

Research Title : Factors Affecting Readiness of Accountants for
ASEAN Economic Community of Northeastern
Thailand
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ABSTRACT

The study was aimed out to investigate the levels of knowledge and readiness, and the factors that affected the readiness among the accounting personnel of the business organizations in Northeastern Thailand for the ASEAN Economic Community. This quantitative research and questionnaires were used as research instruments. The samples consisted of the accounting personnel in the business firms in the Northeast of Thailand. The statistics used for the data analysis was percentage, mean, standard deviation, independent sample t-test, one way ANOVA and Pearson's correlation coefficient.

The results revealed that different genders and ages did not affect the readiness for the ASEAN Economic Community. The educational level influenced the readiness: careers, languages, laws, and information technology. The accounting experience had effects on the readiness in terms of languages and laws. The levels of knowledge and understandings of the accounting personnel towards the ASEAN Economic Community were found at a moderate level. The knowledge and understandings towards the ASEAN Economic Community had a positive relationship regarding the readiness of the accounting personnel for the ASEAN Economic Community in the aspects of an accounting career and information technology at 0.05 level of significance.

Keywords : Accountant, Readiness, ASEAN