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0027

**The Impact of Practices Standard the Code's of Ethic and Competency  
Development of Accounting Impact on Accounting Office in the Eastern**



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# **The Impact of Practices Standard the Code's of Ethic and Competency Development of Accounting Impact on Accounting Office in the Eastern Zone**

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## **Abstract**

This Objective for this research to study the to The Impact of Parties Standard the accountants' code of ethic and competency development of accounting impact on accounting office in the eastern zone using the questionnaire as a tool to collect data from the Managing Director, Executive Officer or Manager of the statistics, the number of frequency, percentage, mean and standard deviation, Multivariate collinearity monitoring by the variance (Tolerance and VIF) and Multiple Regression Analysis at the statistical significance level 0.05 in interpretation and presentation. Tests found that the executives. Managing Director and Manager of the establishment, in the Eastern Zone, is a medium-sized businesses and the majority owner of a Senior Executive in the financial organization is a leading organization with experience in organizational management. Master's degree and is in the range of 50 years or more. There is a demand for accountants and accounting offices and perform professionally ethical in a profession, and the need for accounting in accordance with accounting standard no need to distort financial statements and the tax must be correctly. There is no reverse because in the eastern region have been supported in developing the special economic development zone into The Eastern Economic Corridor) Affect the accounting and presentation of the financial statements in Thailand, based on international accounting standards, including a role as a leader in the field of investment, because foreign investment are many. And the Government has an important role, including accounting; accounting offices in the eastern region should develop an ongoing account. To benefit, and in understanding the content of accounting standards and taxation in order to maximize practice efficiency even further.

**Keywords:** Practices Standard Professional Accountability, Competency Development, Accounting Practices Quality

## 1. Introduction

The Country of Thailand, in the current business environment is complex and changing rapidly. The advancement in technology and to step into the ASEAN Economic Community (AEC) Impact, accountants and accounting office expanded role from the role to help add more value to the organization. Accountants and accounting office plays a major role in the operation to raise the quality of the Accountants of Thailand, have a high potential. Can compete with foreign accountants in the region and at the global level as your working knowledge, professional skills Successful entrepreneurs are relying on accounting information as a guideline in business management. Accounting data to help operators in the planning. Decision and control operations to fight the target.

In the Eastern Zone receives Government support in economic development projects, the access to the terrace. Exclusive East. (EEC: Eastern Economic Corridor) is the strategic plan. The main goal is to invest, which will raise the country's industry, increase competitiveness and make the. Thailand's economic growth in the long term by the first term will be elevated in chachoengsao province, Chonburi, Rayong, is 3, and as a special economic area Eastern to accommodate drivers of economic growth and efficiency through systematic management mechanism under the supervision of the special economic zone policy Committee, Eastern Division. To accommodate the tourists groups, income groups, and good health tourism in Pattaya and Rayong, sattahip, by having a ring main sights. Chachoengsao expands to, and expands to other tourist attractions to generate tourism revenue to the public in a higher area. Work with plans to develop tourist attractions Infrastructure development plans accordance and logistics transport system and links to attractions in the area, to create a positive image of side attractions to accordance.(Strategy science administration Group of Eastern provinces. Department of business development, (2018)

The account offices to serve as one of the practices has to be improved and the development of the Accounting Office, have good performance standards. Quality, reliability and care per Recipients of service regularly and can be supported with special economic development patterns in the East balcony, including the changing business model. In this project for the eastern region with foreign investors in funds, government agencies have an important role to give investors, both Thailand and foreign investors are confident in the business.

Study on several problems in the past accounting. Found a problem in the field of non-compliance with accounting standards and related issues to be examined in a retrospective tax and accounting, not in accordance with the accounting principles generally, and does not work according to the system. The mandate of each organization has set up. Cause problems of distortion from reality.

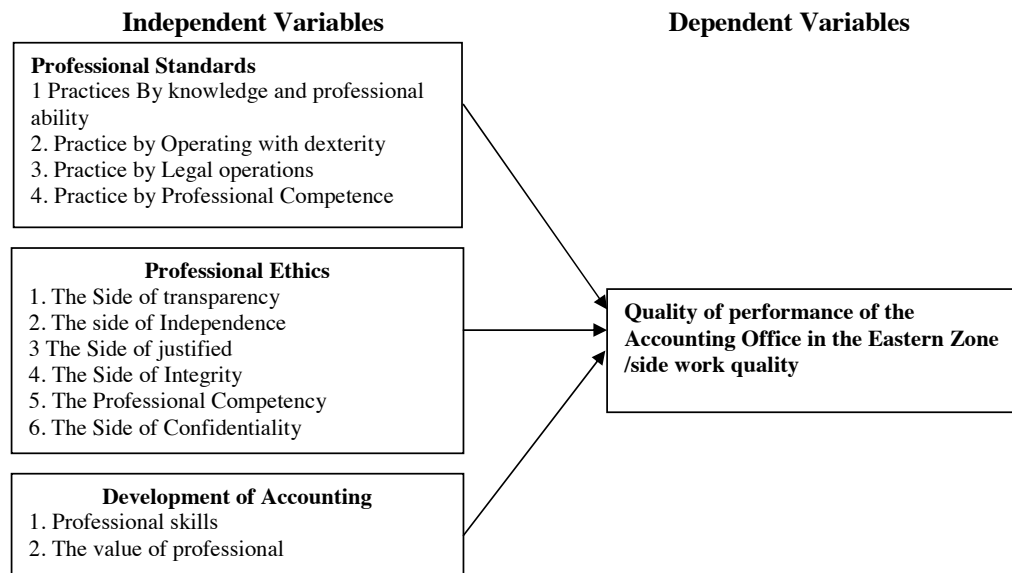
From the above mentioned reasons the researchers would study the impact of Practice Standard, Code's of Ethic and Competency Development of Accounting impact on Accounting Office in the Eastern Zone.

### *Research purposes*

This research has the main objective as follows: (1) to study the impact of operating standards that comprise the work by professional knowledge. Operating with dexterity. To work according to the law. Practice caution carefully towards Quality of performance of the Accounting Office, Eastern Zone, (2) to study the impact of ethics in the accounting profession that contains transparency, independent safety investigation side, honesty, knowledge, competency and confidentiality on the quality performance of the Accounting Office in the Eastern Zone, (3) to study

the impact of the development potential of the account that contains the accounting skills. And the value of professional quality of performance of the Accounting Office.in the eastern zone.

## 2. Conceptual Framework



## 3. Data analysis and statistics

The format of the research study is the study, research, document, and quantitative research using (Questionnaire) late model and late model off turn as a tool to collect data from a sample group is the Executive Managing Director and General Manager of the eastern zone. The total number of 400 samples and processing data from statistical software. To test the reliability of the tools with the measurement method of internal consistency (a Measure Of Internal Consistency Method) is a method used by the (Coefficient Alpha) cross-(Cornbrash's Alpha) has the test result reliability tools 0.089 statistically significant for the study of descriptive data (Descriptive Statistic) and describes the results of a study using preliminary statistical analysis include percentage, average, and standard deviation, and the analysis of quantitative data (Quantitative Analysis) to test the hypothesis variable analysis (analysis of Variance – One Way), and test the average pair using LSD (Least Significant Difference) is that the statistical significance level .05.

Summary of research results Characteristics of the sample is mostly male, representing over 50 years of age 80.80%, of percent 50.80 in master's degree 51.50% entrepreneurial company limited 70.80 percent position in the current level of the Managing Director of 65.80% do business as a service business 68.00% the use of the services is to use the services accounts Office Accounting Office today. 40.30 percent level analysis, priority reviews the factors relating to the impact of the variable with the average (Mean) and standard deviation (S.D) and hypothesis testing with a shah regression analysis (Multiple regression analysis) of the Accounting Office in the Eastern Zone.

**Table 1** Average value and standard deviation of the worker, the priority of the work of your accounting office in the Eastern Zone, in the quality of the work (n = 400)

The variable.	$\bar{X}$	S.D.	Level reviews
			Variable results
Professional Standards			
1 Practice By knowledge and professional ability	4.50	0.50	Many reviews
2 Practice by Operating with dexterity	4.47	0.49	Many reviews
3. Practice by Legal operations	4.51	0.50	Many reviews
4. Practice by Professional Competence	4.95	0.22	Many reviews
Total Variable	4.95	0.50	Many reviews

**Table 2** Average and standard deviation of the worker, the priority of ethics in the professions of Accounting Office in the Eastern Zone, in the quality of the work (n = 400)

The variable	$\overline{X}$	S.D.	Level reviews
			Variable results
Professional Ethics			
1. The Side of transparency	4.95	0.22	Many reviews
2. The side of Independence	4.95	0.22	Many reviews
3 The Side of justified	4.95	0.21	Many reviews
4. The Side of Integrity	4.95	0.22	Many reviews
5. The Professional Competency	4.95	0.22	Many reviews
6. The Side of Confidentiality	4.95	0.22	Many review
Total Variable	4.95	0.22	Many reviews

**Table 3** Average value and standard deviation of the work to give priority in the development of the competitiveness of the accounting office in the Eastern Zone in the quality of the work (n = 400).

The variable	$\overline{X}$	S.D.	Level reviews
			Variable results
Development of Accounting			
1. Professional skills	4.95	0.22	Many reviews
2. The value of professional	4.86	0.37	Many reviews
Total Variable	4.95	0.37	Many reviews

### The level of comment and give priority of sample surveys

Level of analysis and opinion, the priority regarding the section practice standards that contain. By knowledge and professional expertise. Operating with a degree of caution is prudent on many levels. The level of priority and make comments. Professional practices that contains transparency, independent safety investigation side, honesty, knowledge, abilities, and confidentiality in the side.

### The results of the hypothesis test

Test hypotheses based on the ideas in the research is the analysis of the effects of independent variables per variable. From the regression model phahu (Regression) by researchers using regression analysis (Multiple Regression Analysis), phahu in model-based hypothesis testing hypothesis testing level 1, where phahu is a regression analysis to test the relationship between variables with variable capacity than 1 variable and variable by 1 character (Hair et al., 1998), statistical significance level 0.05 from the entire sample group hypothesis. The following test results.

The assumption that the standard practice in 1 dimension operation by professional knowledge. Operating with dexterity. Legal operations Operations with caution, prudence has a positive impact on the quality of accounting work of the Accounting Office in the Eastern Zone.

**Table 1** Hypothesis Testing

Model	Coefficients	Standardized Coefficients	t	P
	(Constant)	.		4.004 .000
	1 Patrice By knowledge and professional ability	0.057*	1.888	.060
	2 Patrice by Operating with dexterity	-.088*	-2.930	.004
	3. Patrice by Legal operations	0.452*	7.117	.000
	4. Patrice by Professional Competence	0.382*	5.963	.000

Note: n = 400, R<sup>2</sup> = 0.806 Statistically significant at the 0.05 level.

Dependent Variable: Quality of performance of the Accounting Office in the Eastern Zone. The quality of work.

From Table 1, hypothesis test results found that the standard practice in the side dimension. Operating with equal dexterity-any legal practice 0.888 equals 0.452 and operations with caution, prudence is equal to 0.382 has a positive impact on the quality of performance of the Accounting Office in the Eastern Zone, in the quality of work and performance standards by professional knowledge equal to 0.093 has an impact through your work in the Accounting Office of the Eastern Zone, the quality of the work by the worker and accounting with dexterity, with understanding the section standards can comment in a constructive way. Focus on compliance with laws and regulations based on accuracy, not underestimate the phoeroe operational planning work. Prioritize operational procedures can result in job quality goals, in addition to operating the profession alone, therefore, can be described in the accepted assumption that. 1

The assumption that a code of ethics in the accounting profession in 2 dimensions, transparency, independent safety investigation side by side, honesty, knowledge, abilities, and confidentiality. Have a positive impact on the quality of performance of the Accounting Office? In the Eastern Zone, in the quality of work.

**Table 2** Hypothesis Testing

Model	Coefficients	Standardized Coefficients	t	P
	(Constant)		5.791	.000
	1. The Side of transparency	-.005	-.106	.916
	2. The side of Independence	.102	2.004	.046
	3 The Side of justified	-.015	-.233	.816
	4. The Side of Integrity	.010	.159	.874
	5. The Professional Competency	.011	.221	.825
	6. The Side of Confidentiality	.109	2.158	.032

Note: n = 400, R<sup>2</sup> = 0.845, F= 169.930, Sig= 0.000 \* Statistically significant at the 0.05 level.

Dependent Variable: Quality of performance of the Accounting Office in the Eastern Zone. The quality of work.

From Table 2, results of hypothesis testing found that the code of ethics in the professions, in each of these areas includes transparency, equal to 0.005-. side of freedom equal to 0.102 justified side equal to 0.015-any side, honesty equal to 0.010 side abilities equal to 0.011 and confidentiality equal to the positive-impact 0.019 per quality of performance of the Accounting Office in the Eastern Zone. The quality of work. Does not affect the quality of the Office's work in the eastern zone accounts for the quality of work. User accounts that are in Office Accounting Professional practitioners working with commitment. Time, be aware of the responsibilities in the operation and effects of assignments, continuous and consistent. Privacy principle according to the rules of confidentiality and honesty does not obscure the facts of material misstatement honestly and in accordance with the professional standards that result in the performance of the Accounting Office in the Eastern Zone. The quality of work, quality can be explained in accepting the assumption that assumption 2 3 development potential in the account dimension to professional skills account.

Model		Standardized Coefficients	t	P
	(Constant)		<b>9.031</b>	<b>.000</b>
	1. Professional skills	<b>-.129</b>	<b>-2.323</b>	<b>.021</b>
	2. The value of professional	<b>.259</b>	<b>4.649</b>	<b>.000</b>

Note: n = 400, R<sup>2</sup> = 0.640, F = 353.467, Sig = 0.000 \* Statistically significant at the 0.05 level.

Dependent Variable: : Quality of performance of the Accounting Office in the Eastern Zone

From Table 3, results of hypothesis testing found that the development of professional skills account for potential equals the accounting value of only 0.129 strived to have a positive impact, 0.259 per quality of performance of the Accounting Office in the Eastern Zone. The quality of work. User account should be given to the development account is to enhance professional skills account. A study of information technology and bringing new information for analysis in order to reduce errors in operations will result in accounting operations more efficient, can be described in the accepted assumption that 3.

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