

ตาราง 7 ค่าสัมประสิทธิ์สหสัมพันธ์ระหว่างตัวแปรสังเกตได้ในโมเดลความสัมพันธ์เชิงสาเหตุของปัจจัยที่สำคัญที่ส่งผลต่อความเป็นมืออาชีพของผู้สอบบัญชี  
ภาษีอากร

|     | PRO    | DED    | ADA    | QUA    | IND    | KNO    | ETT    | ETC    | ETG    | INT    | TEC    | PER    | IAC    | ORG   |
|-----|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|
| PRO | 1.000  |        |        |        |        |        |        |        |        |        |        |        |        |       |
| DED | .703** | 1.000  |        |        |        |        |        |        |        |        |        |        |        |       |
| ADA | .760** | .613** | 1.000  |        |        |        |        |        |        |        |        |        |        |       |
| QUA | .573** | .642** | .613** | 1.000  |        |        |        |        |        |        |        |        |        |       |
| IND | .654** | .666** | .642** | .614** | 1.000  |        |        |        |        |        |        |        |        |       |
| KNO | .651** | .633** | .659** | .678** | .636** | 1.000  |        |        |        |        |        |        |        |       |
| ETT | .366** | .521** | .428** | .505** | .472** | .506** | 1.000  |        |        |        |        |        |        |       |
| ETC | .400** | .532** | .484** | .541** | .512** | .589** | .812** | 1.000  |        |        |        |        |        |       |
| ETG | .280** | .442** | .352** | .392** | .385** | .444** | .770** | .776** | 1.000  |        |        |        |        |       |
| INT | .550** | .532** | .520** | .467** | .482** | .676** | .614** | .649** | .627** | 1.000  |        |        |        |       |
| TEC | .589** | .589** | .559** | .511** | .493** | .688** | .534** | .545** | .530** | .814** | 1.000  |        |        |       |
| PER | .544** | .601** | .578** | .492** | .447** | .631** | .481** | .515** | .459** | .583** | .721** | 1.000  |        |       |
| IAC | .506** | .469** | .541** | .381** | .428** | .579** | .448** | .474** | .405** | .554** | .699** | .776** | 1.000  |       |
| ORG | .567** | .481** | .575** | .437** | .460** | .651** | .358** | .409** | .346** | .572** | .724** | .813** | .872** | 1.000 |