

Research Title : The Development of Accounting Verification Process in Digital Currency Transactions with Blockchain Technology Affecting Towards the Acceptance of Small and Medium Business Enterpreneurs in Thailand

Name of Researchers : Mr. Chaison Rungkaputi

Name of Institution : Faculty of Accounting, Sripatum University

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ABSTRACT

This research objective was the study of accounting verification process affecting toward digital currency transactions using blockchain technology for Small and Medium Enterprise Business in Thailand. The research tools were (1) the model of accounting verification process for digital currency transactions using blockchain technology (2) Online programs and (3) Statistical data analysis tools. The population can be obtained from small and medium sized businesses. In Thailand, 140 companies comprise of (1) financial business group, (2) technology group and (3) service group. The research sample size is calculated from the formula Taro Yamane (Yamane, 2018) which has a population size of 2,000 The confidence value is 95% and the error value is $\pm 10\%$. The sample size is 95 people. The findings were the most SME entrepreneurs had confidence in the digital financial transaction with blockchain technology at high-level. (The average confidence and acceptance was 4.42 and the standard deviation was 0.206). In order to enhance the capacity of the cooperation of SMEs, national regulators, therefore, should develop the legal structure and guidelines for financial transactions related to digital currency as well as make it reliable and safe for the financial and economic transactions of the country to be stable and sustainable in the future.

Keywords : Accounting, Blockchain, Digital Currency, Thailand, SME, Financial Transaction, Verification