of 0.1. Those who graduated master degree and were ready to use ASEAN Accounting Standard, in term of ability, skill and accounting standard at a high level.

5. Thai Accountants with different occupation did not have different readiness to use ASEAN Accounting Standard at the statistical significance level of 0.1. Those who had occupation that related to accounting business and accounting teacher were ready to use ASEAN Accounting Standard at a high level. Accounting teachers were were ready to use ASEAN Accounting Standard, in term of skill and accounting standard at a high level.

6. Thai Accountants with different years of work did not have different readiness to use ASEAN Accounting Standard at the statistical significance level of 0.1. Those who had been working for more than 10 years were ready to use ASEAN Accounting Standard, in term of ability, skill and accounting standard at a high level.

7. Thai Accountants with different frequency of information acknowledgement did not have different readiness to use ASEAN Accounting Standard at the statistical significance level of 0.1. Those who had frequency in information acknowledgement for more than 10 times, were ready to use ASEAN Accounting Standard, in term of ability, skill and accounting standard at a high level.