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CHARACTERISTICS OF ASPIRING ACCOUNTANTS OF ENTERPRISE: EVIDENCE FROM NAKHON RATCHASIMA, THAILAND

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Abstract

The objectives of this research are to study the desired level of accountant attributes among entrepreneurs and compare the desired attributes across different business operation models. This is the quantitative research utilizing questionnaires as the research tool. The sample consists of 300 businesses located in Nakhon Ratchasima, Thailand. Statistical analysis, including frequency distribution, percentages, means, standard deviations, and one-way ANOVA, is employed for the data analysis. The findings reveal that entrepreneurs in Nakhon Ratchasima, overall, desire accountant attributes that prioritize professional values, ethics, and attitudes the most, followed by professional skills, technical competence and technological proficiency, respectively. When comparing the desired accountant attributes among different business operation models, significant differences were found at a significance level of 0.05. Specifically, manufacturing businesses require accountants with higher levels of accounting skills, technical competence, professional values, ethics, attitudes, and technological proficiency compared to businesses in the merchandise and service sectors.

Keywords: Characteristic, Aspiring Accountants, Business Model

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Background and Significance of Study

Accounting data is crucial for the management of all organizations, whether they are in the public or private sector. Accounting data is an international language used to communicate about financial status, operational performance, financial liquidity, directions, and trends of business operations. As the accounting profession has an impact on both organizations and stakeholders associated with these organizations, the accounting profession needs professional standards, including accounting standards, the Accounting Act 2000, the Professional Accountants Act of 2004, international education standards for professional accountants, and professional ethics for accountants. These are regulated by the Federation of Accounting Professions (FAP) under the Royal Patronage (Federation of Accounting Professions, 2021). Consequently, accountants need to continuously develop their professional knowledge and adapt to changes in economic conditions and related regulations. Furthermore, information technology plays a vital role in accounting practices, analysis, communication, and the integration of accounting data and financial reporting, such as the National e-Payment Cloud Accounting online system, blockchain technology, and more. Accountants must learn and adapt to incorporate new technologies and innovations into their work in order to drive businesses towards increased efficiency and effectiveness in the competitive global business environment.

When considering business activities, the nature of business can be categorized into three main types; service businesses, agricultural businesses, and industrial or manufacturing businesses (Srijanphet & Pakdee, 2021). Each type of business has different characteristics in their business activities, which may influence the requirements for accountants with varying attributes according to the type of business. This is consistent with the findings of Uratchat & Rodjam (2019) and Phasakdee (2020) indicating that businesses with different operational models have different demands for accountants with distinct attributes.

Nakhon Ratchasima is a province with a large economy and investments in the industrial sector, service sector, wholesale and retail trade. There are efforts to promote and support economic development in the area. In 2021, the economic growth rate of Nakhon Ratchasima was 2.5%, higher than the country's average growth rate of 1.2% (The Nakhon Ratchasima Provincial Treasury Office, 2023). When examining the statistics of registered juristic persons conducting business in Nakhon Ratchasima, it was found that the number of juristic persons engaged in business has consistently increased. The number increased from 13,241 in 2020 to 15,844 in 2023 (Department of Business Development, 2023). This indicates that entrepreneurs are interested in investing and establishing new businesses, resulting in an increased demand for accountants.

Based on the aforementioned background, the researcher was interested in studying the desired attributes of accountants by entrepreneurs and to compare the attribute requirements of accountants among different business sectors. This will create an understanding of the desired attributes and requirements of accountants for entrepreneurs, which can support improvements in education, curriculum, or skill development of accountants to align with the future needs of entrepreneurs.

Literature Review

The concept of accounting profession is based on International Education Standard (IES) (Federation of Accounting Professions, 2021). The aim is to establish requirements for competent accountants based on international education standards. The objective of these provisions is to enable accountants to be aware of their own development, possess high-quality skills, and have an appropriate level of expertise to perform in a manner similar to professional accountants. This helps build confidence and trust in their work and professional practices. When accountants can perceive and adhere to international education standards, the good

reputation and credibility for businesses can be fostered leading to increased confidence and trust from clients and stakeholders in accounting and financial management activities. This supports stable decision-making in businesses and enables them to cope with global business competition. The aforementioned requirements include knowledge and technical skills in areas such as financial accounting and reporting, management accounting, finance and financial management, taxation, auditing, governance, risk management, business laws and regulations, economics, business and organizational environments. On the professional skills aspect, this encompasses interpersonal relationships and communication, self-management, and organizational management. In terms of values, ethics, and positive attitudes towards the profession, it involves behaving with integrity, honesty, fairness, knowledge, competency, and prudence while maintaining confidentiality as well as work experience and professional development to be comparable to professional accountants. Continuous professional development is also crucial for enhancing knowledge and skills in the accounting field.

The digital economy refers to driving a country's economy using digital technologies which impacts the transformation of production processes, trade, and services. It results in the increase of productivity, economic development, and improved quality of life. The government promotes and supports the technology adoption related to financial transactions, such as National e-Payment and Cloud Computing (Boonchay, 2020). This has significant implications for the role of accountants, requiring them to adapt to these changes and technological trends that affect the accounting profession significantly. Some important technological trends impacting the accounting profession are:

- 1) Cloud-based accounting systems enable the storage of accounting data and financial information in cloud formats, such as accounting databases, accounting documents, and accounting software. Users can access and work on this data from anywhere with an internet connection. The data backup costs can be reduced and the flexibility in accessing and sharing information among team members can be increased.
- 2) The e-Withholding Tax system is an electronic withholding tax system replacing the traditional method of tax withholding at the source. In this system, payers can instruct banks to handle tax withholding and submit tax withholding information to the tax authorities, whether it is for domestic or international payments.
- 3) The e-Tax Invoice/e-Receipt system is an electronic tax invoice system transforming the issuance of tax invoices and receipts into electronic formats. Data is stored online through the Revenue Department's system, facilitating better management and accessibility of tax-related information.
- 4) E-filing system is a system that facilitates the electronic submission of documents and data to tax authorities or related agencies. It is an automated system for transmitting financial information and relevant documents to tax agencies.
- 5) The use of Big Data in accounting helps analyze large-scale financial data to gain insights into financial trends, including income analysis, expenses, financial transaction trends, and financial risks. It helps manage large volumes of accounting data, making data retrieval and error detection in accounting information more easily (Prapaisri & Nuntapun, 2020).
- 6) Financial technology (FinTech) refers to the use of financial technologies to develop and improve financial processes in the accounting field. Utilizing FinTech enhances convenience, speed, and efficiency in accounting activities, such as electronic payment and collection methods. This allows businesses to create and send invoices to customers and enables customers to make quick online payments.
- 7) Blockchain technology is significant in the accounting field as it is well-suited for recording and verifying financial data and transactions. It fosters transparency and trust in data. For instance, blockchain technology ensures secure and official recording of financial transactions.

Related Research

Uratchat & Rodjam (2019) studied the professional knowledge and competence of accountants according to international standards for professional accountants in businesses in Bang Kruai, Nonthaburi, Thailand. It was found that accountants in service, retail, and manufacturing businesses possess different levels of professional knowledge and competence according to international standards for professional accountants. These differences are observed in intellectual skills, academic and practical skills, and job responsibilities. Moreover, their personal attributes also differ significantly.

Phasakdee (2020) studied the qualifications of accountants in the new era affecting the selection of accountants in Phra Nakhon Si Ayutthaya, Thailand. It was found that different business formats require different qualities in new-era accountants. These include abilities in strategic decision-making in accounting, proficiency in accounting software, knowledge, abilities, professionalism, and adherence to work standards.

Ratanasongtham et al. (2021) studied the desirable characteristics of accountants for enterprises in Uttaradit, Thailand. It was found that various business types and formats require different qualifications for desired accountants in terms of academic and practical skills and job responsibilities. The differences are also present in specific personal attributes, interpersonal and communication skills, as well as organizational service and business management skills, while intellectual skills remain relatively unchanged.

Kaewdee (2018) studied the influential factors on the professional skills of accountants that entrepreneurs seek based on international education standards for small and medium-sized enterprises in Songkhla, Thailand. It revealed that entrepreneurs seek accountants with the highest level of knowledge, technical expertise, professional skills, and ethical values, as well as a high level of professional attitudes in all aspects.

Conceptual Framework

From the review of theories and related researches, the researcher applied knowledge to define the research conceptual framework as shown in Figure 1.

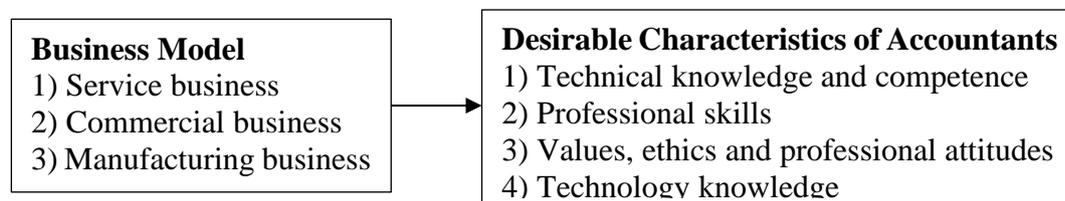


Figure 1 Research Conceptual Framework

Research Methodology

Population and Sample

The population used in this research consisted of 14,912 entrepreneurs registered in Nakhon Ratchasima, Thailand. The data was obtained from the Department of Business Development as of 31st March 2022 (Department of Business Development, 2022). The determination of sample size and sampling was calculated from the formula of Taro Yamane (1973). The acceptable error was determined at the reliability level of 95%. The sample size was 390 cases. The data collection was conducted by sending the questionnaire by post with a stamped envelope attached to facilitate the return. A total of 300 questionnaires were returned, representing 77.01%. This was consistent with Aaker et al. (2011) stating that questionnaire submissions must have a response rate of at least 20% to be acceptable when compared to the response rate of questionnaires in other forms or methods. Therefore, the data were appropriate to be analyzed.

Result of the demographic analysis showed that most of the respondents, 218 people, were female, representing 72.67%, 167 people aged between 35-45 years, representing 55.67%, 234

people had a bachelor's degree, representing 78%, 107 people had work experience for 3-6 years, representing 35.67%. For the general information of establishments, it was found that 147 people worked in a form of organization as a limited company, representing 49%. 87 people work as 1 accountant in the organization, representing 29%. The business model consisted of service business, commercial business, and manufacturing business, 100 each, representing 33.33%.

Data Collection and Data Analysis

The tool used for collecting data was a questionnaire which was divided into 3 parts. Part 1 is general information of the respondents. It is in the form of a check list. Part 2 is the general information of the establishment. It is in the form of a check list. Part 3 is the information about desirable characteristics of accountants. There is a 5-level estimation scale according to Likert Scales (Likert, 1932). The criteria for interpreting the meaning were according to Best (1981). In verifying the tool quality, this research examined the quality of research tools used in quantitative research by 1) studying theoretical concepts and related research; 2) checking the validity by conducting the Content Validity) and considering the Item Objective Congruence (IOC). The expert gave the IOC score of 0.96. As the criteria stated that the IOC must be greater than 0.50, it means that the question is consistent with the content or objectives of the research; and 3) checking its reliability by using a modified questionnaire and Try-out with 30 non-sample operators. The reliability was tested by calculating the reliability according to Cronbach's Alpha Coefficient (Cronbach, 1984). It was found that the reliability of all variables in the questionnaire was 0.962, meaning the questions in this questionnaire had the reliability rate of 96.20%. A value greater than 0.7 indicated that the question was confident. Then, the questionnaire was used in the study with real samples.

Descriptive Statistics consist of Frequency, Percentage, Mean, and Standard Deviation for analyzing personal information of respondents, information about the establishment and characteristics of desirable accountants of entrepreneurs in Nakhon Ratchasima. For Inferential Statistics, the researcher tested the hypothesis using the One-way ANOVA test to compare the differences between sample means with more than 2 groups. The Scheffe statistics were used to test the differences between groups to be able to identify which pairs had differences. The Level of Significance was set at 0.05 and the differences were compared by means of one-way analysis of variance to determine which type of business style requires more desirable accountant characteristics.

Research Findings

According to Table 1, it was found that the entrepreneurs in Nakhon Ratchasima gave importance to the desirable characteristics of the accountants entirely at a high level in all aspects ($\bar{x} = 4.20$). When considering each aspect, the aspect of values, ethics, and professional attitude was at the highest level ($\bar{x} = 4.50$). When considering the mean of each aspect and each point, it was found that the first 3 desirable accountant characteristics in each aspect were technical knowledge regarding the ability to calculate and file business-related taxes ($\bar{x} = 4.34$), understand laws and other business regulations ($\bar{x} = 4.21$), and apply accounting standards and financial reporting standards to suit the business ($\bar{x} = 4.20$). In professional knowledge, it is about having skills in time management to meet professional requirements ($\bar{x} = 4.41$), having skills in applying appropriate tools and technologies to enhance work efficiency ($\bar{x} = 4.29$), and having communication skills in formal and non-formal situations ($\bar{x} = 4.27$). In the aspect of values, ethics, and professional attitude, it is to behave oneself according to the professional accountant's ethics in honesty, integrity, professional knowledge, and caution in confidentiality ($\bar{x} = 4.58$). The accountants are willingness to continuously learn and develop oneself in order to work efficiently ($\bar{x} = 4.50$), work with responsibility, and accept mistakes for self-improvement and development ($\bar{x} = 4.41$). In terms of knowledge in technology, the

accountants have skills in applying Cloud Accounting Software ($\bar{x} = 4.05$), the accountants have skills in using e-filing system ($\bar{x} = 4.04$), and have skills in using the e-Withholding Tax system ($\bar{x} = 4.03$).

Table 1 Opinions on desirable accountant characteristics

Desirable accountant characteristics	\bar{x}	S.D.	Level of opinion
1) Technical knowledge and competence	4.10	.579	High
1.1) Apply accounting standards and financial reporting standards suitably for the business.	4.20	.707	High
1.2) Apply management accounting techniques for data analysis and prepare reports to support management decisions.	4.17	.743	High
1.3) Have the ability to compare various funding sources that the organization has.	3.89	.854	High
1.4) Evaluate the value used to make investment decisions, long-term business planning and financial management	3.97	.837	High
1.5) Analyze the adequacy of the general control of information technology and the control of related work systems.	4.03	.771	High
1.6) Use information technology to support decision making for analyzing the business.	4.13	.774	High
1.7) Calculate and file business-related taxes.	4.34	.800	High
1.8) Understand the difference among tax planning, tax evasion, and tax avoidance.	4.12	.919	High
1.9) Understand other business laws and regulations.	4.21	.804	High
1.10) Apply auditing standards, laws and regulations related to the audit of financial statements.	4.12	.860	High
1.11) Analyze risks and opportunities of the organization by using the risk management conceptual framework.	3.99	.776	High
1.12) Analyze components of internal control related to financial reporting.	4.04	.779	High
1.13) Have knowledge and understanding about the business environment.	4.11	.807	High
2) Professional skills	4.21	.712	High
2.1) Skills in evaluating information from a variety of sources and perspectives.	3.97	.823	High
2.2) Apply reasoning and innovative thinking to solve problems.	3.99	.854	High
2.3) Apply professional judgment.	4.11	.810	High
2.4) Cooperate and work as a team to achieve the organization's goals.	4.40	.782	High
2.5) Have communication skills in both formal and informal situations.	4.27	.789	High
2.6) Apply counseling skills to reduce or resolve conflicts.	4.26	.833	High
2.7) Have time management skills to meet professional requirements.	4.41	.030	High
2.8) Have the skills to set high personal standards.	4.15	.807	High
2.9) Have the skills to use appropriate tools and technologies to increase work efficiency.	4.29	.735	High
3) Values, ethics and professional attitudes	4.50	.598	Highest

Desirable accountant characteristics	\bar{x}	S.D.	Level of opinion
3.1) Work responsibly and accept mistakes to improve and develop oneself.	4.41	.733	High
3.2) Behave in accordance with the professional accountant's ethics in honesty, integrity, professional knowledge, and caution in confidentiality.	4.58	.599	Highest
3.3) Be willing to learn and develop oneself continually in order to work efficiently.	4.50	.696	Highest
4) Knowledge in technology	4.00	.812	High
4.1) Have the skills in applying Cloud Accounting Software	4.05	.852	High
4.2) Have the skills in applying e-Withholding Tax system	4.03	.895	High
4.3) Have the skills in applying e-Tax Invoice/e-Receipt systems	4.02	.877	High
4.4) Have the skills in applying e-filing system	4.04	.920	High
4.5) Have the understanding on Big data	3.87	.873	High
4.6) Have the understanding on Financial technology	3.97	.884	High
4.7) Have the understanding on Blockchain technology	3.76	.851	High
Overall desirable accountant characteristics	4.20	.562	High

According to Table 2, companies with different business models were tested in pairs to see if they had different requirements for the desired accountant characteristics. It was found that there was at least one pair of differences by One Way ANOVA at the significance level of 0.05. Table 3 presents the test of different business models requiring different desired accountant characteristics at the significance level of 0.05. When testing the paired mean according to Scheffe's method, it was found that service and manufacturing entrepreneurs preferred accountants with different technical knowledge and skills, professional skills, values, ethics and professional attitudes at the significance level of 0.05. Meanwhile, the manufacturing business and the commercial business preferred accountants with different professional skills and professional values, ethics and attitudes at the significance level of 0.05.

Table 2 The test results of establishments with different business models had different requirements for desirable accountant characteristics.

Desirable accountant characteristics	Differences	Sum of Squares	df	Mean Square	F	Sig.
1) In technical knowledge and competence	Between groups	.263	2	.132	.390	.025*
	Within the group	100.124	297	.337		
	Total	100.387	299			
2) In professional skills	Between groups	.331	2	.165	.325	.001*
	Within the group	151.334	297	.510		
	Total	151.665	299			
3) In values, ethics, and professional attitude	Between groups	.452	2	.226	.630	.031*
	Within the group	106.542	297	.359		
	Total	106.994	299			
4) In knowledge of technology	Between groups	.449	2	.725	.337	.042*
	Within the group	160.912	297	.662		
	Total	162.361	299			
Overall desirable accountant characteristics	Between groups	.191	2	.096	.306	.037*
	Within the group	93.014	297	.313		
	Total	93.206	299			

Note: * significance at .05 level

Table 3 presents the mean of comparison on different business models with different requirements for desired accountant characteristics by Scheffe's pairing method.

Desirable accountant characteristics	Business model	Business model	Mean Difference	Sig.	
1) In technical knowledge and competence	Service business	Commercial business	-.03692	.901	
		Manufacturing business	-.22231	.024*	
	Commercial business	Service business	.03692	.901	
		Manufacturing business	-.18538	.035*	
	2) In professional skills	Service business	Commercial business	.22231	.968
			Manufacturing business	.18538	.026*
Commercial business		Service business	-.02556	.968	
		Manufacturing business	-.27000	.048*	
3) In values, ethics, and professional attitude		Service business	Commercial business	.02556	.997
			Manufacturing business	-.24444	.015*
	Commercial business	Service business	.27000	.997	
		Manufacturing business	.24444	.012*	
	4) In knowledge of technology	Service business	Commercial business	.00667	.664
			Manufacturing business	-.24333	.018*
Commercial business		Service business	-.00667	.664	
		Manufacturing business	-.25000	.041*	
Overall desirable accountant characteristics		Service business	Commercial business	.24333	.891
			Manufacturing business	.25000	.005*
	Commercial business	Service business	-.09333	.891	
		Manufacturing business	-.29333	.019*	

Note: * significance at .05 level

According to Table 4, the differences in the characteristics of desirable accountants in each aspect among the establishments with different business models were analyzed. It was found that the overall characteristics of desirable accountants in manufacturing businesses require accountants with accounting skills in terms of technical knowledge, professional skills, values, ethics, professional attitudes, and technological knowledge than commercial and service businesses at the significance level of 0.05. The commercial businesses need accountants with accounting skills in terms of technical knowledge, professional skills, values, ethics, professional attitudes, and knowledge of technology than service business at the significance

level of 0.05. The service business needs accountants with accounting skills in terms of technical knowledge, professional skills, values, ethics, professional attitudes, and less technological knowledge than manufacturing and commercial businesses at the significance level of 0.05.

Table 4 An analysis on the differences in opinion scores on the characteristics of desirable accountants classified by business models

Desirable accountant characteristics	Business model	\bar{x}	S.D.	F	Sig
1) In technical knowledge and competence	Service business	4.01	.571	4.321	.014
	Commercial business	4.05	.578		
	Manufacturing business	4.24	.569		
2) In professional skills	Service business	4.11	.587	4.482	.012
	Commercial business	4.13	.614		
	Manufacturing business	4.38	.874		
3) In values, ethics, and professional attitude	Service business	4.40	.601	5.855	.003
	Commercial business	4.41	.610		
	Manufacturing business	4.66	.552		
4) In knowledge of technology	Service business	3.87	.740	4.225	.016
	Commercial business	3.97	.739		
	Manufacturing business	4.17	.706		
Overall desirable accountant characteristics	Service business	4.10	.536	6.424	.002
	Commercial business	4.14	.547		
	Manufacturing business	4.36	.560		

Note: * significance at .05 level

Conclusion and Discussion

According to the study on desirable accountant characteristics of entrepreneurs in Nakhon Ratchasima, the sample was executives or account managers in Nakhon Ratchasima. It was found that entrepreneurs wanted desirable accountant characteristics in terms of values, ethics and professional attitudes at the highest level. This is possibly because the accountant is someone who knows the financial movement of the business. They must possess the behaviors according to the code of ethics for professional accountants in honesty, integrity, professional knowledge and caution in confidentiality. Not disclosing financial information of the organization to competitors or other people who are not involved is therefore very important. The professional skills, technical knowledge, and technological change were at a high level. This is consistent with Ratanasongtham et al. (2021) finding that entrepreneurs in Uttaradit had desirable characteristics of accountants in intellectual skills, practical academic skills, job duties, personal attributes, interpersonal and communication skills, organizational and business management skills, at a high level. Kaewdee (2018) found that entrepreneurs in Songkhla

required desirable accountants who had qualifications according to international education standards in terms of technical knowledge, professional skills, ethical values, and professional attitude at the highest level in all aspects.

For a comparative study, establishments with different business models had different requirements for desired accountant characteristics. It was found that entrepreneurs with different business model demanded accountants with knowledge and expertise, technical ability, professional skills, values, ethics and professional attitudes. In terms of technological changes, it is consistent with Uratchat & Rodjam (2019) Phasakdee (2020). This is probably because different business models require accountants with different knowledge and technical expertise, such as using accounting systems, specialized computers related to online business. Different business models may have different values, ethics and professional attitudes. The entrepreneurs may want accountants to have business values that are consistent with the ideas and beliefs of the organization, such as transparency for businesses that focus on transparency in accounting or flexibility and innovation for businesses that focus on change and continuous improvement. Additionally, different business models may use different technologies. Entrepreneurs may require accountants to have knowledge and understanding of the technology used in their business, such as the use of cloud accounting systems or the application of big data analytics to make business decisions.

Recommendations

1) The recommendation is for the educational institutions to apply the research findings as a guideline for teaching and learning management in order to have more graduate characteristics that meet the needs of the workplace, such as internships or co-operative education in each year level. Internship opportunities in enterprises with different business models for students can increase learning opportunities in different operational contexts in various working situations. The teaching and learning activities can be organized with the aim to instill more professional ethics in accounting. The tax planning training can be organized or the tax and financial reporting standards can be updated to alumni or entrepreneurs who are interested or online tax filing activities. It is a practical skill training for students while providing social academic services to the community.

2) The recommendation for further researches is that there should be further study of other factors affecting the qualifications of an accountant that are required by the establishment, for example, the problem of qualifications of the desired accountant of the establishment. Thus, relevant people can be aware of the problems and obstacles that will be used to improve or develop directly to the point. Alternatively, other study tools may be adapted, such as in-depth interviews, to gain insight into other perspectives apart from questionnaires.

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