

The Antecedent Factor Affecting the Entrepreneurs' Decision Making for Using Accounting Office Service in Chiang Mai Province

Authors : Nawaporn Thongnut

Abstract : The objective was to study the process and how to prepare the accounting of the Thai temples and to study the performance and quality in the accounting preparation of the temples in accordance with the regulation. The population was the accountants and individuals involved in the accounting preparation of 17 temples in the suburban Bangkok. The measurement used in this study was questionnaire. The statistics used in the analysis are the descriptive statistic. The data was presented in the form of percentage tables to describe the data on the demographic characteristics. The study found that temple wardens were responsible for the accounting and reporting of the temples. Abbots were to check the accuracy of the accounts in the monasteries. Mostly, there was no account auditing of the monasteries from the outside. The practice when receiving income for most of the monasteries had been keeping financial document in an orderly manner.

Keywords : corporate social responsibility, creating shared value, management accountant's roles, stock exchange of Thailand

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