

An Obligation in Developing Accounting Knowledge of Personnel in Provincial Administrative Organization

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Abstract

This research aimed to study an obligation in developing accounting knowledge of personnel in Provincial Administrative Organization (PAO), Ubon Ratchathani province, Thailand and to study correlation of the obligation in developing accounting knowledge of personnel in Provincial Administrative Organization, Ubon Ratchathani province and personal factors. Population of this research was personnel from Provincial Administrative Organization in Ubon Ratchathani province. The sample group consisted of 62 people using specific sampling method. Research instruments were open-ended and closed-ended questionnaires with 5-levels of scale. Research instruments had reliability value at .99. Data analysis was using Percentage, Mean, Standard Deviation, t-Test, and Anova as statistical tools. Research showed that 1) most of participants from PAO, Ubon Ratchathani province were female, aged between 25-35 years, had bachelor's degree, had position in senior finance technical officer, and experienced more than 10 years. They had been working in major PAO and requiring crucial development in accounting knowledge. 2) obligation in developing accounting knowledge of personnel in PAO was at high level on every aspect. On recording aspect, registration aspect, and report preparation aspect were at high level at mean values of 3.62, 3.64, and 3.67, respectively. 3) participants with different age and experience had different level of obligation in developing accounting knowledge at statistically significant value less than 0.05. Participants with different gender, education, and position had no different level at statistically significant value higher than 0.05.

Keywords: Accounting knowledge, Provincial Administrative Organization (PAO).

INTRODUCTION

In this modern era of evolving social and economic together with advancement in technology that greatly affects operations of both public and private sectors. Management in accordance with this change in current situation requires effective development in human resources to ensure that personnel will work efficiently. While organizations have chosen personnel with proper knowledge and ability for their work. They might begin with enthusiasm and dedication at first, but those behaviors can be declined over time. Since

competence of personnel is a key factor in competitive advantage, therefore executives have duty to maintain personnel with knowledge and abilities in organizations. Especially for government agencies that are notorious for working without any motivation.

Provincial Administrative Organization (PAO) which is a form of local government currently in use has been modified and evolved accordingly. The first provincial council was established in 1933 according to the Municipal Organizing Act (1933). The position of the

provincial council at that time was characterized as an organization that representing people [4]. To give advice and recommendation to the provincial committee. It had not been a juristic person that was separated from provincial government yet and had not been any local government agency under the law. Until the Public Administration Act was promulgated in 1952 that assign the provincial governor to be the head of government to command civil servants and to be responsible for the administration of provincial governments including ministries, bureaus, and departments directly instead of former provincial committee. As a result of this Act, the provincial council had a position as the advisory council of the provincial governor.

Literature review showed that personal factors in age, gender, education, and experience had affected their knowledge, skill, moral, and value in their vocations [1], [2],[5]. This had positive correlation with accounting performance in accuracy aspect, completeness aspect, and reliability aspect [6], [7]. Accounting personnel had high level of understanding in government accounting standards. Accounting personnel should emphasize on their potentials to enhance their operational success and should develop their skills to increase other relevant competencies that can be applied in their practice. This can lead them to success in their upcoming operation.

According to above study and information, researchers want to study obligation in developing accounting knowledge of personnel in Provincial Administrative Organization (PAO), Ubon Ratchathani province to utilize data as guidelines for developing personnel in PAO, Ubon Ratchathani province.

Research objectives

1. To study obligation in developing accounting knowledge of personnel in PAO, Ubon Ratchathani province.
2. To study correlation of the obligation in developing accounting knowledge of

personnel in PAO, Ubon Ratchathani province and personal factors.

Hypothesis

Different personal factors including gender, age, and education, field of study, work position, and work experience have different level of obligation in developing accounting knowledge of personnel in PAO, Ubon Ratchathani province.

Research methodology

Population

Population of this research was 86 personnel from PAO, Ubon Ratchathani province. Consisting of 19 people from division of finance, 20 people from division of planning and budgeting, 16 people from division of supplies and property, 15 people from division of commerce, 9 people from division of social welfare, and 7 people from internal audit unit.

Sample group

Sample group of this research was 86 personnel from PAO, Ubon Ratchathani province since population was finite and in small number. Researchers collected data from sample group of 62 people since 8 set of questionnaires had been damaged.

Variables of this research

1. Independent variables were personal factors consisting of gender, age, education, field of study, work position, and work experience.
2. Dependent variables were obligation in developing accounting knowledge of personnel in PAO, Ubon Ratchathani province consisting of recording aspect, registration aspect, report preparation aspect, and other aspect.

Research instrument

This research used open-ended and closed-ended questionnaires as data collecting tools to study obligation in developing accounting knowledge of personnel in PAO.

Part 1) General information of participants with 6 topics.

Part 2) Information of obligation in developing accounting knowledge consisting of 3 aspects; recording aspect, registration aspect, and report preparation aspect with 44 topics.

Part 3) Information of obligation in developing other knowledge, methods, period of time, and reason with 6 topics.

Part 4) Suggestions of obligation in developing accounting knowledge with 3 open-ended questions.

Data analysis

1. Descriptive Statistics that used for data analysis were

1.1 Percentage was used with variables with group measure level that were personal factors including gender, age, education, field of study, work position, and work experience.

1.2 Frequency, Mean, and Standard Deviation (SD.) were used with variables with group measure level that were information about obligation of developing accounting knowledge in recording aspect, registration aspect, report preparation aspect, and other aspect

2. Inferential statistics that used for data analysis were

2.1 T-test was used to measure obligation in developing accounting knowledge of personnel in PAO, Ubon Ratchathani Province according to gender.

2.2 One-Way Analysis of Variance: One-Way ANOVA was used to measure obligation in developing accounting knowledge of personnel in PAO, Ubon Ratchathani province according to age, education, and field of study, work position, and work experience.

Research results

Data analysis had showed the results of obligation in developing accounting knowledge of personnel in PAO, Ubon Ratchathani province research as followed:

1. Study of demographic characteristics showed that most of participants were female, age 25-38 years, had bachelor's degree, studied in other fields, had work position in academic operating officer, and had more than 10 years of work experience. PAO that they were working for was major SAO. Most of participants had high level of obligation in developing accounting knowledge as illustrated in table 1.1

Table 1.1: *Percentage of personal factors*

Personal factors	Variables	Amount (people)	Percentage
Gender	Male	18	31.0
	Female	40	69.0
Total		58	100.00
Education	Less than bachelor's degree	7	12.1
	Bachelor's degree	41	70.7
	Master's degree	10	17.2
Total		58	100.0
Age	Less than 25 years	13	22.4
	25 – 35 years	21	36.2
	36 - 45 years	15	25.9

	More than 45 years	9	15.5
Total		58	100.0
Field of study	Accounting	13	22.4
	Finance	7	12.1
	General management	11	19.0
	Human resource management	2	3.4
	Information technology	6	10.3
	Marketing	3	5.2
	Others (please specify)	16	27.6
Total		58	100.0
Current position	Management team	2	3.4
	Division chief	3	5.2
	Subdivision chief	6	10.3
	Technical officer	18	31.0
	Operational officer	18	31.0
	Others (please specify)	11	19.0
Total		58	100.0
Work experience	Less than 3 years	12	20.7
	4 – 6 years	18	31.0
	7 – 9 years	3	5.2
	More than 10 years	25	43.1
Total		58	100.0

2. Study of participants' opinions about obligation in developing accounting knowledge according to recording aspect, registration aspect, and report preparation aspect was showed in table 1.2

Table 1.2: *Obligation in developing accounting knowledge according to recording aspect, registration aspect, and report preparation aspect*

Obligation in developing accounting knowledge	mean	SD.	Result
1. recording aspect	3.62	0.796	Highest
2. registration aspect	3.64	0.822	Highest
3. report preparation aspect	3.67	0.960	Highest
Total	3.64	0.859	Highest

When considered on each aspect, it had showed that every aspect had the highest level. Obligation in developing accounting knowledge according to recording aspect, registration aspect, and report preparation aspect had mean at 3.62, 3.64, and 3.67 respectively.

3. When considering on other aspects, it showed that most of participants had obligation in developing knowledge in accounting applications, computer skills, accounting IT, accounting standard, English skill, budget management, and related laws, respectively.

Analysis of inferential data for testing

Results of correlation comparison between obligation in developing accounting knowledge and personal factors (gender, age, education, field of study, work position, and work experience)

Hypothesis 1.1: Different gender had different level of obligation in developing accounting knowledge of personnel in PAO, Ubon Ratchathani Province according to recording aspect, registration aspect, and report preparation aspect. It was not different since Sig value had been more than 0.05.

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means		
		F	Sig.	t	df	Sig. (2-tailed)
A	Equal variances assumed	0.031	0.860	1.142	56	0.258
	Equal variances not assumed			1.113	30.955	0.274
B	Equal variances assumed	0.097	0.756	0.672	56	0.504
	Equal variances not assumed			0.658	31.255	0.515
C	Equal variances assumed	0.285	0.595	0.951	56	0.345
	Equal variances not assumed			0.970	34.394	0.339

Hypothesis 1.2: Different education had different level of obligation in developing accounting knowledge of personnel in PAO, Ubon Ratchathani Province according to

recording aspect, registration aspect, and report preparation aspect. It was not different since Sig value had been more than 0.05.

ANOVA

		Sum of Squares	df	Mean Square	F	Sig.
A	Between Groups	0.921	2	0.461	0.719	0.492
	Within Groups	35.230	55	0.641		
	Total	36.151	57			
B	Between Groups	1.637	2	0.818	1.218	0.304
	Within Groups	36.943	55	0.672		
	Total	38.580	57			
C	Between Groups	2.963	2	1.482	1.641	0.203
	Within Groups	49.670	55	0.903		
	Total	52.633	57			

Hypothesis 1.3: Different age had different level of obligation in developing accounting

knowledge of personnel in PAO, Ubon Ratchathani Province according to recording

aspect, registration aspect, and report value had been less than 0.05. preparation aspect. It was different since Sig

ANOVA

		Sum of Squares	df	Mean Square	F	Sig.
A	Between Groups	7.205	3	2.402	4.480	0.007
	Within Groups	28.946	54	0.536		
	Total	36.151	57			
B	Between Groups	7.661	3	2.554	4.460	0.007
	Within Groups	30.919	54	0.573		
	Total	38.580	57			
C	Between Groups	10.907	3	3.636	4.705	0.005
	Within Groups	41.726	54	0.773		
	Total	52.633	57			

Hypothesis 1.4: Different field of study had different level of obligation in developing accounting knowledge of personnel in PAO, Ubon Ratchathani Province according to

recording aspect, registration aspect, and report preparation aspect. It was not different since Sig value had been more than 0.05.

ANOVA

		Sum of Squares	df	Mean Square	F	Sig.
A	Between Groups	2.329	6	0.388	0.585	0.740
	Within Groups	33.822	51	0.663		
	Total	36.151	57			
B	Between Groups	4.450	6	0.742	1.108	0.371
	Within Groups	34.129	51	0.669		
	Total	38.580	57			
C	Between Groups	4.904	6	0.817	0.873	0.521
	Within Groups	47.729	51	0.936		
	Total	52.633	57			

Hypothesis 1.5: Different work position had different level of obligation in developing accounting knowledge of personnel in PAO, Ubon Ratchathani Province. It was different in

recording aspect since Sig value had been less than 0.05. Though it was not different in registration aspect and report preparation aspect since Sig value had been more than 0.05.

ANOVA

		Sum of Squares	df	Mean Square	F	Sig.
A	Between Groups	7.095	5	1.419	2.540	0.039
	Within Groups	29.056	52	0.559		
	Total	36.151	57			
B	Between Groups	6.578	5	1.316	2.138	0.075
	Within Groups	32.002	52	0.615		
	Total	38.580	57			

C	Between Groups	9.286	5	1.857	2.228	0.065
	Within Groups	43.347	52	0.834		
	Total	52.633	57			

Hypothesis 1.6: Different work position had different level of obligation in developing accounting knowledge of personnel in PAO, Ubon Ratchathani Province. It was different in

recording aspect and report preparation aspect since Sig value had been less than 0.05. Though it was not different in registration aspect since Sig value had been more than 0.05.

ANOVA

		Sum of Squares	df	Mean Square	F	Sig.
A	Between Groups	5.233	3	1.744	3.047	0.036
	Within Groups	30.918	54	0.573		
	Total	36.151	57			
B	Between Groups	5.232	3	1.744	2.824	0.047
	Within Groups	33.348	54	0.618		
	Total	38.580	57			
C	Between Groups	6.074	3	2.025	2.348	0.083
	Within Groups	46.560	54	0.862		
	Total	52.633	57			

accountants of government organizations was at moderate level though.

Discussion

There are few topics that researchers would like to discuss according to study of obligation in developing accounting knowledge of personnel in PAO, Ubon Ratchathani Province.

1. Most of personnel in PAO had high level of obligation in developing accounting knowledge in every aspect which demonstrated their need to improve work efficiency. Consistent with Nipaphan D. and Priyanat Y. (2019), [3] studied on expected competence and expected accounting capabilities for accountants of government organizations in Nakhon Ratchasima province. Accountants in accounting and financial field in Nakhon Ratchasima Province agreed that every accountant should have 3 primary competence which were personal skill, accounting knowledge, and operational skill. The expected accounting capabilities for accountants of government organizations in Nakhon Ratchasima province were ethics in accounting profession, professional skill, and relates proficiency. The total performance of

2. Personnel with different work position and work experience had different level of obligation in developing accounting knowledge. There was not different in other aspects though. Consistent with Wilawan Saejeng (2018), [7] studied the needs and necessities of self-improvement of personnel in the Treasury Department, King Mongkut's University of Technology North Bangkok. 1) The needs and necessities of self-improvement of personnel in the Treasury Department, King Mongkut's University of Technology North Bangkok were at high level. Area with the highest average score were training, followed by education, field trip, and self-learning, respectively. 2) Personnel with different age had different level of needs and necessities of self-improvement at statistically significant level 0.05. Personnel with different gender and status had same level of needs and necessities of self-improvement though.

Suggestions

Researchers would like to suggest a guideline for human resource development in PAO as following details:

1. Regularly providing seminars to personnel in PAO, Ubon Ratchathani Province for at least 3 days per time during office hours (Monday to Friday). This will encourage them to have better understanding of operations and acknowledge dynamic regulations.
2. Related government agencies should contain policies that encourage personnel in PAO, Ubon Ratchathani Province in training and provide sufficient fund.
3. Conducting meeting between divisions that will encourage personnel to exchange knowledge and work experience with each other. This will strengthen their unity in professional circle.

Suggestion for next research

1. Next research should be study on other correlations that can affect obligation in developing accounting knowledge of personnel in PAO, Ubon Ratchathani province. The result can be used for creating guideline in developing accounting knowledge in the future.
2. Studying factors affecting affect obligation in developing accounting knowledge of personnel in PAO, Ubon Ratchathani province by comparison with PAO in other provinces. The result can be used for creating more effectiveness in developing accounting knowledge in the future.

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