

## **The Influences of Accountants' Potential Performance on Their Working Process: Government Savings Bank, Northeast, Thailand**

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**Abstract :** The purpose of this research was to study the influence of accountants' potential performance on their working process, a case study of Government Savings Banks in the northeast of Thailand. The independent variables included accounting knowledge, accounting skill, accounting value, accounting ethics, and accounting attitude, while the dependent variable included the success of the working process. A total of 155 accountants working for Government Savings Banks were selected by random sampling. A questionnaire was used as a tool for collecting data. Descriptive statistics in this research included percentage, mean, and multiple regression analyses. The findings revealed that the majority of accountants were female with an age between 35-40 years old. Most of the respondents had an undergraduate degree with ten years of experience. Moreover, the factors of accounting knowledge, accounting skill, accounting a value and accounting ethics and accounting attitude were rated at a high level. The findings from regression analysis of observation data revealed a causal relationship in that the observation data could explain at least 51 percent of the success in the accountants' working process.

**Keywords :** influence, potential performance, success, working process

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