

Khajohnsak Nonyai 2013: Knowledge and Understandings in Using District Accounting Software: A Case of the Officers at the Northeastern Regional Revenue Department. Master of Business Administration, Major Field: Business Administration, Faculty of Liberal Arts and Management Science. Thesis Advisors: Associate Professor Yupadee Siriwan, M.B.A. 180 pages.

The objectives of this study are (1) to study knowledge and understandings in using district accounting software of the revenue department officers with different personal characteristics and (2) to study the development of the district accounting program to online district accounting system Accnew Online. The data was collected from questionnaires of primary sources sampled in the Northeast district of which are the accountants of the area revenue branch offices. The data, using a statistical program, was analyzed by using descriptive statistics including frequency, percentage, mean and standard deviation.

The results of this study show that: most accountants were female at 79.87%, aging 41-50 years at 38.36%, hold a bachelor's degree or equivalent of 72.96%, with bachelor's degrees in accounting business administration and management, 43.40%, Revenue Officers represented 76.10% with 38.36% having work experience of more than 20 years. 65.41% have been trained on district accounting systems and 54.72% are practitioners in the area of the Upper Northeast. The district accounting program users have moderate level of knowledge and understandings. This study of the development of the district accounting program to online district accounting system is at the agreement level with the development of the online district accounting system. The researcher has suggested that should be continued staff training, in particular, the in use of programs and data. Applications should be automatic that can link information from the system directly. For convenience and reduce errors in their work.

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Thesis Advisor's signature