

Research Title : Factors affecting the quality of auditor in Thailand 4.0  
Name of Researchers : Mr. Kanoksak Sukwatanasinit  
Name of Institution : Doctor of Philosophy Program Accounting Department, Faculty  
of Accounting, Sripatum University  
Year of Publication : B.E. 2562

---

## **ABSTRACT**

The study of the factors affecting the quality of auditor in Thailand 4.0 has the objectives as following; 1) to study the external environment factors and the factors of the auditing company that influence the auditing to the quality of the auditor 2) to study the quality of certified public accountants in the Thailand 4.0 and 3) to compare the factors influencing the quality of the auditor that classified by personal characteristics. The research method was a survey study, collecting data from the questionnaire. The samples were 400 auditors and assistant auditors. Statistics for descriptive statistics are frequency, percentage, mean, and standard deviation. The Least Significant Difference (LSD) test was used to test the correlation using Pearson's Correlation test. Coefficient is the method used to find the multiple regression coefficients that select the variables by the total input method (Enter).

The research result of personal factors are more male than female, age from 31 to 35 years old, Bachelor's degree. Most are auditors or assistant auditors in Non Big 4 offices that do not audit public companies. Period of operation is less than 3 years, monthly income 20,000 - 30,000 baht. The importance of the external environment at the highest level is highest, followed by culture, technology, economic, social, political, government, law, respectively. The factors by audit company is the high important that the highest is policy, the structure, and size of the company, respectively. The quality of the certified public accountant in Thailand 4.0 was at a high level, with the highest level of ethics, skills in communication with people, and knowledge skills.

The results of the hypothesis testing were difference by education, career, work experience. External factors, such as culture, have a positive influence on the quality of auditors. The size and policy of the audit company has a positive influence.

**Keywords : Quality of auditor, Factors affecting the quality**