

## **CHAPTER ONE**

### **INTRODUCTION**

#### **1.1 BACKGROUND**

This research is about the quality of life of Thai auditors. The purpose of this research is to find out what factors affecting the quality of life of Thai auditors whose salary are higher when compared to other professions.

This research was stimulated by the researcher's own curiosity. Once the researcher was studying a bachelor's degree in business in a vocational business campus and had friends who were majoring in accounting. After graduation, the researcher ran into one of the friend who had graduated in accounting and had been working as an auditor at an audit firm in the Chong-Non-Si area for three years. We had a small discussion about our jobs, and found that we started working at the same time, but she received much more salary than the researcher did.

In our recent meeting, the researcher saw her driving a luxury car that the researcher could not afford. With curiosity, the researcher approached her and asked her several questions about her profession. She explained that her work was about checking through the financial accounts of a company and spotting any errors that intentionally or unintentionally occurred, then she would generate annual reports to assure that all figures were correct. These reports would be sent directly to a president in order to be used as a financial statement of the company.

She also added that although she can afford a luxurious car, housing and other expensive items such as mobile phones and clothes, her quality of life is low because she has to work very hard and it took all her time from being with her friends and her family. She feels uncomfortable being an auditor, and she always wants to quit. The researcher was surprised. If her job paid well and she could buy everything she wanted, she should be happy; why would she think that her quality of life is low?

After studying text books and journals, the researcher better understood the concepts of “quality of life.” From the texts, the quality of life is not a measurement of happiness. Unlike “standard of living” that can be measured by assets, the quality of life is measured by the well being of an individual throughout four components which are physical health, psychological health, environment, and social relationship. In order to find out more, the researcher began a study to find out what are the factors that affect the quality of life of auditors.

## **1.2 STATEMENT OF THE PROBLEM**

This study aims to answer the following questions:

### **1.2.1 Main Problem**

- What are the factors affecting the quality of life of Thai auditors?

### **1.2.2 Sub Problems**

- What are the influential factors that affect the quality of life for Thai auditors?
- What aspects of the quality of life are Thai auditors concerned with?
- What are some suggestions to improve the quality of auditors’ lives?

## **1.3 OBJECTIVES OF THE STUDY**

### **1.3.1 Main Objective**

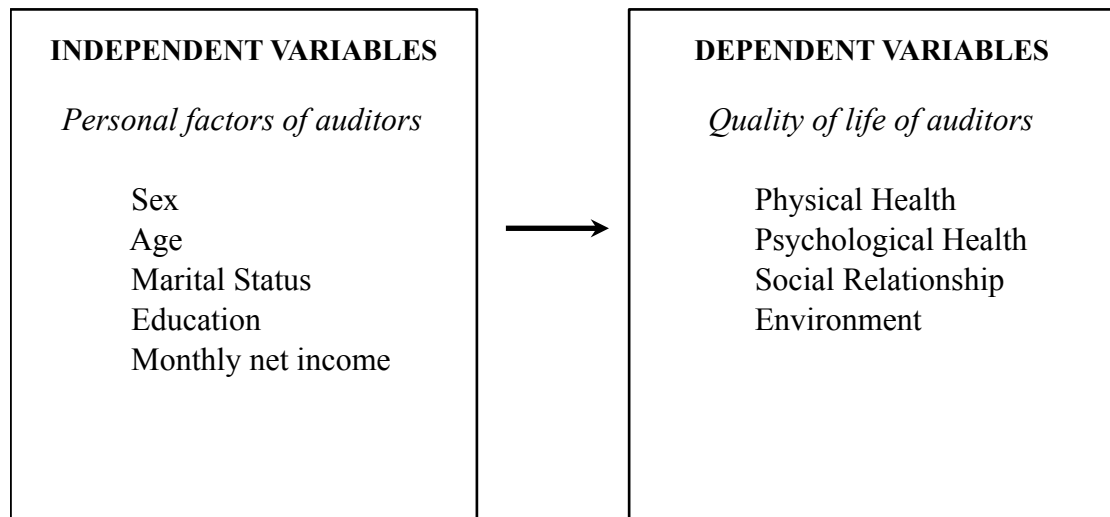
- To ascertain the factors that affect quality of life of Thai auditors

### **1.3.2 Sub Objectives**

- To find out the aspects of the quality of life that concern Thai auditors
- To explore the influential factors affecting auditors’ quality of life.
- To reveal suggestions for improving the quality of auditors’ lives.

## 1.4 FRAMEWORK OF THE STUDY

**Figure 1.** Relationship between the independent variables and dependent variables



As diagram 1.1, shows personal factors of auditors are the independent variables, and the dependent variables that will be measured by a five point Likert scale are for the quality of life of auditors. The personal factors of auditors include sex, age, marital status, education, monthly net income and length of service. All those personal factors may increase or decrease the degree of quality of life of auditors in terms of physical health, psychological health, environment, and social relationships.

### 1.4.1 Definition of Terms

The researcher provides the definitions of terms that will be used in this study as follows:

**1. Auditors** refers to employees who are working in an assurance department in audit firms located in the Chong-Non-Si area.

**2. Monthly net income** refers to earnings after deduction of tax and other expenses.

**3. Length of service** refers to the period of time that auditors have worked in an assurance department in audit firms.

**4. Environment** refers to the areas around auditors at their homes, their work places and also the areas around the auditors when they are traveling from their homes to work, and vice versa.

## **1.5 SCOPE OF THE STUDY**

This is a Cross-sectional study. The study focused on the factors affecting the quality of life of auditors working in audit firms in the Chong-Non-Si area. The study population in this research was employees of audit firms with experience in auditing. Non-Random sampling with snowball technique was used to identify respondents. Data were collected by close-ended questionnaires and interview.

## **1.6 SIGNIFICANCE OF THE STUDY**

This study of factors affecting quality of life of auditors will be helpful to organizations in term of finding factors that affect the quality of life of employees and to be a guideline for improving the level of quality of life of employees.

## **1.7 ORGANIZATION OF THE STUDY**

This study is divided into five chapters.

**Chapter one** discusses the background of the study, presents the statement of the problem as formulated by the researcher, including objectives, framework of the study that shows the relationship between dependent and independent variables, hypotheses, the definition of terms, and the scope and the significance of the study.

**Chapter two** contains a review of literature of theories related to the quality of life of auditors.

**Chapter three** describes the research procedures which include subjects, materials, procedures and data analysis.

**Chapter four** provides the results from the analysis.

**Chapter five** summarizes, discusses and concludes the results of the study.

Also, recommendations are made for further studies.