

# Approaches for the Accounting Profession-Based Development of Skills and Abilities for the Accountants Working in Accounting Offices in Southern Thailand

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## Abstract

*This research encompasses three main purposes: 1) to study the levels of knowledge potential, skills, and code of professional ethics of accountants in the accounting firms in Southern Thailand, 2) to compare the levels of knowledge potential, skills, and code of professional ethics of accountants with different personal details and knowledge management of the modern accounting in the accounting firms in Southern Thailand, and 3) to propose guidelines for the development of knowledge potential, skills, and code of accounting professional ethics of accountants in the accounting firms in Southern Thailand. The sample consists of 159 full-time accountants working for the accounting firms across Southern Thailand. The outcomes are shown to be as follows: Accountants have professional potential, knowledge, and skills at a high level, while the code of accounting professional ethics is at the highest level. Accountants have their opinions towards the knowledge management of modern accounting at a high level, both overall and individually. Planning, application, accumulation, and exchanges are proposed for the management of accounting knowledge. Accountants have been in their firms for a varying number of years and have different potential within the accounting profession at a statistically significant rate of .05. Accountants with different levels of knowledge management of modern accounting exist within both the low-moderate group and high-highest group, having a different average of potential, knowledge, skills, and code of accounting professional ethics statistically significant at .01. Accountants of different genders, ages, levels of education, current positions, and years' of experience have no different potential in the accounting profession, at a statistically significant rate of 01.*

**Keywords:** Accountants, Southern Thailand, Accounting Firm

## INTRODUCTION

In a fast-changing world, global society is more closely linked and is limitless. Economic competition is doubly intense. The development of technology will change rapidly and greatly affect society's lives and the activities of the economy, as was mentioned in the 12th National Economic and Social Development Plan (2017-2021).

As a result, business organizations face more intense competition. Organizations need to innovate and look for available resources in a timely and appropriate manner, as well as develop the resources available in the organization to be efficient and cost-effective so that they can stay afloat and compete. The resources used in business operations include people, capital, machinery, and materials. When scrutinizing working methods, we can see that among the fundamental factors, people are the most critical in the ways in which they affect an organization's work system. Human resource factors are even more critical to an organization today than they were in the past. Both government and private organizations use strategies to manage human resources to compete with one purpose: to see these human resources generate as many returns to the organization as possible. Therefore, each organization encourages employees to bolster their knowledge and develop their potential to increase their competitiveness and support the ever-changing business world

Thailand is developing labor quality to have the potential equal to those in the ASEAN Community. For example, the Federation of Accounting Professions, under Royal Patronage, realizes the need to upgrade the quality of the Thai accounting profession. Therefore, various measures are being taken to promote the development of the potential of Thai professional accountants in order to make them more competent.

The Federation of Accounting Professions, under the Royal Patronage of His [1], stated that professional accounting skills are essential factors affecting the quality of work. International education standards for professional accountants (International Education Standards for Professional Accountants: IES 3, Professional Skills), consists of five skills: (1) cognitive skills, (2) academic and practical skills, (3) personal character skills, (4) interpersonal and communication skills, and (5) organization and business management skills. An accountant with all five professional skills can specialize in their job and perform quality work (FAP under Royal Patronage, 2018: Online). Quality Accounting Firms in Thailand are accounting firms that have undergone compliance audits and passed accounting firm quality certification requirements. According to an announcement by the Department of Business Development, re: Criteria and Conditions for Accreditation of Accounting Firms B.E. 2557 (2014), accredited firms receive a certificate of office quality. The accreditation is valid for three years from the date of issuance of the certificate. At present, there is an audit accounting firm responsible for quality assessment of all 113 offices (Department of Business Development Ministry of Commerce, 2018: Online). The Quality Accounting Office in Thailand must provide a full range of services, accounting services, setting up accounting systems, auditing work tax planning, setting up business tax systems, advising on tax issues, document storage, company registration services, and more, for 4,047 accounting offices in Thailand (Department of Business Development, 2018: online).

Small and Medium-Sized Enterprises (SMEs) are types of business organizations facing competitive environments and inevitable changes [2, 3]. It is essential to focus on the management of the organization's people. For businesses to overcome crises and ultimately succeed over their competitors, there is also a need for knowledge development, both for the individuals and the organizations. This will result in a source of knowledge innovation for the organizations [4] as they compete with large organizations in areas of personnel, finance, equipment, and tools. The technology, including supporting research, shows that small and medium enterprises are very different from their larger counterparts. In the development of an organization's performance, numerous studies have found that learning organizations influence their growth based on their readiness on this issue [5]. The performance of organizations contributes to the success of small and medium enterprises and their likelihood of improvement ([4, 6]. [7] found both inexperience and a lack of business planning. A lack of the ability to manage, due to a lack of knowledge in production, finance, and sales, is the first reason for the bankruptcy of small and medium-sized enterprises.

The development of small and medium enterprises requires accountants with knowledge and abilities to lead effective organizational development. This is particularly true when the current economic and social situation is full of competition and rapid change.

Therefore, it can be concluded that the professional accounting skills that affect the quality of work performed within an accounting firm are knowledge, accounting skills, information technology, and proficient communication skills. The ability to work with other people in the organization towards rational and effective decision-making is also important, as is improving the work of the employees themselves to adequately support the changing work environment in order to succeed according to the goals set by the agency. Therefore, quality accounting firms continually develop personnel within the unit and grow into learning organizations. Organizational learning is the cornerstone of organizational competence development and contributes to organizational success [8]

In addition to the issue of being a learning organization, [9] said that emphasis should be on the extension of knowledge, experience, discussion, and exchange. Sharing ideas means working together, solving problems, arranging a forum for gatherings to meet and seek alternative solutions to problems by using knowledge management (KM) principles, all of which is the collection of knowledge that exists in organizations in the person or document to develop into a system. Knowledge is categorized into two types: (1) Explicit knowledge, and (2) Tacit knowledge. The heart of knowledge management consists of knowledge as power and the success of knowledge transfer. It's not about technology or documents, but the interaction between people in the organization itself.

Therefore, with the importance mentioned earlier, the researcher studied the guidelines for developing knowledge potential of the skills and ethics of bookkeepers in accounting firms in southern Thailand by presenting such information to accounting offices, educational institutes, and the government sector to promote and develop accountants for small and medium sized enterprises. Ideally, greater potential would be achieved by using training and educational activities to lead to an increased level of acceptance of the accounting profession. This Research objectives: To study the level of knowledge, potential skills, and ethics in the accounting profession of bookkeepers in accounting firms in southern Thailand and To compare the potential knowledge, skills, and ethics in the accounting profession classified by personal information and modern accounting knowledge management of accountants in accounting offices in southern Thailand and To study the guidelines for developing knowledge, potential skills, and ethics in the accounting profession of bookkeepers in accounting firms in southern Thailand.

[10] studied the characteristics of desirable accountants of business entrepreneurs in Bang Kruai District. Nonthaburi Province, the sample group, is a limited company registered as a juristic person with the Department of Business Development. In Bang Kruai District Nonthaburi Province, 243 accountants that are still in operation in the year 2016 Nonthaburi Province classified by vocational skills (IES3) divided into four areas: intellectual skills, Interpersonal and Communication Skills, Personnel management skills, and organization management skills. The results showed that the desirable accountant characteristics of entrepreneurs were at a high level in all aspects. With the highest intellectual skills followed by personnel management skills Interpersonal and Communication Skills Organizational management skills in order the hypothesis testing results revealed that business operators in Bang Kruai District Nonthaburi Province with registered capital and different periods of operation, with varying opinions on desirable characteristics of accountants in all aspects. Business entrepreneurs in Bang Kruai District Nonthaburi provinces with varying types of businesses had different views on the desirable attributes of accountants, except that their skills in personnel management were not other.

[11] studied the relationship between professional accounting skills according to the concept of International Education Standards for Professional Accountants No. 3

on Professional Accounting Skills. (Fap of the Federation of Accounting Professions under the Royal Patronage of His Majesty the King, 2016: 1) and the performance of accountants based on Herzberg's Theory's Success Motivational Concept of School Accountants. under the Office of Vocational Education Commission in Thailand The sample group used in this study was 340 accountants under the Office of Vocational Education Commission. It was found that 1) accountants possessed professional accounting skills in educational institutions overall. Each aspect is intellectual skills, practical academic skills, job duties, personality skills, interpersonal and communication skills, organizational and business management skills, and overall operational efficiency. Each aspect consists of job success acceptance 2) Accounting skills were positively correlated with performance. statistically significant at 0.01 level

[12] has studied the competency of accountants that affects work efficiency. Case study of industrial business establishments, Muang District, Samut Prakan Province, the sample group was industrial business establishments. In the district of Mueang Samut Prakan Province, 318 cases. The competence of accounting staff is divided into three competencies, namely knowledge professional skills. And ethics and professional attitudes Use questionnaires as a research tool. The results showed that 1) the overall level of competency was at a reasonable level (= 3.82). The side with the highest average was professional skills, followed by competence in knowledge and ethical competencies and professional attitudes; 2) the competency of accountants; professional skills It has a positive effect on the effectiveness of the accounting staff. 3) Knowledge competency. Professional skills, ethics, and attitudes can account for 10.2% of operational effectiveness.

### **Methodology**

Bookkeepers in accounting firms with different personal data and modern accounting knowledge management have knowledge potential, skills, and ethics in the accounting profession.

This research uses a mixed-method approach. Phase 1 is quantitative research, while Phase 2 is qualitative research. The process of selecting samples and key informants is as follows: Assign storage space by randomly selecting provinces with a random grouping method. The provinces are divided into groups according to the Ministry of the Interior's notification concerning government inspection zones in the southern region (Office of the Prime Minister, 1989). The southern region is divided into three districts, namely District 6 - Chumphon, Surat Thani, Nakhon Si Thammarat, and Phatthalung; District 7 - Ranong, Phang Nga, Phuket, Krabi, and Trang; and District 8 - Songkhla, Satun, Pattani, Yala, and Narathiwat. A simple random sampling method is used to select one representative province from each district. As a result, the districts represent the populations of 14 southern provinces, comprising Surat Thani, Phuket, and Songkhla. Determine the number of samples and critical information: Phase 1: Select 159 samples of bookkeepers at accounting firms and study according to the Krejcie and Morgan formula (1970). There is a margin of error of 0.05 due to budget and time constraints. The researcher is using a convenient sampling method (Convenience Sampling) which uses random distribution in all regions of Thailand. In order to obtain information that is representative of the entire population to the extent that it is possible, the details are as follows: Phase 2. The key participants are accountants in 30 accounting firms who were chosen by using a quota from 261 accounting firms - ten offices in Surat Thani, ten in Phuket, and ten in Songkhla. Methods of selecting the sample and key participants. The researcher selected the participants in each province by random method to obtain a comprehensive sample. As for the selection of those key participants, the researcher chose a specific accounting firm with knowledge of the management of modern accounting and potential in the accounting profession. The group was lower than the overall average score and had a willingness to provide information.

Government Inspectorate	Population	Number of Samples
6	90	56
7	108	66
8	63	37
Total	261	159

Tools used to collect data: The questionnaire is divided into four parts: Part 1, general information about the respondents using close-ended questions; Part 2, modern accounting knowledge management. Close-ended questions used on a 5-level assessment scale; Part 3, the potential of the accounting profession. Close-ended questions on a 5-level assessment scale; Part 4, recommendations for development guidelines using open-ended questions. Semi-structured interview. The interview is conducted based on these guidelines: 1) General conditions for developing accountant potential; 2) Activities that promote knowledge skills and codes of conduct for an organization's bookkeeper (using quantitative analytical data from questionnaires as a guideline); 3) Problems and obstacles in the implementation of knowledge promotion activities, including skills and codes of ethics of bookkeepers; 4) Guidelines or expectations of knowledge promotion operations for additional bookkeeper skills and ethics.

Creation and quality of tools: The researcher gathered material from textbooks, documents, theses, and related research to guide the process of creating questionnaires. The created questionnaire was presented to the research advisor for further consideration and advice. The revised questionnaire was presented to an expert to verify the questionnaire's content validity and integrity. The language of communication was also corrected. The questionnaire was used to improve and trial a sample of 30 people, after which the content of each item was analyzed. Revisions were made to improve the questionnaire. The completed questionnaire was used to collect data.

The researcher conducted the data collection using the following steps: The researcher requested assistance in collecting data from the bookkeeper in staff level position at the accounting firm by sending a letter attached to the questionnaire. An envelope of documents containing the completed questionnaire was returned by post. The processing period was October to December 2019. During this time, phone calls were made asking for verbal assistance. Students were assigned to conduct the telephone calls to record information about open-ended questions from the respondents. If the response questionnaire did not meet the target, additional data collection was performed manually. Returned questionnaires were checked for completeness and correctness before statistical analysis was conducted and research data summarized. The interview process. The researcher requested timely assistance from the bookkeepers, who were at the managerial level of ten accounting offices per group of provincial representatives. Letters, attached to a semi-structured interview, were initially sent, followed by calls to make appointments to visit the interviewee, according to the selected samples. Additional telephone interviews were conducted when necessary.

Data analysis and statistics used: Quantitative data was obtained by data collection from the collected questionnaires. The researcher verified the accuracy and completeness of the data, after which the data was arranged, sorted, and coded to classify the data and bring the data to be recorded and processed by computer using statistical packages designed for quantitative data analysis. These can be separated as follows: Statistics used to determine the quality of the content reliability questionnaire using the Question-to-Attribute (IOC) Consistency Index. Statistics used in the research are descriptive, i.e., mean, percentiles, standard deviation, and are

used to describe various characteristics of the data collected from the group. Statistics for hypothesis testing. The second research objective includes an independent t-test and an F-test for one-way ANOVA statistics. Qualitative analysis of the data obtained from responses to semi-structured interviews and telephone interviews are analyzed by content analysis to answer research objective number 3.

### **Research results**

Data analysis to compare knowledge, skills, and ethics in the accounting profession classified by personal information and modern accounting knowledge management of bookkeepers in accounting firms. In southern Thailand, the researchers used an independent t-test and a one-way ANOVA analysis, with a preliminary examination of the homogeneity of variances to check if the population variance is the same. If the investigation results reveal that the variances are the same, then a post-hoc comparison using the Scheffe technique is employed. The pairs are compared using the Dunnett T3 technique. The results of the data analysis reveal the following: Accountants in accounting firms in the southern region of Thailand have an average potential in the profession which differs at a statistical significance level of .05. An accounting firm that has been in operation for 11-15 years is closer to the average potential for the accounting profession than an accounting firm that has been operating for 1-5 years. Accounting firms that have been operating for 11-15 years or 16-20 years have more professional skills than those that have been in operation for 1-5 years. Accounting firms that have been operating for 11-15 years, 16-20 years, or more than 20 years have a code of ethics in the accounting profession more robust than accounting firms that have been operating for 1-5 years. There are two groups of accountants with different levels of management of modern accounting knowledge, namely, the low-medium group and the high-highest group. The difference in the average potential knowledge, skills, and ethics in the accounting profession is statistically significant, at the .01 level. That is to say, bookkeepers with the highest level of modern accounting knowledge management have the highest average potential in knowledge, skills, and ethics in the accounting profession, higher than those with a low-moderate level of modern accounting knowledge management. Accountants in accounting offices in the southern region differ by gender, age, education level, current position, and working years. The average potential in the accounting profession is not over the statistically significance level of .05. However, comparing the professional potential in each area reveals that accountants with other personal data have potential. Ethics in the accounting profession differs statistically, at the .05 level, as follows: Accountants aged 41-50 years old have higher ethical potential in accounting than all age groups, at the .05 statistical significance level. Accountant supervisors have higher ethical potential in the accounting profession than the group of employees at the .05 statistical significance level. Accountants with 6-10 years of service, 11-15 years of service, and 16-20 years of service have ethical potential in the accounting profession higher than accountants with 1-5 years of service.

Table 1

Comparative results of knowledge potential, skills, and ethics in the accounting profession of bookkeepers in accounting firms, classified by gender.

Accounting Professions Classified by Gender					Homogeneity of Variance Test		Comparison Results		
Component	Gender	n	$\bar{x}$	SD	Levene	p	t	p	Summary
Professional knowledge	Male	32	4.04	0.49	2.08	0.15	0.20	0.84	No difference
	Female	127	4.02	0.62					
Professional skills	Male	32	3.94	0.59	0.39	0.53	-0.94	0.35	No difference
	Female	127	4.05	0.56					
Professional ethics	Male	32	4.44	0.70	7.01	0.01	-1.29	0.20	No difference
	Female	127	4.58	0.52					
Potential in accounting profession	Male	32	4.04	0.52	0.00	0.96	-0.61	0.54	No difference
	Female	127	4.10	0.52					

Table 2

Comparative results of knowledge potential, skills, and ethics in the accounting profession of accountants in accounting firms, classified by age.

Potential in Accounting Profession Classified by Age					Homogeneity of Variance Test		Comparison Results		
Component	Age	n	$\bar{x}$	SD	Levene	p	F	p	Summary
Professional knowledge	20-30 years	36	3.94	0.60	2.48	0.06	1.20	0.31	No difference
	31-40 years	49	3.93	0.55					
	41-50 years	42	4.12	0.66					
	50+ years	30	4.09	0.53					
Professional skills	20-30 years	36	3.92	0.58	0.19	0.91	1.96	0.12	No difference
	31-40 years	48	3.98	0.56					
	41-50 years	42	4.19	0.51					
	50+ years	30	3.94	0.57					
Professional ethics	20-30 years	36	4.38	0.72	8.77	0.00	3.29*	0.02	41-50 years old, more than all age groups
	31-40 years	49	4.55	0.58					
	41-50 years	42	4.75	0.37					
	50+ years	30	4.45	0.47					
Potential in the accounting profession	20-30 years	36	3.98	0.55	0.81	0.49	1.87	0.14	No difference
	31-40 years	49	4.03	0.50					
	41-50 years	42	4.23	0.50					

50+ years	30	4.06	0.48					
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**Table 3**

Comparative results of knowledge potential, skills, and ethics in the accounting profession of bookkeepers in accounting firms, classified by educational level.

Potential in the Accounting Profession Classified by Educational Level					Homogeneity of Variance Test		Comparison Results		
Component	Educational Level	n	$\bar{x}$	SD	Levene	p	F	p	Summary
Professional knowledge	Lower than Bachelor's degree	10	4.33	0.43	0.50	0.61	1.29	0.28	No difference
	Bachelor's degree	135	4.01	0.61					
	Postgraduate	12	3.99	0.51					
Professional skills	Lower than Bachelor's degree	134	4.01	0.60	6.30	0.00	0.64	0.53	No difference
	Bachelor's degree	12	4.11	0.26					
	Postgraduate	10	4.25	0.58					
Professional ethics	Lower than Bachelor's degree	12	4.75	0.34	1.93	0.15	2.25	0.11	No difference
	Bachelor's degree	10	4.25	0.44					
	Postgraduate	135	4.08	0.54					
Potential in the accounting profession	Lower than Bachelor's degree	10	4.33	0.43	4.02	0.02	0.56	0.57	No difference
	Bachelor's degree	135	4.01	0.61					
	Postgraduate	12	3.99	0.51					

**Table 4**

Comparative results of knowledge potential, skills, and ethics in the accounting profession of bookkeepers in accounting firms, classified by current job position.

Potential in the accounting profession classified by current job position					Homogeneity of Variance Test		Comparison Results		
Component	Job Position	n	$\bar{x}$	SD	Levene	p	t	p	Summary
Professional knowledge	Supervisor	67	3.97	0.60	0.26	0.61	-0.99	0.32	No difference
	Employee	89	4.07	0.61					
Professional skills	Supervisor	67	3.96	0.59	0.26	0.61	-1.37	0.17	No difference
	Employee	88	4.09	0.56					
Ethics professional	Supervisor	67	4.39	0.69	29.42	0.00	-	3.02**	Supervisor > Employee
	Employee	89	4.66	0.42					
Potential in the accounting profession	Supervisor	67	4.02	0.55	0.91	0.34	-1.57	0.12	No difference
	Employee	89	4.15	0.50					



**Table 5**

Comparative results of knowledge potential, skills, and ethics in the accounting profession of bookkeepers in accounting firms, classified by length of service.

Potential in Accounting Professions Classified by Length of Service					Homogeneity of Variance Test		Comparison Results		
Component	Length of Service	Summary	$\bar{x}$	SD	Levene	p	F	p	Summary
Professional knowledge	1-5 years	45	3.92	0.58	0.41	0.80	0.54	0.71	No difference
	6-10 years	37	4.04	0.64					
	11-15 years	21	4.02	0.59					
	16-20 years	30	4.09	0.63					
	20+ years	24	4.10	0.57					
Professional skills	1-5 years	45	3.85	0.60	0.12	0.98	2.08	0.09	No difference
	6-10 years	37	4.14	0.55					
	11-15 years	21	4.03	0.55					
	16-20 years	29	4.19	0.55					
	20+ years	24	3.97	0.55					
Professional ethics	1-5 years	45	4.25	0.73	8.95	0.00	6.68**	0.00	6-10 years, 11-15 years old, and 16-20 years older 1-5 years
	6-10 years	37	4.71	0.44					
	11-15 years	21	4.71	0.36					
	16-20 years	30	4.78	0.38					
	20+ years	24	4.45	0.45					
Potential in the accounting profession	1-5 years	45	3.93	0.55	0.57	0.68	1.84	0.12	No difference
	6-10 years	37	4.17	0.52					
	11-15 years	21	4.11	0.47					
	16-20 years	30	4.22	0.52					
	20+ years	24	4.08	0.48					

**Table 6**

Comparative results of knowledge potential, skills, and ethics in the accounting profession of bookkeepers in accounting firms, classified by the period of time the accounting firm has been open for business.

Potential in the accounting profession classified by the period of time that the accounting firm has been open for business					Homogeneity of variance Test		Comparison Results		
Component	Period	Summary	$\bar{x}$	SD	Levene	p	F	p	Summary
Professional knowledge	1-5 years	22	3.84	0.63	1.92	0.11	1.94	0.11	No difference
	6-10 years	30	3.96	0.61					

	11-15 years	32	4.2 6	0.6 3					
	16-20 years	22	4.0 6	0.3 6					
	20+ years	50	4.0 0	0.6 2					
Professional skills	1-5 years	21	3.5 8	0.6 8	1.38	0.24	5.30	0.00	11-15 years, 16-20 years, more than 20 years
	6-10 years	30	4.0 1	0.5 0					
	11-15 years	32	4.2 7	0.5 2					
	16-20 years	22	4.1 4	0.5 1					
	20+ years	50	4.0 4	0.5 3					
Professional ethics	1-5 years	22	4.0 2	0.7 9	4.42	0.00	6.86	0.00	11-15 years, 16-20 years, and over 20 years > 1-5 years
	6-10 years	30	4.5 3	0.5 4					
	11-15 years	32	4.7 2	0.4 5					
	16-20 years	22	4.6 6	0.4 1					
	20+ years	50	4.6 3	0.4 6					
Potential in the accounting profession	1-5 years	22	3.7 4	0.6 1	1.89	0.11	4.49	0.00	11-15 years > 1-5 years
	6-10 years	30	4.0 5	0.4 8					
	11-15 years	32	4.3 2	0.5 1					
	16-20 years	22	4.1 7	0.3 7					
	20+ years	50	4.0 9	0.5 1					

Table 7

Comparative results of knowledge potential, skills, and ethics in the accounting profession of bookkeepers in accounting firms, classified by level of modern accounting knowledge management.

Potential in Accounting Professions Classified by Modern Accounting Knowledge Management					Homogeneity of variance Test		Comparison Results		
Component	Knowledge management	n	$\bar{x}$	SD	Levene	p	t	p	Summary
Professional knowledge	Little-moderate	35	3.56	0.39	3.74	0.05	-	5.65**	0.00
	a lot-the most	124	4.16	0.58					
	Little-	35	3.46	0.30	10.79	0.00			a lot-

Professional skills	moderate						-	0.0	most >
	a lot-the most	123	4.19	0.52			7.89**	0	little-moderate
Professional ethics	Little-moderate	35	4.14	0.71	17.05	0.00	-		a lot-most >
	a lot-the most	124	4.67	0.45			5.28**	0.0	0
Potential in the accounting profession	Little-moderate	35	3.58	0.29	9.58	0.00	-		a lot-most >
	a lot-the most	124	4.23	0.48			7.62**	0.0	0

Guidelines for developing knowledge potential, skills, and ethics in the accounting profession of bookkeepers in accounting firms in southern Thailand. Employee accountants and supervisors in accounting offices in southern Thailand believes that guidelines for developing potential in the accounting profession of bookkeepers in accounting firms are as follows: Accountants in an organization. How accounting knowledge management should be promoted. Most accountants at the staff level (80.30%) and at the supervisory level (91.95%) agree that "accountants in the organization should receive trainings or seminars with agencies, either internally or externally." 68.18% of accountants at the staff level and 73.56% of supervisors prefer newer, more skilled and experienced accountants or those with less knowledge and experience, and in-house accountants should summarize and disseminate ideas learned to colleagues after attending seminars. How should accounting firms promote accounting knowledge management? The majority of staff accountants (73.77%), hold the view that "the accounting firm encourages the application of knowledge gained from colleagues to benefit decision-making and improve performance," while 70.77% opine that "accounting firms encourage teamwork and promote learning." At the same time, the majority of accountants at the supervisory level, (84.34%), agree that "accounting firms encourage accountants at all levels to attend trainings or seminars with internal and external departments," followed by 77.11% who are of the opinion that, "the accounting firm encourages learning together as a team in the performance."

The results of the qualitative data analysis, "Developing the potential of accountants in accounting offices in the southern region of Thailand." The researcher conducted qualitative data collection through in-depth interviews with three key participant groups: the first group was made up of the owners of the businesses, including executive directors or managing partners of the accounting firms. The second group included the chief, deputy chief, the account manager, and the head of the tax department of the accounting firms, while the third group consisted of accounting officers. A total of 28 people were asked various questions, including: (1) the method used to develop knowledge potential, skills, and codes of ethics for bookkeepers in the accounting firms; (2) Benefits resulting from activities for developing bookkeepers' potential that can be used in their work; and (3) Problems and/or opportunities for potential accountants that affect their work in the office. The results of the data analysis are as follows: Methods used to develop knowledge potential, skills, and ethics of bookkeepers in accounting firms. It was found that accounting firms had a variety of methods to develop their employees' knowledge potential. Bookkeepers' skills and ethics in offices showed both similarities and differences. The most popular technique is for employees to receive training, seminars, and knowledge transfer from generation to generation through regular internal and external guidance. In addition to the use of movement, meetings, and knowledge transfer to develop the potential of accountants in the accounting firm, there are other interesting methods, namely 1) promoting education through social media; 2) supporting allowing accountants to enter the professional examination process to develop themselves towards achieving professional success; and 3) Encouraging accountants to take various professional

exams when they are ready. Benefits from activities for developing accountant potential that can be used in the workplace. Owners, executive directors or executive partners of accounting firms, chiefs, deputy chiefs, account managers, the heads of the tax departments of accounting offices, and accounting officers view the activity of developing the potential of accountants as beneficial to both bookkeepers and accounting firms. Problems and opportunities in the potential of bookkeepers that affect working in the office. Owners, executive directors or executive partners of accounting firms, chiefs, deputy chiefs, account managers, the heads of the tax departments of accounting offices, and accounting officers commented on problems and opportunities for potential accountants that affect work in the office. Owners, executive directors, and partners managing accounting firms (1) Must incentivize bookkeeper to obtain higher returns; (2) the distribution of information is not evenly distributed. Therefore, employees who attend trainings are encouraged to share their knowledge with other employees; (3) Educational institutions, including the business sector, should be encouraged to train students to meet the needs of the business sector and entrepreneurs in areas such as taxation, while allowing students practical experience. Emphasis should be placed on errors, reconciliation, summarization, and report making; (4) Promotion of foreign languages, such as English, Chinese, etc., should be encouraged in order to obtain foreign investors' business in Thailand; (5) There are problems in the lack of knowledge about foreign investors. Bookkeepers do not sufficiently understand principles and theory, resulting in delayed practice performance and high error rates at times; (6) Bookkeepers continue to lack up-to-date tax information; (7) Increase the emphasis on practical knowledge and action; (8) Bookkeepers need to keep up to date on current theories and techniques. Review and reiteration is important; (9) Promotion of work at a higher professional levels; (10) Encourage better employment in the profession; (11) When entrepreneurs are uncooperative in requesting documents, it makes it difficult for bookkeepers to do their work well. Head, Deputy Head of Accounting Department, and Head of Tax Department of Accounting Office. I do not know of a new law that has not been clearly announced. Therefore, they must go to the Revenue Department's training. (2) The problem is that the bookkeepers are sent to train in new matters, but some do not fully apply their knowledge. (3) The bookkeepers must always attend the training because accounting knowledge is updated from the Revenue Department and the Department of Business Development all the time. (4) The academic knowledge is not comprehensive enough. Therefore, employees are required to attend training. (5) Skills are not a problem, because when new employees come in, they will receive training from experienced professionals. (6) There should be an association that integrates each accounting office to exchange opinions. (7) Employees must follow current news to ensure that the information relating to the accounting profession is up to date. (8) The problem is that accountants are delayed by receiving documents from customers late. Accounting officer: (1) There was a problem with the timing of attending the seminar because some seminars are held during inconvenient times. (2) When attending training sessions, the information received from training sessions is sometimes updated too often and we can't keep up. (3) There is a problem with inexperienced new employees. (4) Accountants must practice often to become proficient.

### ***Discussion of research results***

To study the level of knowledge potential, skills, and ethics in the accounting profession of bookkeepers in accounting firms in southern Thailand. These firms have average potential in the accounting profession, with knowledge potential, skills, and ethics at the highest level. The firms can be described as strictly aware of their working personnel being in compliance with accounting standards, in terms of developing one's own potential, according to the Accounting Act B.E. 2543 and the Accounting

Profession Act B.E. 2547, both of which compel accountants to have their qualifications in full. This is in line with the research results of [13], on professional skills and professional ethics of accounting personnel in local administrative organizations. They found that most accounting personnel gave importance to skills in their work according to professional standards and operate following professional accounting ethics in the field of corporate confidentiality. Personnel working in accounting apply their professional skills in their work, which builds credibility both for themselves and for their organizations. Accounting personnel are increasingly committed to developing their skills based on regular attendance, training, or additional learning. In line with the research of [14], who studied the impact of continuous accounting learning on the performance of bookkeepers in Nakhon Ratchasima Province, the results of the study found that bookkeepers have opinions about continuous accounting education in order to maintain high levels of working competence.

To compare the potential of knowledge, skills, and ethics in the accounting profession, classified by personal data and modern accounting knowledge in the management of bookkeepers in accounting offices in southern Thailand. The results of the research revealed: Accountants in accounting firms in the southern region have varying lengths of employment with those firms. The potential is different within the accounting profession. Bookkeepers working in accounting firms that have been operating for a long time see more customers in the organization. This allows bookkeepers to develop greater office knowledge, skills, and ethics. This is due to the fact that accountants gain experience from their professional practice until they become proficient, which in turn increases their confidence when compared those accountants working in offices that have been operating for shorter periods of time. The results of [15], whose study on professional skills of accountants of quality accounting firms in Thailand, found that executives of those firms claimed no differences in opinions about professional skills in general. This may be due to the nature of smaller accounting firms, suggesting that the operation period, whether short or long, has little effect. There are two groups of accountants with different levels of management of modern accounting knowledge, namely, the low-medium group and the high-highest group. The average potential for knowledge, skills, and ethics in the accounting profession is different. Accountants in an organization may have values in knowledge management, whether it is from training, tutoring from mentors, or learning through other media. Each organization has further control over each phase of knowledge, skills, and focus on recognizing the code of conduct consistent with the organization's work policy. Inconsistent knowledge management results in the perception and transfer of that knowledge differently, according to a book by [14], titled "Making Soil into a Star: Innovation and Technology for Global Competitiveness," in which the author posited that employees begin to have creativity only when they decide to take responsibility for their work. Therefore, a creative atmosphere, from providing learning opportunities to helping employees make their own decisions, is an intrinsic motivation for employees to take their work seriously. Overall, the purpose of a creative atmosphere is not to make things easier. Being creative is in itself a personal experience with worthwhile returns. Accountants in the Southern Area Accounting Office, according to gender, age, and education level. Current job positions and working experience are different, though they have the same potential. It can be explained that accounting operations follow generally accepted accounting standards, and professional accounting personnel have clearly defined basic qualifications. Therefore, there is no basic difference in practice when employees of the opposite sex, different educational levels, different ages, or different job titles may be involved in the field of control or oversight. This is partially consistent with the research results of [11], whose research into the professional qualifications of government accountants in Maha Sarakham Province found that government accountants of different genders and having gone through different training are similar the ability levels of their practice. And, in accordance with the research of [16], who studied the the features that depend on

the accountants of government agencies in Chiang Mai, found that the level of demand of the respondents classified by gender, length of government service, type of agency, income, and level of education had no effect on the code of conduct of the practitioner.

To study guidelines for developing knowledge potential, skills, and ethics in the accounting profession of bookkeepers in accounting firms in southern Thailand. The skills and ethics in the accounting profession of bookkeepers in accounting firms in southern Thailand display a staff level of 80.30% and supervisory level of 91.95%. It is agreed that "accountants in the organization attend the trainings or seminars with internal or external agencies." Most of the staff accountants (73.77%), take the view that "the accounting firm encourages the application of knowledge gained from colleagues to be useful in decision-making and improvement of performance." In contrast, the majority of accountants at the supervisory level (84.34%), see "accounting firms encourage accountants at all levels to receive trainings or seminars with internal and external agencies in such a way that this may be due to improving various accounting standards to keep up with changing events, causing accountants to regularly focus on knowledge development in their skills." The Department of Business Development requires bookkeepers to attend continual knowledge development courses in the accounting profession for not less than 12 hours from 1 January - 31 December of every year, with content related to accounting for not less than six hours. [10], who studied the guidelines for the development of the potential of support personnel in the Samut Songkhram Provincial Public Health Service Network, found that during the previous year, of the 56 operators who were supposed to have provided training, seminars, and workshops, 32 people never received training, representing 63.64% and 36.36, respectively, and found that most of them received training more than two times per year. 21 people attended training two times per year, and 21 people attended training one time per year, representing 41.07, 37.50 and 21.43, respectively. Most of the workers (32 people) had been on a study trip, while 24 people had never been on such trips, representing 52.14% and 42.86%, respectively. Most of them had never studied further. 43 of the participants exchanged knowledge with their colleagues, while 32 participants have continued their education since they started working. Research by [4], conducted with 25 and 22 people, was found to be consistent with previous studies when he looked at the relationship between the development of the accounting profession and expertise in the practice of accountants in Ubon Ratchathani. His study revealed that accounting personnel should constantly develop professionally by increasing their knowledge and skills, including proficiency in professional training, for the benefit of oneself in terms of progress in duty and being able to perform work properly while following accounting standards.

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