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## **Driven Force of Integrated Reporting in Thailand**

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**Abstract :** This paper aims to gain opinions and perspectives of Certified Public Accountants (CPA) in Thailand regarding the driven force of Integrated Reporting. It employs in-depth interviews with CPA from different big 4 audits firms in Thailand, including PWC, Ernst and Young, Deloitte, and KPMG. It is found that the driven force of Integrated Reporting made CPA in Thailand awaken to the big change that is coming in the future, and it is said to be another big learning and integrating period between certified public accountants and other professionals (for example, engineers, environmentalists and lawyers), which, certified public accountants in Thailand will have to push themselves so hard to catch up.

**Keywords:** integrated reporting, learning, knowledge, certified public accountants, Thailand **Conference Title:** ICAFE 2014: International Conference on Accounting, Finance and Economics

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