

# The Readiness and Willingness of Thai Professional Accountants towards their Working in ASEAN: Problems and Solutions for Preparedness

## ความพร้อมและความต้องการของผู้ประกอบวิชาชีพบัญชีไทยในการก้าวสู่การประกอบอาชีพในอาเซียน: ปัญหาและการแก้ไขเพื่อการเตรียมความพร้อม\*

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### Abstract

This research aims to study the readiness and willingness of Thai professional accountants towards their working in ASEAN member countries. Questionnaire was used as tool for collecting data from 390 professional accountants who work in international and Certified Thai Accounting Practice in Thailand. The collected data was analyzed in terms of percentage, means, ranking, priority need index (PNI) assessment, analysis of comments and reasons for their decision making. The motivation of persons who are ready and willing for mobility are a higher remuneration, better profile from experience at an international level, and more opportunity for travelling and networking. Professional accountants who are ready but not willing to work in AEC due to personal and family problems i.e. burden and responsibility to members in the family, social and political involve risk and insecurity in host country. In addition, professional accountants who are not ready to work in ASEAN but they are willing to go in the future due to problems of English proficiency as the most important, and also lack of communication skills in both English and local languages, lack of qualifications desired by original and host countries. The highest possibility and potentiality of accounting career for mobility of Thai professional accountants to work in AEC are Financial Accountants due to the least restriction and regulation of its professions in both origin and host country.

**Keywords:** Readiness, Willingness, Professional Accountants, ASEAN Economic Community: AEC

### บทคัดย่อ

งานวิจัยนี้มีวัตถุประสงค์เพื่อศึกษาความพร้อมและความต้องการของผู้ประกอบวิชาชีพบัญชีไทยในการก้าวสู่การประกอบอาชีพในประเทศสมาชิกของอาเซียน โดยใช้แบบสอบถามเป็นเครื่องมือในการเก็บรวบรวมข้อมูลจากผู้ประกอบวิชาชีพบัญชีไทยที่ทำงานในสำนักงานบัญชีระดับนานาชาติและสำนักงานบัญชีคุณภาพระดับชาติของไทยจำนวน 390 คน ข้อมูลที่ได้นำมาวิเคราะห์ค่าร้อยละ ค่าเฉลี่ยการจัดลำดับความสำคัญด้านความพร้อม การวิเคราะห์ความต้องการจำเป็นโดยใช้ค่าดัชนี PNI และความต้องการของเหตุผลในการตัดสินใจผู้มีความพร้อมและต้องการที่จะก้าวสู่การประกอบอาชีพในประเทศ ASEAN ด้วยแรงจูงใจด้านค่าตอบแทนทางการเงินที่คาดหวัง

\*บทความนี้เป็นส่วนหนึ่งของงานวิจัยเรื่อง "ความพร้อมในการแข่งขันของผู้ประกอบวิชาชีพบัญชีไทยในประเทศสมาชิกอาเซียน ภายใต้กรอบความตกลงยอมรับร่วมของบริการวิชาชีพบัญชี" ซึ่งได้รับเงินทุนสนับสนุนจากสภาวิชาชีพบัญชี

เพิ่มขึ้น มีประสบการณ์ในระดับสากล ส่งผลต่อประสิทธิภาพการทำงานที่ดีขึ้น มีเครือข่ายความสัมพันธ์กับผู้ร่วมวิชาชีพ และผลพลอยได้การเดินทางท่องเที่ยวในต่างแดนส่วนเหตุผลของผู้ที่พร้อมแต่ไม่ต้องการไปทำงาน คือภาวะความรับผิดชอบต่อการครอบครัว ความเสี่ยงด้านความมั่นคงด้านความปลอดภัย ด้านกฎระเบียบการประกอบวิชาชีพในประเทศ ผู้รับ ด้านสังคม และการเมือง ในขณะที่ผู้ที่ไม่มีความพร้อมแต่มีความต้องการจะไปประกอบวิชาชีพในASEAN เนื่องจากด้วยขาดสมรรถภาพด้านความรู้ภาษาอังกฤษเป็นลำดับสำคัญที่สุด ขาดทักษะในการสื่อสารด้วยภาษาอังกฤษและภาษาท้องถิ่น ขาดคุณสมบัติอันพึงประสงค์ตามข้อตกลงยอมรับร่วมกันในบริการวิชาชีพบัญชี และกฎระเบียบของประเทศผู้รับนอกจากนี้ยังพบว่าผู้ประกอบการวิชาชีพบัญชีไทยที่มีความพร้อมและมีศักยภาพที่จะก้าวสู่ AEC มากที่สุดคือผู้ทำบัญชีเนื่องจากความเข้มงวดและกฎข้อบังคับในการประกอบวิชาชีพทั้งในประเทศถิ่นกำเนิดและประเทศผู้รับ มีน้อยกว่าสาขาอาชีพอื่น

**คำสำคัญ:** ความพร้อม ความต้องการ ผู้ประกอบวิชาชีพบัญชี ประชาคมเศรษฐกิจอาเซียน

## Introduction

Professional Accountant means a person who has expertise in financial accounting, managerial accounting, cost accounting, accounting information system and design, auditing, taxation, education and technology, and advisory services related to accounting. Thai professional accountants have the opportunity and potential to work in ASEAN member countries due to the agreements specified in the Mutual Recognition Arrangements (MRAs) on Accountancy Service. The free flow of selling goods, providing services, investment, capital and skilled labor among 10 member countries are the main objectives

of ASEAN Economic Community in order to strengthen and enhance trade in this region as a single market and a single production base. Accountancy service is one of the scarce careers that are needed in ASEAN countries. In Thailand, there are 71,128 members in national accountancy body or Federation of Accounting Profession (FAP), from among a total population of 68.8 million persons; therefore there are 967 population per accountant. Data for accountants and population as compared with the 10 countries are shown in table 1: ASEAN Member countries and population per accountant.

**Table 1 ASEAN Member countries and population per accountant**

| Country      | National Country Body membership* |             | Population**(in Million Person) | Population per an accountant |
|--------------|-----------------------------------|-------------|---------------------------------|------------------------------|
|              | Person                            | Percentage  |                                 |                              |
| Brunei       | 122                               | 0.06%       | 0.4                             | 3,279                        |
| Cambodia     | 274                               | 0.14%       | 15.5                            | 56,569                       |
| Indonesia    | 24,110                            | 14.08%      | 255.5                           | 9,089                        |
| Laos         | 107                               | 0.05%       | 7.0                             | 65,421                       |
| Malaysia     | 32,990                            | 18.52%      | 31.1                            | 943                          |
| Myanmar      | 535                               | 0.27%       | 51.8                            | 96,822                       |
| Philippines  | 25,261                            | 12.65%      | 101.4                           | 4,014                        |
| Singapore    | 31,118                            | 15.59%      | 5.5                             | 177                          |
| Thailand     | 71,128                            | 35.63%      | 68.8                            | 967                          |
| Vietnam      | 10,000                            | 5.01%       | 91.6                            | 9,180                        |
| <b>Total</b> | <b>199,645</b>                    | <b>100%</b> | <b>628.6</b>                    | <b>3,149</b>                 |

Source: FAP Thailand (December, 2016),\*Data as of Oct 31, 2016, \*\* Data as of Jan 2016

To fulfill the scarce human resources as professional accountants, for working in ASEAN 10 countries, it is necessary to determine whether the current Thai professional accountants are ready or not. If they are not ready, then measures have to be taken in order to improve their competence for increasing their potential and preparedness towards their readiness to be working in ASEAN countries.

### Research Questions

For Thai Professional Accountants

1. Are they ready to work in ASEAN countries?
2. What are their problems and obstacles for working in ASEAN countries?
3. How to do to solve the problems in order to get more opportunity to work in ASEAN countries?

### Research Objectives

This research aims to

1. Examine the readiness and willingness of Thai professional accountants towards their working in ASEAN countries.
2. Find the problems incurred for un-readiness persons /not ready accountants who are willing to work in ASEAN countries, and
3. Propose preparedness solutions of Thai Professional Accountants for the readiness of working in ASEAN countries.

### Scope and Limitations

1. This research is limited to the Accountants who work in 4 Leading International Accounting firms, 4 International Accounting firms, and Certified Thai Accounting Practice firms. (certified by Department of Business Development : DBD)
2. Time frame for this study was during July 2015-June 2016

### Contributions

This research is expected to contribute benefits to the following:

1. Individual level, Thai professional accountants who plan to work in ASEAN countries to have some guidelines to prepare themselves for the readiness to work in ASEAN.
2. Organization level, accounting firms which plan to set up the accounting firm in ASEAN countries to have the proper development and improvement plan for their staff.
3. The universities that offer the accounting program can use the guideline solutions for their curriculum development and improvement in teaching and learning for the preparedness of accounting students to be qualified accountants. In addition, the Regulatory authority can set the policy and strategic management to develop Thai accountants.

### Related Concept, Theory and Literature Review

Readiness and willingness to work aboard.

Law of readiness (Edward L Thorndike, 1932) "a quality in responses and connections that results in readiness to act." The responses may differ in their readiness. Behavior and learning are influenced by the readiness or un-readiness of responses, as well as by their strength. The experience in accounting professions affect knowledge, and skills which impact their readiness. 2.1 Essential Career Readiness Competencies There are seven competencies as essential for Career Readiness (National Association of Colleges and Employers: NACE ,December 2014) : Professionalism/Work Ethics, Critical Thinking/ Problem Solving, Oral/Written Communications, Teamwork/Collaboration, Information Technology Application, Leadership, and Career Management.

**Basic knowledge and applied skills need for readiness of working.** Linda Barrington, Jill Casner-Lotto, and Mary Wright (2006) had studied “Employers’ Perspectives on the Basic Knowledge and Applied Skills

of New Entrants to the 21st Century U.S. Workforce”. They found that basic knowledge and skills needed for workers as per the details in Table 2:

**Table 2 Basic Knowledge and Applied Skills of New Entrants to the 21st Century U.S. Workforce**

| Basic Knowledge                                | Applied Skills                       |
|--|--------------------------------------|
| o Skills English Language (spoken)             | o Critical Thinking/Problem Solving  |
| o Reading Comprehension (in English)           | o Oral Communications                |
| o Writing in English (grammar, spelling, etc.) | o Written Communications             |
| o Mathematics                                  | o Teamwork/Collaboration             |
| o Science                                      | o Diversity                          |
| o Government/ Economics                        | o Information Technology Application |
| o Humanities /Arts                             | o Social Responsibility              |
| o Foreign Languages                            | o Leadership                         |
| o History/ Geography                           | o Creativity/Innovation              |
|  | o Lifelong Learning/Self Direction   |
|  | o Professionalism/Work Ethic Ethics  |
|  | o Ethics/Social Responsibility       |

Source: Linda Barrington, Jill Casner-Lotto, and Mary Wright, 2006

In Addition, core competencies of Professional Accountants are Professional Knowledge, Financial Monitoring & Analysis, Decision Making, Supervision, Communication and Interpersonal Skill, Leadership, Project Management, and Technological Adaptability. (AICPA organization, 2010). Furthermore, based on International Education Standards no 3 specified Professional Accountant Skills are intellectual, personal, interpersonal, communication, and organizational skills that a professional integrates with technical competence and professional values, ethics, and attitudes to demonstrate professional competence. (IAESB,2012).

#### **Willingness to Work Abroad**

The motives for going abroad for

Self-initiated foreign work experience (SFEs) was the employment situation in Finland due to recession in the 19th century (Suutari and Brewster, 2000: 426-28). Richardson and Mallon (2005: 412-13) found that in British academic self-directed expatriates, the main motivators for working abroad were a search for adventure and travel, a life change, and family reasons. The factors affecting willingness to relocate that emerge from literature have been divided into four categories(Linda Barrington, Jill Casner-Lotto, and Mary Wright, 2006): Personal factors, Spouse and family factors, Job and career factors, and Location factors as details from the previous researches was shown in Table 3, in Table 4.

**Table 3 Personal, Spouse and Family, and Job and Career factors affecting willingness to go for working abroad based on previous researches**

| Personal Factor                         | Researcher, year  | Spouse and Family Factors                       | Researcher, year   |
|---|---|---|--|
| Age                                     | Brett et al. 1993*, Noe and Barber 1993*, Gould and Penley 1985*, Feldman and Bolino 1998*                    | Spousal support and willingness to relocate     | Brett et al.1993*, Brett & Stroh 1995, Aryee et al. 1996, Konopaske et al. 2005, Dupuis et al. 2008, Konopaske et al. 2009 |
| Personality                             | Aryee et al. 1996, Schrujger and Hendriks 1996, Konopaske et al. 2005, Zhu et al. 2006, Konopaske et al. 2009 | Spouse's job and career orientation             | Gould and Penley 1985*, Landau et al. 1992*, Bielby and Bielby 1992*, Harvey 1997 1976*, Konopaske et al. 2005             |
| Intrinsic motivation                    | Haines et al. 2008  | Children and Extended Family                    | Landau et al. 1992*, Noe and Barber 1993*  |
| Perceptions about intel assignments     | Dupuis et al. 2008, Wang and Bu 2004, Zhu et al. 2006   | Job and Career factors                          | Researcher, year   |
|   |   | Income  | Brett et al. 1993*   |
| Gender                                  | Landau et al. 1992*, Lowe et al. 1999, Wan et al. 2003, van der Velde et al. 2005, Baldrige et al. 2006*      | Functional area of the career                   | Brett et al. 1993*   |
| Willingness to relocate domestically    | Brett & Stroh 1995  | Career/job satisfaction, stage and expectations | Aryee et al. 1996, Harvey 1997, Feldman and Bolino 1998*, van der Velde et al. 2005  |
| Number of previous relocations          | Landau et al. 1992*, Baldrige et al. 2006*  | Organizational and job tenure                   | Gould and Penley 1985*, Landau et al. 1992*  |
| Previous relocation experiences         | Landau et al. 1992*, Fisher and Shaw 1994   | Attractiveness of the new position              | Harvey 1997, Dickmann et al. 2008, Konopaske et al. 2009   |
| Other previous international experience | Wang and Bu 2004  | Company relocation policy and corporate support | Brett & Stroh 1995, Aryee et al. 1996, Harvey 1997, Wan et al. 2003, Konopaske and Werner 2005, Wagner and Westaby 2009    |

Source:Linda Barrington, Jill Casner-Lotto, and Mary Wright, 2006

**Table 4. Location Factors affecting willingness to go for working abroad based on previous researches**

| Location Factors            | Researcher, year  | Location Factors                               | Researcher, year   |
|-----------------------------|---|--|--|
| Similarity to home location | Noe and Barber 1993*, Aryee et al. 1996, Harvey 1997, Lowe et al. 1999, Wan et al. 2003, Dickmann et al. 2008 | Geographical location                          | Schruijer and Hendriks 1996, Lowe et al. 1999, Konopaske et al. 2009   |
|                             |   | Existing ties to target location               | Fisher and Shaw 1994, Lowe et al. 1999   |
| Location security and risk  | Adler 1984, Lowe et al. 1999, Dickmann et al. 2008, Wagner and Westaby 2009                                   | Current community involvement and satisfaction | Landau et al. 1992*, Noe and Barber 1993*, Fisher and Shaw 1994, Feldman and Bolino 1998*, Konopaske et al. 2009 |

Source: Linda Barrington, Jill Casner-Lotto, and Mary Wright, 2006

\*=Study on domestic relocation, or not defined whether target location domestic or foreign

#### The reasons for working abroad

The reasons for working abroad (Linda Barrington, Jill Casner-Lotto, and Mary Wright, 2006) are as follows: High need for achievement; self-realization and independence; Adventurous; High intrinsic motivation; Positive beliefs on international assignments and their effect on family and career; Previous international exposure (travelling parents, role models, friends abroad); Spouse supportive and willing to relocate; No elderly relatives living in the same community; Income higher than the spouse's ; Works in sales or marketing; Distance from career-goal large; Position offered is attractive in terms of self-development and career progression; Company support during the assignment and upon repatriation exists;

Target location is culturally similar to home; and Target location is considered safe and politically secure.

#### Research Methodology, Population and Sample

This is an empirical research that used the questionnaire as the tool for collecting data from Thai Professional Accountants who worked in Leading International CPA and 4 International Accounting firms in Thailand: Pricewaterhouse Coopers ABAS Ltd, KPMG Poomchai, DeloitteTouche Tohmatsu, Ernst& Young, Grant Thornton, Mazars, TMF, and BDO. The population of 5207 persons and sample of 371 persons by using Taro Yamane formula (Yamane, 1973) as detail in Table 5

**Table 5 Population and sample of the professional accountants in International firms**

| International Accounting Firms in Thailand | Population | Proportionate Sample |
|--|------------|----------------------|
| o PricewaterhouseCoopers ABAS Ltd          | 1,200      | 86                   |
| o KPMG Poomchai                            | 1,240      | 88                   |
| o Deloitte Touche Tohmatsu Jaiyos          | 1,200      | 86                   |
| o Ernst & Young                            | 1,200      | 86                   |
| o Grant Thornton                           | 170        | 12                   |
| o Mazars Thailand                          | 103        | 7                    |
| o TMF                                      | 44         | 3                    |
| o BDO                                      | 50         | 4                    |
| Total                                      | 5,207      | 371                  |

Source: Data from Office of Human Resource Development of Accounting firm

In addition, collected data from Certified Thai Accounting Practice that is certified by Department of Business Development (DBD), Ministry of Commerce. Total population of 114 accounting firms and calculated the sample

of 89 by using Taro Yanmane (Yamane, 1973) Population and sample from Certified Thai Accounting Practice in Thailand as the detail shown in Table 6

**Table 6: Population and sample from Certified Thai Accounting Practice in Thailand**

| Certified Accounting Practice Accounting Firm | Population* | Proportion Sample | Percentage |
|---|-------------|-------------------|------------|
| In Bangkok                                    | 49          | 38                | 43         |
| Central Regional                              | 16          | 13                | 14         |
| North Regional                                | 17          | 13                | 15         |
| North East Regional                           | 9           | 7                 | 8          |
| East Regional                                 | 9           | 7                 | 8          |
| South Regional                                | 14          | 11                | 12         |
| Total   | 114         | 89                | 100        |

\*Source: [http://www.dbd.go.th/ewt\\_news.php?nid=6167&filename=index](http://www.dbd.go.th/ewt_news.php?nid=6167&filename=index)

### Research Finding

Data of respondent: Gender, age, educational level are shown in table 7.

#### 1. General Data of respondent General

**Table 7 General Data of respondent: Gender, age, educational level**

| Respondents from Accounting Firms | Number of respondents |        |                |       |       |     |                        |        |       |       | Total |
|-----------------------------------|-----------------------|--------|----------------|-------|-------|-----|------------------------|--------|-------|-------|-------|
|                                   | Gender                |        | Age(Years old) |       |       |     | Educational Background |        |       |       |       |
|                                   | Male                  | Female | <25            | 25-30 | 30-40 | >40 | Bachelor               | Master | Ph.D. | other |       |
| o Leading International CPA firms | 88                    | 183    | 91             | 133   | 41    | 6   | 211                    | 60     | 0     | 0     | 271   |
| Respondents from Accounting Firms | Number of respondents |        |                |       |       |     |                        |        |       |       | Total |
|                                   | Gender                |        | Age(Years old) |       |       |     | Educational Background |        |       |       |       |
|                                   | Male                  | Female | <25            | 25-30 | 30-40 | >40 | Bachelor               | Master | Ph.D. | other |       |
| o International                   | 19                    | 50     | 19             | 20    | 24    | 6   | 49                     | 20     | 0     | 0     | 69    |
| o Certified Accounting Practice   | 10                    | 40     | 11             | 16    | 16    | 7   | 32                     | 12     | 2     | 4     | 50    |
| Total                             | 117                   | 273    | 121            | 169   | 81    | 19  | 292                    | 92     | 2     | 4     | 390   |
| Percent                           | 30                    | 70     | 31             | 43    | 21    | 5   | 75                     | 23     | 1     | 1     | 100   |

From data in Table 7, it was found that most of the respondents are females representing 70 percent, mostly their age are 25-30

years old which represents 43 percent, and their educational background are mostly Bachelor degree level which represents 75 percent.

**Table 8** Number of respondents classify by their field in Accounting Profession

| Respondents from Accounting Firms | Number of respondents |         |                |                  | Total |
|-----------------------------------|-----------------------|---------|----------------|------------------|-------|
|                                   | Accountant            | Auditor | Tax Accountant | Advisory service |       |
| Leading International CPA firms   | 0                     | 197     | 29             | 45               | 271   |
| International                     | 25                    | 32      | 6              | 6                | 69    |
| Certified Accounting Practice     | 40                    | 6       | 2              | 2                | 50    |
| Total                             | 65                    | 235     | 37             | 53               | 390   |
| Percent                           | 17                    | 60      | 9              | 14               | 100   |

From data in Table 8, it was found that respondents' career are composed of 65 Accountants which represents 17 percent, 235 Auditors which represents 60 percent, 37 Tax

Accountants which represents 9 percent and 53 consultants which represents 14 percent. Their experiences in the career are shown in Table 9 which mostly is less than 3 years.

**Table 9** Number of years' experience for each group of accounting profession career

| Accounting Firms                         | Number of years' experience |    |    |    |         |    |    |    |                |    |    |    |         |    |    |    |
|--|-----------------------------|----|----|----|---------|----|----|----|----------------|----|----|----|---------|----|----|----|
|  | Accountant                  |    |    |    | Auditor |    |    |    | Tax Accountant |    |    |    | Advisor |    |    |    |
|  | 1*                          | 2* | 3* | 4* | 1*      | 2* | 3* | 4* | 1*             | 2* | 3* | 4* | 1*      | 2* | 3* | 4* |
| o Leading International CPA firms        | 21                          | 2  | 1  | 2  | 98      | 52 | 59 | 25 | 19             | 6  | 4  | 1  | 23      | 9  | 7  | 2  |
| o International                          | 12                          | 5  | 7  | 16 | 23      | 5  | 5  | 6  | 10             | 2  | 1  | 3  | 7       | 2  | 2  | 4  |
| o National Certified Accounting Practice | 19                          | 8  | 5  | 15 | 8       | 3  | 2  | 3  | 2              | 2  | 0  | 10 | 0       | 5  | 2  | 11 |
| Total                                    | 52                          | 15 | 13 | 27 | 129     | 60 | 66 | 33 | 31             | 10 | 5  | 14 | 30      | 16 | 10 | 17 |

Notes: number of years' experience 1\*= less than 3 years, 2\*=3-5 Years, 3\*= 5-10 years, 4\*= more than 10 years

**Table 10** Number of Professional Accountant who got National license and International license

| Accounting Firms                         | Number of Professional Accountant with National license |          |            | Number of Professional Accountant with International license |          |            |
|--|---|----------|------------|--|----------|------------|
|  | Accounting  | Auditing | No license | Accounting   | Auditing | No license |
| o Leading International CPA firms        | 11  | 75       | 185        | 0  | 4        | 267        |
| o International                          | 21  | 11       | 40         | 1  | 0        | 68         |
| o National Certified Accounting Practice | 30  | 2        | 15         | 3  | 1        | 46         |
| Total                                    | 62  | 88       | 240        | 4  | 5        | 381        |
| Percentage                               | 16  | 23       | 62         | 1  | 1        | 98         |

The detail in Table 10 showed professional accountants who got professional license: national accounting license was 62 persons, represented 16 percent; national auditing license was 88 persons, representing

23 percent; international accounting license 4 persons , and international auditing license 5 persons which represent only 1 percent. Most of professional accountants did not get any license which represented 62 percent.

**Table 11 Self-Evaluation of Professional accountants' Readiness of working in ASEAN**

| Accounting Firms                         | Self-assessment for the readiness of working in ASEAN |           |          |         |           |          |                |           |          |         |           |          |
|--|---|-----------|----------|---------|-----------|----------|----------------|-----------|----------|---------|-----------|----------|
|  | Accountant  |           |          | Auditor |           |          | Tax Accountant |           |          | Advisor |           |          |
|  | Ready   | Not Ready | Not sure | Ready   | Not Ready | Not sure | Ready          | Not Ready | Not sure | Ready   | Not Ready | Not sure |
| o Leading International CPA firms        | 138   | 15        | 47       | 183     | 22        | 58       | 46             | 46        | 95       | 86      | 26        | 78       |
| o International                          | 46  | 4         | 12       | 31      | 13        | 12       | 31             | 13        | 12       | 32      | 10        | 16       |
| o National Certified Accounting Practice | 48  | 0         | 1        | 18      | 8         | 12       | 27             | 2         | 11       | 27      | 3         | 11       |
| Total                                    | 232   | 19        | 60       | 232     | 43        | 82       | 104            | 61        | 118      | 145     | 39        | 105      |
| Percentage                               | 75  | 6         | 19       | 65      | 13        | 22       | 37             | 22        | 41       | 50      | 13        | 37       |

Self-evaluation of professional accountants for their readiness in working in ASEAN countries, found that the accountants who were ready represented 75 percent, Auditors represented 65 percent, Tax Accountants represented 37 percent, and Advisor/Consultant represented 50 percent. Most of professional accountants had self-confidence for working in ASEAN countries except tax accountants who

were not sure about their career in AEC market which represented 41 percent.

## 2. The Readiness and willingness for working in ASEAN host countries.

The evaluation of readiness and willingness of Thai professional accountants to work in ASEAN Host countries are shown in table 12 in number and percentage as follows.

**Table 12 The Readiness and willingness for working in ASEAN host countries as number and percentage**

| The Readiness and Willingness for working in ASEAN host countries | Respondents |            |
|---|-------------|------------|
|   | Number      | Percentage |
| o Ready and willing   | 165         | 42         |
| o Ready but not willing   | 45          | 12         |
| o Not Ready but willing   | 82          | 21         |
| o Not Ready and not willing                                       | 20          | 5          |
| o No answer   | 78          | 20         |
| <b>Total</b>  | <b>390</b>  | <b>100</b> |

There were 165 professional accountants (represent 42%) who were ready and willing to work in ASEAN host countries , 45 persons

(12%) who were ready but were not willing to work, 82 persons (21%) who were not ready but willing to improve and fulfill qualifications

for preparedness to work in ASEAN host countries in the near future.

### 3. Ranking of reasons for readiness and willingness of professional accountants to work in AEC market:

From analysis of reasons and ranking the priority of their reasons, the ones who were

ready and willing to work in AEC market as the details shown in Table 13, ranking for the most important was 1 and the least important was 6. The average of ranking score was computed, and the average to nearest 1 was the most important for ranking.

**Table 13 The reasons of professional accountants who are ready and willing to work in ASEAN Host Countries in terms of average and ranking**

| The reasons of professional accountants who are ready and willing to work in ASEAN Host Countries | Mean of Ranking reason | Ranking (Nearest 1 is the most important) |
|---|------------------------|---|
| o Incremental of Remuneration and fringe benefits   | 1.959                  | 1   |
| o More experience and progress in profession  | 2.567                  | 2   |
| o Higher position /Promotion  | 3.143                  | 3   |
| o Reputation, Integrity, and better opportunity   | 4.026                  | 4   |
| o Upgrade for social status and more networking   | 4.322                  | 5   |
| o Benefit for travelling in foreign countries   | 4.949                  | 6   |

Professional accountants self-assessment for their readiness and willingness towards working in ASEAN host countries were ranked from the most to the least important as follows: (1) Incremental of remuneration and fringe benefits, (2) More experience and progress in profession, (3) Higher position / Promotion, (4) Reputation, Integrity, and better

opportunity, (5) Upgrade for social status and more networking, and (6) Benefit for travelling in foreign countries. In addition, the most favorite host country to the least favorite were as detail in table 14. It revealed that the top 3 favorite countries that they would like to work were Singapore, Malaysia, and Vietnam respectively.

**Table 14 Most favorite Host countries means and ranking by professional accountant who were ready and willing to work in ASEAN**

| Host countries | Mean of Ranking favorite countries | Ranking (Nearest 1 is the most important) |
|----------------|------------------------------------|---|
| o Singapore    | 1.398                              | 1   |
| o Malaysia     | 2.727                              | 2   |
| o Vietnam      | 3.780                              | 3   |
| o Indonesia    | 3.932                              | 4   |
| o Philippines  | 4.146                              | 5   |
| o Lao PDR      | 4.917                              | 6   |
| o Brunei       | 5.310                              | 7   |
| o Myanmar      | 5.649                              | 8   |
| o Cambodia     | 6.531                              | 9   |

The self-assessment of professional accountants who were ready but not willing to work in ASEAN host country are due to the reasons as shown in table 15. It was found that the most important to the least important reasons were: (1) Burden and reasons related to family, (2) Uncertainty related to security

and safety in the host country, (3) Uncertainty related to professional rules and regulation of host country, (4) Uncertainty related to social and political, (5) Culture problem, (6) Decrease in Job security, (7) Decrease in remuneration and fringe benefits with higher cost of living, and (8) Personal health problems

**Table15 The reasons of professional accountants who were ready but not willing to work in ASEAN Host Countries**

| Reasons of professional accountants who are ready but not willing to work in ASEAN Host Countries | Mean of Reasons' Ranking | Ranking (Nearest 1 is the most important) |
|---|--------------------------|---|
| o Burden and reasons related to family  | 3.341                    | 1   |
| o Uncertainty related to security and safety  | 3.709                    | 2   |
| o Uncertainty related to professional rules and regulation  | 3.779                    | 3   |
| o Uncertainty related to social and political   | 4.488                    | 4   |
| o Culture problem   | 4.736                    | 5   |
| o Decrease in Job security  | 4.953                    | 6   |
| o Decrease in remuneration and fringe benefits with higher cost of living                         | 5.267                    | 7   |
| o Personal health problems  | 5.488                    | 8   |

The professional accountants who were not ready for working in ASEAN host country, but they are willing to work after the prepared-

ness of their qualifications as ranking from the most to the least important as shown in table 16.

**Table 16 Preparedness methods for professional accountants who are not ready but willing to work in ASEAN**

| Preparedness methods  | Mean of Preparedness' Ranking | Ranking (Nearest 1 is the most important) |
|---|-------------------------------|---|
| o Preparedness for English Proficiency                                    | 3.204                         | 1   |
| o Preparedness for sit in Examination to obtain National License          | 3.797                         | 2   |
| o Developing and enhancing in International Accounting Standard knowledge | 3.993                         | 3   |
| o Developing and enhancing in International Auditing Standard knowledge   | 4.516                         | 4   |
| o Developing and enhancing in International Taxation and Law knowledge    | 5.209                         | 5   |
| o More working experience   | 5.368                         | 6   |
| o Preparedness for sit in Examination to obtain International License     | 5.817                         | 7   |
| o Preparedness for Local Language in Host country                         | 6.059                         | 8   |
| o Looking for the opportunity to work in host country                     | 6.776                         | 9   |

It was found that the preparedness of professional accountant's qualifications as ranking from the top 5 were: (1) Preparedness for English Proficiency, (2) Preparedness to sit in Examination to obtain national license, (3) Developing and enhancing in International Accounting Standard knowledge, (4) Developing and enhancing in International Auditing Standard knowledge, and (5) Developing and enhancing in International Taxation and Law knowledge. The self-assessment of professional

accountants who were not ready and also unwilling to work in ASEAN host country, it depended on the most important reason to the least important reason as the detail showed in Table 17. It found that the top 5 reasons were: (1) Too strict rules and qualifications determined by host country, (2) Personal and family reasons, (3) Lack of accounting knowledge, (4) Lack of English proficiency and (5) Future career security.

**Table 17 The reasons of professional accountants who are not ready and not willing to work in ASEAN Host Countries**

| Reasons for unready and unwilling to work in ASEAN Host Countries | Mean of Preparedness' Ranking | Ranking (Nearest 1 is the most important) |
|---|-------------------------------|---|
| o Too strict rules and qualifications desired by host country     | 2.851                         | 1   |
| o Personal and family reasons                                     | 3.300                         | 2   |
| o Lack of accounting knowledge                                    | 3.647                         | 3   |
| o Lack of English proficiency                                     | 3.731                         | 4   |
| o Future career security  | 4.203                         | 5   |
| o Health problem  | 5.235                         | 7   |
| o Financial Problem   | 5.015                         | 6   |

4. Problems and guideline solutions for Thai professional accountants in working in ASEAN Host Countries The self-evaluation of the needs assessment of Thai professional accountants by comparing the actual and expected level of knowledge, skills, and personal qualifications needed for their readiness in working in ASEAN host countries are computed in terms of mean and analyzes need assessment in terms of priority needs index

as the details in table 18, 19 and 20. Needs Assessment is an analysis of the mean difference between actual and expected level of competency. The more the difference in mean, higher is the need for development in their knowledge, skill and qualification. The 5 Likert scale was used to evaluate from the highest is 5 to the lowest of 1. The mean of evaluation were interpreted as follows:

| Means       | Interpretation                                   |
|-------------|--|
| 4.51 - 5.00 | Highest level of competency for Actual/Expected  |
| 3.51 - 4.50 | High level of competency for Actual/Expected     |
| 2.51 - 3.50 | Moderate level of competency for Actual/Expected |
| 1.51 - 2.50 | Low level of competency for Actual/Expected      |
| 1.00 - 1.50 | Lowest level of competency for Actual/Expected   |

Testing the difference between expectation and actual self-evaluation of professional accountants toward their knowledge, skills, professional value, ethics, attitude, and qualification needs. Measure and arrange the priority of their competencies by using Priority

Needs Index (PNI). Priority Needs Index can be calculated by using the following formula:

$$PNI = (I - D) / D$$

By PNI is Priority Needs Index

I is Average of expectation score

D is Average of actual feeling score

**Table 18 Evaluation of Thai Professional Accountants' competency in term of Knowledge, technical competence for the means of the actual and expected, Priority Needs Index and Ranking**

| Competence and qualification  | Mean of Actual Competence (D)<br>(Level of Important) | Mean of Expected Competence (I) | PNI Modified = (I - D) / D | Ranking (1 is the highest) |
|---|---|---------------------------------|----------------------------|----------------------------|
| Technical Competence  |   |                                 |                            |                            |
| o Local language of the host country  | 2.508<br>(Moderate)                                   | 3.744                           | (1.236/2.508)<br>0.492     | 1                          |
| o Taxation law in the Host country  | 2.672<br>(Moderate)                                   | 3.948                           | (1.276/2.672)<br>0.478     | 2                          |
| o International Law   | 2.629<br>(Moderate)                                   | 3.881                           | (1.252/2.629)<br>0.476     | 3                          |
| o ASEAN MRAs on Accountancy services  | 2.680<br>(Moderate)                                   | 3.890                           | (1.21/2.680)<br>0.451      | 4                          |
| o Tax Planning  | 2.907<br>(Moderate)                                   | 4.109                           | (1.202/2.907)<br>0.413     | 5                          |
| o International Accounting Standards  | 3.002<br>(Moderate)                                   | 4.199                           | (1.197/3.002)<br>0.399     | 6                          |
| o Investigation and forensic Accounting   | 2.861<br>(Moderate)                                   | 3.976                           | (1.115/2.861)<br>0.390     | 7                          |
| o International Auditing Standards  | 3.017<br>(Moderate)                                   | 4.189                           | (0.904/3.216)<br>0.388     | 8                          |
| o Business and Financial Instrument   | 2.964<br>(Moderate)                                   | 4.066                           | (1.102/2.964)<br>0.372     | 9                          |
| o Finance and Economics   | 2.936<br>(Moderate)                                   | 3.982                           | (1.046/2.93)<br>0.356      | 10                         |
| o Political and governmental of host country  | 2.910<br>(Moderate)                                   | 3.933                           | (1.023/2.910)<br>0.351     | 11                         |
| o Social and culture of host country  | 2.941<br>(Moderate)                                   | 3.933                           | (0.992/2.941)<br>0.337     | 12                         |
| o Taxation and business law   | 3.100<br>(Moderate)                                   | 4.174                           | (1.074/3.100)<br>0.346     | 13                         |
| o Application of software/IT for accounting and financial statements preparation              | 3.212<br>(Moderate)                                   | 4.269                           | (1.057/3.212)<br>0.329     | 14                         |
| o Application and integration of Accounting knowledge and theory in the practical efficiently | 3.207<br>(Moderate)                                   | 4.236                           | (1.029/3.207)<br>0.321     | 15                         |
| o Best practice in Accounting Professions   | 3.213<br>(Moderate)                                   | 4.185                           | (0.972/3.213)<br>0.302     | 16                         |
| o Information Technology  | 3.125<br>(Moderate)                                   | 4.015                           | (0.89/3.12)<br>0.285       | 17                         |
| o Accounting Information System, Internal control and good governance                         | 3.216<br>(Moderate)                                   | 4.120                           | (0.904/3.216)<br>0.281     | 18                         |

**Table 18 Evaluation of Thai Professional Accountants' competency in term of Knowledge, technical competence for the means of the actual and expected, Priority Needs Index and Ranking**

| Competence and qualification                       | Mean of Actual Competence(D)<br>(Level of Important) | Mean of Expected Competence (I) | PNI Modified = (I - D) / D | Ranking (1 is the highest) |
|--|--|---------------------------------|----------------------------|----------------------------|
| o Business and Management                          | 3.241<br>(Moderate)                                  | 4.140                           | (.899/3.241)<br>0.278      | 19                         |
| o Financial statement preparation and presentation | 3.419<br>(Moderate)                                  | 4.319                           | (0.9/3.419)<br>0.263       | 20                         |
| o Accounting Profession Ethics                     | 3.494<br>(Moderate)                                  | 4.369                           | (0.875/3.494)<br>0.250     | 21                         |

The technical competences needed for Thai professional accountants to develop their readiness to work in ASEAN are ranked for the highest top 5 as follows: (1) Local language

of the host country , (2) Taxation law in the Host country, (3) International Law, (4) ASEAN MRAs on Accountancy services, and (5) Tax Planning

**Table 19 Evaluation of Thai Professional Accountants' competency in term of skills for the means of the actual and expected, Priority Needs Index, and Ranking**

| Competence and qualification  | Mean of Actual Competence(D)<br>(Level of Important) | Mean of Expected Competence (I) | PNI Modified = (I - D) / D | Ranking (1 is the highest) |
|---|--|---------------------------------|----------------------------|----------------------------|
| <b>Skills</b>   |  |                                 |                            |                            |
| o Speaking and listening of local language in host country                                  | 2.587<br>(Moderate)                                  | 3.897                           | (1.31/2.587)<br>0.506      | 1                          |
| o Speaking English language   | 3.183<br>(Moderate)                                  | 4.446                           | (1.263/3.183)<br>0.397     | 2                          |
| o Listening English language  | 3.275<br>(Moderate)                                  | 4.454                           | (1.179/3.275)<br>0.360     | 3                          |
| o Writing English language  | 3.290<br>(Moderate)                                  | 4.456                           | (1.214/3.290)<br>0.355     | 4                          |
| o Fraud and accounting shenanigan investigation   | 3.085<br>(Moderate)                                  | 4.172                           | (1.087/3.085)<br>0.352     | 5                          |
| o Communication with friendly, trustworthiness. confidentiality and ability for negotiation | 3.342<br>(Moderate)                                  | 4.403                           | (0.061/3.342)<br>0.317     | 6                          |
| o Analytical the information accurately   | 3.172<br>(Moderate)                                  | 4.156                           | (0.984/3.172)<br>0.310     | 7                          |
| o Strategic Management  | 3.165<br>(Moderate)                                  | 4.129                           | (0.964/3.165)<br>0.304     | 8                          |
| o Problem Solving, adopting the appropriate accounting practice aligning with the change    | 3.290<br>(Moderate)                                  | 4.274                           | (.984/3.290)<br>0.299      | 9                          |
| o Using It Equipment  | 3.354<br>(Moderate)                                  | 4.177                           | (0.823/3.354)<br>0.245     | 10                         |
| o Team work and leadership  | 3.651<br>(High)                                      | 4.426                           | (0.775/3.651)<br>0.212     | 11                         |
| o Arithmetic /Calculation   | 3.617<br>(High)                                      | 4.306                           | (0.689/3.617)<br>0.190     | 12                         |

The skills that are needed for Thai professional accountants to develop their readiness to work in ASEAN are ranked for the highest top 5 as follows: (1) Speaking and listening of

local language in host country, (2) Speaking English language, (3) Listening English language, (4) Writing English language, and (5) Fraud and accounting shenanigan investigation

**Table 20 Evaluation of Thai Professional Accountants' competency in term of value, Ethics, attitude, and qualification needs for the means of the actual and expected, Priority Needs Index and Ranking**

| Competence and qualification  | Mean of Actual Competence(D)<br>(Level of Important) | Mean of Expected Competence (I) | PNI Modified = (I - D) / D | Ranking (1 is the highest) |
|---|--|---------------------------------|----------------------------|----------------------------|
| <b>Value, Ethics, attitude, and qualification needs for professional accountant</b> |  |                                 |                            |                            |
| o Making decision effectively and with discretion                                   | 3.587<br>(High)                                      | 4.479                           | (0.892/3.587)<br>0.249     | 1                          |
| o Leadership  | 3.546<br>(High)                                      | 4.392                           | (0.846/3.546)<br>0.239     | 2                          |
| o Active and willing to learn and update  | 3.615<br>(High)                                      | 4.462                           | (0.847/3.615)<br>0.234     | 3                          |
| o Cunning intelligence on duty  | 3.596<br>(High)                                      | 4.436                           | (0.84/3.596)<br>0.233      | 4                          |
| o Critical deliberation   | 3.595<br>(High)                                      | 4.433                           | (0.838/3.595)<br>0.233     | 5                          |
| o Professional Skepticism   | 3.649<br>(High)                                      | 4.487                           | (0.838/3.649)<br>0.230     | 6                          |
| o Dedication  | 3.631<br>(High)                                      | 4.459                           | (0.828/3.631)<br>0.228     | 7                          |
| o Adaptability to the environment and society of the host country                   | 3.591<br>(High)                                      | 4.390                           | (0.799/3.591)<br>0.222     | 8                          |
| o Initiative  | 3.472<br>(Moderate)                                  | 4.234                           | (0.762/3.472)<br>0.220     | 9                          |
| o Good attitude and value in Accounting Profession                                  | 3.749<br>(High)                                      | 4.485                           | (0.736/3.749)<br>0.196     | 10                         |
| o Good personality, look professional   | 3.728<br>(High)                                      | 4.451                           | (0.723/3.728)<br>0.194     | 11                         |
| o Good image towards the organization   | 3.728<br>(High)                                      | 4.444                           | (0.757/3.728)<br>0.192     | 12                         |
| o Strictly comply with Professional Accounting Ethics                               | 3.838<br>(High)                                      | 4.554                           | (0.716/3.838)<br>0.187     | 13                         |
| o Integrity and due care  | 3.721<br>(High)                                      | 4.374                           | (0.653/3.721)<br>0.176     | 14                         |
| o Patient   | 3.797<br>(High)                                      | 4.436                           | (0.639/3.797)<br>0.168     | 15                         |
| o Friendly, good human relationship and ability to settle the conflict              | 3.802<br>(High)                                      | 4.441                           | (.639/3.802)<br>0.168      | 16                         |
| o Participation and listen the opinion of others                                    | 3.866<br>(High)                                      | 4.495                           | (0.629/3.866)<br>0.163     | 17                         |
| o Honesty   | 3.977<br>(High)                                      | 4.615                           | (0.659/3.977)<br>0.161     | 18                         |
| o Moral and Virtues   | 3.956<br>(High)                                      | 4.590                           | (0.634/3.956)<br>0.160     | 19                         |
| o Accountability  | 3.962<br>(High)                                      | 4.585                           | (.623/3.962)<br>0.157      | 20                         |

The evaluation of value, ethics, and attitude and qualifications required by Thai professional accountants mostly were in high level. The needs assessment to develop and improve their readiness to work in ASEAN are ranked from the highest top 5 qualifications as follows: (1) Making decision effectively and with discretion, (2) Leadership, (3) Active and willing to learn and update, (4) Cunning intelligence on duty, and (5) Critical deliberation

#### Conclusion and Recommendation

Professional accountants who are ready and willing to work in ASEAN host countries have their main reasons of high achievement in terms of remuneration and fringe benefits, more experience and progress in profession, higher position or promotion, reputation, integrity which agreed with the research of Linda Barrington, Jill Casner-Lotto, and Mary Wright, 2006. The preparedness of Thai professional Accountants for their readiness to work in ASEAN host countries are develop their competence. The technical competence that are needed to work in ASEAN are local language, Taxation, International law, MRAs on Accountancy service, and Tax planning which agreed with the previous researches of SumaulkaNaruemol (2554), Sukmak Verrayuth and Sukwattanasinit Kanoksak (2557), Kaewpab-Kandawan (2555), SiripitNongluk, Manavakul-Suchaya, and Kumchean Patamaporn (2556), KunkaewRojana (2558), and Foreign Division, Federation of Accounting Profession (2557). Professional skills needed for the preparedness of them to work in ASEAN are communication of local language, English language skills, investigation of fraud and abnormal situations. These findings agreed with the previous research of Inthipeak Kittyaporn (2558), Sittipun Muttanachai (2557), and KaypunPrachsanee, and HemmunNatee (2557)For professional value, ethics, attitude and qualification needs

viewpoint, it was found that the first five needs assessment for improvement were effective judgement and decision, leadership, enthusiasm for lifelong learning, intellectuality, and skepticism. These findings agreed with study of Khunkaew Rojana (2558) Therefore, Thai professional accountants need to improve and develop by updating their knowledge, continuous improvement, lifelong learning for professional development. The most important knowledge and skills development are communication in English language and local language, taxation and law both local and international, tax planning, and Mutual Recognition Arrangements (MRAs) on Accountancy Services.Recommendation from the top management of International Accounting firms for each career in Accounting.In Auditing career, even if there is MRAs on accountancy services, it is not easy for the Thai auditor to work in ASEAN host countries due to many limitation and specific commitment in both commercial presence and individual person. Therefore, Thai professional accountants who are willing to work in ASEAN host country must study all details of qualifications desired and fulfil all the requirements: Thai CPA, ASEAN CPA, Foreign Registered Accountant in host country, etc. In accounting career, it seems to have the least limitation for working in ASEAN host countries. Therefore, an accountant has more opportunity when compared with others, even though accountants must always update their knowledge in International Financial Reporting Standards and improve their English proficiency.In Taxation career, it is quite difficult to work in ASEAN host countries. If you are willing to work you must update both local and international taxation and law. In preparedness for taxation career, it is necessary to study in detail the specific commitment of the particular host country.

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