

Pisanu Kanjanaklod, Sub Lieutenant. 2012: About Problems and Obstacles in Practical Terms from the (Draft) Accounting Standards on "Agriculture" of the Agricultural Business. Master of Accountancy, Major Field: Accounting, Department of Accounting. Thesis Advisor: Associate Professor Pitiphat Chataccaraphat, Ph.D. 128 pages.

The purpose of the study. To study the problems and difficulties will be beneficial for the study is to understand the basics. Accounting Standard Draft on "agriculture," which may be applicable in the future.

The population of the study include accounting managers or those involved in the affairs of the companies listed. (Including companies listed on the Stock Exchange Alternative Investment), since the market opened up to the year 2553 in the sector of agriculture in total 20 companies, the tools used in this study focused on collecting data through interviews and responses. questionnaire Data from both methods will improve the reliability of the analytical results obtained by each method, when combined with each other. The study found that companies that have affected the number 8 of the standard draft of agricultural accounting.

Barriers to measure the fair value of the account managers or those involved in the company's agricultural business focuses. The order is as follows: 1) the difficulty of proving a change in the physical reliability of the measurement at fair value, 2) to prove the change 3) the problem of transfer pricing in the business to business services.

Proposal to Issue 1) is the time to try a second application before the application) who have been involved in practice, such as FAP. Revenue and all stakeholders. Should be held to identify possible joint implementation, 3) resolving transfer pricing between business units and affiliates. The IRS is an agency that is important to be involved in (Draft) of this Standard.

---

Student's signature

---

Thesis Advisor's signature