

Management Accounting Techniques of Companies Listed on the Stock Exchange in Thailand

Authors : Prateep Wajeetongratana

Abstract : The objectives of the research were to examine that how management accounting techniques were perceived and used by companies listed on the stock exchange and to investigate similarities or differences of management accounting practices between companies listed on the stock exchange and Thai SMEs. Descriptive and inferential statistics were employed. The finding found that almost all of the companies used traditional management accounting techniques more than advanced management accounting techniques. Four management accounting techniques having no significant association with business characteristic were standard costing, job order costing, process costing. The barriers that Thai SMEs encountered were a lack of proper accounting system and the insufficient knowledge in management accounting of the accountants. The comparison results revealed that both companies listed on the stock exchange and Thai SMEs used traditional management accounting techniques more than advanced techniques.

Keywords : companies listed on the stock exchange, financial budget, management accounting, operating budget

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