

# THE CAUSAL RELATIONSHIP MODEL OF QUALITY CONTROL STANDARD FACTORS AFFECTING SUCCESS OF ACCOUNTING OFFICES IN THAILAND

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## **Abstract**

This study was to test the causal relationship model of quality control standard factors affecting the success of accounting offices. The population in this study was 129 accounting offices in Thailand that are certified by Department of Business Development. The informants were managers or head officers. Data were collected using questionnaires. The data were analyzed using descriptive statistics and a structural equation modeling (SEM).

The fit indices showed that the proposed model had a good fit ( $\chi^2 = 42.765$ ,  $df = 31$ ,  $p = 0.078$ ,  $\chi^2/df = 1.380$ ,  $GFI = 0.941$ , and  $RMSEA = 0.057$ ). Document management and resource management had direct effects on the success of accounting offices, with significant path coefficients of 0.66 and 0.26, respectively. Executive responsibility, ethical requirement, process related to customer, monitoring, and work practice had indirect effects on the success of accounting offices, with significant path coefficients of 0.58, 0.27, 0.20, 0.50, and 0.23, respectively.

**Keywords:** Quality control standard; success; accounting offices

## Introduction

The accounting office is a provider of bookkeeping. The business of accounting office needs to improve operational performance up to date and in accordance with the standards and ethics of the Federation of Accounting Professions (FAP) in order to be credible (DBD, 2014). FAP has set the Thai Standard on Quality Control No. 1 (TSQC 1) to control quality for offices that provide audit and review of financial statements and to express confidence in others as well as related services. TSQC 1 came into effect in 2014 to audit quality control standards in the office and provides reasonable assurance that the offices and the staff comply with professional standards and legal requirements involved. It includes the reports issued by the auditor's office or the responsibility jobs are appropriate to the situation. TSQC1 also makes audit results to have quality and increases confidence to users and those involved in the financial reporting and auditing are accepted and reduces the risk of error in an audit decreasing the possibility of damage to the capital markets and the economy as a whole (FAP, 2014).

The quality control standards also contribute to the success of accounting offices as shown in the study of Phongthani (2008) and Chantudom (2014) which found that the quality of performance in various areas include executive responsibility, ethical requirements, processes related to customer, resources management, monitoring, and work practices were positively correlated with the success of accounting office in aspects of customer satisfaction, increase of customers, and growth of income. Therefore, the business of accounting office should realize the importance of quality control in order to have quality standards that affect the success of organization and the quality certifications, which at the present found that the accounting offices in Thailand that are certified by Department of Business Development has just only of 129. (DBD, 2016).

The aim of this study was to test the causal relationship model of quality control standard factors affecting the success of accounting office based on collected data from accounting offices in Thailand that are certified by the Department of Business Development. The research results will help to support the development of the successful practices of business operations of

accounting offices in Thailand and to help in the development of quality certifications of the accounting offices.

## **Literature Review**

### ***The quality control standard factors of accounting offices***

Federation of Accounting Professions (FAP) has set the Thai Standard on Quality Control (TSQC 1) No. 1 to control the quality of offices with audit services and review of financial statements as well as related services for the auditing firm to have quality control standards in the office. This standard began to use in foreign countries in accordance with the agreement of the International Federation of Accountants (IFAC) since 2005 and the content is updated in 2009. In Thailand, FAP began to publish this draft standard in the year 2010. It declared a standard in early 2011 and then came into effect in 2014. This standard defines the key elements into 6 aspects as follows: (1) executive responsibility toward the qualities within the office, (2) relevant ethical requirements, (3) acceptance and maintaining customer relationships and characteristic jobs, (4) human resources, (5) operations, and (6) monitoring. In addition, the annex of attachment to the notification of the Department of Business Development regarding rules and conditions of certification the accounting office 2014 also states that the quality system includes accounting policies and procedures of each of the key factors which are summarized as follows: (1) executive responsibility of accounting office, (2) ethical requirements of accounting office, (3) process related to customer of accounting offices, (4) resource management of accounting offices, (5) work practice of accounting offices, (6) monitoring of accounting offices, and (7) document management of accounting offices. In this study, the quality control standard factors include 7 observed variables which based on various concepts and theories are as follows: (DBD, 2014; 2016)

**1. Executive responsibility:** The success factor of the work within organization is partly due to administration of executive that management skills and ability lead the organization to achieve the goals (OCSC, 2013). Administrators need to set a good example in realizing the satisfaction to its customers, communicate the strategies and action plans across the

organization whether the vision that emphasized the importance of customer, find a chance to get familiar with their customers and employees on a regular basis, select the right staff with expertise in dealing with customers as well as provide training and continuous skills development (Sosik and Jung, 2010). In addition, administrators need to focus on work reprocessing and potential development of personnel in the organization with leadership. Especially, the organization must take into account the quality of service that is important for recognition of the personnel in organization and service users. The organization has to focus on communicating clearly and dwells the potential of themselves and their team with regarding to the important structure of the organization that is to have a vision to set the direction and their goals with clearness and can evaluate the success of organization that means having the responsibility to review them in terms of service and quality (Ulrich, 1996). In this study, the executive responsibility of accounting offices represents the policies and practices in order to realize the quality that is essential to the operation consisted of (1) the commitment of the executive; (2) the imparting priority to customers; (3) policy quality; (4) business planning; (5) responsibility, authority, and communication; and (6) the imparting cooperate with the government.

**2. Ethical requirements:** “Work Ethics or Ethics in Practice” represents the virtue of individual working practices that are seized by law that is generally enforced. The workers should have the moral and ethical standards (Code of Ethics) to guide the careers how they should perform their duties effectively and how their existence should be in society appropriately to maintain the dignity of the profession (ORS, 1999), which in this sense is the pursuit of ethical standard that is good and how it should be upheld and adopted as a standard practice more meaningful than laws and regulations. However, there is a weakness that is the lack of enforcement penalties when violations, which in some countries or some societies are writing, set rules to regulate conduct by organizations such as the processing of each professional standards of behavior (Code of Conduct) which is a behavior-based professional ethics (OCSC, 2013). In this study, the ethical requirement of accounting offices means that the offices and the staffs are compliance of the accounting professional ethics included (1) transparency, independence,

fairness, and honesty; (2) knowledge, ability, and standard of practice, (3) confidentiality; (4) responsibility for the service; (5) accountability for shareholders, individual partners or entity to conduct the accounting profession; and (6) responsibility for professional colleagues and general ethics.

**3. Process related to customer:** A good service provider aims significantly at the client or customer. Providers will have a direct duty to attempt either activity or business for client satisfaction as much as possible (Wuttiwiwatanagul, 2001; Chaleamjirarat, 2000). A trust can be defined as the ability of the service to match promises with customer. Service at all times is accurate, appropriate and effective as it was in all points out of service. This consistency makes the customer feel that the service has been very reliable and trustable (Zeithaml, Parasuraman and Berry, 1990; Lovelock, 1996). Therefore, the quality of service management and service delivery is a major factor leading to the success of service. In this study, the process related to customer of accounting offices means that the office must have processes and procedures in response to the audit and including maintaining relationships with clients and job characteristics consisted of (1) the criteria to charge; (2) the contract is clear and accepted by the customer; (3) the duration of storage fees clearly; (4) the proof of payment to the customers every time; (5) In case of the customer is assigned to the accounting office to perform any action such as the delivery of client tax, delivering contributions to the social security fund, etc. The accounting office must be submitted and implemented in full by the customer trust; and (6) the management of customer property, the accounting office needs to provide proof of delivery and the delivery of property including the preservation and storage of customer property and do not bring customer's property to bargain for the benefit of the accounting office such as the seizure of accounts and documents of the customer without return.

**4. Resource management:** The organization resources consist of human resources, financial resources, material resources, and information resources (DuBrin and Ireland, 1993). The management of all types requires a factor or important resource management including Man, Money, Material, and Management. The short form is called 4M which is a fundamental factor in the administration because the administration to achieve its goals must require qualified personnel and sufficient volume, must receive sufficient

funding to perform, must have equipment that fits the needs of programs and projects, and must have a very efficient management system in order to utilize limited resources for maximum benefit (Serirat et al., 2002). In this study, the resource management of accounting office means the office must be designed so that the office has qualified personnel with the skills, knowledge, and ability to adhere to the code including supplying of equipment operating at just and reasonable enough.

**5. Work practices:** Any organization's performance success depends on the ability to lead the organization toward goals and the cooperation in the performance of personnel to operate properly to have quality by using resource for maximum benefit (Yodyingyong, 2006). The quality work means work to have contributed to the objective, plan, and procedures work scheduled, working as a professional standard and working properly (Changpanit, 2002). In this study, the work practice of accounting office refers to the practice according to professional standards and legal requirements related to: (1) the accounting preparation is correct and in accordance with the law, (2) to have the manual for accountants and follow the manual, (3) to explain the personnel to clearly understand the objectives and have additional training as necessary to be able to perform the operations, (4) to provide oversight on the progress of the work and to solve problems what happens to that task, and (5) to appoint and to task with reviewing the portfolio as well as to improve before delivery to customers.

**6. Monitoring:** It's to study the data to determine the actual results of performances or does not result in things that used to operate them. It involves tracking, monitoring, analyzing, and summarizing what has worked and what has not been identified for further improvement (Goetsch and Devis, 1997). This does not only help to show the successful results that have already occurred, but is also useful to help guide the organization in the event of success in some areas that are lacking or are below expectations. This is why they are seeking to innovative concepts and new practices to improve deficiencies in the operations and find ways to increase the quality and performance that has become more and bring benefits to the people and organizations (Changsawang, 2001). In this study, the monitoring of accounting office means to follow up on the policy, practices in quality control office that

has been set for the confidence that the system is adequate and operating effectively included: (1) a process for monitoring its own performance over time and the right to be informed of the results of operations that are based on business plans and specifications of law. The monitoring can be done by themselves or third parties; (2) if the problem is found from monitoring, the accounting office has to conduct an analysis to determine the causes and solutions to ensure that such problems will not occur repeatedly; (3) the complaints of customers, which include analysis to identify corrective actions and report back to the client; and (4) recording the results of the implementation of (1) – (3), and must be retained for the appropriate period.

**7. Document management:** It refers to the process of classification and filing a mess because the document is a virtual memory business and documents as evidence of the need for monitoring or research. Businesses need to keep good documentation to gather the documents into categories organized, document is not damaged, easy to use or search when in need and how to keep proper documentation on the business. This is responsible to who has duty for filing the necessary knowledge of the document as well by taking into account things such as document storage facilities, accessories for archivists, document storage systems, and steps in this regard, etc. The document management is the heart of the operation because if business can manage documents effectively, it can reduce the cost of operations to lower. The document management is the administrative center of the ensemble and is the activities set up to control the lifecycle of documents from production to destruction of documents. If administrators can manage documents efficiently already then it will reduce cost in documenting. The operation on the document is necessary to perform a ceremony, this will cause the convenience to be quick and save both time and labor, which leads to more efficient and effective completion of work (Meurant, 2012). In this study, the document management of accounting offices included (1) how to track legislation related to the accounting profession as a current, (2) storing customer data and their own that prevent damage loss or deterioration and the duration of storage by according to relevant laws, and (3) in the case of storage in the form of electronic media must be backed up by a period of time and the right place.

***The success of accounting offices***

In this study, the success of accounting offices uses the balance scorecard (BSC) to measure performance. The success of accounting offices is latent variables which are composed of 4 observed variables containing the success of accounting offices in terms of (1) Financial aspect, (2) Customer aspect, (3) Internal process aspect, and (4) Learning and growth aspect (Kaplan and Norton, 1996) as follows:

**1. Financial aspect:** It emphasizes the growth of the financial rewards such as net profit, earnings per share, revenue increased, etc. as a result of the satisfaction of the shareholders who own the company to increase revenue and reduce costs or expenses. It can be measured from the financial performance such as the increase in revenue from new products, the unit cost of the product decreases, earnings per share increases, and gross profit increase. Therefore, the success of accounting offices in financial aspect in this study refers to (1) the company had an increase in revenue from new customers, (2) the company's net income from operations increased steadily, (3) the company's personnel work efficiently and cost-effectively to generate income or gains to the business, (4) the business uses assets and investments more efficiently by taking into account the value of the investment, and (5) the company may reduce the cost of operating or main expenses of the company decreased from prior years ago without compromising on customer requirements.

**2. Customer aspect:** It focuses on customer satisfaction. Due to the customer directly impacts the success or failure in the operation of the business to maintain market share, build repeat purchase rate, market penetration or find new customers. This can be measured from the overall customer satisfaction, such as the customer complaints decreased, the number of new customers increased. When a customer is satisfied in the products and services of the company, sales will increase and affect the profitability of the business. In this study the success of accounting office in customer aspect represents (1) the company has an increase in new customers, (2) the company is able to maintain existing customers, (3) the company can make a profit from operations increased, (4) the business is likely to drop the subject complaints,



and (5) business can create a network by existing customers help introduce new customers.

**3. Internal process aspect:** It focuses on working within the organization to be effective, quality of work, and ideas or innovations happening in the organization, so the aim of improving internal processes will cover three main issues including efficiency, quality, and innovation (Utsahawanitchakit, 1999). In this study the success of accounting offices in internal process aspect represents the followings: (1) the company has delivered on time, (2) the company has reduced the time it takes to work, (3) the business is likely to reduce the errors in the work, (4) the entity is always adopting new strategies to customer service, and (5) the company can recruit staff with the knowledge and ability to work.

**4. Learning and growth aspect:** It focuses on creating a culture of learning for the organization based on the concept that learning causes the development and motivates personnel continually; focuses on developing the skills and capabilities of the personnel to be able to get the modern changes in the environment over time, develops the system to support the work environment in the workplace, the involvement of personnel, encourages creativity to work more. Performance indicators include training hours, research and development, personnel retention rate to remain with the organization, budgets for information system support, the turnover rate of employees, etc. In this study the success of accounting office in learning and growth aspect represents; (1) the entity is involved training participants continually, (2) the company's adoption of new technologies used in the enterprise, (3) the promotion of employees to develop their knowledge constantly, (4) undertaking a survey of employee satisfaction on a regular basis, and (5) business development organization continues to respond to the changes for competition.

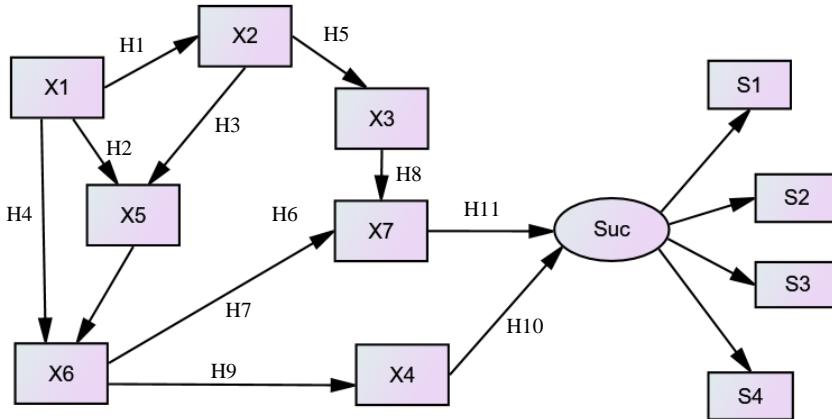
## **Research Methods**

The population in this study was 129 accounting offices in Thailand that are certified by Department of Business Development (DBD, 2016). The informants were managers or head officers.

The researcher collected data in all sampling by questionnaires. The developed questions were then checked for the content validity using the index of Item Objective Congruence (IOC) which was higher than 0.60. After that, it was pilot tested with 30 managers to test reliability with Cronbach's alpha coefficient which ranged between 0.88-0.97. The questionnaires were sent via mail, and 117 (90.69%) were returned having been completed.

The data were analyzed using descriptive statistics and a structural equation modeling (SEM). Goodness of fit of the model to the data was assessed using  $\chi^2$  statistics and fit indices as suggested Kline (2005) that is the chi-square probability level ( $p$  value) is more than 0.05. Value of the Relative Chi-square ( $\chi^2/\text{df}$ ) is considered satisfactory when  $< 3$  in large samples ( $N > 200$ ),  $< 2.5$  in medium-sized samples ( $100 < N < 200$ ), and  $< 2$  in small samples ( $N < 100$ ) (Arbuckle and Wothke, 1999; Byrne, 2001). Value of the Goodness of Fit Index (GFI), like multiple  $r$ -squared, theoretically ranges from 0 (poor fit) to 1 (perfect fit), considered satisfactory when  $> .90$  (Schumacker and Lomax (2004); Kline, 2005). A value for the Root Mean Square Error of Approximation (RMSEA) of less than 0.05 would indicate a "close fit" and a value of 0.08 or less would indicate a "reasonable fit" (Brown and Cudek, 1992; Kline, 2005)

The researcher used AMOS to test the model which consisted of 11 observed variables and 1 latent variable. The quality control standard factors were observed variables included executive responsibility(X1), ethical requirements (X2), process related to customer (X3), resource management (X4), work practices (X5), monitoring (X6), and document management (X7). The latent variable was the success of accounting offices (Suc) which was measured by four observed variables that were the success of accounting offices in financial aspect (S1), customer aspect (S2), internal process aspect (S3), and learning and growth aspect (S4) as shown in Figure 1.



**Figure 1:** The causal relationship model and hypotheses

## Hypotheses

This study aimed to test the causal relationship model of quality control standard factors affecting success of accounting offices. The model developed by the assumptions listed 11 ways.

- H1: Executive responsibility (X1) has effects on ethical requirement (X2).
- H2: Executive responsibility (X1) has effects on work practice (X5).
- H3: Ethical requirement (X2) has effects on work practice (X5).
- H4: Executive responsibility (X1) has effects on monitoring (X6).
- H5: Ethical requirement (X2) has effects on process related to customer (X3).
- H6: Work practice (X5) has effects on monitoring (X6).
- H7: Monitoring (X6) has effects on document management (X7).
- H8: Process related to customer (X3) has effects on document management (X7).
- H9: Monitoring (X6) has effects on resource management (X4).
- H10: Resource management (X4) has effects on the success of accounting office (Suc).
- H11: Document management (X7) has effects on the success of accounting office (Suc).

Results

The informants were 117 managers or head officers of the accounting office, which returned questionnaires. The majority of them was female (68.4%), aged 50 years and over (38.5%), had education of bachelor degree (73.5%), their working experience in the accounting profession was more than 15 years (75.2%), and were licensed professional of CPA and/or Audit of tax (67.5%).

The majority of the accounting offices had a registered capital more than one million baht (44.4%), the business model was a company (67.5%), the period of business was more than 15 years (66.7%), the business has provided of bookkeeping (95.7%), auditing (30.8%), consulting business (76.9%), and other services such as social security contributions (79.5%), had an annual revenue of more than one million baht (84.6%), had employees less than 10 persons (33.3%), and the total asset of business had a value more over one million baht (84.6%).

Table 1 showed that all variables include X1, X2, X3, X4, X5, X6, X7, and Suc were positively correlated in the same direction, with statistical significance of 0.01 ( $p < 0.01$ ). Therefore, data can be analyzed in terms of causal relationship.

Table 1: Correlation matrix of variables.

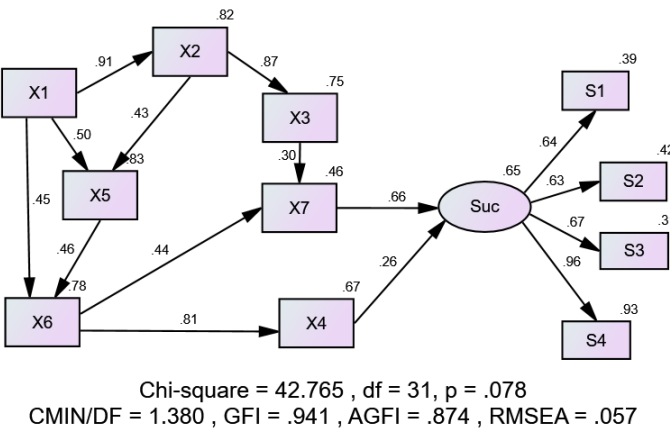
	X1	X2	X3	X4	X5	X6	X7
X1							
X2	.907						
X3	.802	.861					
X4	.671	.689	.578				
X5	.897	.884	.689	.719			
X6	.860	.800	.666	.816	.860		
X7	.588	.626	.602	.603	.553	.640	
SUC	.471	.409	.433	.520	.386	.489	.634

The structural equation modeling analysis of quality control standard factors affecting the success of accounting offices to examine the hypothesis

with empirical data was founded that the developed model was consistent with empirical data appropriately after adjusting the model. The fit indices showed that the proposed model had a good fit. Chi-square ( $\chi^2$ ) = 42.765, degrees of freedom (df) = 31, Chi-square probability level ( $p$  value) = 0.078, Relative chi-square ( $\chi^2/\text{df}$ ) was 1.380, Goodness of Fit Index (GFI) = 0.941, and Root Mean Square Error of Approximation (RMSEA) = 0.057, by appearing in table 2 and figure 2.

**Table 2:** The data model-fit evaluation criteria with the empirical data of model developed

Evaluating the Data-Model Fit	CRITERIA	Statistics from analysis results
1) Chi-square probability level ( $p$ value)	$p > 0.05$	0.078
2) Relative Chi-square ( $\chi^2/\text{df}$ )	$< 2$	1.380
3) Goodness of Fit Index (GFI)	$> 0.90$	0.941
4) Root Mean Square Error of Approximation (RMSEA)	$< 0.08$	0.057



**Figure 2:** Statistics of the consistency of causal relationship model to the empirical data.

Figure 2 showed that standardized regression coefficient of the success of accounting offices was .65 ( $R^2 = .65$ ), which indicated that the factor variables used in a model include X1, X2, X3, X4, X5, X6, and X7 could explained the variability of the success of accounting offices (Suc) was 65%

**Table 3:** Influence analysis of direct effect, indirect effect, and total effect ( $p < .01$ )

Independent Variables	Dependent Variables																				
	X2			X3			X4			X5			X6			X7			Suc		
	DE	IE	TE	DE	IE	TE	DE	IE	TE	DE	IE	TE	DE	IE	TE	DE	IE	TE	DE	IE	TE
X1	0.91		0.91		0.79	0.79		0.69	0.69	0.50	0.39	0.89	0.45	0.41	0.86		0.61	0.61		0.58	0.58
X2		-		0.87		0.87		0.16	0.16	0.43		0.43		0.20	0.20		0.35	0.35		0.27	0.27
X3		-			-			-			-			-		0.30		0.30		0.20	0.20
X4		-			-			-			-			-			-		0.26		0.26
X5		-			-			0.37	0.37		-		0.46		0.46		0.20	0.20		0.23	0.23
X6		-			-		0.81		0.81		-			-		0.44		0.44		0.50	0.50
X7		-			-			-			-			-			-		0.66*		0.66
R <sup>2</sup>		0.82			0.75			0.67			0.83			0.78			0.46			0.65	

\* DE = Direct effect, IE = Indirect effect, TE = Total effect)

From table 4: Path analysis of all variables is summarized as follows:

1.Document management (X7) and resource management (X4) had direct effects on the success of accounting offices (Suc), with significant path coefficients of 0.66 and 0.26, respectively.

2. Process related to customers (X3) had indirect effects on the success of accounting offices (Suc) through document management (X7), with a significant path coefficient of 0.20.

3. Monitoring (X6) had indirect effects on the success of accounting offices (Suc) through 2 ways: (1)  $X6 \rightarrow X4 \rightarrow \text{Suc}$ , with a significant path coefficient of 0.21. (2)  $X6 \rightarrow X7 \rightarrow \text{Suc}$ , with a significant path coefficient of 0.29. Therefore, monitoring had total effects on the success of accounting offices, with a significant path coefficient of 0.50.

4. Work practices (X5) had indirect effects on the success of accounting offices (Suc) through 2 ways: (1)  $X5 \rightarrow X6 \rightarrow X7 \rightarrow \text{Suc}$ , with a significant path coefficient of 0.13. (2)  $X5 \rightarrow X6 \rightarrow X4 \rightarrow \text{Suc}$ , with a significant path coefficient of 0.10. Therefore, work practice had total effects on the success of accounting offices, with a significant path coefficient of 0.23.

5. Ethical requirements (X2) had indirect effects on the success of accounting offices (Suc) through 3 ways: (1)  $X2 \rightarrow X3 \rightarrow X7 \rightarrow \text{Suc}$ , with a significant path coefficient of 0.17. (2)  $X2 \rightarrow X5 \rightarrow X6 \rightarrow X7 \rightarrow \text{Suc}$ , with a significant path coefficient of 0.06. (3)  $X2 \rightarrow X5 \rightarrow X6 \rightarrow X4 \rightarrow \text{Suc}$ , with a significant path coefficient of 0.04. Therefore, ethical requirement had total effects on the success of accounting offices, with a significant path coefficient of 0.27.

6. Executive responsibility (X1) had indirect effects on the success of accounting offices (Suc) through 7 ways: (1)  $X1 \rightarrow X2 \rightarrow X3 \rightarrow X7 \rightarrow \text{Suc}$ , with a significant path coefficient of 0.16. (2)  $X1 \rightarrow X2 \rightarrow X5 \rightarrow X6 \rightarrow X7 \rightarrow \text{Suc}$ , with a significant path coefficient of 0.05. (3)  $X1 \rightarrow X2 \rightarrow X5 \rightarrow X6 \rightarrow X4 \rightarrow \text{Suc}$ , with a significant path coefficient of 0.04. (4)  $X1 \rightarrow X5 \rightarrow X6 \rightarrow X7 \rightarrow \text{Suc}$ , with a significant path coefficient of 0.07. (5)  $X1 \rightarrow X5 \rightarrow X6 \rightarrow X4 \rightarrow \text{Suc}$ , with a significant path coefficient of 0.05. (6)  $X1 \rightarrow X6 \rightarrow X7 \rightarrow \text{Suc}$ , with a significant path coefficient of 0.13. (7)  $X1 \rightarrow X6 \rightarrow X4 \rightarrow \text{Suc}$ , with a significant path coefficient of 0.09. Therefore, executive responsibility (X1) had total effects on the success of accounting offices, with a significant path coefficient of 0.58. Table 3 showed the results of analysis to test all hypotheses. It was found that all hypothesis models had a value of  $t \geq 3.291$ , which supports the accepted assumptions with significant statistics  $< 0.01$  ( $p < 0.01$ .)

**Table 4:** The analysis results to test all the hypotheses

Hypotheses	Standardized path coefficient	<i>t</i>	Summarized
H1: Executive responsibility (X1) → Ethical requirements (X2)	0.91	24.46	Accepted
H2: Executive responsibility (X1) → Work practices (X5)	0.50	6.65	Accepted
H3: Ethical requirements (X2) → Work practices (X5)	0.43	5.64	Accepted
H4: Executive responsibility (X1) → Monitoring (X6)	0.45	4.64	Accepted
H5: Ethical requirements (X2) → Process related to customers (X3)	0.87	19.37	Accepted
H6: Work practices (X5) → Monitoring (X6)	0.46	4.71	Accepted
H7: Monitoring (X6) → Document management (X7)	0.44	4.96	Accepted
H8: Process related to customer (X3) → Document management (X7)	0.30	3.39	Accepted
H9: Monitoring (X6) → Resource management (X4)	0.81	15.27	Accepted
H10: Resource management (X4) → The success of accounting offices (Suc)	0.26	3.38	Accepted
H11: Document management (X7) → The success of accounting offices (Suc)	0.66	6.37	Accepted



## **Discussion and Conclusion**

The results showed the quality control standard factors in seven areas: (1) Executive Responsibility, (2) Ethical requirements, (3) Process related to customers, (4) Resource management, (5) Work practices, (6) Monitoring, and (7) Document management; had both directly and indirectly effects on the success of accounting offices, because the accounting office that provided bookkeeping need to improve operational performance up to date and in accordance with the standards and ethics of accounting profession of FAP in order to be credible and increases confidence to users and those involved in the financial reporting and auditing profession is accepted; and to reduce the risk of error in an audit which affects in damage to the capital markets and the economy as a whole (DBD, 2014; FAP, 2014; Phongthani, 2008; Chantudom, 2014). Therefore, the accounting office that wants to succeed in the business of providing accounting services to develop implementation and service of offices to the standards defined quality. In particular, factors that are highly influential to the success of account offices include: (1) Document management, because the documents that are used as evidence must be kept for inspection or research. Businesses need to have good document storage, documents are organized into categories, documents are not damaged, easy to find to use, and properly kept for that business. Working on documentation, it is necessary to perform a good pattern to the convenience, save both time and labor, that leads to more efficient and effectiveness completion of work (Meurant, 2012); (2) Executive responsibility, because the executive who has management skills and knowledge will lead the organization to achieve the goals (OCSC, 2013). The good executive will realize to create satisfaction for customers, emphasize the importance of the customer, look for a chance to get familiar with their customers and employees on a regular basis, select the right staff with expertise in dealing with customers, and as well as provide training and continuous skills development (Sosik and Jung, 2010). Particularly service organizations must be a priority with regard to quality, focus on communicating clearly by regarding to the organization structure that is to have a vision of direction and their goal clearly, and to evaluate the success of the organization that means having responsibility verifiable in terms of service

and quality (Ulrich, 1996); (3) Monitoring, because of monitoring data was a study that shows the actual conditions to determine for results or failures in things that have been done. It involves monitoring, analyzing, and summarizing what has quality results and identify what does not work for further improvement and also helps to show the successful results that have already occurred (Goetsch and Devis, 1997). Also, it is useful to help guide the organization in the event of success in some areas that are impaired or lower than expected which is the origin of seeking to innovate new concepts and practices to remedy defects in the operation, and find ways to increase the quality and performance, and bring benefits to the personnel and organizations. (Changsawang, 2001).

### **Recommendation**

The results showed that the quality standards had relationships and contributed to the success of accounting offices. So, the business of account offices must realize the importance of quality standards for being used to improve the services quality of the accounting office in all aspects. In particular, it is in highly influential aspects to the success of accounting offices which in addition will make the accounting office to be certified according to the quality control standards set by the FAP. Moreover, it makes the success of accounting business, too.

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