

Duangdao Ganthanawat 2010: Problems in Accounting Practice under Thai Accounting Standards of E-Commerce. Master of Accountancy, Major Field: Accounting, Department of Accounting. Thesis Advisor: Associate Professor Jinda Khunthong, D.B.A. 126 pages.

The objectivity of this research is to study the accounting practice, the accounting practice problems and factors affecting the problems in accounting practice under Thai Accounting Standards (TASs) of E-Commerce. The questionnaires (that answered by 165 accountants of E-Commerce limited companies during the period 1 February 2010 to 31 March 2010) were analyzed by using descriptive statistics and multiple regressions at the significant statistic level 0.05.

The results of this research have demonstrated computer and internet business, Business to Customer: B2C are majority of E-Commerce. Brick and mortar store, online shop and website have opened. Some E-Commerce are performed incorrectly in accordance with TASs such as brands, mastheads, publishing titles, customer lists and items similar in substance that are internally generated be recognized as assets. The most of accounting practice problems have revenue issues in medium level and inventories issues in low level. Factors affecting the accounting practice problems of E-Commerce are the characteristics of business process and accounting practice of E-Commerce. Those factors significantly affecting recognition, measurement and disclosure of inventories, revenue, provisions, contingent liabilities, contingent assets and intangible assets issues.

Accountants should get training to comprehend and perform correctly in accordance with TASs. Furthermore, Federation of Accounting Professions should consider for problem factors and develop TASs to be appropriate for E-Commerce.

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Thesis Advisor's signature