

Guidelines for Developing Accounting Potential that Affect the Work Success of Cooperative Accountants in Thailand

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Abstract: *This research aims to study Guidelines for developing accounting potential that affect the success in the work of cooperative accountants in the country. Using a questionnaire as a tool to collect data. with a sample group of accountants working in various types of cooperatives There are 419 people in Thailand. The statistics used to analyze the data are Finding the percentage, average standard deviation and multiple regression analysis statistics.*

The research results found that Factors affecting the approach to developing accounting potential that affect the work success of cooperative accountants in Thailand. Standards of learning outcomes Thailand qualifications Overall is at a very good level. When considering each aspect of the learning outcome standards Thailand's qualifications were found to be moral factors. Professional Ethics There are the highest averages and factors affecting the success of the work of cooperative accountants in Thailand. Aspects of success in work Overall it is at a high level. When considering each aspect of operational success, it was found that the operational process aspect has the most average The results of the study of the research hypothesis found that the factors affecting the work success of cooperative accountants in Thailand are interpersonal skills and professional responsibility. Numerical analysis skills Communication and use of information technology in the profession Professional knowledge and professional intellectual skills.

Keywords: *Accountant, Artificial Intelligence, Work Performance, Competence Of Accountants*

1. Introduction

Cooperatives in Thailand There is a reason for this arising from when Thailand began to have more trade contacts with foreign countries. In the Rattanakosin period. The rural economic system gradually changed from an economy of self-sufficiency to an economy of trade. The need for capital to expand production and livelihood has therefore increased. Farmers who did not have their own funds turned to borrowing money from others. As a result, they have to pay high interest rates and are also taken advantage of by merchants. Capitalists in every way as well. Farmers are therefore at a disadvantage when farming, however much rice they get, they have to sell it to pay off almost all their debts. Rice farming still has uncertain yields depending on weather conditions. If in any year the crop is damaged, debt will pile up more and more until some debtors have to transfer ownership of their rice fields to creditors and eventually become rice farmers or wanderers with no land to farm. (Unger,1998)

From the poverty problem of the farmers at that time This caused the government to think of ways to help by providing loans and charging low interest rates. This idea began at the end of King Rama V. By specifying two methods to help farmers with capital: Method 1: Establish an agricultural bank to provide loans to farmers. But there are problems with funding and loan collateral. This idea was therefore suspended. Method 2: Cooperative method of fundraising. This method was created by the government through the Ministry of the Treasury, currently the Ministry of Finance. (Hewison,1997) head of the Bank of Mudras. India (Roy,2018) Came in to explore ways to help farmers and suggested that they should be established. "National Lending Bank" carries out loans to the people with land and other securities as collateral To prevent the farmers Borrowing money and abandoning farmland to escape debt Loan control and loan collection section He recommended that it be established as an association called "Cooperative Society" (Cooperative Society)(Bassi, 2016)

The most important change in the cooperative movement in Thailand It is the merger of cooperatives to raise funds together. The government has issued the Cooperative Act 1968 . It provides an opportunity for small capital-seeking cooperatives that operate alone to merge into larger ones. Business operations can be expanded to be multi-purpose, which will be more beneficial to members. For this reason, the fundraising cooperative Therefore transformed into an agricultural cooperative until the present, and in 1968 the Cooperative League of Thailand was born. To be an institution for providing education to cooperative members throughout the country. It is responsible for liaising with foreign cooperative institutions. to create a relationship and help Cooperation between international cooperatives in other areas that is not related to business operations with all types of cooperatives as members Thailand has defined 6 types of cooperatives according to the current Ministry of Agriculture and Cooperatives Regulations 1972. There is a credit union cooperative. It is a cooperative type 7 according to the Ministerial Regulation specifying the types of cooperatives that are registered in 2005, consisting of: (Dixon, 1998)

From the reasons mentioned above The researcher is therefore interested in conducting a study on methods for developing accounting potential that affect the work success of cooperative accountants in Thailand. By collecting data from cooperative accountants in Thailand. The results of this study can be used as information. Guidelines for improving, editing, and increasing efficiency and develop the potential of cooperative accountants in Thailand to be successful in their work. Research objectives To study learning outcome standards Thailand's qualifications affect the success in the work of cooperative accountants in Thailand to study learning outcome standards. Thai qualifications affect the success of cooperative accountants in each area of work in Thailand.

Research Conceptual Framework

The researcher has established a conceptual framework for the research on guidelines. Developing accounting potential that affects work success of cooperative accountants in Thailand The details are as follows:

(Independent Variables)

(Dependent Variable)

(National Qualifications Framework for Higher Education in Thailand)

- 1.(Ethics and Morals)
2. (Knowledge)
- 3.(Cognitive Skills)
4. (Interpersonal skills and Responsibility)
- 5 (Numerical Communication and Information Technology Skills)

(Job Success)

1. (Achieving success goals)
2. (Procurement and use of resource factors)
3. (Operational process)
- 4.(Satisfaction of all parties)

2. Literature Review

Research studies on Guidelines for developing accounting potential that affect the work success of cooperative accountants in Thailand. (Graham, & King, 2000) The studied about theoretical concepts and research related to the variables of this study to be used as guidelines for the research as follows: concepts and theories about demography Moral concepts and theories Professional Ethics Concepts and theories of professional knowledge, concepts and theories regarding demographic characteristics Demographic characteristics are considered to be diversity and differences about a person, such as gender, status, age, and body structure. and seniority in work, etc. It will show the history of each person from the past to the present. (Koehn, 2006)

Moral concepts and theories Professional Ethics

The words "ethics" and "morality" are sometimes referred to together as "ethics" and "morality." "Morality and Ethics" And sometimes the meaning is used inseparable from Morality (Morality/Virtue) and Ethics (Ethics). are words that have similar meanings Both in Thai and English As defined in the dictionary Royal Institute Edition, 1999, as follows: Morality refers to a state of goodness and goodness in conduct and mind. Which can be separated into 2 meanings: 1. Good behavior For the benefit of oneself and society which is based on religious moral principles Cultural values, traditions, legal principles, professional ethics Knowing how to ponder what should be done and what should not be done. And it can be said that morality is ethics, each of which is put into practice until it becomes a habit, such as being honest, sacrificing, patient, responsible, etc. (Purtilo, & Doherty,2010)

Concepts and theories of Professional Knowledge

The meaning of knowledge (Knowledge) has been defined by many scholars as follows. Alavi and Leder (Alavi and Leidner, 2001: 109) said that knowledge is what proves to be an enhancement that will lead to better performance. Sharratt and Usoro (2003) state that knowledge is a direct relationship between understanding as well as providing clear information, knowledge is a framework for combining situations and values. Contextual knowledge and explicit insight. In general, knowledge is closer to activities than data and information, causing awareness of the importance of knowledge

General information about the Cooperatives of Thailand Birth of a cooperative

Between the 18th and 19th centuries The Industrial Revolution had occurred in Europe. (Cipolla,2004) Machines are being used to replace human labor. which causes economic change. That is, there is a situation of unemployment. and the general economic downturn. This enormous change Starting in England, the British must face a lot of trouble from the capitalists using machines instead of human labor. and laying off workers from factories. As for small entrepreneurs, they have to give up their business. The general social situation has Divided the class into two: the capitalists and the workers. Capitalists try to make as much profit as possible from their investments. By taking advantage of the workers in every way (Hartwell,1961)

Research Methodology

This research is a study. Guidelines for developing accounting potential that affect success In the work of cooperative accountants in Thailand The researcher conducted quantitative research. (Quantitative research) using questionnaires (Questionnaire) in collecting data Then the results from the questionnaire were processed with the statistical package (SPSS). To analyze and draw conclusions about the population and sample used in the study. Population used for research in this research study is a group of cooperative accountants in Thailand The researcher sent questionnaires to a group of cooperative accountants and received 419 complete questionnaires.

3. Research Results

Presentation of research results on Guidelines for developing accounting potential that affect the work success of cooperative accountants in Thailand. Use the form of a quantitative research study. (Quantitative Study) in the form of survey research (Survey Research) and one-shot case study using questionnaires. (Questionnaire) It is a tool for collecting data from 419 samples of cooperative accountants in Thailand. The obtained data was then used to check the completeness and accuracy of the questionnaire. Then the questionnaire was coded (Coding). according to statistical research methods and carry out computer processing Using a statistical package Then, the results from the data collection were used to analyze the study results. The details are as follows:

The results of the analysis of factors affecting the development of accounting potential that affect the work success of cooperative accountants in Thailand.

In the study of factors affecting the development of accounting potential that affects the success in the work of cooperative accountants in Thailand. The researcher divided the questions as follows: Learning Outcome Standards Thailand's qualifications in 5 areas and success in work in 4 areas. The results of the study are detailed. As the table shows the average and the standard deviation of factors affecting the development guidelines for academic potential. Accounting that affects the success of the work of cooperative accountants in Thailand Standards of learning outcomes Thailand qualifications

| Learning Outcome Standards Thailand qualifications | \bar{x} | S.D. | Opinion level |
|---|-----------|------|---------------|
| 1.) Morality and ethics in the profession | 4.44 | 0.36 | good |
| 2.) Professional knowledge | 4.36 | 0.46 | Good |
| 3.) Professional intellectual skills | 4.37 | 0.47 | Good |
| 4.) interpersonal skills and professional responsibility | 4.41 | 0.42 | Good |
| 5.) Numerical analysis skills Communication and use of information technology in the profession | 4.28 | 0.52 | Good |
| Total | 4.38 | 0.45 | Good |

It was found that the factors affecting the development of accounting potential have an effect on the work success of cooperative accountants in Thailand. Standards of learning outcomes Thailand qualifications Overall is at a very good level. The overall mean was 4.38 (S.D. = 0.45). When considering moral factors Professional Ethics has the most average at a good level The overall mean was 4.44 (S.D. = 0.36). Number 2 is interpersonal skills and professional responsibility. at a good level The overall mean was 4.41 (S.D. = 0.42). Number 3 is professional intellectual skills. at a good level The overall mean was 4.37 (S.D. = 0.47). No. 4 in professional knowledge at a good level The overall average was 4.36 (S.D. = 0.46) and the lowest is the skill of numerical analysis Communication and use of information technology in the profession at a good level The overall mean was 4.28 (S.D. = 0.52).

4. Summary of Research

The results of data analysis of the research questionnaire on guidelines for developing accounting potential that affect the work success of cooperative accountants in Thailand are as follows: Discussion A study of the factors affecting the accounting potential development guidelines that affect the work success of cooperative accountants in Thailand found that the influencing factors, factors affecting the accounting potential development guidelines that affect operational success of cooperative accountants in Thailand are interpersonal skills and professional responsibility (D) Numerical analysis skills Communication and use of information technology in the profession (E) Professional knowledge (B) Professional intellectual skills (C) But the other side is morality and ethics in the profession. (A) has no influence on the approach to developing accounting potential that affects the work success of cooperative accountants in Thailand. The researcher would like to consider each aspect separately as follows:

Research limitations

From the study, guidelines for developing accounting potential that affect the work success of cooperative accountants in Thailand. There are limitations in this research is the sample group in that research Only a group of cooperative accountants was studied. It may not cover other related parts. Therefore, it does not reflect the overall picture. Due to limited time for research However, the research results can be studied further to provide guidelines for further research in other sample groups.

Suggestions for next study

From the study, guidelines for developing accounting potential that affect the work success of cooperative accountants in Thailand. There is a suggestion for the next study, that is, in the study, the researcher selected only some of the variables used in the study. There are other variables. that the researcher did not study in this research This study was limited to cooperative accountants only. Therefore, the sample should be distributed to other parts related to the cooperative. to get different information and more complete Other data collection methods should be used, including: such as qualitative studies By means of interviews to obtain in-depth information as well. To get research from many perspectives and various formats

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