

Thematic Paper Title	The effect of organizational culture on financial statement quality in the small and medium enterprises
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ABSTRACT

The objectives of this research were to study the effect of the Organizational Culture, the management characteristic and the leadership on the quality of financial statement. The study used the quantitative research methods. The samples for this research were the general managers and accounting department managers in small and medium enterprises, using simple random sampling method. The data were collected by 900 mail survey questionnaires. There are 215 returned questionnaires used in this analysis, response rate 23.89 percent. The research instrument was a five point rating scale questionnaire and the data was analyzed by using the correlation analysis and the multiple regression analysis.

The research results found that the organizational culture, the management characteristic and the leadership have the positively impacts on the quality financial statement statistically significant at 0.05 levels. The results shows that organizational culture was systematic and well organizing function to build the sharing guidelines, together with supported the learning and developing skills of staffs. In the part of the management characteristic, the organization has the potential to solve problems systematically, up-to-date, and suitable in resources management. For the part of the leadership, the results showed that the manager has guided and dictate correctly and methodically. It showed the good, purposely and reasonable flexibility and decision making so that it caused the quality of financial statements were reliable. It showed the results truly, comparable and the disclosure of necessary information useful to financial statement users.