

Chuthamat Chaisirithawornkun 2009: Factors Affecting Decision Making in Using Accounting Software by Small and Medium Enterprises in Manufacturing Sector in Northeastern Region. Master of Accountancy, Major Field: Accounting, Department of Accounting. Thesis Advisor: Associate Professor Orasa Aramrattana, M.Acct. 176 pages.

The objectives of this research were to indicate: 1) the factors affecting decision making in using accounting software; 2) relation between the factors affecting decision making in using accounting software and the business features and 3) volume of accounting software use to prepare accounting information including advantages and disadvantages of accounting software use. The study tools were a questionnaire and executive interview form. The sample of the research was small and medium enterprises in manufacturing sector in Northeastern region; totaling 190 entities. Data were analyzed in the form of frequency, percentage, mean and standard deviation. The hypotheses were tested by Pearson Correlation, t-test and F-test at the significant statistics level 0.05.

The research was found that the factors affecting decision making in using accounting software were product, place, promotion, and price, respectively. It was found from the statistical test that the business size affected the price in a negative direction, year of accounting software use affected the place in a negative direction, and businesses with different types of customer had differences in opinion of the product. In addition, despite the difference of business sizes, accounting software use to prepare financial accounting information was in same volume of high level. The highest volume of accounting software use to prepare balance sheet and income statement was 90.50%. For managerial accounting information, despite the difference of business sizes, accounting software use to prepare sales and accounts receivable report, purchase and accounts payable report, inventory report, fixed assets report and costing report was in the same volume, over 65%. In addition, the advantage of accounting software use is correct and complete accounting information, but the disadvantage is being unable to solve problems by the user.

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