

# Key Success Factors for Being Certified Thai Accounting Practice Firm

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## ABSTRACT

The objectives of this research were to 1) study the operating results knowledge, understanding and participation of personnel and management factors of quality accounting firms in Thailand 2) compare the performance of quality accounting firms in Thailand classified according to the characteristics of the office 3) study the knowledge, understanding, and participation of personnel and management factors that affect the performance of quality accounting firms in Thailand, and 4) propose operational guidelines for the success of quality accounting firms in Thailand which is quantitative research. The study was conducted with representatives of 117 quality accounting offices using stratified sampling (Stratified Sampling) and simple random sampling (Simple Random Sampling). The tool used to collect data was a questionnaire. Statistics used included percentages, averages, and fractions. Standard deviation, t-test, F - test and test for pairwise differences using Scheffe's Method and multiple regression analysis (MRA).

The results of the research found that 1) Quality accounting offices in Thailand have overall performance in all aspects at a high level. When considering each aspect, it was found that the service aspect of the office was at the highest level. The remaining aspects were at a high level. Knowledge, understanding, and participation of personnel and the management factors of the accounting office, the overall quality in every aspect was at a high level when considering each aspect, it was found that the financial management aspect was at the highest level. The remaining aspects are at a high level. 2) Results of comparing quality accounting firms with quality certification periods. Different numbers of clients have different levels of opinion on the overall quality of the accounting firm's performance. 3) Factors influencing performance include financial management factors. Factors in material management, equipment and technology, and management factors and methods that affect the performance of the quality accounting office, and 4) there are 3 approaches to the success of the quality accounting office: quality management guidelines to increase the efficiency of the work process of the quality accounting office Operational management guidelines to have consistent goals and work directions throughout the organization and guidelines for improving the quality of operations to increase reliability and general acceptance.

**Keywords:** *Quality accounting office; Performance; Factors for success*

## INTRODUCTION

The business environment is changing rapidly both from the economic environment the advancement of technology and other factors cause organizations to need to restructure to survive and be able to manage under competition, managing the use of the limited resources of each organization to create great benefits. The most important aspect of the business is efficient management. Accomplished goal and the most important foundation for creating a standardized system is the accounting and financial system. That is the heart of managing things both directly and indirectly therefore, every organization has its accounting system set up by experts who understand the financial system well. Accounting and document management are complete, accurate, and clear. To demonstrate the good standards of the organization currently, small and medium-sized businesses in Thailand account for 95 percent of all businesses which there are more than 3 million, and in 2022 existing entrepreneurs are beginning to recover from the Covid-19 crisis and the number of new entrepreneurs has increased, especially service businesses due to the

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opening of the country. (Office of Small and Medium Business Promotion. 2022), resulting in the expansion of accounting offices in the same direction. Because more than 90 percent of small and medium-sized businesses use the services of accounting firms for accounting and various services to issue financial reports it is time-saving. Save on the cost of hiring full-time employees. Can check the results of various operations easily and clearly and reduce accounting and tax problems this makes accounting offices play an increasingly important role in small and medium-sized businesses (Nittaya Phosrichan; and Siriwan Phetprai. 2022).

The Department of Business Development, which is the main agency supervising and monitoring the operations of accounting firms by the Accounting Act 2000, has quality management system standards consistent with the ethics of accounting professionals and Quality Control Standards No. 1 of the Federation of Accounting Professions under the Royal Patronage of His Majesty the King. Therefore, the Accounting Office Quality Certification Project has been established to create a quality accounting office. It is to encourage Thai accounting offices to work with standards and is accepted by the public and have standards in operating Concerning international standards as well as raising the level to keep up with changes in technology to become a digital accounting firm (Department of Business Development). 2021), which in the current situation in Thailand found that quality accounting offices have a slight trend of increasing and are only 4 percent of all accounting offices. According to the announcement of the Department of Business Development the Ministry of Commerce found that in 2023 there were only 166 quality accounting offices (Department of Business Development. 2023) However, a quality accounting firm will have stability and be able to survive amidst economic changes. This is because most small and medium-sized businesses that are customers of accounting firms are trying to reduce administrative costs. Hiring qualified accounting staff is quite expensive to prepare the business's accounts. The strategy that businesses choose to pursue is to hire a quality accounting firm to prepare accounts and present financial statements. Therefore, it is the easiest thing to decide on choosing accounting firm services. This allows quality accounting firms to have more opportunities and access to target customers who will choose to use accounting firm services more easily due to the reputation of having certified accounting firm quality. Therefore, quality accounting offices must develop the quality of their work to provide services that are more responsive to customer needs being a leader in providing services and creating quality in competition accounting offices need to create operational efficiency to respond correctly and timely to customer needs, reducing the risk of being called for an audit by the Revenue Department.

However, from preliminary information, it is still found that some quality accounting offices are experiencing problems in operating their businesses. For example, entrepreneurs decide to change accounting offices because they face problems from using the service, such as entrepreneurs having too little time to check or not checking their budgets. Finance because of delays in closing financial statements, etc. As a result, quality accounting offices still need to have tighter office planning and management to reduce errors and get more quality work. (Kanokwan Wuthikanokka. 2017) which caused the accounting office's operations to be found to be partly facing personnel management problems in terms of workload and compensation to employees which are somewhat less than other businesses. As a result, employees frequently resign. The average employee's working life is 1-2 years. Developing employees to understand the system and be able to work according to the same standards is therefore not continuous. Interrupted work resulting in delays in accounting services and report presentations Unable to charge service fees and not by the time frame this causes satisfaction and confidence in the office to decrease. Office administrators therefore have to find ways to maintain good relationships with customers and this results in increased expenses. Spending money does not go according to plan before eventually causing a lack of liquidity (Surasak Jaruwansathit. 2021) Therefore, in addition to knowledge and understanding of the requirements of quality certification the accounting office should manage its operations to achieve its goals efficiently along with quality, which will help reduce problems in the accounting office's operations. It also ensures that operations follow clear and appropriate work procedures, leading to the development of operations that can create a competitive advantage. It is accepted by customers and continues to be successful in doing business

From the above information and issues, the question arises as to what the current performance of quality accounting firms is. How do the knowledge, understanding, and participation of personnel and management factors affect the operations of a quality accounting firm? The results of this study will be beneficial to quality accounting firms in using them as guidelines for managing operations towards success in operating accounting firm businesses as well as having a competitive advantage and customers have more confidence It will also be beneficial to the regulatory agencies and those involved with quality accounting offices in Thailand in using it as a guideline in setting policy. Providing knowledge, training, and supporting accounting offices to be able to operate efficiently and successfully in their business operations.

### Research objectives

1. To study operating results Knowledge, understanding, and participation of personnel and management factors of quality accounting firms in Thailand
2. To compare the performance of quality accounting firms in Thailand. Classified according to office characteristics.
3. To study the knowledge, understanding, and participation of personnel and management factors affecting the performance of quality accounting firms in Thailand.
4. To propose guidelines for the success of a quality accounting firm in Thailand.

### LITERATURE REVIEW

**System Theory:** The operation of a system occurs when input factors are received to enter a process controlled by various conditions of the environment or system context and the feedback from the products obtained from the process can be used as input factors or components of input factors (Boulding & Bertalanfly, 1920). When applying systems theory to study the operations of accounting office's according to the principles of accounting and other reporting services which must adhere to the principles of accuracy and quality Rely on a system that has relationships from data entering the system (Input), process (Process), results (Output) and feedback (Feedback) to control work efficiently and achieve the objectives of the accounting office.

**Objective and Key Results (OKR)** management system, where OKR is an abbreviation for the word Objective, meaning objectives, and KR is an abbreviation for the word Key Results, which means main results. OKR is one of the frameworks that organizations will focus on setting goals in the organization and following up. What will be done to achieve that goal? It is created from internal motivation, with Objective being the main objective. It tells the purpose of the agency (What) and the Key Results are the main results that tell how we will know that we have achieved that goal (How) (Nopadol Rompho. 2018) Setting goals to measure success will help all employees. Know what the organization expects of them. Moreover, the method of setting goals to measure success must be publicly available. Everyone can see and see other people's things. Get everyone going in the same direction and know what everyone is giving importance to or focusing on.

**Quality management** It is the development of the organization to have quality and continuity according to the Deming cycle concept (Deming) (Mycoted, 2004), which divides the work steps starting from planning (Planning: P), executing according to the plan (Doing: D), inspection. Examine to evaluate results according to indicators (Checking: C) and report performance results. Problem-solving improvement (Action: A), also known as PDCA, is a management cycle that can be applied to various aspects of management. in the organization to have quality Operations can be carried out efficiently and successfully, with the PDCA cycle aiming at improving quality. Improvement and development are all necessary to have complete operations. From planning, executing, inspecting, and improving so that operations are systematic and in the right direction, and if problems or obstacles are encountered during operations, they will be able to adjust and find ways to deal with them promptly. To be able to achieve the desired goals and be a good basis for further improvement. Following the PDCA cycle requires repeated work to continually develop quality work. And quality management to be successful requires the cooperation of everyone throughout the organization.

**Management factors** Business administration requires important factors, also known as administrative resources or management factors, to accomplish the mission of the organization according to its objectives efficiently (Frederick Winslow Taylor. 1856-1915), especially accounting offices. This is a service business that is mostly small and medium-sized businesses that focus on saving costs and using resources efficiently by the characteristics of the office, such as the size of the business, employees, workload, or capital, etc. Therefore, Factors in accounting office management are continuous and appropriate operations in terms of human resources (Man), capital (Money), materials (Material), methods (Method), and news (Message) to ensure that the performance of the quality accounting office achieves the set goals.

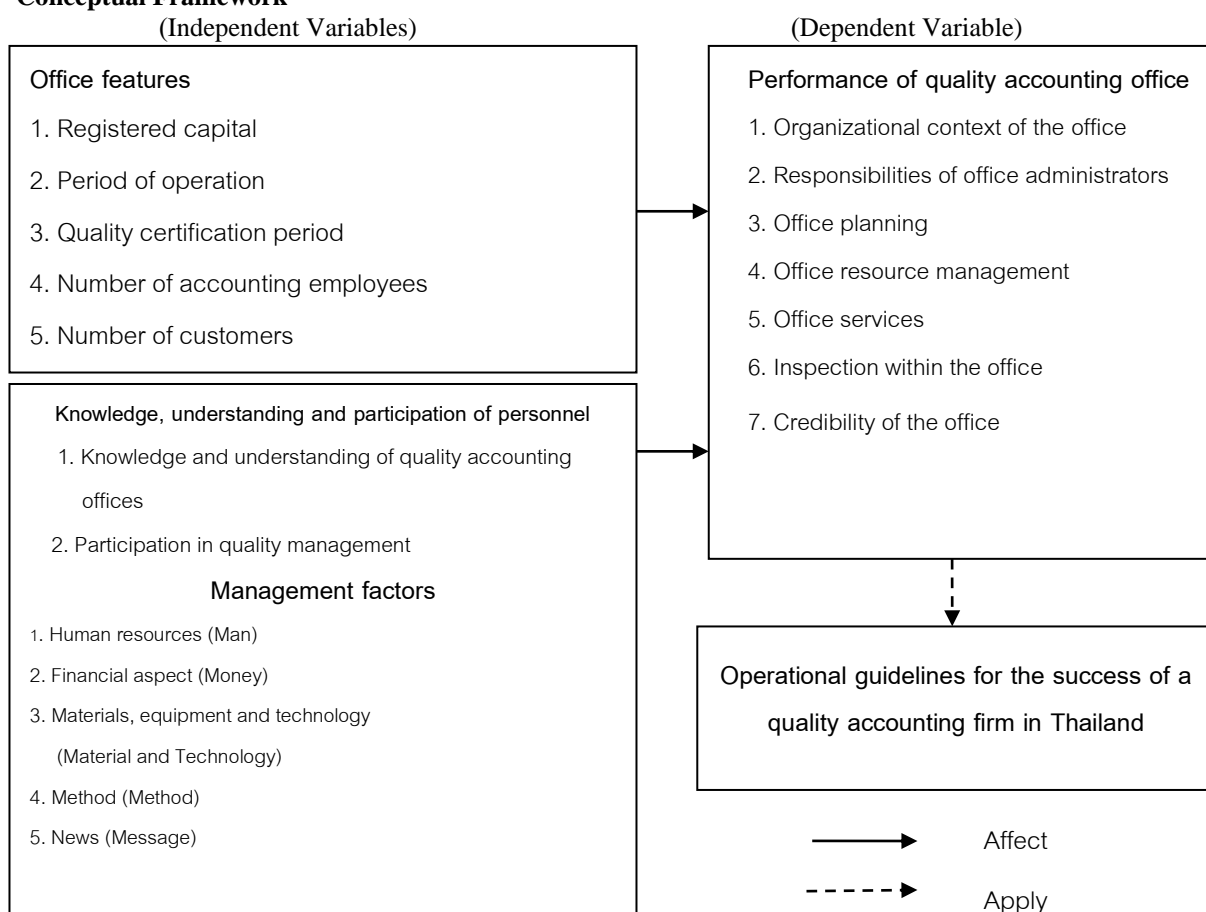
**Accounting office quality system** The accounting firm's quality system is a system in which policies and objectives are established and actions taken to achieve the objectives set the direction and control of the organization regarding the quality of accounting and other related activities. To comply with laws and accounting standards (Department of Business Development. 2021), the accounting firm quality system established by the Department of Business

Development is to promote accounting firms to be more trustworthy and accepted. The Department of Business Development will issue quality certificates to accounting firms that have passed an assessment of compliance with the criteria and conditions for accrediting accounting firm quality. The accounting firm, if it meets all the requirements, can apply to become a quality accounting firm.

**EXPECTED BENEFITS FROM RESEARCH**

The results of this research will be beneficial to administrators of quality accounting offices in using them as guidelines for managing their offices so that they can operate according to the quality system and have increased efficiency. To see the development of operations that can create competitive advantage and customer confidence. It will also be beneficial to the regulatory agencies and those involved with quality accounting offices in Thailand in using it as a guideline in setting policy. Providing knowledge, training, and supporting accounting offices to be able to operate efficiently and successfully in their business operations.

**Conceptual Framework**



**Figure 1.** Conceptual Framework

**Hypothesis**

1. The performance of quality accounting firms in Thailand varies according to the characteristics of the firm.
2. Knowledge, understanding, and participation of personnel and management factors affecting the performance of quality accounting firms in Thailand.

## RESEARCH METHODOLOGY

### Population

The population used in the research is quality accounting offices in Thailand as announced by the Department of Business Development. Ministry of Commerce, 166 offices (Department of Business Development. 2023).

### Sample

The sample group consisted of 117 representatives of quality accounting offices in Thailand. The sample size was determined using Taro Yamane's formula (Yamane, Taro. 1973) using stratified sampling and simple sampling. (Random Sampling).

### Research Instrument

In this research, a questionnaire was used as a tool for collecting data with 4 parts as follows.

**Part 1** is a questionnaire about the characteristics of quality accounting firms, divided into office formats. Operation period Number of accounting staff, number of customers, and registered capital There is a checklist format.

**Part 2** is a questionnaire regarding the level of knowledge, understanding, and participation of personnel. Divided into knowledge and understanding about being a quality accounting firm. and participation in quality management and management factors It is a rating scale question divided into 5 levels on a Likert scale, namely the most, very, moderate, little, and least problem level.

**Part 3** asks for opinions about the performance of the quality accounting office. Divided into the organizational context of the office Responsibilities of office administrators Office planning Office resource management Service aspects of the office in terms of monitoring within the office and the reliability of the office It has the characteristics of a Likert Scale (Rating Scale) divided into 5 levels.

**Part 4** Additional comments and suggestions

### Data collection

The researcher collected data on the characteristics of quality accounting firms. Knowledge, understanding, and participation of personnel Management factors and performance results of quality accounting offices Using a questionnaire to ask executives of accounting firms representing a sample of 117 quality accounting firms.

### Analysis and Synthesis of Data

1. Check the completeness of the questionnaire to ensure that it can be used for data analysis in every version.
2. Analyze data using a computer using the following programs:
  - a. Analyze the characteristics of quality accounting offices, including the office format. Operation period Number of accounting staff, number of customers, and registered capital Descriptive statistics were used, including frequencies and percentages.
  - b. Analyze the office's operating results Knowledge, understanding, and participation of personnel and management factors using descriptive statistics such as mean and standard deviation and analyze the opinions and interpret the mean values according to the criteria (Bunchom Srisa-at. 2010)

An average from 4.50 – 5.00 means there is the highest level

An average from 3.50 - 4.49 means there is a high level

An average from 2.50 – 3.49 means having a moderate level

An average from 1.50 – 2.49 means there is a low level

An average from 1.00 – 1.49 means there is the least level



- c. Compare the differences in the mean opinions using t-test statistics and One-way Analysis of Variance statistics. If differences are found, test individual differences. Paired with Scheffe's Method
- d. Analyze the knowledge, understanding and participation of personnel and management factors affecting the performance of quality accounting firms in Thailand By analyzing the relationship between variables Use the Multiple Regression Analysis (MRA) method.
- e. Analyze to propose guidelines for the success of quality accounting firms in Thailand. Using content analysis (Content Analysis)

**STATISTICS**

**1. Descriptive statistics** is a statistic used to analyze and explain the characteristics of the office. Knowledge, understanding, and participation of personnel Management factors and performance results of the quality accounting office, including statistics, frequency values, percentage values, averages, and standard deviations.

**2. Inferential statistics** is a statistic used to test hypotheses comparing the performance of quality accounting firms classified according to the firm's characteristics and test the knowledge, understanding, and participation of personnel and management factors that affect the performance of quality accounting offices, including t-test, F-test, and MRA statistics.

**RESULTS AND DISCUSSION**

Objective 1: Results of the study of performance, knowledge, understanding, and participation of personnel and management factors of quality accounting firms in Thailand found that

1. Performance of quality accounting firms in Thailand The results of the study are shown in Table 1.

**Table 1** Mean and standard deviation of performance of quality accounting firms

Operations of a quality accounting office	$\bar{X}$	S.D.	Opinion level
1. Organizational context of the office	4.22	.611	high
2. Responsibilities of office administrators	4.30	.537	high
3. Office planning	4.43	.497	high
4. Office resource management	4.39	.522	high
5. Office services	4.56	.457	highest
6. Inspection and monitoring within the office	4.35	.532	high
7. Reliability of the office	4.47	.510	high
<b>Total</b>	4.39	.442	high

From Table 1, it is found that the level of opinion on the performance of the accounting office, overall quality in all aspects, is at a high level ( $\bar{X} = 4.39$ ). When considering each aspect, it is found that the service aspect of the office is at the highest level ( $\bar{X} = 4.54$ .) The remaining aspects are at a high level. The aspect that was at the highest level first was office reliability ( $\bar{X} = 4.47$ ), followed by office planning ( $\bar{X} = 4.43$ ), office resource management ( $\bar{X} = 4.39$ ), and office internal monitoring. ( $\bar{X} = 4.35$ ), responsibility of office administrators ( $\bar{X} = 4.30$ ) and organizational context of the office ( $\bar{X} = 4.22$ ), respectively.

2. Knowledge, understanding, and participation of personnel and management factors of quality accounting firms in Thailand the results of the study appear in Table 2.

**Table 2.** Mean and standard deviation of personnel knowledge, understanding and participation, and management factors of quality accounting office's overall

Knowledge, understanding, and participation of personnel and management factors	$\bar{X}$	S.D.	Opinion level
1. Knowledge and understanding of personnel	4.22	.623	high
2. Personnel participation	4.35	.710	high
3. Human resource management	4.25	.635	high
4. Financial management	4.52	.717	highest
5. Management of materials, equipment, and technology	4.41	.778	high

6. Management methods	4.20	.846	high
7. News management	4.29	.793	high
<b>Total</b>	<b>4.31</b>	<b>.614</b>	<b>high</b>

From Table 2, it was found that the level of opinion regarding the knowledge, understanding, and participation of personnel and the accounting firm's management factors, overall quality in every aspect, were at a high level ( $\bar{X} = 4.31$ ). When considering each aspect, it was found that the financial management aspect was at the highest level ( $\bar{X} = 4.52$ ), while the remaining aspects were at a high level. The aspect that was at the highest level first was material, equipment, and technology management ( $\bar{X} = 4.41$ ), followed by personnel participation ( $\bar{X} = 4.35$ ), information management ( $\bar{X} = 4.29$ ), and human resource management. ( $\bar{X} = 4.25$ ), knowledge and understanding of personnel ( $\bar{X} = 4.22$ ) and management methods ( $\bar{X} = 4.20$ ), respectively.

**Objective 2:** Comparative results of the performance of quality accounting firms in Thailand. Classified according to the characteristics of the office, it was found that

1. Quality accounting firms with different registered capital have different levels of opinions on the overall performance of quality accounting firms that are not statistically significant. When considering each aspect, it was found that the organizational context of the office and the resource management aspect of the office were significantly different at the .05 level, while in the other aspects the difference is not statistically significant.
2. Quality accounting firms with different periods of operation have different levels of opinion on the overall performance of quality accounting firms that are not statistically significant. When considering each aspect, it was found that the organizational context of the office and the reliability of the office were significantly different at the .05 level, while the other aspects the difference is not statistically significant.
3. Quality accounting firms with different quality accreditation periods have different levels of opinion on the overall performance of quality accounting firms with statistical significance at the .05 level. When considering each aspect, it was found that the Responsibilities of office administrators Office resource management Service aspects of the office, and the trustworthiness aspect of the office were significantly different at the .05 level, while the other aspects The difference is not statistically significant.
4. Quality accounting firms with different numbers of current accounting staff have different levels of opinion on the overall performance of quality accounting firms that are not statistically significant. When considering each aspect, it is found that the office's services and monitoring within the office accounting office with 10 employees People or more have higher opinions on operating results than accounting offices with fewer than 10 people, a difference that is statistically significant at the .05 level. In other aspects, the difference is not statistically significant.
5. Quality accounting firms with different numbers of clients have different levels of opinion on the overall performance of the quality accounting firm with statistical significance at the .05 level. When considering each aspect, it is found that the responsibility aspect of office executives they were significantly different at the .05 level. For other aspects, the difference is not statistically significant.

**Objective 3:** Results of the study of knowledge, understanding, and participation of personnel and management factors affecting the performance of quality accounting firms in Thailand the results of the study appear in Table 3.

**Table 3** Knowledge, understanding, and participation of personnel and management factors that affect the performance of a quality accounting firm.

Knowledge and Personnel participation and management factors	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
Constant	2.402	.347			6.927**	.000
1. Knowledge and understanding of personnel	.159	.072	.090		.813	.418
2. Personnel participation	.153	.125	.197		1.223	.224
3. Human resource management	.154	.091	.084		.590	.556
4. Financial management	.310	.120	.399		3.732**	.003
5. Management of materials, equipment and technology	.308	.106	.354		3.171**	.007
6. Management methods	.298	.125	.284		2.754*	.031
7. News management	.154	.110	.200		1.403	.163

Adjusted R<sup>2</sup> =.242, R<sup>2</sup> =.271, F = 7.788\*\*, SEE = .301, Sig. = .000

\*\* Statistically significant at the .01 level \* Statistically significant at the .05 level

From Table 3, it is found that the knowledge, understanding, and participation of personnel and management factors can explain the change in the performance of the overall quality accounting firm by 24 percent, with statistical significance at the .01 level. The factors that influence the performance are in order: management factors finance and factors of material management, equipment, and technology. Affects the performance of the quality accounting firm with statistical significance at the .01 level and the management method factors affect the performance of the accounting firm with statistical significance at the .05 level.

**Objective 4:** The results of proposing guidelines for the success of quality accounting firms in Thailand found that there are 3 approaches:

1. Guidelines for quality management to increase the efficiency of the work process of the quality accounting office by systematically developing office work processes to solve problems and create continuous development of work processes.
2. Operational management guidelines to have consistent goals and work directions throughout the organization by setting goals and work results to enable employees to work in the same direction and work as a team.
3. Guidelines for improving operational quality to increase reliability and general acceptance by improving compliance with quality control elements to increase reliability and greater general acceptance.

**DISCUSSIONS**

The results from research objective 1, found that the overall quality of the accounting office's performance in every aspect was at a high level. When considered individually, it was found that the service aspect of the office was at the highest level. The remaining aspects are at a high level. The aspect that was at the highest level first was the reliability of the office. Next is the planning aspect of the office. Office resource management In terms of monitoring within the office Responsibilities of office administrators and the organizational context of the office, respectively. This may be due to the ability of the accounting office to create confidence in customers that they provide accounting and other services. The office's work is up to standard, accurate, and complete. Its work is transparent, fair, straightforward, and independent complying with professional ethics, and having personnel with professional knowledge and ability Have the skills to perform tasks accurately and accurately so it can create customer satisfaction. This is consistent with the concept of systems theory of Boulding & Bertalanfly (1920) when systems theory was applied to study the operations of accounting firms according to the principles of accounting and other reporting services which must adhere to the principles of accuracy and quality Relying on interrelated systems to control work efficiently and the Accounting Office Quality System of the Department of Business Development (2021) which is a system for promoting accounting offices to be trustworthy and highly accepted. It is also consistent with Nawarat Phiwnuan (2022) who studied the success factors of quality accounting offices and found that the success factors of quality accounting offices in the southern region Overall, it is important at the highest level. It was found that the benefits that the accounting firm received after being certified as a quality



accounting firm were accepted by clients, increasing the number of clients. Income increased and has a clear working system

**Results from research objective 2**, found that quality accounting offices with quality certification periods and different numbers of clients have different levels of opinion on the overall quality of the accounting firm's performance. This may be because the quality accounting firm that has been certified for a long time sees the importance of the accounting firm's operating results. The office administrators place high importance on the operations and management of the office's resources. Give importance to providing services to customers to achieve goals. This is consistent with the concept of Mycoted (2004) that divides the work process into a PDCA system for managing various aspects of the organization to ensure quality Performance achieves goals as desired and is a good basis for long-term operations. It is also consistent with Sopaphan Chaiyapat (2017) who studied factors affecting the service quality of accounting offices in Phuket province. It was found that the service quality level of accounting offices in Phuket province. Overall, the service quality of accounting offices in Phuket province is at a high level. The results of the hypothesis testing: the number of customers and service periods differing in service quality are statistically significant at the .05 level.

**Results from research objective 3**, found that factors influencing performance include financial management factors. Factors in material management, equipment and technology, and management factors and methods affecting the operating results of accounting offices. This may be because good operating results can be achieved from office operations that use modern technology to help record information, and control expenses so that financial management is accurate, fast, and easy to check. Materials and equipment are of high quality, appropriate, and sufficient for work performance. Operational planning, monitoring, and reporting are in line with the idea of Frederick Winslow Taylor (1856-1915). Factors in management should be continuous and appropriate to the organization for the performance to achieve the set goals. It is also consistent with Vichit Suradinkura (2022) who studied the modern organizational management of accounting offices for the transformation into a digital organization. It was found that modern organizational management of accounting offices includes human resource development, and the use of technology to support work. Information security Transparency and standards, attitude, and ethics, consistent with Chosita Khaisorn; and Kanoksak Sukwattanasinit (2021) studied how innovations in technology and information affect the development of accounting personnel of organizations and the efficiency of accounting work for accountants in Bangkok and the surrounding area. It was found that innovations in technology and information in accounting together with accounting packaged program accounting technology Online on the cloud The use of Blockchain technology in accounting has a positive effect on the development of the organization's accounting personnel and the efficiency of the accounting work of accountants in Bangkok and surrounding areas.

**Results from research objective 4**. Results suggest 3 guidelines for the successful operations of a quality accounting firm in Thailand. This may be due to quality management practices. Operational management guidelines and guidelines for improving the quality of operations the goal is to make the operating results in the accounting office business successful. There is a good and continuous work process. Employees can work in the same direction. Provide quality service according to the elements of quality control It is reliable and generally accepted. This is in line with the OKR management system of Nopadol Rompho (2018) because the accounting office is a small business. There is management that focuses on setting goals and following up on results that are important and easy to do. It is created from the motivation to work and adheres to the principles of accuracy along with quality. Rely on a system that has relationships from data entering the system (Input), process (Process), results (Output), and feedback (Feedback) to control work efficiently and achieve the objectives of the accounting office.

## CONCLUSION

Overall, quality accounting offices in Thailand have performed in every aspect at a high level. When considering each aspect, it was found that the service aspect of the office was at the highest level. The remaining aspects are at a high level. The aspect that was at the highest level first was the reliability of the office. Next is the planning aspect of the office. Office resource management In terms of monitoring within the office Responsibilities of office administrators and the organizational context of the office, respectively, knowledge and understanding and participation of personnel and the management factors of the accounting office, the overall quality in every aspect is at a high level When considering each aspect, it was found that the financial management aspect was at the highest level. The remaining aspects are at a high level. The first aspect that is at the highest level is the management of materials, equipment, and technology. Second is the participation of personnel. News management Human resource management In terms of knowledge and understanding of personnel and terms of management methods, respectively, the results of comparing quality accounting firms with quality certification periods. Different numbers of clients have different levels of opinion on the overall quality of the accounting firm's performance. Factors that

influence performance include financial management factors. Factors in material management, equipment and technology, and management factors and methods affecting the performance of a quality accounting firm. There are 3 operational guidelines for the success of a quality accounting firm in Thailand: quality management guidelines to increase the efficiency of the work process of a quality accounting firm. Operational management guidelines to have consistent goals and work directions throughout the organization and guidelines for improving the quality of operations to increase reliability and general acceptance.

## SUGGESTIONS

### 1. Suggestions from research

- a. Quality accounting office administrators should set policies consistent with the goals of the work and support employees' performance to achieve their goals easily as well as constantly developing professional knowledge and related laws to keep up with changes and meet regulations.
- b. Quality accounting office administrators should create a quality team system and have the same guidelines for speed in carrying out work and prevent problems that may occur as well as allocating a budget to support operations to be convenient and smooth, such as the adequacy of materials and equipment. Developing technology and accounting programs to enable employees to work quickly. Reduce time and easily verify accuracy.
- c. A quality accounting firm should have a risk assessment. Always analyzing the business environment as well as analyzing comparative operating results every year. Regularly review and improve work processes to ensure smooth and efficient operations, leading to services that are accepted and satisfied by customers.
- d. Creating more cooperation between organizations or agencies involved throughout the system. To develop necessary knowledge, such as the Department of Business Development, accounting training, and programs to help make accounting more convenient. The Revenue Department provides knowledge about tax laws. The professional council provides knowledge about accounting standards and educational institutions producing quality accounting graduates.

### 2. Suggestions for future research

- a. The relationship of factors affecting the success and influencing the operations of quality accounting firms in Thailand should be studied.
- b. The financial ratios that influence the operational efficiency of quality accounting firms in Thailand should be studied.
- c. Guidelines should be developed to develop the operations of a quality accounting firm to become a digital accounting firm and guidelines for developing the office's operations to become a quality accounting office in Thailand.

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