THE EVALUATION OF THAILAND HIGHER EDUCATION QUALITY ASSESSMENT CRITERIA: A CASE STUDY OF THE OFFICE FOR NATIONAL EDUCATION STANDARD AND QUALITY ASSESSMENT (PUBLIC ORANIZATION)

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ABSTRACT

Title of Thesis	The Evaluation of Thailand Higher Education Quality Assessment Criteria: A Case Study of the Office for National Education Standard and Quality Assessment (Public Organization)
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This research studies ONESQA's higher education assessment indicators which assess higher education quality in the third round of external assessment work (2011-2015). The 18 indicators consist of three groups: basic, distinctive identity, and advancement measurement. The researcher believes that appropriate assessment indicators would improve Thailand's higher education quality, allowing Thai graduates to gain more competitiveness in the ASEAN labor market.

This study aims to explain the associated problems when higher education institutes implement ONESQA's higher education assessment indicators. Moreover, all indicators will be examined to see if they are in line with informants' beliefs regarding higher education quality.

Qualitative research methods are used in order to identify invisible information through semi-structured interviews with predetermined questions. Thirty percent of higher education institutes in Bangkok and its vicinity where accountancy program are offered were selected by using random table numbers. However, informants without sufficient knowledge of the study's objectives were excluded. A review was also conducted of related official documents. Evert Vedung's Goal-Free Evaluation model was adopted as the research analysis model.

The research results reveal that there is a mismatch between ONESQA's higher education assessment indicators and the intended results as outlined by the

informants. While higher education institutes are aware of these problems, they have to abide by the indicators due to the legal enforcement of this policy.

Hence, there are a number of challenges facing higher educational institutes. Firstly, excessive indicators lead to increased workload. Instructors would not have the opportunity to prepare better content in the classroom or gain new knowledge for their students. Secondly, unclear indicators lead to a patron-client situation in which evaluators use their judgement in favor of those whom they are close to. Thirdly, the creditability of measurement leads to problems with reliability and validity of detailed data which higher education institutes submit to evaluators as points are awarded based solely on the documents provided. Fourthly, the indicators poses restrictions in terms of increased expenses and manpower requirements, leading to less time for other projects unrelated to ONESQA's higher education assessment work. Fifthly, a mismatch exists between ONESQA's indicators and the intended results, rendering them useless and unable to improve educational quality.

Thus, the researcher believes that Thailand's higher education quality would be devalued by implementing those assessment indicators instead of improving them. Rather than prescribing a command and control and paper work approach (indicator-based assessment approach), institutes can be decentralized and delegate control to the individual institutions to prove themselves that their institutes are of high quality by using their own measurements. This may prove to be a better approach than the existing approach.

Lastly, the researcher recommends the following in order to ensure Thailand's higher education quality is maintained through the indicator-based assessment work: 1) Assessment indicators must be relevant to actual educational quality. 2) Assessment indicators must be minimized and clearly defined without any loopholes. 3) Assessment indicators should be based on program curriculum intention and measured accordingly. 4) A comparative study with other successful countries should be conducted in order to identity successful factors.

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Satayu Pattarakijkusol

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ABBREVIATIONS

Abbreviations	Equivalence
AACCUP	Accrediting Agency of Chartered Colleges and Universities in the Philippines
AEC	ASEAN Economic Community
AFA	ASEAN Federation of Accountants
ASEAN	Association of Southeast Asian Nations
AUN	ASEAN University Network
BDNAC	Brunei Darussalam National Accreditation Council
BICPA	Brunei Darussalam Institute of Certified Public Accountants
CITS	Center for International Trade Study
FAP	Federation of Accounting Profession
GDP	Gross Domestic Product
IAI	Ikatan Akuntan Indonesia
IBE	International Bureau of Education
ICL	Income Contingent Loan
IES	International Education Standards
IESBA	International Ethics Standards Board for Accountants
IFAC	International Federation of Accountants
IFRS	The International Financial Reporting Standards
ILO	The International Labour Organization
ISCA	Institute of Singapore Chartered Accountants
IT	Information Technology
ITB	Institut Teknologi Brunei
ITE	The Institute of Technical Education

KICPAA	Kampuchea Institute of Certified Public Accountants and Auditors
LICPA	Lao Institute of Certified Public Accountants
MAC	Myanmar Accountancy Council
MERB	Myanmar Board of Examinations, Myanmar Education Research Bureau
MIA	Malaysian Institute of Accountants
MQA	Malaysian Qualifications Agency
MQF	Malaysian Qualifications Framework
MRA	Mutual Recognition Arrangement
MYR	Malaysian ringgit
NAA-HE	The Indonesian National Accreditation Agency for Higher Education
NCPO	The National Council for Peace and Order
NUOL	The National University of Laos
OBEC	The Office of Basic Education Commission
OEC	The Office of Education Council
OECD	The Organization for Economic Co-operation and Development
OHEC	The Office of Higher Education Commission
ONESQA	The Office for National Education Standards and Quality Assessment
OPS	The Office of the Permanent Secretary
OVEC	The Office of Vocational Education Commission
PAASCU	The Philippine Accrediting Association of Schools, Colleges and Universities
PACUCOA	The Philippine Association of Colleges and Universities Commission on Accreditation
PICPA	Philippines Institute of Certified Public Accountants
PISA	The Program for International Student Assessment
SGD	Singapore Dollar

SPN 21	Sistem Pendidikan Negara Abad Ke 21 or National Education System for the Twenty-first Century
TQF, HEd	Thai Qualifications Frameworks in Higher Education
UNESCO	The United Nations Educational, Scientific and Cultural Organization
UNISSA	Universiti Islam Sultan Sharif Ali
UTCC	The University of the Thai Chamber of Commerce
VAA	Vietnamese Association of Accountants and Auditors

CHAPTER 1

INTRODUCTION

This chapter is comprised of four parts as follows:

1.1 Significance of the Study.

1.2 Statement of the Problem.

1.3 Objectives of the Study.

1.4 Scope of the Study.

1.5 Expected Benefits.

1.1 The Significance of the Study

The 21st century is when the world is getting smaller, and people are moving from place to place for work, travel or study among other reasons. The phenomenon of globalization makes competition more intense in the labor markets, so only the best can get the best positions in the organization. Hence, the best education system can support people to survive in such intense and competitive labor markets.

The member countries in the Association of Southeast Asian Nations (ASEAN) are comprised of Brunei Darussalam, the Kingdom of Cambodia, Republic of Indonesia, Lao People's Democratic Republic, Malaysia, Union of Myanmar, the Republic of the Philippines, the Republic of Singapore, the Kingdom of Thailand, and the Socialist Republic of Viet Nam. Citizens of these countries will face some problems in the coming December 2015. They will be affected by the introduction of the ASEAN Economic Community (AEC). The AEC's goal is for regional economic integration by 2015. AEC envisages the following key characteristics: (a) a singlemarket and production base, (b) a highly competitive economic region, (c) a region of equitable economic development, and (d) a region fully integrated into the global economy (Association of Southeast Asian Nations, n.d.b).

The AEC areas of cooperation include human resources development and capacity building; recognition of professional qualifications; closer consultation on macroeconomic and financial policies; trade financing measures; enhanced infrastructure and communications connectivity; development of electronic transactions through e-ASEAN; integrating industries across the region to promote regional sourcing; and enhancing private sector involvement for the building of the AEC. In short, the AEC will transform ASEAN into a region with free movement of goods, services, investment, skilled labor, and freer flow of capital (ASEAN Secretariat, 2008).

Thailand, like all countries that are part of the global economy, is experiencing change at an astonishing rate. With the significant change in AEC in the coming December 2015 when Thailand formally integrates its economy with the AEC along with nine other ASEAN nations, there will be benefits to many people and organizations who have competitive advantages and readiness to confront these changes. Unfortunately, there will be those who will be left behind, and not enjoy the benefits if they do not adapt themselves accordingly.

ASEAN will bring with it many advantages with its borderless trade and free-flow skilled labor which is part of the three pillars of ASEAN: ASEAN Political - Security Community, ASEAN Economic Community, and ASEAN Socio - Cultural Community.

Providing assistance to each other in the form of training and research facilities in the educational, professional, technical and administrative spheres are some of the key components of development administration (Association of Southeast Asian Nations, n.d.a). ASEAN will lead to the new and expanded opportunities and increased flow of skilled labor (professional people); thus, ASEAN nationals will be able to venture beyond the borders of their countries. That means that ASEAN professionals from the member countries will be able to come to Thailand to work in the fields allowed, which will create challenges for Thai professionals in Thailand. The professionals that will be able to participate in the free flow of skilled labor consist of workers in seven key professions: doctors, dentists, nurses, engineers, architects, accountants and surveyors. ASEAN professionals in these areas of expertise will be able to work in another ASEAN country, provided that they meet qualification and work permit requirements in each country.

The Strategic Schedule for ASEAN Economic Community on the blueprint (ASEAN Secretariat, 2008: 15) mentioned the following framework:

> In allowing for managed mobility or facilitated entry for the movement of natural persons engaged in trade in goods, services, and investments, according to the prevailing regulations of the receiving country, ASEAN is working to:
>
> Action:
>
> i. Facilitate the issuance of visas and employment passes for ASEAN professionals and skilled labor who are engaged in cross-border trade and investment related activities.
>
> In facilitating the free flow of services (by 2015), ASEAN is also working towards harmonization and standardization, with a view to facilitate their movement within the region.
>
> Actions:
>
> i. Enhance cooperation among ASEAN University Network (AUN) members to increase mobility for both students and staffs within the region;
>
> ii. Develop core competencies and qualifications for job/ occupational and trainers skills required in the priority services sectors (by 2009); and in other services sectors (from 2010 to 2015); and
>
> iii. Strengthen the research capabilities of each ASEAN member country in terms of promoting skills, job placements, and developing labor market information networks among ASEAN member countries

In other words, Thailand and other ASEAN nations have an obligation to issue work permits to those skilled labors who are qualified according to the ASEAN Mutual Recognition Arrangement (MRA). Moreover, the educational institutions such as schools and universities in ASEAN countries should enhance their cooperation to develop their education quality to be the same standard across ASEAN. This will ensure that those professional people will not face obstacles when

they work for organizations other than ones found in their original home countries since they have the same level of education quality no matter where they graduated from within ASEAN.

In order to comply with this ASEAN strategic plan, all ASEAN nations must complete the ASEAN Mutual Recognition Arrangement for major professional service by the year 2008 and develop core competencies (concordance of skills and qualifications) for job/occupational skills required in the priority services sectors by 2009 (ASEAN Secretariat, 2008: 43). The MRA is a proposed arrangement among ASEAN member countries designed to facilitate the smoother movement and employment of qualified and certified personnel between and among ASEAN member countries. MRAs facilitate trade because they smooth the path for negotiation between nations. Each nation has its own standards, procedures and regulations. If trade is to flow freely between nations, then agreement has to be reached based on equivalency or conformity between these existing regulations, standards and procedures. MRAs can serve as the instrument that is used to reach such an agreement. The list of years signed for each professional is presented in table 1.1.

Table 1.1 The List of Years when Mutual Recognition Arrangement for Seven Professionals were Signed

Mutual Recognition Arrangement	Year Signed
1. Engineering Services	2005
2. Nursing Services	2006
3. Architectural Services	2007
4. Surveying Qualifications	2007
5. Medical Practitioners	2008
6. Dental Practitioners	2008
7. Accountancy Services	2008

Source: The University of the Thai Chamber of Commerce, Center for International Trade Studies, 2012.

To help prepare Thai professionals to confront with these challenges, they must meet certain criteria: educational background, years of prior experience in their field, language skills and certification etc. Only when they pass these requirements will they be given a work permit to work legally in another ASEAN country.

This research focuses on accounting professionals due to research finding by Center for International Trade Study (CITS) of the University of the Thai Chamber of Commerce (UTCC) titled The Competitiveness of Skilled Labor in Service Sectors in AEC (2012) which found that accounting professionals in Thailand have the most knowledge and understanding of AEC. Eighty percent of Thailand's accounting professionals know about the benefits of AEC integration which means that they are probably willing to go to work in other ASEAN countries. The summary of knowledge and understanding of AEC in each professional can be found on table 1.2.

Table 1.2 Percentage of Thailand Professional Know and Understand in AEC

Occupation	Percentage of Knowing and Understanding AEC	Remark
1. Dentist	50	Do not understand MRAs.
2. Doctor	50	AEC is not related to their lives.
3. Nurse	20	Lack of information sharing within the professional association.
4. Accountant	80	They find that there will be more opportunities in the labor market.
5. Engineer	30	They are not interested in working in other ASEAN countries.
6. Architecture	50	They do not understand what is going on with AEC.

Source: Adapted from the University of the Thai Chamber of Commerce, Center for International Trade Studies, 2012.

Note: The Research Excluded Tourism Professional

The following are criteria for those who would be qualified to work in ASEAN member countries according to the ASEAN Mutual Recognition Arrangement Frame work on Accountancy Service (ASEAN Secretariat, n.d.):

1) Education: practicing professional accountant of ASEAN member countries who seeks recognition in another ASEAN member country should have met educational requirements in the country of origin.

2) Licenses which are required from the governmental or regulatory bodies of each ASEN member countries.

3) Demonstration of Competencies: practicing professional accountant should demonstrate competencies that have satisfactory knowledge of domestic regulation of the host country.

4) Experience: practicing professional accountant shall have experience requirement specified by the host country.

5) International Federation of Accountants (IFAC) Standards and Guidelines: ASEAN member countries are encouraged to take into account the standards and guidelines set out by IFAC, and the professional competencies and qualifications threshold for the practice of accountancy in ASEAN member countries shall be established, maintained, and upheld according to IFAC standards.

Despite its highly qualified workforce as per the ASEAN Mutual Recognition Arrangement, Thailand's lack of foreign-language skills and an overall poor understanding of regional integration and an incoherent plan to promote expertise in certain fields will prevent the country from reaping the benefits of the AEC once it kicks off in 2015. “The Competitiveness of Skilled Labor in Service Sectors in AEC” by CITS at UTCC discussed this issue and warned those involved. (The University of the Thai Chamber of Commerce, Center for International Trade Studies, 2012)

The Competitiveness of Skilled Labor in Service Sectors in AEC, the study conducted by UTCC, along with interviews carried out by The Nation which is the leader in Thailand English news service, found that Thailand lacks a concrete strategy to develop opportunities for skilled labor within the AEC (Petchanet Pratruangkrai, 2012). However, Aat Pisanwanich, director of the UTCC's CITS, said Thai professionals were unlikely to directly benefit from the liberalization of labor as they lacked an interest in working abroad and possessed fewer language skills than their

counterparts in other ASEAN countries (The University of the Thai Chamber of Commerce, Center for International Trade Studies, 2012).

Aat Pisanwanich said liberalization could also be a challenge for Thailand's domestic workforce as workers from other ASEAN countries with good qualifications and better language skills would be competing with Thai workers for the same jobs in the liberalized sectors. For example, Filipino nurses would be able to compete effectively with Thai nurses as their qualifications are on a par with those of their Thai counterparts, and at the same time their superior language skill will give them an advantage over Thai nurses (Petchanet Pratruangkrai, 2012).

> The Thai government needs to do more than just educate people about the basic principles of ASEAN liberalization. It should draw on a concrete agenda to promote the development of careers in these professions. There should be a clear strategy for each profession on the criteria for accepting foreign workers and for encouraging Thai professionals to work in other ASEAN countries. (Petchanet Pratruangkrai, 2012)

According to the study titled the Competitiveness of Skilled Labor in Service Sectors in AEC by CITS on May 2012, it is showing that there is a high possibility that Thai professional will not be interested in working aboard. For example, only fifty percent of Thai dentists have known about ASEAN. Their problems are the rules and regulations of working as dentists in AEC. Thirty percent of Thai engineers know about the AEC and MRAs, therefore, they think that AEC is not related to their lives and are not interested in working aboard (The University of the Thai Chamber of Commerce, Center for International Trade Studies, 2012). Hence, there will be those from other ASEAN countries coming to Thailand for work, thus, the skilled labor in Thailand will face a high level of competition in the labor market compared to in the past.

Because of the high number of ASEANs from outside Thailand who will come to work in Thailand, Thais will have to prepare themselves for more and more

competition. Thais will have to compete for jobs, and companies in Thailand will have a greater choice of who they will and can hire.

Thais have to prepare and ready themselves for ASEAN 2015. One key obstacle is English. Because professionals will come to Thailand from developed countries like Singapore and Malaysia, Thais professionals will have to make sure they have the skills and abilities to help them compete, thus, Thailand's education system is very important. Thailand's human resources has to rely on schools and universities. The Ministry of Education has to make sure that Thai people learn skills that are in demand. Thai professionals have to also gain experience and know-how which they can use. They will be competing, so education will help them compete with the best available skills.

There are some key skills that are vital for the 21st century, for example, self-assessment, self-awareness, self-improvement, self-management, self-motivation, and social skills (Blacklock and Jacks, 2007). More specifically for accountancy students, a study titled Readiness of accounting students in the ASEAN Economic Community: An empirical study from Thailand by Dr. Muttanachai Suttipun (2012) indicated that accountancy students in Thailand need to gain more in five following issue: 1) Ethical issues, including moral, discipline, honesty, and sacrifice, 2) Knowledge issues, including theoretical, practical, and specific knowledge in order to solve a problem, 3) Capability issues, including analysis, synthesis, evaluation, and decision making, 4) Relationship and responsibility issues, including leadership, teamwork, self-development, and knowledge responsibility, and 5) Analysis, communication, and technology skill issues including selection, adaptation, and evaluation. School teachers and university professors, the front line workers in the field of education, must know about these skills. But more importantly, the policy makers in the Ministry of Education, the education quality assessment agency, and the curriculum developers and writers must also keep all of these points in mind.

Because of the importance of improving the nation's education quality, the Thai government has to ensure that everything will go on track and the related governmental agencies will follow any related policies strictly. Hence, the Thailand government included the educational policy into the Constitution of The Kingdom of Thailand. The examples are as follows;

The Constitution of The Kingdom of Thailand B.E. 2540 (1997) section 81 (The Constitution of The Kingdom of Thailand B.E. 2540, 1997) mentioned that

> The State shall provide and promote the private sector education to achieve knowledge alongside morality, provide law relating to national education, improve education in harmony with economic and social change, create and strengthen knowledge and instill right awareness with regard to politics and a democratic regime of government with the King as Head of State, support researches in various sciences, accelerate the development of science and technology for national development, develop the teaching profession, and promote local knowledge and national arts and culture.

The context of the 1997 Constitution required Thailand's government to initiate laws related to the nation's education in order to improve educational standards across the country. It also required the government's education related agencies to support research in a variety of fields in order to promote national development.

It is also mentioned in the present Constitution of The Kingdom of Thailand B.E. 2550 (2007) section 80 (3) (The Constitution of The Kingdom of Thailand B.E. 2550, 2007) that:

> The State shall pursue directive principles of State policies in relation to Social Affairs, Public Health, Education and Cultural Affairs, as follows: …
>
> (3) to develop the quality and standard of the provision of education at all levels and in all forms in harmony with economic and social changes, bring into existence the national educational plan and the law aimed at the development of national education, provide the development of the quality of teachers and educational personnel to ensure such advancement as to keep pace with changes in the world

> community and instill into learners awareness of Thai values, disciplines, concerns for public interests and adherence to the democratic regime of government with the King as Head of the State.

Moreover, the 2007 Constitution required Thailand's government agencies to ensure that they provide equivalent quality education at all levels to its citizens. The other aim for the educational policy in the 2007 Constitution is the development of quality teachers and educational personnel for better transfer of knowledge to all students.

As stipulated in Section 81 of the 1997 Constitution of the Kingdom of Thailand, a national education law is required; hence the drafting of the National Education Act B.E. 2542 (1999), which became effective on August 20, 1999. Chapter 6 section 49 of the National Education Act B.E 2542 (1999) (The National Education Act B.E 2542, 1999: 14) mentioned that:

> An Office for National Education Standards and Quality Assessment shall be established as a public organization, responsible for development of criteria and methods of external evaluation, conducting evaluation of educational achievements in order to assess the quality of institutions, bearing in mind the objectives and principles and guidelines for each level of education as stipulated in this Act.
>
> All educational institutions shall receive external quality evaluation at least once every five years since the last exercise and the results of the evaluation shall be submitted to the relevant agencies and made available to the general public.

Therefore, it is mandatory for the establishment of the Office for National Education Standards and Quality Assessment (ONESQA). It enjoys the status of a public organization. The announcement for the establishment of the ONESQA was subsequently published in the Government Gazette on November 3, 2000 (Royal Decree Establishment the Office for National Education Standards and Quality

Assessment (Public Organization) B.E. 2543, 2000). The ONESQA therefore became operational on the following day.

Similar to the operation of other concerned agencies, the provision of education needs administrative and managerial principles for the entire cyclical functions. It has been well recognized that evaluation is indeed an essential step for feedback information, which provides us with the basis for assessing the extent of target achievement. It also enables us to identify weaknesses or problems for which remedial measures are needed so as to facilitate subsequent planning and actions required to achieve the goals effectively and efficiently.

It is hence crucial that the importance of evaluation be recognized, particularly quality assessment by an external and neutral body. Such mechanism will provide meaningful assessment. It also gives all agencies responsible for education provision - from those at the national level to the tumbon level which is the local government unit in Thailand - i.e. educational institutions and classrooms, the incentives for self-evaluation so that the quality of education will be continuously enhanced.

According to the educational strategic plan under the National Budget Act. B.E. 2556, the Thai Government has allocated budget to support quality free basic education for the citizens. The provisions call for equal distributions of educational opportunities, and also initiates innovation and new knowledge. Moreover, it aims to develop teachers and education system quality and allocates education loans to support vocational education and higher education in order to produce qualified labor forces to meet the needs of society and to meet international standards.

To accomplish the National Strategic Plan, the government allocated an annual budget for the Ministry of Education in the year 2012 totaling 444,483.5 million baht which accounted for 18.7% of the total national budget (Bureau of the Budget, 2011: 64). In 2013, the Ministry of Education was allocated an annual budget of 493,927.1 million baht which accounted for 20.6% of total national budget (Bureau of the Budget, 2012: 60). Recently, in 2014, the Ministry of Education was allocated an annual budget of 518,568.4 million baht which accounted for 20.5% of the total national budget (Bureau of the Budget, 2013: 63). The detailed summary can be found on table 1.3

Table 1.3 The Summary of Annual Budget for the Ministry of Education

Year	Annual Budget (Million Baht)	Percentage of Total National Budget
2012	444,483.5	18.7
2013	493,927.1	20.6
2014	518,568.4	20.5

Source: Bureau of the Budget, 2011, 2012, 2013.

Note: The Ministry of Education is Allocated the Biggest Portion of the National Budget Every Year.

Although such great efforts have been exerted on developing the quality of the nation's education by allocating a substantial amount of the total budget, it did not pay off as expected. There are numerous international research and testes that all point out in the same manner that the Thai education quality is very poor. Some of the examples are described in the following paragraphs.

In 2009, the Organization for Economic Co-operation and Development (OECD), an intergovernmental organization of industrialized countries and is an organization that promotes policies that will improve the economic and social well-being of people around the world, conducted a survey on The Program for International Student Assessment (PISA). The results show that Thai student's average scores for Reading Literacy Performance was 421 points while the global average score was 493. The score for Mathematics Literacy Performance was 419 points while the global average score was 496. The score for Science Literacy Performance was 425 points while the average score was 501. For none of the topics surveyed did Thai students get an above average score (The Organisation for Economic Co-operation and Development, 2010).

In 2012 on the third edition of EF EPI report, the organization surveyed 750,000 adults who took their English tests in 2012 to create global country rankings. They also analyzed the English proficiency trends from over the past six years (2007

to 2012), using test data from nearly five million adults from around the world. The results published in 2013 show that the English level of Thais is at the Very Low Proficiency with a score of 44.44 points. Unfortunately, Thailand's ranking for this EF EPI report is 55 out of 60 countries. Meanwhile, the other ASEAN nations that were included in this report are Singapore (12), Indonesia (25), and Vietnam (28) (Education First, 2013) which all did much better than Thailand. The summary result can be found on table 1.4.

Table 1.4 Summary of English Proficiency Score in ASEAN Countries

Ranking		**Country**	**Score**	**Percentage Different (Thailand is based)**	**Note**
World*	**ASEAN**				
12	1	Singapore**	58.92	32.58	High Proficiency
25	2	Indonesia	53.44	20.25	Moderate Proficiency
28	3	Vietnam	52.27	17.62	Moderate Proficiency
55	4	Thailand	44.44	-	Very Low Proficiency

Source: Adapted from Education First. 2013.

Note: *There are a Total of 60 Countries have been Surveyed.

** is the Country where the English is the Official Language.

In the beginning of 2013, it was shocking to Thais to learn from many local media sources that according to the World Economic Forum: The Global Competitiveness Report 2012-2013 report, the quality of Thailand's educational system is now poorer than that of many countries. It was especially shocking that Thailand was ranked in the lowest position among ASEAN countries, excluding Laos and Myanmar.

(Schwab, 2012) This means that Cambodia and Vietnam performed better than Thailand. The detailed results can be found in table 1.5.

Table 1.5 ASEAN World Economic Forum Quality of the Educational System Ranking

Ranking		Country	Score (Mean 3.7)
World*	**ASEAN**		
3	1	Singapore	5.8
14	2	Malaysia	5.1
25	3	Brunei Darussalam	4.7
45	4	The Philippines	4.1
47	5	Indonesia	4.1
58	6	Cambodia	3.9
72	7	Vietnam	3.6
78	8	Thailand	3.5

Source: Adapted from Schwab, 2012.

Note: *There are a Total of 144 Countries that have been Surveyed.

The detailed data from table 1.5 show that the quality of educational system of Thailand in year 2012-2013 is even worse than in countries like Cambodia and Vietnam; therefore, the average score measured by World Economic Forum is at 3.7 points, but there are only two countries in ASEAN nations the scored below the average which are Vietnam and Thailand.

All of Thailand's educational assessment results from international organizations' assessments show that the country's educational level is poor. Nevertheless, it is surprising that Manager Online, which is an online newspaper in Thailand, reported on July 23, 2013 that the first half of the third round of higher education assessment (2011-2015) accredited 100% of all public higher education institutions and autonomous higher education institutions. However, only one Rajabhat University from 33 Rajabhat Universities has not been accredited. The total number of higher

education institutions which ONESQA assessed their quality is 136 institutions and 131 institutions have been accredited. Ninety-nine higher education institutions were accredited to be at a very good level which accounted for 73% of the higher institutions assessed (Manager Online, 2013).

1.2 Statement of Problems

1.2.1 AEC will transform ASEAN into a single region with the free flow of goods, services, investment, capital, and skilled labor on December 2015. The formal integration will greatly affect Thailand's skilled labor market because the qualified skilled labour according to the ASEAN MRA can easily come to work in Thailand.

1.2.2 There will be intense competition in Thailand's skilled labor market because Thai skilled labor forces are not willing to go to work in other ASEAN countries and do not know the benefits they will gain with ASEAN integration.

1.2.3 According to some research and tests from international organizations, they indicate that Thailand's education quality is very low.

1.3 Research Questions

This research will respond to the following questions:

1.3.1 How is Thailand's higher education quality affected by Thailand's higher education assessment indicators?

1.3.2 What can the Thai government do with the educational assessment criteria to increase the skilled labor competitiveness in ASEAN?

1.4 Objectives of the Study

The objectives of the study are:

1.4.1 To explain the problems associated with the higher education assessment criteria from November 2011 (when the Office for the National Education

Standards and Quality Assessment implemented the third round of higher education assessment work) to 31 December 2013.

1.4.2 To assess the Office for National Education Standard and Quality Assessment's criteria used to evaluate the educational quality of higher education institutes and universities.

1.4.3 To suggest solutions to improve the criteria of assessing the education quality.

1.5 Scope of the Study

The scope of this study are:

1.5.1 This study will be focusing on the context of education assessment manual from the Office for National Education Standard and Quality Assessment.

1.5.2 This study will only look at Universities with Faculties of Accountancy and/or related studies in Bangkok and its vicinity.

1.5.3 The period of study will be during January 2014-June 2014.

1.6 Expected Benefits of the Study

This study can help accounting professionals as the information from this research will serve to better improve the educational programs and program of studies at universities in Thailand. Thailand educational establishments will be able to know how they can improve their programs and which criteria need to be changed or altered because they do not help accounting professionals and students improve necessary skills.

Thailand will benefit because accounting students will be more prepared for ASEAN 2015 and have necessary and useful skills that can be applied to the real world of work.

Accounting firms and companies will benefit from better employees and workers. The criteria should reflect the requirements of accounting firms and companies.

Universities will benefit because they will see what is lacking and which criteria really help them and which do not. The criteria should fit the real situation and capacity and resources available and also reflect the 21st century and the changing world. For example, perhaps there needs to be a focus more on e-library rather than a physical library with books.

Lastly, the office for National Education Standards and Quality Assessment will benefit because they will have the new idea externally to get to know the problem of their work and revise their assessing criteria accordingly. They will have an idea whether they should have difference criteria to assess the difference field of study or not.

CHAPTER 2

LITERATURE REVIEW

This chapter reviews and discusses the relevant literatures for this research. The chapter will begin with the definitions and concepts and explore topics and issues of theory of public policy, theory of policy evaluation, ASEAN higher education systems and Thailand higher education system, the higher education assessment criteria, and lastly Thailand's higher education quality assessment organization.

The research chapter will be comprised of the following:

2.1 Higher Education Policy.

- 2.1.1 Definition of public policy.
- 2.1.2 The public policy process.
- 2.1.3 Higher Education Policy and System in ASEAN.
- 2.1.4 Higher Education Policy and System in Thailand.
- 2.1.5 Accounting Higher Education in Thailand.

2.2 Higher Education Policy Evaluation.

- 2.2.1 Definition of policy evaluation.
- 2.2.2 Policy evaluation process.
- 2.2.3 The model of policy evaluation.
- 2.2.4 Higher Education Quality Assessment in ASEAN.
- 2.2.5 Higher Education Quality Assessment in Thailand.

2.3 Accounting Professional.

- 2.3.1 Accounting Professional in ASEAN.
- 2.3.2 Accounting Professional Skills.

2.1 Higher Education Policy

2.1.1 Definition of Public Policy

There are a number of scholars and/or institutes that have given a variety of definitions of public policy depending on their expertise and research findings. The researcher of this research would like to summarize the definitions of public policy in this paper to provide a basic understanding of the public policy concept.

Koenig (1986: 1) said that:

> We think of public policy as governmental activity (or inactivity) that affects our well-being. … two keys concept associated with public policy are the environment in which we live and the problem that it produces. The environment and its problems create the need for policy. Social, economic, physical, and other conditions of the environment give rise to problem that vex the citizenry, who, in turn, demand that public officials initiate policies to alleviate stress. Policies are human adaptions to the environment, which overtime become learned and reinforced response to particular environment.

Anderson (1994 quoted in Smith and Larimer 2009: 3) which is wildly used in undergraduate text books defines the narrower public policy definition as “purposive course of action or inaction undertaken by an actor or set of actors in dealing with a problem or matter of concern”.

Dye (2011: 1) states that “The public policy is whatever government chooses to do or not to do. … thus, public policy may regulate behavior, organize bureaucracies, distribute benefits, or extract taxes – or all these things at once.”

Peters (1996: 4) states that the public policy “is the sum of government activities, whether acting directly or through agent, as it has an influence on live of citizens.”

Tin Pratpreut (1992, quoted in Nattha Vinijnaiyapak, 2012: 6) wrote that public policy is “what the government decides to do or not do and that decision has a legal effect. In other words, if citizens do not comply then they will be punished.”

Hence, we can conclude that public policy is any action or inaction which is initiated by the government in order to deal with a particular problem/issue which occurred or might occurred in the form of the law. Moreover, that action or inaction will affect its citizen and society's well-being.

The education assessment policy in Thailand is one of the public policies which Thailand's government initiated to improve its citizen's education quality by creating educational standards for each educational level. In addition, the government helps maintain such standards by continually assessing each institution. This is to ensure that all educational institutes will provide education up to the standard set; thus, its citizens can use their education to improve their lives.

Rushefsky (1989: 260) indicated that educational policy has three goals: 1) Efficiency-how well the educational system is meeting its primary task; 2) Equity-the beliefs that there is a strong relationship between education and income and that the middle-and high-income families do better in school; and 3) Security- students have a chance at economic security after graduation.

Kraft and Furlong (2007) mentioned that a college education is regarded as essential for a competitive and productive workforce and for the maintenance of economic growth (Kraft and Furlong, 2007: 303). In addition, tertiary education is an important aspect of citizenship and the production of democratic values since it helps ensure that citizens have the ability to participate in the democratic experiment (Kraft and Furlong 2007: 291).

Stewart; Hedge, and Lester (2008: 168) wrote about citizen's educational equality; for example, how the school should be funded, what should be included in the curriculum, how equal educational opportunities can best be defined, and how the best educational services can be delivered to everyone.

Peters and Pierre (2006: 231) mentioned that educational policy is the key component to economic competitiveness in an increasingly global world. Achievement and success can help a person better handle economic challenges.

2.1.2 Public Policy Process

Public policy is like other management processes which may include 1) Identification of problems, 2) Assessment and Analysis, 3) Action planning, 4) Monitoring

and Implementation, and 5) Measurement and Control. The following topics are the review of various public policy processes from a number of foreigner and Thai scholars. Those public policy processes might be different based on their expertise and research findings.

Dye (2011: 28-53) separates the public policy process into six steps which are:

1) Problem identification.
2) Agenda setting.
3) Policy formulation.
4) Policy legitimation.
5) Policy implementation.
6) Policy evaluation.

Birkland (2011: 25-26) separates the public policy process into six steps which are:

1) Issue emergence in a society through various means which affect citizens and interest groups.

2) Agenda setting is a process by which problems and alternative solutions gain or lose the public's and elite's attention.

3) Alternative selection is the choice of policy tools the policy maker will use to address the problem, whereupon policies are enacted.

4) Enactment is when the policies become law and reinforced to citizen and target groups.

5) Implementation is the process to ensure that the policies have the effect that policy makers of these policies seek.

6) Evaluation is the result of policies implemented and provides feedback to the process where it begins anew.

However, Nattha Vinijnaiyapak (2011: 209) states that the study of public policy can be separated into three basic steps which are:

1) Policy formulation.
2) Policy implementation.
3) Policy evaluation.

Lastly, Rushefsky (1989: 260-285) indicated the education policy process as the following:

1) Problem identification.
2) Agenda building.
3) Policy Adoption.
4) Implementation.
5) Policy Evaluation.

2.1.3 Higher Education Policy and System in ASEAN

Higher education commonly refers to the education that is carried out with students who have completed their secondary studies (Bess and Webster, 1999: x). Regardless where they studied, nowadays, with the advent of electronic communication, more and more people are pursuing higher education , e.g. college or university level subject matters through various forms of computer and world-wide-web assisted methods, both through formal and informal education (Bess and Webster, 1999).

Higher education in Altbach and Berdahl's (1981: 2) views involve only the education within colleges and universities (traditional colleges and universities) because the nontraditional colleges and universities at the time were still relatively small in number.

From the viewpoint of the British Council and Association of Commonwealth Universities (1936), we can conclude that higher education includes undergraduate and post graduate levels, no matter if the education is provided in colleges and/or universities, or outside colleges and/or universities. It can be the source for professional qualification other than a degree or adult education courses.

Lastly, UNESCO (1998) provides the definition of higher education: "all types of studies, training or training for research at the post-secondary level, provided by universities or other educational establishments that are approved as institutions of higher education by competent State authorities."

Hence, we can conclude the definitions of higher education by using the definition from UNESCO which covers all aspects that other scholars defined previously. Therefore, I, as the research of this research, will use UNESCO's definition in this research from here on.

According to “The World Data on Education” by International Bureau of Education (IBE), UNESCO (1996) which consists of detailed information regularly gathered and submitted by each country’s governmental agencies to UNESCO , we can summarize the higher education system in ASEAN as follows:

2.1.3.1 Myanmar - The World Data on Education, 6th edition (International Bureau of Education, 2006a) described Myanmar’s higher education policy and system as follows:

1) Educational policy of Myanmar refers to the national “Basic Education Law 1973” which are:

(1) To enable every citizen of the Union of Myanmar to become a physical and mental worker well equipped with a basic education, good health and good moral character.

(2) To lay the foundations for appropriate vocational education and training.

(3) To give priority to the teaching of science capable of strengthening and developing the productive forces.

(4) To give priority to the teaching of arts capable of preserving and developing the culture, fine arts and literature of the State.

(5) To build a firm base for the pursuance of university education.

Educational policy is centralized at the level of the Ministry of Education in Yangon. The Ministry of Education supervises both basic education and higher education.

2) Administration and management of education system. Myanmar is divided into seven states (Chin, Kachin, Kayah, Kayin, Mon, Rakhine and Shan) and seven Divisions (Ayeyarwady, Bago, Magway, Mandalay, Sagaing, Tanintharyi and Yangon). The ten agencies related to the education administration which are under supervision of the Ministry of Education which are Basic Education I, II and III, Educational Planning and Training, Higher Education (Lower Myanmar), Higher Education (Upper Myanmar), Myanmar Board of Examinations, Myanmar Education Research Bureau (MERB), Myanmar Language Commission, and Universities Historical Research Centre.

The higher educational academic and administrative policies relating to higher education institutions in Myanmar are managed by two councils chaired by the Ministry of Education: the Universities Center Council and the Council of University Academic Bodies. The Universities Central Council is mainly responsible for the framing of broad policies. This Council is also responsible for coordinating the works of universities, degree colleges and colleges that are administered by the various ministries. The Council of University Academic Bodies has the responsibility of proposing and adopting all academic regulations approved by the Universities Central Council and the coordination of all academic undertakings of higher education establishments. Bachelor's degree courses normally require three years (four years in the case of law).

2.1.3.2 In Brunei Darussalam, according to the World Data on Education, 7th edition (International Bureau of Education, 2011a) higher education policy and system are described as follows:

1) The education policy is relating to the context of "Melayu-Islam-Beraja" (Malay Islamic Monarchy) philosophy and introduced since 2009, the new education system is named Sistem Pendidikan Negara Abad Ke 21, or SPN 21, which means National Education System for the Twenty-first Century in English. Its aims to prepare students to face the challenges of the globalized world of the 21st century. SPN 21 aims are:

(1) Fulfil the needs and challenges to develop the country and its population during the 21st century. Students as future leaders must possess relevant knowledge and skills, as well as the right values and attitudes in order to meet the changing needs of the society of the future. They should also be responsive to the needs of the various stakeholders.

(2) Realize the vision and mission of the Ministry of Education, e.g. "quality education towards a developed, peaceful and prosperous nation" and "providing holistic education to achieve fullest potential for all".

(3) Develop 21st century skills, whereby schools and educational institutions within the country will be appropriately equipped with necessary facilities and teaching staff and trainers.

2) There are very few higher education institution in Brunei Darussalam at the present day. These include Institut Teknologi Brunei (ITB), Universiti Islam Sultan Sharif Ali (UNISSA), and Universiti Brunei Darussalam (Ministry of Education, Brunei Darussalam, n.d.). These higher educational institutions comprise the following faculties: Arts and Social Sciences; Business, Economics and Policies Studies; Science; Sultan Hassanal Bolkiah Institute of Education; Academy of Brunei Studies; and Institute of Medicine.

Only the Brunei-Cambridge GCE A-Level is considered if the students want to enter degree programs. Bachelor's degree typically lasts four years (eight semesters or 124 credits).

2.1.3.3 In Cambodia, according to the World Data on Education, 7th edition (International Bureau of Education, 2011b), Cambodia's higher education policy and system are described as follows:

1) The main goal of the Royal Government of Cambodia is poverty reduction. In order to achieve this goal, it came up with the policy of providing educational opportunities to all Cambodian children, develop an inclusive, easily accessible and high quality education service available to all regardless of wealth, gender, ethnicity and mental and physical aptitude. These are enacted in articles 65, 66, and 68 of the Constitution of 1993, amended in 1999, and later in the Education Law which was declared in December 2007.

2) Higher education in Cambodia is under the supervision of the Ministry of Education, Youth, and Sport together with three other agencies which are Education, Youth & Sport, and Administration & Finance. Higher education is provided in universities, technical and professional training institutions, but only universities award degrees. The award of a bachelor's degree normally requires four years of study (including the foundation year) on a full-time basis (five years in the case of engineering, six years in the case of architecture, seven years in the case pharmacy, and eight years in the case of medicine and dentistry).

2.1.3.4 In Indonesia, according to the World Data on Education, 7th edition (International Bureau of Education, 2011c) Indonesia's higher education policy and system are described as follows:

1) Indonesia's educational policy has been promulgatedin the new National Education System Law of July 2003 which is a national education system that ensures equal opportunity, improvement of quality, and relevance and efficiency in management to meet various challenges in the changing local, national and global lives. The Educational provisions in this law relate not only to academic knowledge, but also efforts in creating a learning environment and learning process, so that learners will be able to develop their full potential to acquire spiritual and religious strengths, develop self-control, personality, intelligence, morals and noble character along with skills that they need for themselves, for their community, for their nation, and for the State.

2) The government's higher education agency in Indonesia is called the Directorate General of Higher Education. It is under the supervision of the Ministry of National Education. Higher education institutions in Indonesia include academies, polytechnics, colleges, institutes and universities. Academics and polytechnics offer professional education, colleges offer academic and professional education in one particular discipline, and institutes consist of faculties offering academic and/or professional education in disciplines that belong to the same group of a professional field. A university consists of several faculties offering academic and/or professional education in several disciplines, technologies and/or the arts. At the university level (academic programs), programs normally last four years (equivalent to 140- 160 credits) leading to the S1 degree, comparable to the bachelor's degree (four and a half years or 150-160 credits plus one year of internship or 36-40 credits in the case of medicine, dentistry, pharmacy and veterinarian sciences).

2.1.3.5 In the Lao People's Democratic Republic, according to the World Data on Education, 7th edition (International Bureau of Education, 2011d) higher education policy and system are described as follows:

1) The goal to develop the country is to elevate Laos PDR from one of the least developed countries by keeping the economic growth rate at a moderate and stable level, and develop human resources who will be equipped with suitable knowledge and ability. Hence, Laos PDR set its policy to prepare the young generation with the scientific world's viewpoint, spirit of patriotism, and sense of solidarity with all Lao multi-ethnic people and people from all over the world.

The young generation will be trained to recognize rights, interests and duties; to be able to preserve and promote the finest national tradition and culture; to have consciousness of self- reliance and self-sufficiency; to be able to combine the individual's and public's interests; to possess general, scientific and technological knowledge along with vocational skills; to be well-disciplined, responsible for their job and commitment; to have good health, creative thinking, and a healthy lifestyle; and to be ready to take part in the cause of national development. All of above policies have been declared in the national Constitution 1991 (amended 2003).

2) The educational administration in Laos PDR is unlike others countries. Their educational system is subdivided into four levels: central level is managed by the Ministry of Education; provincial level is managed by Offices of the Provincial Education Services who are responsible for educational development within their jurisdiction, including teachers' supply, inspection, and the coordination of support for schools; district level is managed by District Education Bureaus who are responsible for educational development in their areas and support schools through pedagogical advisers; and local level is managed by Village Education Development Committees who ensure the involvement of the community in school affairs.

Higher education is offered in the National University of Laos (NUOL), three other universities, teacher training colleges, and private higher education institutions. At the university level, programs leading to the award of a bachelor's degree take five to seven years to complete, including one or two years of foundation/general studies and a compulsory stage. Professional and technology programs are also offered; the duration ranges between three and five years.

2.1.3.6 In Malaysia, according to the World Data on Education, 7th edition (International Bureau of Education, 2011e) Malaysia higher education policy and system are described as follows:

1) The National Philosophy of Education, formulated in 1988, states that "education in Malaysia is an ongoing effort to further develop the potential of individuals in a holistic and integrated manner, so as to produce individuals who are intellectually, spiritually, emotionally and physically balanced and harmonious, based on a firm belief in and devotion to God. Such an effort is designed to produce

Malaysian citizens who are knowledgeable and competent, who possess high moral standards, and who are responsible and capable of achieving a high level of personal well-being as well as being able to contribute to the betterment of the family, the society and the nation at large". These have been distributed to the educational curriculum in Malaysia as follows:

(1) To provide pupils with the essential intellectual, affective and psychomotor skills in a holistic and integrated manner to produce individuals who are intellectually, physically, emotionally and spiritually balanced and functionally literate.

(2) To inculcate and nurture national consciousness through fostering common ideas, values, aspirations and loyalties in order to mould national unity and national identity in a multiethnic society.

(3) To produce manpower with the requisite skills for economic and national development.

(4) To inculcate in pupils desired moral values and to promote personality and aesthetic development as well as the sense of being responsible and disciplined, and progressively enabling them to contribute effectively towards nation-building.

2) Higher education in Malaysia is under supervision of the Ministry of Higher Education which is the organization separated from the Ministry of Education. The Ministry was established in March 2004 to set up a strategic and systematic plan for higher education; to reinforce the management of higher education in the country; to increase the capacity, access, and participation levels in higher education; to raise the quality of higher education in the country comparable to international standards; and to internationalize higher education in the country.

Higher education institutions in Malaysia include community colleges, polytechnics and universities. At the university level, bachelor's degree programs last three to four years (five years in the case of medicine and dentistry).

2.1.3.7 In the Philippines, according to the World Data on Education, 7th edition (International Bureau of Education, 2011f) Philippines higher education policy and system are described as follows:

1) In 2006, the Philippines issued an educational long term plan called “the Philippines Education for All 2015” which covered basic competencies for all that will bring about functional literacy for all. Ensuring that every Filipino has the basic competencies is equivalent to enabling all Filipino to be functionally literate which means having the complete range of skills and competencies that help individuals to live and work as human persons and function effectively in society within the context of their environment and that of the wide community (i.e. local, regional, national, and global) in order to improve the quality of their lives and that of the society.

2) Higher education in the Philippines is under the Commission on Higher Education which is an independent and separate organization from the Department of Education. The Commission is responsible for formulating and implementing policies, plans and programs for the development and efficient operation of the system of higher education in the country. Its coverage is both public and private higher education institutions as well as degree-granting programs in all post- secondary educational institutions.

Higher education institutions offer a variety of program in academic disciplines and professions. Programs leading to the award of a bachelor’s degree normally require four years of study (five years in the case of engineering and architecture; six years in the case of dentistry, veterinarian sciences and medicine).

2.1.3.8 In Singapore, according to the World Data on Education, 7th edition (International Bureau of Education, 2011g) higher education policy and system are described as follows:

1) The educational service policy of Singapore is relatively meaningful, that is “mould the future of the nation, by moulding the people who will determine the future of the nation”. Hence, the educational system aims to nurture every child and to help all students discover their talents, to realize their full potential, and to develop a passion for lifelong learning. National education aims to foster strong bonds among students and develop in them a deep sense of belonging and commitment to family, community, and country. The government makes sure that education should equip students with the skills and knowledge, as well as the right values and attitudes to assure the livelihood of the individual and the country’s survival and success. Children must be able to work with others and be individually

competitive with strong social conscience. They must also be flexible in mind and outlook to adapt constantly to a rapidly changing world.

2) Continuing from the educational policy that the government aims to help children discover their talent, therefore, the government designs a different educational system after the secondary level which is called "post-secondary". In this post- secondary stage, students who are qualified with GCE O-level qualifications may apply for pre-university education at junior colleges (two-year programs) and centralized institutes (three-year programs). Such course of studies leads to the GCE A-level examination. Students who prefer a more practice-oriented tertiary education and have the necessary GCE O-level grades can opt for three-year diploma programs in the polytechnics, which offer a wide range of courses in fields such as engineering, business studies, accountancy, maritime studies, mass communications, and nursing. Students with GCE O- or N-level certificates can also opt for full-time courses offered by the Institute of Technical Education (ITE), leading to the Master National ITE Certificate (Master Nitec, one-year program) and the Higher National ITE Certificate (Higher Nitec, two-year program). Those who do well in these courses can proceed to the polytechnics for diploma programs. Higher education in Singapore and admission to universities depend on academic performance at the Singapore- Cambridge GCE A-level public examinations. Universities offer degree and postgraduate studies in a wide range of disciplines. The award of a bachelor's degree normally requires three to four years of study (five years in the case of medicine).

2.1.3.9 In Viet Nam, according to the World Data on Education, 7th edition (International Bureau of Education, 2011h), higher education policy and system are described as follows:

1) Viet Nam educational policy is stipulated in the Education Law 2005 that is to educate the Vietnamese into comprehensively developed persons who possess ethics, knowledge, physical health, aesthetic sense and profession, loyal to the ideology of national independence and socialism; and shape and cultivate one's dignity, civil qualifications and competence, satisfying the demands of the construction and defense of the Fatherland. The Vietnamese education is a socialist education with popular, national, scientific, and modern characteristics, based on Marxism-Leninism and Ho Chi Minh's thoughts. Educational activities must be

conducted on the principles of learning coupled with practice, education linked to production, theories connected to practicability, and education at school combined with education in the family and in the society.

2) Higher education institutions include universities, colleges and academic research institutes. Junior colleges offer three-year professional programs (called short-term higher education) with a practical focus leading to the award of a college diploma/degree, mainly in medical, administrative and financial professions. Junior colleges graduates can pursue a bachelor's degree, for which a maximum exemption of one to two years can be given, depending on the type of program. At the university level, programs leading to the award of a bachelor's degree normally last four years on a full-time basis (five years in the case of engineering, veterinarian sciences, pharmacy and architecture; six years in the case of dentistry and medicine).

2.1.4 Higher Education Policy and System in Thailand

2.1.4.1 History of Higher Education in Thailand

Education as a government function is relatively new in Thailand dating only from the last part of the 19th century. In the past, only a very small portion of the population, mostly males, received formal education. The turning point was in the mid of 1800s, when the system was modernized along with the growth of western influence. The period of King Chulalongkorn (1868-1910) saw the influence of western education. Soon, many centers of higher education were set up and flourished (Ministry of University Affairs, 1988: 13).

The first education plan in Thailand was announced in 1888, six years after the founding of the Ministry of Education. The plan was subsequently revised in 1902 as the country adopted the system of constitutional monarchy. Since then, the National Educational Scheme was formally formulated, taking proper recognition of individual education ability, regardless of gender, social back ground or physical condition. The National Education Scheme was effective since 1977. Schools follow a 6-3-3 structure, whereby there are six years of primary schooling, three years of lower secondary schooling, and another three years of upper-secondary schooling. The duration for higher education is four to six years at the bachelor's degree level,

depending on the field of study and specialization (Ministry of University Affairs, 1988: 17).

2.1.4.2 Thai Government and Administrative Structure

According to The Constitution of The Kingdom of Thailand B.E. 2540 (1997), the provision relating to the constitutional government and monarchy specifically laid down three basic concepts regarding the governmental structure of Thailand.

First, the monarch is regarded as the Head of State, Head of the Royal Armed Forces and is a Buddhist but upholder of all religions. Second, a bicameral National Assembly, which is comprised of a Member of Council of Ministers and Members of the Senate, administers the legislative branch. Third, the Prime Minister, as head of the government and chief executive, oversees the executive branch, including the Council of Ministers, which is responsible for the administration of 19 ministries and the Office of the Prime Minister. The Figure 2.1 shows the organizational structure of the Royal Thai Government.

As carried out in accordance with the National Education Act B.E. 2542 (1999) and the Bureaucratic Reform Bill B.E. 2545 (2002), the major reforms of educational administration and management have merged three agencies, consisting of the Ministry of Education, the Ministry of University Affairs, and the Office of National Education Commission into one single ministry, the Ministry of Education.

The Ministry of Education is responsible for promoting and overseeing all levels and types of education under the administration of the state.

In accordance with the National Education Act. B.E. 2542 (1999), the changes in the structure of management and administration have taken place in order to support the key teaching and learning changes stipulated by the National Education Act. B.E. 2542 (1999). Emphasis is on the decentralization of the administrative responsibilities to the local level with the consolidation of education planning at the central level. The new structure for the organization of the Ministry of Education at the central level has been implemented since 2002 (Ministry of Education, Bureau of Internal Cooperation, 2008). Figure 2.2 shows the Ministry of Education’s organization structure.

The educational administration and management system at the central level is under the responsibility of five main bodies which are: 1) Office of the Permanent Secretary (OPS), 2) the Office of Education Council (OEC), 3) the Office of Basic Education Commission (OBEC), 4) the Office of Higher Education Commission (OHEC), and 5) the Office of Vocational Education Commission (OVEC).

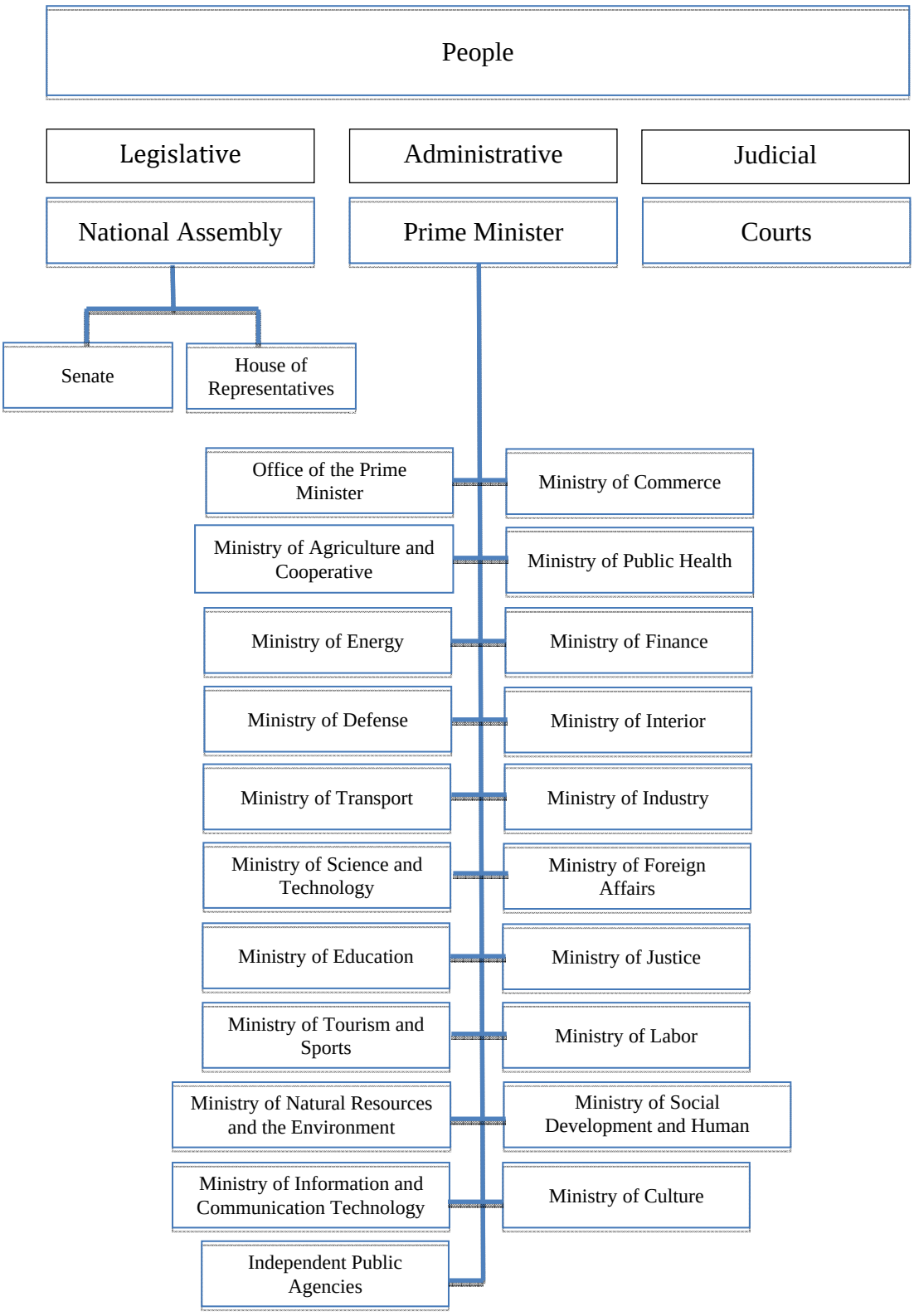

Figure 2.1 The Organization Structure of the Royal Thai Government

Source: Office of the Education Council, 2007: 4.

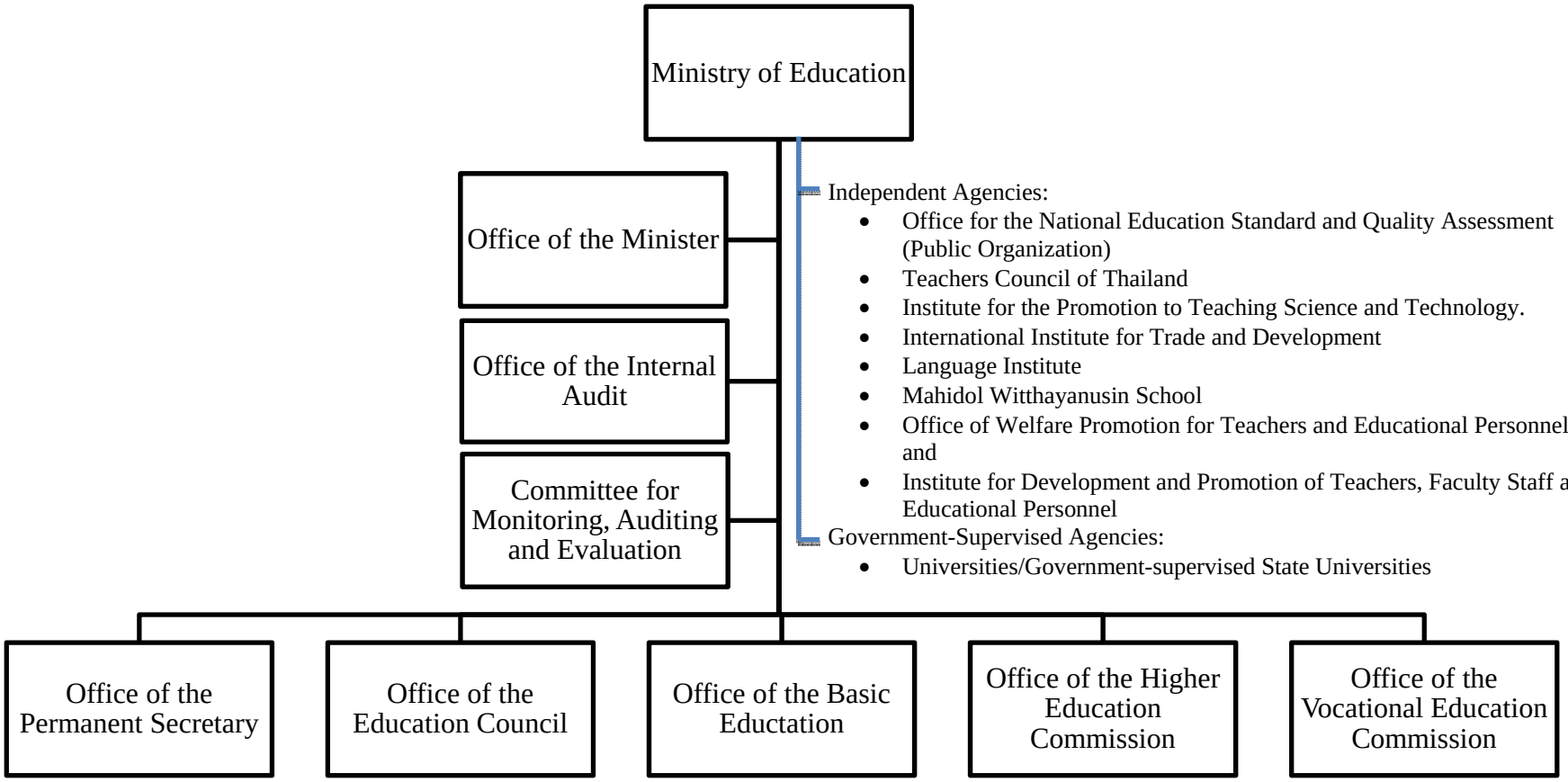

Figure 2.2 The Administrative Structure of the Ministry of Education

Source: Office of the Education Council, 2007: 34.

The Administrative Structure of the Ministry of Education in figure 2.2 (Ministry of Education, Bureau of Internal Cooperation, 2008).

1) Office of the Permanent Secretary for Education (OPS) is the main organization responsible for building student capability to play a role in developing the nation for sustainability.

2) Office of the Education Council (OEC) is the main policy development organization for planning and setting national education standards. OEC is also responsible for education research and assessment.

3) Office of the Basic Education Commission (OBEC) coordinates the continuity of activities to achieve government policy of the Ministry of Education. OBEC assesses the results of activities implemented by all Educational Service Areas, which then leads to improvements in policy-based tasks.

4) Office of Higher Education Commission (OHEC) is responsible for education both at the undergraduate and graduate levels. The OHEC has the authority to strategize, manage and promote higher education with respect to academic freedom and excellence of degree-granting institutions.

5) Office of Vocational Education Commission (OVEC) is responsible for vocational and professional life-long learning. The provision of technical and vocational education and training is offered through the formal school system, in both basic and vocational streams, as well as through non-formal educational opportunities. Technology-related education is offered at primary school level as an elective compulsory, or free elective course to provide students with practical experience and basic knowledge.

2.1.4.3 Thailand's Current Education System

The aims of Thailand's education are in accordance with the National Education Act B.E. 2542 (1999). According to the Section 8 of the Act, educational provision shall be based on the following principles:

1) Lifelong education for all.

2) All segments of the society participate in the provision of education; and

3) Continuous development of the learning process.

This can be found in Section 6 and Section 7 of the National Education Act B.E. 2542 (1999) (amendment B.E. 2545 (2002));

Section 6- Education shall aim at the full development of the Thai people in all aspects: physical and mental health; intellect; knowledge; morality; integrity; and desirable way of life so as to be able to live in harmony with other people.

Section 7- The learning process shall aim at inculcating sound awareness of politics and democratic system of government under a constitutional monarchy; ability to protect and promote their rights, responsibilities, freedom, respect of the rule of law, equality, and human dignity; pride in Thai identity; ability to protect public and national interests; promotion of religion, art, national culture, sports, local wisdom, Thai wisdom and universal knowledge; inculcating ability to preserve natural resources and the environment; ability to earn a living; self-reliance; creativity; and acquiring thirst for knowledge and capability of self-learning on a continuous basis.

According to the Ministry of Education, Bureau of Internal Cooperation (2008), Thailand's education system according to the Ministry of Education can be divided into three subsystems: 1) Formal Education 2) Non-Formal Education (life-long learning) and 3) Informal Education. The Figure 2.3 shows the education system in Thailand as a whole.

1) Formal Education is the education services which are divided into early year education, basic education, higher education, and vocational and technical education. The detail of each level can be found in Figure 2.6.

2) Non-formal Education or Long-life learning, Thailand has long given priority to adult and non-formal education as a means of providing lifelong learning opportunities to the out-of-school population. Initially aimed at literacy and primary levels, non-formal education services have expanded significantly into secondary and vocational levels. Strategies include developing a range of life skills through distance learning, establishing workplace and community learning centers and promoting the joint sharing of resources with the formal school sector.

3) Informal Education, the vision of developing a learning society includes a clear need to promote the idea that learning can also take place

outside the formal space of the classroom. Support for informal learning is reinforced by a network of over 800 libraries, at district and provincial levels, together with a network of 15 science museums. Educational television and radio programs that provide direct teaching as well as enrichment activities are broadcast nationwide through seven satellite transmitted channels from the Royal Sponsored Project and the Ministry of Education.

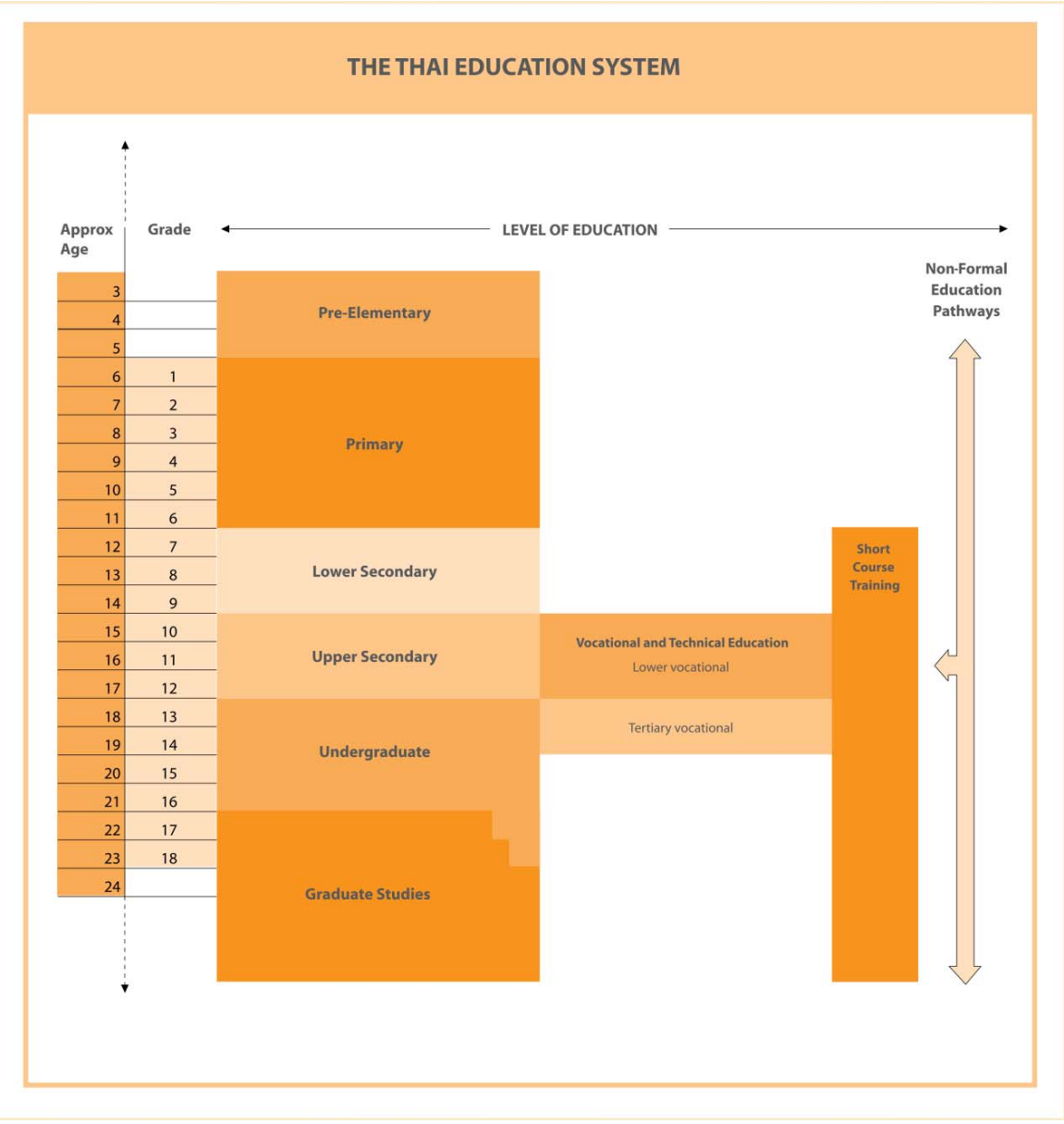

Figure 2.3 Structure of Thailand's Education System

Source: Ministry of Education, Bureau of Internal Cooperation, 2008.

According to the to the World Data on Education, 6th edition which was most recently updated to IBE (International Bureau of Education, 2006b), higher education in Thailand was under the responsibility of the Ministry of University Affairs Education until the government reformed in 2002, then the higher education was put under the responsibility of the Ministry of Education through the Office for Higher Education Commission. Higher education institutions offered at major levels: lower bachelor's degree level (diploma), undergraduate level (bachelor's degree), and graduate level.

The Rajabhat Institutes (former Teacher's College) began in 1957 and offered a four year program leading to a bachelor's degree in education. Later in 1984 until present (year 2014), the curricula were diversified to produce graduates in fields other than education. The curricula can be classified into three areas which are education, science and liberal arts (International Bureau of Education, 2006b).

The Rajamangala Institute of Technology administrated thirteen faculties in different disciplines and offered bachelor's degree at different campuses throughout the country (International Bureau of Education, 2006b).

Each public university has its own Act empowering the University Council to function as the governing body. Under the Council is the University President who is responsible for the institution's administration. Beneath the President are the various faculties, centers, institutes and interdisciplinary units. The President, as chief administrator, operates the university according to the policy laid down by the University Council which is composed of the Chairman, President, Deans, Directors of Institutes of the university and other qualified persons not salaried by the university. The Deans' Council and the Faculty Senate are two advisory bodies which may also take part in governing the universities.

University curricula are designed by individual departments with approval from the university councils for the undergraduate level, and from the Ministry of Education for the post-graduate level (International Bureau of Education, 2006b).

Grading at all universities is based on the course unit system/semester of credit. In most universities, generally, course evaluation is done by grades and grade points for one credit. Normally, a student must obtain at least a 2.00 cumulative

grade point average to graduate with a bachelor's degree. A minimum of 80% regular class attendance is required before the final examination can be taken (except where absence is due to illness or accident). Private universities use the same grading system as in public universities. This is in addition to specific graduation requirements of each institution (International Bureau of Education, 2006b).

According to the data from the OHEC as of December (Office of the Higher Education Commission, 2012), the total number of Thailand's Higher Education Institutions is 171 institutions, and further details can be found in Appendix A. Higher education institutions in Thailand can be separated into three types:

1) Public Higher Education Institutions (Limited Admission Universities and Institutions, Open Admission Universities, Autonomous Universities), each public university has its own Act empowering the University Council to function as its own governing body. The President, as chief administrator, operates the university according to the policy laid down by the University Council which comprises Chairman, President, Deans, Directors of Institutes of the university and other qualified persons not salaried by the university. The Dean's Council and the Faculty Senate are two advisory bodies which may also take part in governing the university (Office of the Higher Education Commission, 2013a).

2) Private Higher Education Institutions, since 1979, the Ministry of University Affairs has been the coordinating unit between the government and private tertiary institutions. The Office of the Permanent Secretary serves as secretariat to the Private University Committee which gives advice to the Office of Higher Education Commission on relevant rules and regulations needed to ensure the standards and accreditation of private higher education institutions. The committee also considers granting approval to the programs of study offered by these institutions. Each private institution has its own council which is the administrative body responsible for the general functioning of the institution as well as organizing its internal administrative structure (Office of the Higher Education Commission, 2013a).

3) Community College. Details are shown in Table 2.1. The total number of students enrolled in these higher education institutions was 2,116,020 students in the academic year 2013 (The Office of the Higher Education Commission,

2013b). From the Table 2.1, it can be seen that public higher education institutions had 1,799,652 students enrolled in the academic year 2013, private higher education institutions had 301,482 students enrolled in the academic year 2013, and community colleges had 14,886 students enrolled in the academic year 2013.

Table 2.1 Summary of Number of Thailand's Higher Education Institutions and Number of Students Enrolled in Higher Education Institutions

Institution Type	**Total Number of Institutions**	**Total Number of Students Enrolled**
1) Public Higher Education Institutions		
a. Limited Admission Universities and Institutions	63	1,048,782
b. Open Admission Universities	2	456,498
c. Autonomous Universities	15	294,372
2) Private Higher Education Institutions	71	301,482
3) Community Colleges	20	14,886
Total	171	2,116,020

Source: The Office of the Higher Education Commission, 2012.

Since this research is focusing more on the accounting professional, I, as a researcher, would like to review more on the accounting education, accounting profession, and the federations of accounting professions in this section.

2.1.5 Accounting Higher Education in Thailand

Accounting studies in Thailand have a long history which spans almost 70 years. The first faculty of accountancy was established at Chulalongkorn University on October 1938. Accountancy students were required to study the theoretical part for 4 years and the practical part for 1 year. Later in 1944, the program removed the practical part from the curriculum. Consequently, accountancy students were required

to study only the theoretical part for four years. After graduation, they would receive a degree in Bachelor of Accountancy (Chulalongkorn Business School, n.d.).

In the present day, there are 125 higher education institutes under the Office of Higher Education Commission (details are shown in table 2.2) that have established accounting studies. However, these studies are under different names, such as faculty of accountancy, faculty of commerce, or faculty of business administration depending on each higher education institute's internal organization. According to the Higher Education information, the Office of the Higher Education Commission (2013b) reports that there are 78,942 students who are studying in the bachelor of accountancy program in Thailand's higher education institutions in the academic year 2013. The details are shown in table 2.3.

Nowadays, accounting studies in Thailand take 4 years, and students are awarded a bachelor degree after they finish their studies. The graduates can immediately work as an accountant whether in public or private organizations, with some limitations according to governmental rules and regulations. Those who wish to continue working in the accounting field should register themselves with the Federations of Accounting Professions and follow its rules and regulations, there is some more detail in topic 2.3.1.

The following are desired outcomes of graduates after they finish their bachelor's degree in accountancy according to the annex of the Ministry of Education's Announcement on the Standards of Bachelor's Degree Graduates Qualification for Accountancy Program B.E. 2553 (2010).

1) Section 4 the desired outcomes of graduates' qualifications.

(1) Graduates must have morals and ethics, be responsible to themselves, to society, and to their profession.

(2) Graduates have academic knowledge of accountancy, possess professional skills, and other related domains.

(3) Graduates must be able to think, analyze, synthesis and systematically integrate between their experience in accountancy and knowledge.

(4) Graduates must have a continuous world outlook and be creative. They must also develop themselves and knowledge, and be able to work with others as a team.

(5) Graduates must have knowledge of technology and use those technologies in an effective manner.

The Institute may add further learning criteria when appropriate and in accordance with the education policy and the institute's specific identity and/or characteristic.

2) Section 5, Educational Outcome Standards.

Based on the aforementioned desired characteristics of graduates of accounting programs, the design of the curricula, the delivery of the course, evaluation and assessment must be in line with the course content. This will ensure that educational standards meet at least five of the criteria set out in the National Framework for Qualifications Standards B.E. 2552 (2009) as follows:

(1) Values and Ethics.

a) To possess knowledge and understanding of the value of their profession, professional ethics and a positive attitude toward their profession.

b) To be honest and disciplined and to respect and to follow the organization's and society's rules and regulations.

c) To be able to manage their time and adjust their lives in a creative way in society.

d) To have consciousness and to behave in an ethical way that takes into consideration the public's interest more than their personal interest.

(2) Knowledge.

a) To possess knowledge and to understand accounting ideas, theories, principles and methods.

b) To possess knowledge and to understand other domains of knowledge which are related to accounting knowledge. They are also able to integrate and apply this knowledge in an appropriate manner.

c) To possess knowledge about techniques and practice in the field of accounting and in other fields by learning from their prior experience.

d) To be able to follow on a continual basis changing trends in the academic field, research and profession, both in regards to the theory and practice.

(3) Intellectual Skills.

a) To be able to find, to assess, and to apply other concepts in the identification and analysis of complicated problems by themselves.

b) To be able to apply and to integrate accounting knowledge and other related domains of knowledge and to be able to use professional skills and personal consideration to solve problems and to suggest new creative approaches when dealing with a variety of situations while also taking into consideration the possible consequences of their decisions.

c) To be able to follow, assess and report on the outcomes in an accurate and thorough manner.

(4) Interpersonal skills and responsibility.

a) To be able to practice efficiently and to be responsible for the work they have been assigned

b) To have good interpersonal skills with the ability to work with others and the ability to adjust themselves to varying circumstances and the organization’s culture.

c) To be willing to take the initiative to do things, to be creative and to help and to facilitate in resolving problems that may take place under different circumstances, both as a leader and as a team member.

d) To possess responsibility in developing themselves and their professional accounting skills in a sustainable manner.

(5) Analytical skills (quantitative), communication skills and IT skills.

(6) To possess the ability to analyze quantitatively in order to make original decisions when interpreting data and the ability to present and suggest solutions to problems or conflicts.

(7) To be able to communicate efficiently, both verbal and written forms, by applying the appropriate way of presenting information according to the distinct problems and audience.

(8) To be able to select the appropriate information technology (IT) and communication technique when gathering data, interpreting data and communicating technologically.

The Institute may add further learning criteria when appropriate and in accordance with the education policy and the institute’s specific identity and/or characteristic.

Table 2.2 List of Higher Education Institutions with Program of Accountancy

Limited Admission Universities and Institutions*	Open Admission Universities**	Autonomous Universities***	Private Higher Education Institutions****	Community Colleges*****
Bansomdej Chaopraya Rajabhat University (BSRU)	Ramkhamhaeng University (RU)	Burapha University (BUU)	Asia-Pacific International University (AIU)	Nan Community College
Buriram Rajabhat University (BRU)	Sukhothai Thammathirat Open University (STOU)	Chiang Mai University (CMU)	Assumption University (AU)	Narathiwat Community College
Chaiyaphum Rajabhat University (CPRU)		Chulalongkorn University (CU)	Bangkok Suvarnabhumi College (BSC)	Phichit Community College
Chandrakasem Rajabhat University (CRU)		King Mongkut's University of Technology North Bangkok (KMUTNB)	Bangkok Thonburi University (BTU)	Songkhla Community College
Chiang Mai Rajabhat University (CMRU)		Mae Fah Luang University (MFU)	Bangkok University (BU)	
Chiangrai Rajabhat University (CRU)		University of Phayao (UP)	Chalermkarnchana College (CKC)	
Dhonburi Rajabhat University (DRU)		Thaksin University (TSU)	Chalermkarnchana Rayong College Chaopraya University (CPU)	
Kalasin Rajabhat University (KSU)		Walailak University (WU)	Christian University of Thailand (CTU)	
Kamphaeng Phet Rajabhat University (KPRU)			College of Asian Scholars (CAS)	
Kanchanaburi Rajabhat University (KRU)			Dhurakij Pundit University (DPU)	
			Eastern Asia University (EAU)	

Table 2.2 (Continued)

Limited Admission Universities and Institutions*	Open Admission Universities**	Autonomous Universities***	Private Higher Education Institutions****	Community Colleges*****
Kasetsart University (KU)			The Eastern University of Management and Technology (UMT)	
Khon Kaen University (KKU)			The Far Eastern University (FEU)	
Lampang Rajabhat University (LPRU)			Hatyai University (HU)	
Loei Rajabhat University (LRU)			Huachiew Chalermprakiet University (HCU)	
Maejo University (MJU)			Institute of Technology Ayothaya (ITA)	
Mahasarakham University (MSU)			Kasem Bundit University (KBU)	
Muban Chombueng Rajabhat University (MCRU)			Krirk University (KRU)	
Nakhon Pathom Rajabhat University (NPRU)			Lampang Inter-tech College (LIT)	
Nakhon Phanom University (NPU)			Lumnamping College (LPC)	
Nakhon Ratchasima Rajabhat University (NRRU)			Mahanakorn University of Technology (MUT)	
Nakhon Sawan Rajabhat University (NSRU)			Nakhon Ratchasima College (NMC)	
Nakhon Si Thammarat Rajabhat University (NSTRU)			Nation University (NTU)	
			North Bangkok College (NBC)	

Table 2.2 (Continued)

Limited Admission Universities and Institutions*	Open Admission Universities**	Autonomous Universities***	Private Higher Education Institutions****	Community Colleges*****
Naresuan University (NU)			North-Chiang Mai University (NCU)	
Phetchabun Rajabhat University (PCRU)			North-Eastern University (NEU)	
Phetchaburi Rajabhat University (PBRU)			Pathumthani University (PTU)	
			Payap University (PYU)	
Phranakhon Rajabhat University (PNRU)			Phanomwan College of Technology (PCT)	
Phranakhon Si Ayutthaya Rajabhat University (ARU)			Rajapark Institute (RPI)	
			Rangsit University (RSU)	
Phuket Rajabhat University (PKRU)			Ratchaphruek College (RC)	
Pibulsongkram Rajabhat University (PSRU)			Ratchatani University (RTU)	
			Rattana Bundit University (RBU)	
Prince of Songkla University (PSU)			Saint John's University (SJU)	
Princess of Naradhiwas University (PNU)			Santapol College (SPC)	
			Siam Technology College	
Rajabhat Maha Sarakham University (RMU)			Siam University (SU)	

Table 2.2 (Continued)

Limited Admission Universities and Institutions*	Open Admission Universities**	Autonomous Universities***	Private Higher Education Institutions****	Community Colleges*****
Rajabhat Rajanagarindra University (RRU)			South-East Asia University (SAU)	
Rajamangala University of Technology Isan (RMUTI)			Southeast Bangkok College (SBC)	
Rajamangala University of Technology Krungthep (RMUTK)			Southern College of Technology (SCT)	
Rajamangala University of Technology Lanna (RMUTL)			Sripatum University (SPU)	
Rajamangala University of Technology Phra Nakhon (RMUTP)			Tapee College (TPC)	
Rajamangala University of Technology Rattanakosin (RMUTR)			Thai-Nichi Institute of Technology (TNI)	
Rajamangala University of Technology Srivijaya (RMUTSV)			Thonburi University (TRU)	
Rajamangala University of Technology Suvarnabhumi (RMUTSB)			Thongsook College (TSC)	
Rajamangala University of Technology Thanyaburi (RMUTT)			The University of Central Thailand (UCT)	
			University of the Thai Chamber of Commerce (UTCC)	
			Vongchavalitkul University (VU)	

Table 2.2 (Continued)

Limited Admission Universities and Institutions*	Open Admission Universities**	Autonomous Universities***	Private Higher Education Institutions****	Community Colleges*****
Rambhai Barni Rajabhat University (RBRU)			Webster University (Thailand) (WUT)	
Roi-et Rajabhat University (RERU)			Western University (WTU)	
Sakon Nakhon Rajabhat University (SNRU)				
Sisaket Rajabhat University (SSKRU)				
Songkhla Rajabhat University (SKRU)				
Srinakharinwirot University (SWU)				
Suan Dusit Rajabhat University (SDU)				
Suan Sunandha Rajabhat University (SSRU)				
Suratthani Rajabhat University (SRU)				
Surindra Rajabhat University (SRRU)				

Table 2.2 (Continued)

Limited Admission Universities and Institutions*	Open Admission Universities**	Autonomous Universities***	Private Higher Education Institutions****	Community Colleges*****
Thammasat University (TU)				
Thepsatri Rajabhat University (TRU)				
Ubon Ratchathani University (UBU)				
Ubon Ratchathani Rajabhat University (UBRU)				
Udon Thani Rajabhat University (UDRU)				
Uttaradit Rajabhat University (URU)				
Valaya Alongkorn Rajabhat University (VRU)				
Yala Rajabhat University (YRU)				

Note: *Total 59 institutions, **Total 2 institutions, ***Total 8 institutions, ****Total 52 institutions, *****Total 4 institutions.

Compiled by Satayu Pattarakijkusol

Table 2.3 Students Enrolled in Bachelor of Accountancy Program in Academic Year 2013

Public Higher Education Institutions			Private Higher Education Institutions	Community Colleges	Total
Limited Admission	Open Admission	Autonomous Universities			
41,411	17,706	4,916	14,751	158	78,942

Source: The Office of the Higher Education Commission, 2013b.

2.2 Higher Education Policy Evaluation

Policy evaluation is an important process in the public policy process. Evaluating the policy would allow the policy maker to know whether the implementation of a particular policy is a success or a failure. It also addresses the cause of those effects. Hence, the policy evaluation process is an important policy instrument to help decision makers decide whether to continue, improve, or terminate the policy implemented (Nattha Vinijnaiyapak, 2011: 311). Evaluation implies looking backward in order to better steer forward. It is a mechanism for monitoring, systemizing, and grading government activities and its results so that public officials' work in the future will be able to act responsively, creatively, and efficiently as much as possible (Vedung, 1997: 2).

2.2.1 Definition of Policy Evaluation

According to the topic 2.1.2 Public Policy Process, those scholars place the policy evaluation process in the last step of the public policy process. In this topic, I will explore the definition of policy evaluation from various scholars. This is to ensure that there is a clear understanding in terms of the theory and concept.

Vedung (1997: 2) defines evaluation as "Careful retrospective assessment of the merit, worth, and value of administration, output, and outcome of government interventions, which is intended to play a role in future, practical action situations."

Dye (2011: 323) offers two definitions of policy evaluation which are:

> 1) Policy evaluation is learning about the consequence of public policy and 2) Policy evaluation is the assessment of the overall effectiveness of a national program in meeting its objectives, or assessment of the relative effectiveness of two or more program in meeting common objectives.

Koenig (1986: 184) states that "An evaluation is an examination of the effects of policies and programs on their targets in terms of the goals they are intended to achieve".

Simon (2007: 166) identifies the policy evaluation process as follows:

> The overt purposes of evaluation are fairly obvious: (a) to determine the process by which a policy is being implemented and to develop a better understanding of the progression and pitfall associated with Implementation; and (b) to produce evidence of policy impacts and outcomes.

Palumbo, Fawcett, and Wright (1981: XI) state that "Evaluation is traditionally seen as a post-implementation activity, a procedure for determining the effectiveness of a program after it has been operationalized."

Gerston (2004: 119) writes that "policy evaluation assess the effectiveness of a public policy in terms of its perceived intentions and result"

Stewart, Hedge, and Lester (2008: 130) conclude that "policy evaluation is the assessment of the overall effectiveness of a national program in meeting its objectives, or an assessment of the relative effectiveness of two or more programs in meeting objectives."

Gerston (1977, quoted in Howlett, Ramesh, and Perl, 2009: 178) explains that "policy evaluation assess the effectiveness of public policy in terms of its perceived intentions and results."

Dubnick and Bardes (1983: 203) state the following:

> Policy evaluation is the broad title given to judging the consequences of what government do and say. There are, however, two distinctive tasks involved in evaluation. One is to determine what the consequences of a policy are by describing its impact, the other task is to judge whether the policy is successful according to a set of standard value criteria.

Haveman (1987, quoted in Smith and Larimer, 2009: 132) defines public policy as an "effort to understand the effects of human behavior, and in particular, to evaluate the effects of particular programs … on those aspects of behavior indicated as the objectives of this intervention."

Weiss (1998, quoted in Smith and Larimer, 2009: 132) defines public policy as "the systematic assessment of operation and/or the outcome of a program or policy, compared to a set of explicit or implicit standards, as a mean of contributing to the improvement of program or policy."

Nattha Vinijnaiyapak (2011: 313) concludes that the policy evaluation process involves

> Evaluating the effects of policy refers to following up on, inspecting and comparing the aspects that we want to know by collecting and analyzing data in a systematic manner. The results after evaluation will then be used by decision makers who will decide to continue the policy, improve it or stop that policy."

As previously reviewed, we will find that those scholars define public policy evaluation in the same manner such as that it measures the effectiveness between input and outcome. Also, it involves the policy's success or failure and plan for future practice.

As a researcher who reviews these policy evaluation concepts, I would like to conclude that public policy is the post-implementation process activity in which the evaluator takes a retrospective examination of the policy implemented. This is done to measure the effectiveness between the input and outcome, which in turn will help identify the obstacles during the implementation process. This examination will verify if the objectives are met and are on target. Lastly, best practices can be gained and optimized for future practice.

The higher education quality assessment in Thailand, the Office for National Education Standards and Quality Assessment (2003: 3) issued the Higher Education External Assessment Framework (Revised) on November 2003 to identify some of the important concepts as follows:

Higher Education Institutes include colleges, institutes, universities, or other organizations, both public and private, which organize higher education levels and/or degree levels, such as the higher education institutions under the supervision of the Ministry of Education and specialized institutions under the supervision of others ministries.

The Educational standard in higher education level is the regulation related to the characteristics and quality and outcome desired in all higher educational institutes which are used to benchmark, to promote, to oversee, to assess, to evaluate and to improve the educational quality of higher education. To set the educational standard at the higher education level, ONESQA should focus on four principles of higher education institutes which are produce graduates, conduct research, provide educational service and preserve the country's culture.

Higher Education External Assessment is the quality assessment of education management. It includes following up on and investigating the quality and educational standards of higher education institutes which are operated by the Office for National Education Standard and Quality Assessment, or external evaluators. This is to improve the educational quality and standards of higher education institutes.

The External Evaluators in Higher Education Level is certified by individuals or agencies from the Office for National Education Standard and Quality Assessment to conduct external quality assessments for higher educational institutes.

The Annual Report is a yearly report on the higher education institute's operations. It involves a self-assessment in which the higher education institutes report to the overseeing bodies or related organization and to the public. By doing so, the educational quality and standards can be improved.

2.2.2 Policy Evaluation Process

An exploratory process, evaluability assessment, has been developed to detect and help correct these four problems before further evaluation work is undertaken. That is called program evaluable to the extent that the following four propositions are true (Wholey, Hatry, and Newcomer, 2004: 34):

1) Program goal and priority information needs are well defined.
2) Program goal are plausible.
3) Relevant performance data can be obtained at reasonable cost.
4) Intended users of the evaluation results have agreed on how they will use the information.

Evaluability assessment is appropriate if there is policy or manager level interest in improving program performance and willingness to invest in evaluation. Evaluability assessment not only shows whether the program can be meaningfully evaluated because any program can be evaluated, but also whether evaluation is likely to contribute to improved program performance (Wholey et al., 2004: 35).

According to Wholey, Hatry, and Newcomer (2004: 36-42), the following are evaluability assessment key steps after the evaluators find that the program is evaluable by answering true for all of the above four questions.

1) Involve intended users of evaluation information. This is to encourage interactions with key policy makers, managers, and staff. These will help to ensure that, to the extent possible, program designs are seen by evaluators as conforming to both expectations of key stakeholders and the reality of the program's operations.

2) Clarify the intended program from the perspectives of policy makers, managers, those involved in service delivery, and other stakeholders. An early important task in evaluability assessment is to clarify assumed relationships

among program inputs, program activities, and intended program outcomes from the perspectives of key policy makers, managers, and staff.

3) Explore program reality, including the plausibility and measurability of program goal. This is the task that evaluators document the feasibility of measuring program performance and estimate the likelihood that the program's goal will be achieved.

4) Reach agreement on any needed changes in program activities or goal. This is to compare the intended program with program reality which may indicate that changes should be made in the program prior to further investment in evaluation.

5) Explore alternative evaluation design.

6) Agree on evaluation priorities and intended users of information on program performance. The evaluators encourage policy makers and managers to commit themselves to use evaluation information at the time that they decide on the collection and analysis of specific data on program performance.

Once we find that the program is evaluable, Wholey, Hatry, and Newcomer (2004: xl-xlii) state that evaluation project planning requires the following:

1) Evaluation design is anticipating what clients need to know is essential to effective evaluation planning.

2) Data collection. Exploring the use of existing data and the data collection barrier can help evaluators obtain the most relevant data in the most efficient manner. In this stage, evaluators can obtain data from a number of methods such as observing, using surveys, using expert judgment, conducting focus group discussions, purchasing data from agencies, etc.

3) Data analysis. The Evaluators should decide how the data will be analyzed, clarifying how each data element will be used. This will help evaluators decide which data elements are necessary and sufficient. There are some techniques used to analyze data, for example quantitative data analysis, qualitative data analysis, regression analysis, and cost-effectiveness and cost benefit analysis.

4) Getting evaluation results to be used.

Vedung (1997: 159-164) came up with a similar idea with Wholey et al. that the evaluability assessment is considered to be a preliminary activity to generate an

appropriate technical design for an upcoming, fully mature evaluation. Vedung separates the steps in evaluability assessment into two stages which are 1) program analysis and 2) feasibility analysis. Details of each stage are shown in the following paragraph.

Steps in Evaluability Assessment

1) Program Analysis

(1) Preparing a program documents model. The documents model should outline the program components, the program goals/effects, and the causal linkages between them.

(2) Determine key peoples' perception of the program. The evaluator conducts the interview with key stakeholders to get their perception and views. Different stakeholders have different perceptions of how the program works.

(3) Scouting the program. This refers to firsthand impressions of how the program actually operates.

(4) Developing an evaluable program model. There are three conditions to develop an evaluable program model: 1) Program component must be well defined and possible to implement in the prescribed manner; 2) goals and effects must be clearly specified; and 3) causal linkages must be plausible.

2) Feasibility Analysis

(1) Identifying evaluation users. It is not possible to conduct an all-purpose evaluation that satisfies the information needs of all the various stakeholding audiences. Hence, evaluation should be conducted for primary users whose information needs must be explored in order to define the focus, scope, and the nature of study.

(2) Achieving agreement to proceed. It is to get formal agreement between evaluators and program managers on whether to stop at this point or continue to a full-scale evaluation.

2.2.3 The Model of Policy Evaluation

Vedung (1994: 36) categorizes evaluation model into three important substantive models: effectiveness models, economic models, and professional models. The detail of those substantive models is show in Figure 2.4.

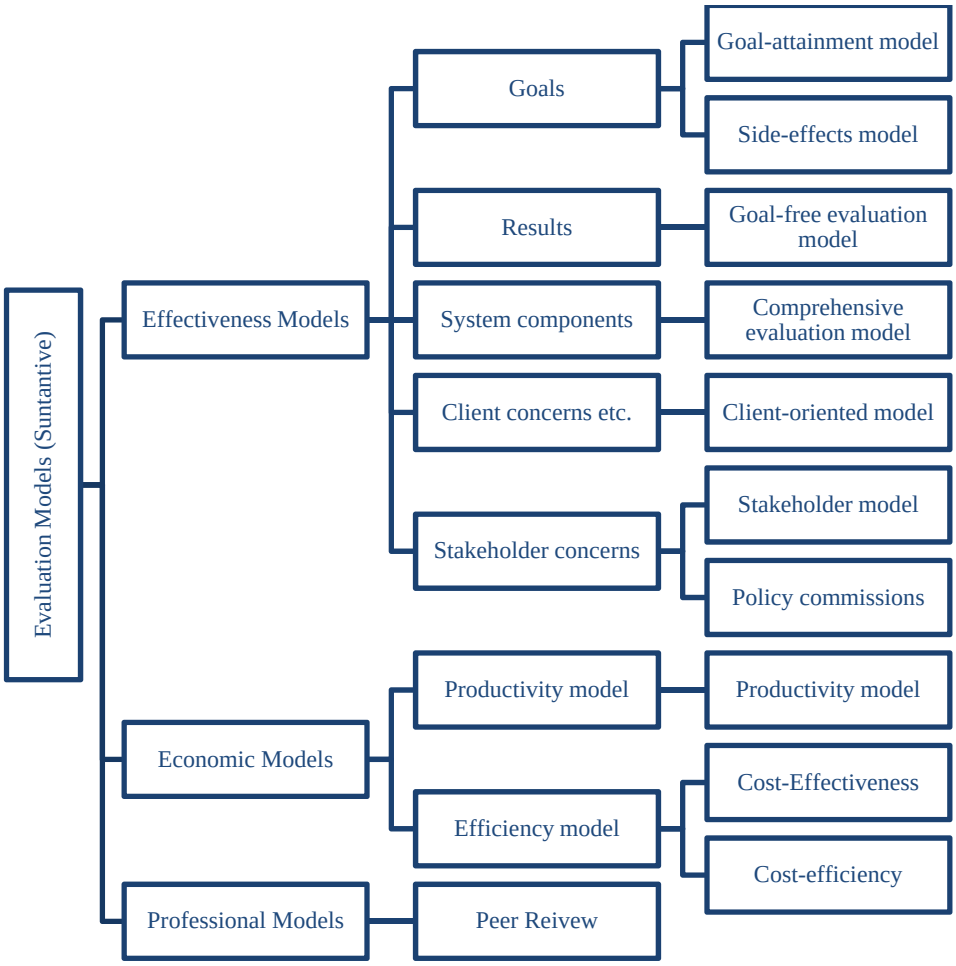

Figure 2.4 Evert Devung Evaluation Models

Source: Vedung, 1994: 36.

The effectiveness models constitute the largest and most varied group and consists of goal-attainment model, side-effect model, goal free evaluation, comprehensive evaluation model, client-orient model, stakeholder model and policy commissions. These models address only the results of alternative interventions. Economic models pay attention to cost which consists of productivity model and efficiency models (Vedung, 1994: 36). Lastly, the professional model is used by

experts in a particular field; thus, this model will be used only when the goal and technique is complex because it requires professional evaluators to evaluate the program (Nattha Vinijnaiyapak, 2011: 362). In other words, peer evaluation means friend evaluates friend, for instance a professor evaluates another professor and an engineer evaluates another engineer (Vedung, 1997: 37).

Effectiveness Models

Goal

1) Goal-attainment model includes goal-achievement measurements (are the results in accordance with the program goal?) and impact assessment (are the results produced by the program?). This is the classic model that verifies the linkages between program and attained results. The goal-attainment evaluation model can be found in Figure 2.5.

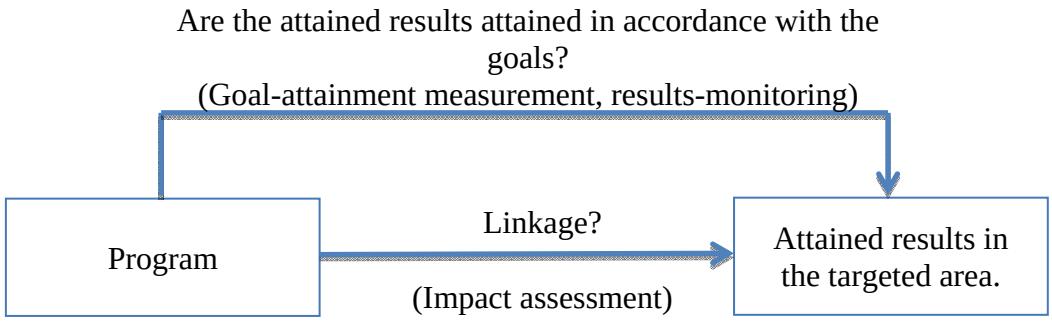

Figure 2.5 Goal-attainment Model

Source: Vedung, 1997: 39.

2) Side-effect model is the model used to assess unintended and unrecognized effects of the program. Therefore, the model would find out what the side effects are related to. The side-effect evaluation model can be found in Figure 2.6. Side-effects in the figure 2.6 can be divided into two categories which are anticipated side-effects (positive and negative) and unanticipated side-effects (positive and negative).

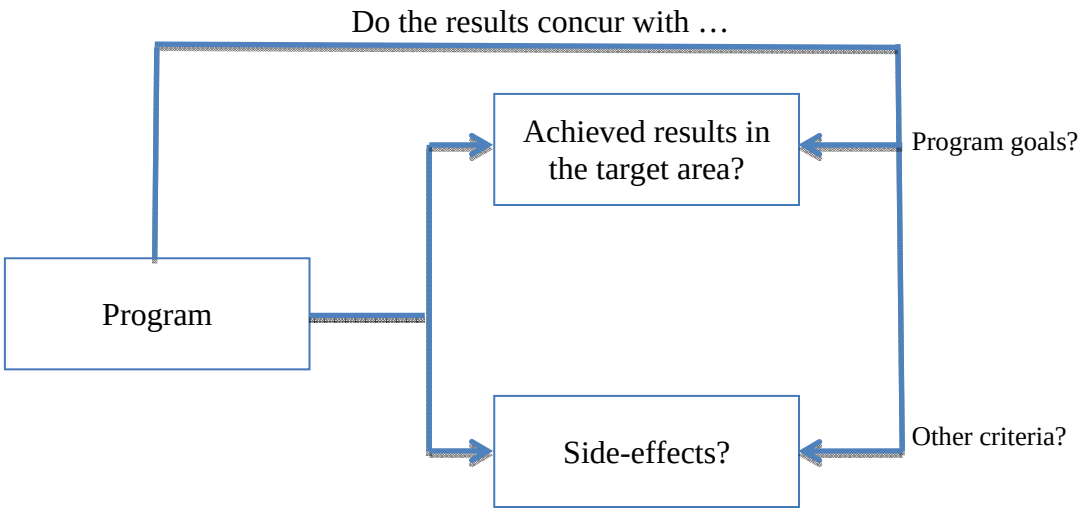

Figure 2.6 Side-effect Model

Source: Vedung, 1997: 50.

Result

1) Goal-free evaluation model is straight forward, just like its name describes. The evaluation should be goal free without involving premeditated intervention goals. The purpose is to have a broad view of intervention effects and find out the linkage between the program and its results. The goal-free evaluation model is shown in Figure 2.7.

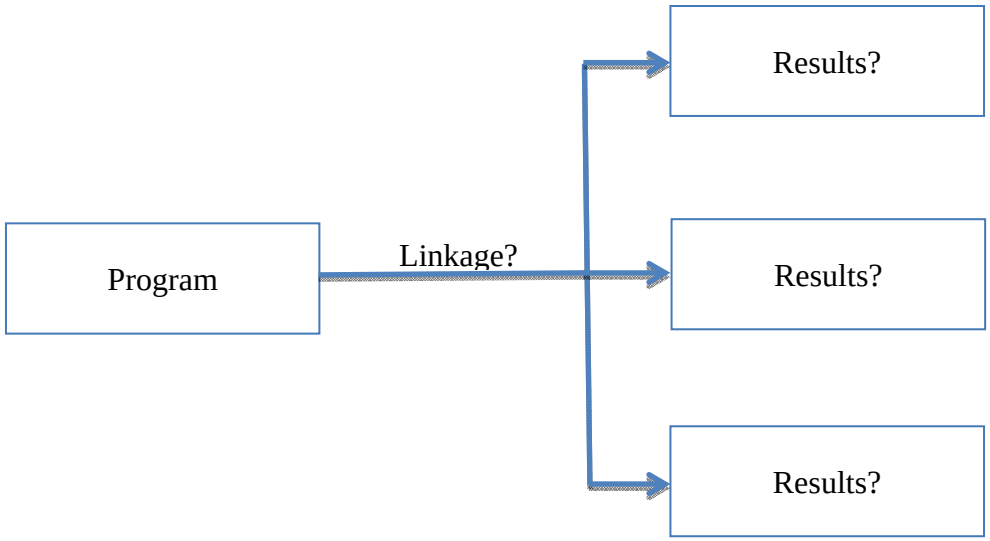

Figure 2.7 Goal-free Evaluation Model

Source: Vedung, 1997: 60.

System Components

1) Comprehensive evaluation model is similar to goal-attainment evaluation model, but the comprehensive evaluation does not value only the output and outcome. The whole components in the system will be valued, for example, implementation and feedback.

Client Concern, etc.

1) Client-oriented evaluation model is the evaluation in response to client concerns, desires, or expectations. The client-oriented evaluation model does not tell which program components should be evaluated. It allows for a wide variety of the assessment.

Stakeholder Concerns

1) Stakeholder model is the concerns and issues of the people who have an interest in or are affected by the program intervention. The stakeholder only are consulted and allowed to influence, design, value criteria, and other tenets of the evaluation.

2) Policy commission model is the model that stakeholders perform the evaluation and take responsibility for its results. The evaluation is carried out by independent evaluators.

Economic Models

Productivity Model

1) Productivity model is defined as the ratio of output to input or the relationship between output of products and services and input of resources (Wholey and Newcomer 1989 quoted in Vedung 1994: 83). The examples can be found in the following formulas:

$$\frac{Number\ of\ books\ borrowed}{Cost\ of\ finish\ marks} = Cost\ of\ producticity.$$

$$\frac{number\ of\ books\ borrowed}{number\ of\ hours\ worked} = Work\ productivity.$$

2) Efficiency Model can be measured in two ways, as cost-benefit or cost-effectiveness. The efficiency assessment provides a frame of reference for relating cost to program results. The example can be found in the following formulas:

$$Efficiency\ (cost - benefit) = \frac{value\ of\ program\ effects\ (in\ USD, THB)}{cost\ (in\ USD, THB)}$$

$$Efficiency\ (cost\ effectiveness) = \frac{program\ effect\ in\ phisical\ terms}{cost\ (in\ USD, THB)}$$

Professional Model

Peer review implies that members of a profession are entrusted to evaluate other member's performance with respect to the profession's own criteria of merit and quality standard of performance. For example, lawyers evaluate lawyers, professors evaluate professors and so on.

2.2.4 Higher Education Quality Assessment in ASEAN

The higher education quality assessment in ASEAN member countries have been found for four countries which are the Philippines, Brunei Darussalam, Indonesia, Malaysia.

1) The Philippines' quality assessment is conducted through accreditation agency, and there are three accreditation agencies in the Philippines. Accreditation in the Philippines is a non-governmental, peer-review process that assures the quality of education students receive. Educational institutions or programs volunteer to undergo this review periodically to determine if certain criteria are being met. 1. The Philippine Accrediting Association of Schools, Colleges and Universities (PAASCU) was the first accreditation agency which was established in 1957 (Philippine Accrediting Association of Schools, Colleges and Universities, n.d.). 2. The Philippine Association of Colleges and Universities Commission on Accreditation (PACUCOA) was found in 1973. It is a private accrediting agency which gives formal recognition to an educational institution by attesting that its academic program maintains excellent standards in its educational operations, in the context of its aims

and objectives (Philippine Association of Colleges and Universities Commission on Accreditation, n.d.). 3. Accrediting Agency of Chartered Colleges and Universities in the Philippines (AACCUP), Inc., it was found in 1987. AACCUP has responsibilities to develop a mechanism of and conduct the evaluation of programs and institutions (Accrediting Agency of Chartered Colleges and Universities in the Philippines, n.d.).

2) In Brunei Darussalam, the quality assessment agency is called Brunei Darussalam National Accreditation Council (BDNAC) (Ministry of Education, Brunei Darussalam, n.d.). Its aims and objective are:

(1) To assess and ascertain the value and status of any qualifications.

(2) To ensure the evaluation processes and assessment criteria are consistent in accordance with national priorities.

(3) To establish appropriate accreditation guidelines and to publish directories of qualifications and institutions accredited by the Government of His Majesty The Sultan and Yang Di-Pertuan Negara Brunei Darussalam.

3) In Indonesia, the quality assessment agency is named The Indonesian National Accreditation Agency for Higher Education (NAA-HE) or Badan Akreditasi Nasional Perguruan Tinggi (BAN-PT) in Bahasa Indonesian. NAA-HE is an independent organization responsible to the Ministry of National Education, and is comprised of two units which are Board (run the operational business) and the Secretariat (supporting unit). It has been accrediting the Indonesian undergraduate level study programs since 1996. In the year 2000, it started accrediting graduate and Diploma study programs, and by the year 2007, it carried out HEIs accreditation processes (Ahza, n.d.).

4) In Malaysia, the quality assessment agency is named the Malaysian Qualifications Agency (MQA). According to the Malaysian Qualifications Agency (n.d.), it was established under the Malaysian Qualifications Agency Act 2007, and the main role of the MQA is to be the guardian of the Malaysian Qualifications Framework (MQF) as a reference point for national qualifications, and to oversee quality assurance practices and accreditation of national higher education. MQA’s core activities are:

(1) To implement the Malaysian Qualifications Framework (MQF).

(2) To quality assure higher education programs and institutions.

(3) To perform function as a national information center-registry of accredited qualifications in the Malaysian Qualifications Register (MQR).

(4) To perform other functions such as Self-accrediting institutions, certification, rating, and academic performance audit.

2.2.5 Higher Education Quality Assessment in Thailand

Regarding higher education's quality, it is important to mention what will be covered. Quality is a value-laden term. It is difficult to define the quality of higher education. However, it has been suggested that the quality of higher education is a broad term covering academic standards, the quality of teaching, and the satisfaction of stakeholders (Green, 1994 quoted in Dawisa Sritanyarat, 2013: 11).

Higher education evaluation and quality assurance are supervised by government agencies, such as the ONESQA and the Office of the OHEC to ensure higher education quality in Thailand.

On November 3, 2000, the Office for National Standards and Quality Assessment (ONESQA) was established as mandated by the provision in Section 49, Chapter 6, of the National Education Act B.E. 2542 (1999).

According to the Office for National Education Standards and Quality Assessment (2006: 8) on the publication of Higher Education External Assessment Manual, the purposes of education are to strengthen Thais' physical, mental, wisdom, knowledge, and moral principles. Also, education will help students live in society with a good attitude and happiness. The policy concept adopted by ONESQA for moving the third external quality evaluation round forward is based on the following three guidelines: "Less Task, Creativeness and Amicability."

2.2.5.1 The Office for National Education Standard and Quality Assessment's Evaluation Process.

Section 48 of the National Education Act. B.E. 2542 (second amendment) B.E. 2545 (2002) states that;

> Parent organizations with jurisdiction over educational institutions and the institutions themselves shall establish a quality assurance system in the institutions. Internal quality assurance shall be regarded as part of educational administration which must be a continuous process. This requires preparation of annual reports to be submitted to parent organizations, agencies concerned and made available to the public for purposes of improving the educational quality and standards and providing the basis for external quality assurance.

While section 49 in the same Act states that;

> An Office for National Education Standards and Quality Assessment shall be established as a public organization, responsible for development of criteria and methods of external evaluation, conducting evaluation of educational achievements in order to assess the quality of institutions, bearing in mind the objectives and principles and guidelines for each level of education as stipulated in this Act.
>
> All educational institutions shall receive external quality evaluation at least once every five years since the last exercise and the results of the evaluation shall be submitted to the relevant agencies and made available to the general public.

These two section show that the internal assessment is a part of the educational management process which needs to be operated continuously by controlling factors related to quality. It also involves following up on and evaluating the operation which lead to regular quality improvements.

External assessment uses predetermined indicators in higher education institutes' quality assessment process. The operation includes institutional visits by certified individuals or agencies' evaluators. In order to assess the institutes, the evaluators must consider the higher education institute's philosophy, mission, and the characteristics of teaching and learning. The higher education institutes evaluated must provide an annual report, documents and information about various aspects

including information regarding the assessment indicators in response to external evaluators from the Office for National Education Standard and Quality Assessment (The Office for National Education Standard and Quality Assessment, 2012: 8). Figure 2.8 shows the process of internal and external higher education quality assessment.

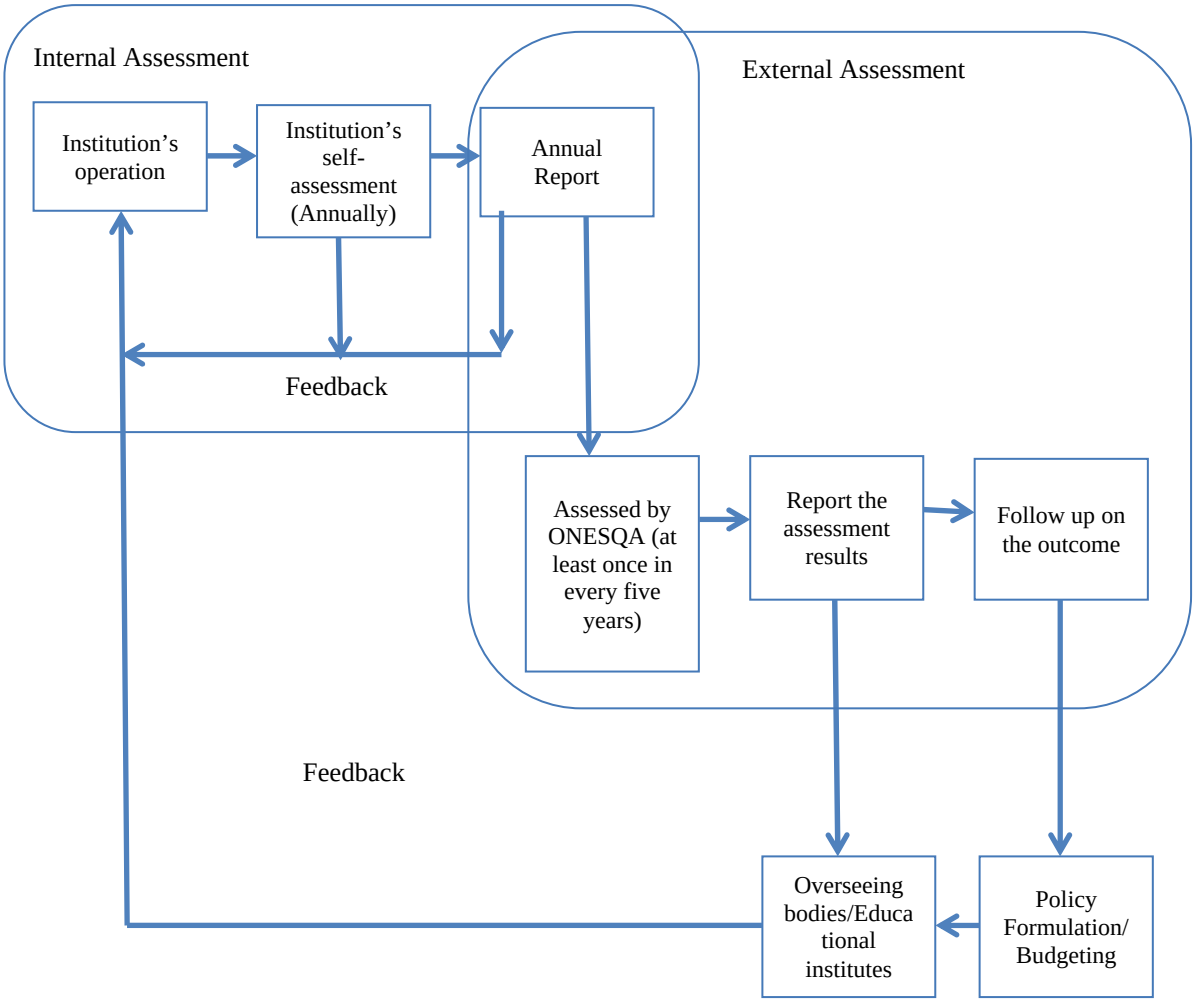

Figure 2.8 The Internal and External Educational Assessment Processes

Source: The Office for National Education Standards and Quality Assessment, 2012: 8.

2.2.5.2 The Office for National Education Standard and Quality Assessment's Evaluation Indicators.

According to the Higher Education External Assessment Manual (Third Round) B.E. 2554-2558 (2011-2515) (The Office for National Education Standard and Quality Assessment, 2012), the third round of the external higher education assessment has three predetermined categories indicators:

1) Basic indicators is a group of indicators which are used to assess activities within the institutes by stipulating indicators and assessment standards based on the premise they should and can be put into action by all institutions. Therefore, those indicators can measure outcome and effects and relate to internal quality assurance.

2) Identity indicators are the group of indicators which are used to assess productivity with regard to the institute's philosophy, determination/ vision, mission, and objective of the institution's establishment including its achievement. It also reflects each educational institute's identity. The indicators must be approved by the institute's council.

3) Promotional measure indicators are a group of indicators which are used to assess the results of the institute's operations. This group of indicators is developed by the institution in order to instruct, to prevent, and to resolve social problems according to governmental policy. This can be changed based on changing society.

Those assessment indicators are stipulated and are in line with the National Education Act B.E. 2542 (1999) second amendment B.E. 2545 (2002), and the Ministerial Regulations relating to systems, regulations, and quality assurance process B.E. 2553 (2010) article 38 which state that ONESQA conducts external assessment on each education institutes based on the national education standards for each level and covers the following issues: 1) the standard relating to the result of educational management in each education level and education type; 2) the standard relating to educational administration; 3) the standard relating to learner-based education system; and 4) the standard relating to internal quality assurance.

The table 2.4 shows the educational quality assessment indicators relating with the Ministerial Regulations. Those quality assessment indicators are being used to assess the educational quality for both institutional level and faculty level.

Table 2.4 The Educational Quality Assessment Indicators Relating with the Ministerial Regulations

Group of Indicators	Indicators	Ministerial Regulation's Standard
Basic indicators	**Group One Quality of graduates**	Result of educational management and the student-centered education system
	Bachelor Graduates Who Secure Jobs or are Self-Employed Within 1 Year	
	Quality of Graduates at Bachelor, Master, and PhD Levels in Accordance with the National Qualifications Framework	
	Percentage of Master Theses that are Published or Disseminated at the National or International Level	
	Percentage of Doctoral Dissertations that are Published or Disseminated at the National or International Level	
	Group Two Research and Innovative Work	
	Research or Innovative Work that is Published or Disseminated at National or International Level in Proportion to Number of Regular Faculty Members/Researchers	
	Practical Applications of Research or Innovative Work Utilized at National or International Level in Proportion to Number of Regular Faculty Members/Researchers	
	Academic Output that Receives Quality Certification at the National or International Level in Proportion to Number of Regular Faculty Members and Researchers	
	Group Three Academic Services to Society	
	Results of Introducing Knowledge and Experience from Providing Academic Services to Improve Learning, Teaching, and Research	
	Outcomes of Learning and Strengthening of Community or External Organizations	

Table 2.4 (Continued)

Group of Indicators	Indicators	Ministerial Regulation's Standard
	Group Four Preservation of Art and Culture	
	Promotion and Support for Arts and Culture	
	Development of Aesthetics in Dimensions of Arts and Culture	Result of educational management and the student-centered education system
	Group Five Institutional Administration and Development	
Basic indicators	Abide to roles and responsibility of the institute.	
	Abide to roles and responsibility of the executives of the institution.	
	Faculty Development	
	Group Six Development and Internal Quality Assurance	Internal quality assurance
	Internal Quality Assessment Results That Are Certified by Higher Bodies	
Distinctive Identity Indicators	Developmental Outcomes in Accordance with Institutional Identity. 1) Institutional Administrative Outcomes that Produce Distinctive Identity 2) Graduate Development Outcomes in Accordance with Distinctive Identity	
Advancement Measurement Indicators	Developmental Outcomes in Accordance with Emphases and Highlights that Reflect Institutional Identity.	The result of educational management and learner-based educational system
	Results of Pointing Out/Leading, Preventing, and Solving Various Social Problems 1) Results of Pointing Out/Leading, Preventing, and Solving Social Problems, Issue 1 2) Results of Pointing Out/Leading, Preventing, and Solving Social Problems, Issue 2	

Source: The Office for the National Education Standard and Quality Assessment, 2012: 11-12.

The assessment will be incorporated with the assessment indicators on table 2.4. The data will then be divided into two types. Quantitative indicators that use three years of performance before the assessment was conducted, for example, the quality assessment conducted in 2011 and data reported will be data from 2008, 2009, and 2010. If three years of data are not available, the most recent one year data will be used. Another data type is qualitative indicators which will include the most recent one year data for quality assessment (The Office for National Education Standard and Quality Assessment, 2012: 14).

The detailed information of each indicator and calculations of the formula can be found in the Appendix B at the end of this research.

2.3 Accounting Professional

2.3.1 Accounting Professional in ASEAN

According to the ASEAN Statistical Year Book 2012 (ASEAN Secretariat, 2013) which is produced by the ASEAN Secretariat annually, the total population in all ASEAN member states combines as of year 2011 is 604.8 million people, with a 1.3% growth rate. This means the estimate population in ASEAN would be 786.2 million people after ASEAN member countries officially integrate. This can be found in table 2.5. While the population of ASEAN citizens who are between the ages of 20-64 years old is 349.41 million people, which accounted for 57.78% of the total population.

Table 2.5 ASEAN Member Countries' Population (in thousand)

Country	Total Population	Total Population Age 20-64	Percentage of Population Age 20-64
ASEAN	604,803	349,408.0	57.78
Brunei Darussalam	423.0	263.3	62.24
Cambodia	14,521.0	7,608.0	52.39
Indonesia	237,671.0	140,561.0	59.14
Lao PDR	6,385.0	3,009.0	47.13
Malaysia	28,964.0	16,890.0	58.31
Myanmar	60,384.0	33,526.0	55.52
Philippines	95,834.0	50,147.0	52.33
Singapore	5,184.0	2,539.0	48.98
Thailand	67,597.0	43,320.0	64.09
Viet Nam	87,840.0	51,545.0	58.68

Source: ASEAN Secretariat, 2013: 2, 6.

In 2011, ASEAN's labour force was 304.13 million, while Thailand's labour force alone was 38.92 million which represented a share of 12.80% of ASEAN's total population. The biggest labour force in ASEAN could be found in Indonesia which accounted for 117.31 million, or 38.57% of ASEAN's total population, followed by Viet Nam with 51.39 million or a share of 16.90%, and the Philippines with 41.19 million or a share of 13.54%. More details can be found in table 2.6.

Table 2.6 ASEAN's labour force 2008-2012 (in thousands)

Country	2008	2009	2010	2011
Brunei Darussalam	188.8	194.8	198.8	205.8
Cambodia	6,854.0	7,480.0	7,702.0	7,907.0
Indonesia	111,477.4	113,740.0	116,527.5	117,370.5
Lao PDR	N/A	N/A	N/A	N/A
Malaysia	11,123.7	11,419.8	12,199.9	12,511.3
Myanmar	29,950.0	30,490.0	30,960.0	31,390.0
Philippines	37,062.6	38,197.0	39,289.0	41,189.0
Singapore	2,939.9	3,030.0	3,135.9	3,237.1
Thailand	37,700.4	38,426.8	38,643.5	38,921.5
Viet Nam	48,209.6	49,322.0	50,393.0	51,398.0

Source: ASEAN Secretariat, 2013: 25.

Lastly, the latest study about the labour market in ASEAN titled "the Labour and Social Trends in ASEAN 2008: Driving Competitiveness and Prosperity with Decent Work" by the International Labour Organization [ILO] found that the share of agriculture to total employment was 44.5% in 2007. This was also largely driven by the services sector, accounting for a share of 36.5%. In addition, it is estimated that by 2015, the services sector in ASEAN will be the largest sector in terms of employment, contributing a share of 41% up from 36.5 % in 2007 (International Labour Organization, 2008: 13).

Accounting Professional, as a part of the service sector in ASEAN's labour market (Federation of Accounting Professions, 2013: 16) plays an important role in Thailand and ASEAN.

Accounting professional is one of the free service areas that was signed into MRA since 25 August 2008. These arrangements will provide free movement of the accounting professional services across the ASEAN member countries. However, accountancy is an occupation under regulations and standards of each country. Therefore, it is important to set new accounting standards and regulations that can be used in all ASEAN member countries. From this perspective, ASEAN has set up an accounting organization in 1977, namely the ASEAN Federation of Accountants

(AFA) that is looking after ASEAN accounting professionals (ASEAN Federation of Accountants, n.d.). AFA aims to use the same accounting standards for all ASEAN member countries. They use accounting standards following the International Financial Reporting Standards (IFRS). Furthermore, some countries already use the international accounting standards (Malaysia, Thailand, the Philippines, Singapore, and Viet Nam), but other countries are still preparing for the IFRS (Indonesia, Brunei, Cambodia, Lao, and Myanmar). In Thailand, for example, the IFRS have been used for listed companies in the Stock Exchange of Thailand (SET) since 2011 (The International Financial Reporting Standards, n.d.). Yet, all national accountancy bodies in ASEAN member countries are members of AFA

1) Brunei Darussalam Institute of Certified Public Accountants (BICPA).

2) Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA), Cambodia.

3) Ikatan Akuntan Indonesia (IAI), Indonesia.

4) Lao Institute of Certified Public Accountants (LICPA), Lao PDR.

5) Malaysian Institute of Accountants (MIA), Malaysia.

6) Myanmar Accountancy Council (MAC), Union of Myanmar.

7) Philippines Institute of Certified Public Accountants (PICPA), the Philippines.

8) Institute of Singapore Chartered Accountants (ISCA), Singapore.

9) Federation of Accounting Professions (FAP) (Under the Royal Patronage of His Majesty the King), Thailand.

10) Vietnamese Association of Accountants and Auditors (VAA), Viet Nam.

However, there are two perspectives of Thai accounting professionals in ASEAN that can be regarded as being an advantage and a disadvantage. The advantage of Thai accounting professional in ASEAN after 2015 is that they will have more opportunities because of a bigger service market and more freedom under ASEAN. They will be supported in terms of human resources, skills, and competition by other ASEAN member countries. Thai professionals can also move and work in other ASEAN member countries if they meet the requirements.

According to Adecco, who is the leader in the global human resource consultant, its report titled “Thailand Salary Guide 2013” reported an update and accurate overview of salary for key positions in Thailand. The results of the survey come from its experience of working with its clients. The results of Thailand’s salary guide during 2012-2013 are shown in table 2.7.

Table 2.7 Thailand Accountancy Professional Salary Guide 2012-2013 (in Thai Baht)

Job Position	Job Description	Experience 0-5 Years		Experience >5 Years	
		Min	Max	Min	Max
Accounting & Finance Supervisor (CPA)	Handle all management reporting and involved with analysis tasks. Oversee all operations for finance / accounts, month-end closing, financial statement reports.	20,000	60,000	40,000	100,000
Accounting Analyst	Performs duties related to fixed-asset accounting, bank reconciliation, cost allocation, account closing, financial accounting and balance sheet accounts reconciliation. Review and monitor accounting controls to ensure accurate and timely financial records.	20,000	40,000	40,000	80,000
Accounting Assistant	Handle general accounting functions including accounts payable, accounts receivable, and general ledger. Responsible in balancing and reconciliations. Specialise in one area of the accounting function and understanding of bookkeeping procedures.	12,000	40,000	20,000	60,000
Accounting Director	Supervises all month-end and year-end accounting procedures, oversees the general acc. function. Ensures that the acc. dept. is staffed with qualified of meeting the obj and resps. Ensures that company Accounting & financial reports are prepared in compliance with policies and directives of company.	N/A	N/A	70,0000	200,000
Accounting Executive / Officer	Cash receipts, expenditures, investments, purchasing, inventory, assets, payroll. Record all transactions. Prepare and submit VAT reports. Assist for assets and inventory control and handle general accounting functions.	10,000	40,000	30,000	70,000
Accounting Manager	Ensure accuracy of accounting standards, all management reports, internal and external reporting. Control and monitor daily transactions. Responsible for all accounting and tax matters.	N/A	N/A	40,000	150,000

Table 2.7 (Continued)

Job Position	Job Description	Experience 0-5 Years		Experience >5 Years	
		Min	**Max**	**Min**	**Max**
Accounts Payable	Perform any combination of routine calculating, posting business transactions, processing invoices, and verifying financial data for use in maintaining accounts payable records. Obtains accurate information and/or data regarding invoice payments.	10,000	35,000	35,000	60,000
Accounts Receivable	Prepare invoices, receipts and tax invoices, follow up customer payment and prepare VAT reports.	11,000	35,000	35,000	60,000
Assistant Accounting Manager	Manage and control the accounts function and monitor team performance.	N/A	N/A	35,000	80,000

Source: Adecco Thailand Co., Ltd., 2013.

In addition, the following table 2.8 is the salary guide for accounting professionals in Singapore and Malaysia.

Table 2.8 Singapore and Malaysia Accountancy Professional Salary Guide 2012-2013 (in Thai Baht)

Job Position	Job Description	Singapore*		Malaysia**	
		Min	**Max**	**Min**	**Max**
Accountant	Full set of accounts and consolidation of reports (management, financial reports). Supervisory experience is often required.	91,000	130,000	77,000	99,000
Accounts Executive	Responsible for full set of accounts (either AP, AR, GL). Prepares financial reports.	59,800	91,000	2500	44,000
Accounts Assistant	Performs transactional accounting function and general administrative duties.	39,000	59,800	22,000	28,600
Payroll Assistant	Prepares salary calculations, data entry, submission of statutory contributions.	41,600	52,000	22,000	28,600

Table 2.8 (Continued)

Job Position	Job Description	Singapore*		Malaysia**	
		Min	Max	Min	Max
Internal Auditor	Reports to the Financial Controller/Finance Director/Audit Manager. Performs internal audit/ensure compliance and processes are in order. Prepares audit reports.	143,000	195,000	77,000	99,000
Credit Control Manager	Reports to the Finance Director. Performs credit checks, prepares credit reports and may supervise a team of Accounts Assistants.	91,000	143,000	66,000	88,000
Financial Analyst	Responsible for analysing financial data and making strategic business recommendations.	104,000	156,000	66,000	88,000
Pricing Analyst	Performs pricing activities and implements pricing policies. Compiles data for business analysis use. Proficient in advanced Excel (Macro).	72,800	130,000	38,500	60,500

Source: Adecco Singapore, 2012. Adecco Malaysia, 2012.

Note: *at 26 THB per 1 SGD, **at 11 THB per 1 MYR.

In Thailand, the Accounting Profession Act. B.E. 2547 (2004), Chapter 6, Section 44 indicated that those who wish to practice as a bookkeeper (accounting professional) must be a member of the Federation of Accounting Professions or upon registration with the Federation of Accounting Professions. Moreover, section 45 has determined the eligible qualification of those bookkeepers who wish to register at the Federation of Accounting Professions:

1) Having a domicile or a place of residence in the Kingdom;

2) Having such sufficient knowledge of the Thai language as to be able to conduct the bookkeeping in Thai;

3) Not having been sentenced to imprisonment by a final judgment on account of the commission of the specific offences or the offences under laws specified in section 39 (3), unless the period of not less than three years has elapsed since the sentence or the release from the penalty;

4) Possessing the educational qualifications prescribed by the Regulation of the Federation of Accounting Professions; and

5) Not being under any other prohibitions prescribed in the Regulation of the Federation of Accounting Professions (Accounting Profession Act, 2004: 12-13)

Lastly, there are 51,448 bookkeepers who registered themselves with the Federation of Accounting Professions in Thailand at the end of 2012 which consisted of 9,775 males and 41,673 females (Federation of Accounting Professions, 2012b: 88).

2.3.2 Accounting Professional Skills

The research titled "Readiness of Accounting Students in the ASEAN Economic Community: An Empirical Study from Thailand" by Dr. Muttanachai Suttipun from the Faculty of Management Sciences, Prince of Songkla University, aimed to investigate factors influencing Thai accounting education development and the readiness of Thai accounting students for the forthcoming ASEAN Economic Community (AEC). The study also tested for a possible correlation between factors influencing accounting education and the readiness of Thai accounting students (Muttanachai Suttipun, 2012).

The research found that the following are the important skills that are necessary for accounting students to compete with other accounting professionals in the ASEAN labour market. The following are skills necessary for accountants in order of importance.

1) English skills.
2) Moral and ethical issues of accountants.
3) Knowledge of international accounting standards (IFR).
4) Knowledge about accounting occupation.
5) Teamwork.
6) Basic computer skills.
7) Technology about accounting i.e. accounting software.
8) Change in management (ability).
9) Competition between accountants in AEC.
10) Knowledge about AEC.
11) Political issues around AEC member countries.
12) Knowledge about culture of AEC member countries.

13) Other language skills (neighboring countries).

Unfortunately, Thai students are able to achieve only four from thirteen criteria which are other AEC language skills, change in management, competition between accountants in AEC, and moral and ethical issues of accountants, while others need to be developed.

In Canada, the desirable skills for accounting professional are mentioned on the “Chartered Professional Accountants of Canada” where the accounting professional skills are defined as:

1) Ethical Behavior and Professionalism, it is the commitment of accounting professional to maintain confidentiality of client, employers, and the public through an overriding commitment to integrity in all professional tasks. The accounting professional is expected at all time to abide by the highest standard of integrity.

2) Personal Attributes, the accounting professional is expected to develop a number of personal qualities that shape the way they conduct themselves as professional.

3) Professional Skill, the accounting professional is also expected to develop wide range of professional skills such as analyzes information or ideas, develops an understanding of the operating environment, integrates ideas and information from various sources, and etc.

4) Governance, Strategy and Risk Management, the competencies related to the development and evaluation of an entry’s ability to make decision and minimize its organizational performance. Including its governance, strategies, policies and resources.

5) Performance Measurement and Reporting, it is the competencies related to the presentation of an entry’s financial and non-financial information to external and internal user to meet their reporting needs.

6) Assurance, it is the competencies related to enhancing the reliability of information, including the validation, testing, and the provision of broadly defined assurance service, including statutory and regulatory audit/assurance requirement, documentation, and evaluation controls.

7) Finance, it is the competencies related to the financial management of assets and liabilities, treasury, and assessment of an entity's value.

8) Management Decision-Making, it is the competencies related to the identification of information needs, and to the development and use of decision-making tools on achieving the entry's strategies.

9) Taxation, it is the competencies related to taxation planning, compliance, and reporting for various entities (Chartered Professional Accountants of Canada, 2013: 5-7).

The American Institute of CPAs (2013) published the article titled "Core Competency Framework & Educational Competency Assessment" on their website on August 1, 2013, specified that the accounting students are desired to have the following skills and competencies:

1) Functional Competencies such as;

(1) Decision Modeling, Individuals preparing to enter the accounting profession must be able to use strategic and critical approaches to decision-making

(2) Risk Analysis, it is the understanding of business risk (that is, the risk that an entity—either a client or the prospective accounting professional's employer—will fail to achieve its objectives) affects how business strategy is created and implemented.

(3) Measurement, it is the performance measurement such as economic value and effectiveness of internal control.

(4) Reporting, it is the communication of scope of work and findings or recommendation to stakeholders.

(5) Research, the individual preparing to enter the accounting profession needs to have strong research skills to access relevant guidance or other information, understand it, and apply it.

(6) Leverage Technology to Develop and Enhance Functional Competencies, individuals entering the accounting profession must acquire the necessary skills to use technology tools effectively and efficiently.

2) Personal Competencies.

(1) Professional Demeanor, individuals entering the accounting profession should behave in a manner that is consistent with the character and standards of the discipline of accounting, as well as the norms of the environment in which they interact.

(2) Problem Solving and Decision Making, Accounting professionals are often asked to discern the true nature of a situation and then determine the principles and techniques needed to solve problems or make judgments. Thus, Thus, individuals entering the accounting profession should display effective problem solving and decision-making skills.

(3) Interaction, accounting professionals must be able to work with others to accomplish objectives.

(4) Leadership, Individuals entering the accounting profession should be able to effectively lead in appropriate circumstances. This involves acquiring the skills needs to influence, inspire, and motivate individuals and groups to achieve results.

(5) Communication, Individuals entering the accounting profession should have the skills necessary to give and exchange information within a meaningful context and with appropriate delivery. They should have the ability to listen, deliver powerful presentations and produce examples of effective business writing.

(6) Project Management, Individuals entering the accounting profession should demonstrate the ability to effectively control the course of a multi-dimensional, multi-step undertaking. This includes managing project assets, including human, financial, property, and technical resources.

(7) Leverage Technology to Develop and Enhance Personal Competencies, As technology advances, the accounting professional must acquire new skills and determine how new technologies should be best incorporated into their practices. This commitment to continual technological learning will enhance the development and application of other personal competencies.

3) Broad Business Perspective Competencies.

(1) Strategic/Critical Thinking, Individual should be able to think with broad picture which is necessary component for success.

(2) Industry/Sector Perspective, individuals entering the accounting profession should be able to identify (through research and analysis) the economics accounting and broad business financial risks and opportunities of the industry and economic sector in which a given organization operates.

(3) International/Global Perspective, individuals entering the accounting profession should be able to identify and communicate the variety of threats and opportunities of doing business in a borderless world.

(4) Resource Management, the ability to appreciate the importance of all resources (human, financial, physical, environmental, etc.) is critical for success.

(5) Legal/Regulatory Perspective, individuals preparing to enter the accounting profession need to be capable of describing the legal and regulatory environment and analyzing the impact of changes in relevant requirements, constraints, and competitive practices.

(6) Marketing/Client Focus, individuals who are marketing- and client- focused are better able to anticipate and meet the changing needs of clients, employers, customers, and markets.

(7) Leverage Technology to Develop and Enhance a Broad Business Perspective, providing the greatest value, today's accounting professional must understand and appreciate the effects of technology on the broader business environment.

I, as researcher for this study would like to summarize the important skills of accounting professionals into three groups: 1) Ethics and Morals, 2) Intellectual and Knowledge Skills, and 3) Broad Business Skills.

1) Ethics and Morals-accounting professionals should maintain confidentiality of information that they have seen or obtained. They must carry out their work as per the requirements of their occupation regardless of whose information they are working on. Also, at all times, they must abide by the highest standards of integrity.

2) Intellectual Skills and Knowledge.

(1) Professionalism-individuals who want to enter the accounting profession should behave themselves by complying with accounting standards and

regulations in the place where they work; for example, accounting professionals in Thailand should comply with FAP's standards, accounting professionals in ASEAN should comply with AFA's standards, and accounting professionals in an international organization should comply themselves with IFRs' standards.

(2) Self-development-individuals who are in the accounting profession are expected to develop a wide range of professional skills, intellectual skills, and knowledge at all times to improve their performance such as updating themselves on new accounting rules and regulations in the environment where they are conducting the profession. Also, they should stay abreast of the latest technologies related to the accounting profession in order to enhance their performance and accuracy.

(3) Analytical skills and decision making-accounting professionals should be able to analyze the root cause of their problems and the environment in which they work, and then identify the information needed in order to judge which tools would be used to prevent or solve those problems.

(4) Reporting and Communication Skills-accounting professionals should be able to compose relevant information under the scope of their work into reports and communicate these findings to users and stakeholders in order to meet their needs.

(5) Leadership and Teamwork-individuals in the accounting profession should be able to influence, inspire, and motivate groups and others to achieve the goals and objectives of the organization; thus, they should be able to work with groups or others as a team.

3) Broad Business Skills

(1) Regional and Global Perspective-accounting professionals should be able to understand threats and opportunities of doing business at the regional and global levels, such as opportunities and threats of doing business after the formal integration of AEC and or other economic areas where they carry out their work. Moreover, individuals in the accounting profession should be able to communicate well in an international language such as English which is widely used in global business nowadays.

(2) Industry Perspective-accounting professionals should be able to identify the economic accounting and broad business financial risks and opportunities

of the industry they are in, and prevent the possibility of problems which could affect the business.

(3) Legal and Regulatory Perspective - accounting professionals should be able to describe the legal and regulatory environments in the areas they work as part of their occupation and comply with those relevant requirements.

(4) Strategic and Critical Thinking - accounting professionals should be able to think using a broad picture instead of focusing on their responsibilities. This will help them to achieve results as a whole organization, and not only as an individual unit.

The diagram of important accounting professional skills is shown in figure 2.9.

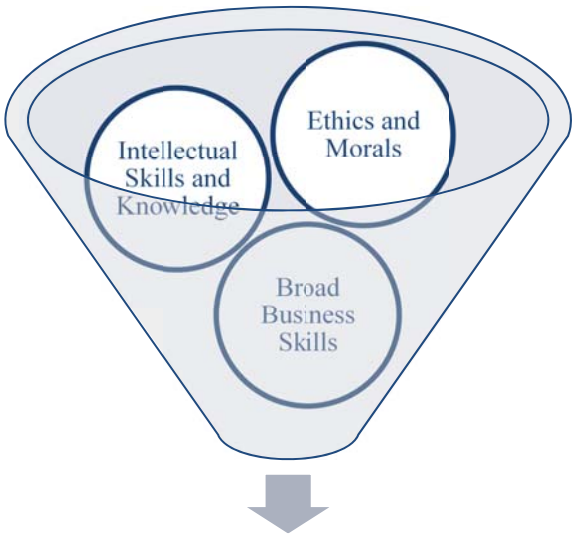

Figure 2.9 Importance Components of Accounting Professional

In summary, these are the key skills that all accounting professionals must have in order to perform their work in a professional manner. Thus, they can be winners in the ASEAN labour market and even in the global labour market.

However, if we compare these necessary skills for accounting professionals with Thailand's educational outcome standards according to the Ministry of Education's Announcement on the Standards of Bachelor's Degree Graduates Qualification for Accountancy Program B.E. 2553 (2010), and more specifically topic

2.1.5 Accounting Higher Education in Thailand, we will find that the Ministry of Education Announcement focuses more on ethics, knowledge and intellectual skills. Even though the announcement includes the topic of analytical skills, but the topic context is only related to communication skills in the above conclusion.

What Thailand's accountancy program educational standards are missing are broad business skills and self-development skills which are very important in the current business situation where things are changing rapidly every day, especially updated rules and regulation that have legal effects and may lead to misconduct if they are not followed. Those who can follow trends and learn to adapt more quickly and accurately will be able to achieve better results.

CHAPTER 3

RESEARCH METHODOLOGY

This chapter will present the research process and methods used in this study. This research is about evaluating those higher education assessment indicators which are used to assess higher education institutes in Thailand by the Office for National Education Standard and Quality Assessment (ONESQA). In conducting the third round of the institutions' quality assessment, the Higher Education External Assessment Manual (Third Round 2011-2015) will be used.

The chapter will comprise of research paradigm, the important informants, data collection, conceptual framework, research area, data verification, and data analysis.

3.1 Research Paradigm

The aims of this research are to evaluate the indicators used to evaluate Thailand's higher education institutions' quality, especially the institution's quality and how these institutions help Thai students compete with others in the labour market. The ASEAN labour market will be examined in particular with a specific focus on the Accounting Professionals in Thailand.

The research will rely on interviews with a number of stakeholder informants. They will be interviewed using open-end questions and probed in order to yield in-depth details about their experiences, perceptions, organizational or community processes, feelings, and knowledge to get sufficient context which will be used in the data interpretation phase. Also, this research will utilize existing official publications from the Royal Thai Government's various offices and agencies, such as the Ministry of Education, the Office of Higher Education Commission, the Office for National Education Standard and Quality Assessment (Public organization), etc.

For these reasons, this research will employ qualitative research techniques and approaches because this research seeks to make visible and unpick the mechanisms which link the evaluation indicators used by ONESQA and what is practiced in reality. This will be achieved by looking at the explanations provided by those involved informants (Barbour, 2008: 11). The researcher will identify possible informants and interview them in order to find out what they think about the educational quality in the institutions. I will also examine evaluation indicators and compare them with the factual data instead of looking for statistical numbers such as correlation, frequency, or other means of quantifications (Strauss and Corbin, 1998 quoted in Ritchie and Lewis, 2003: 3) By employing the qualitative research method, it is possible to study how people think and understand this topic through their answers to my questions (Barbour, 2008: 12).

3.2 Important Informants

According to the current educational system in Thailand as outlined in Chapter 2, the higher education institutions in Thailand are comprised of three types of higher education instructions: public higher education institutions, private higher education institutions, and community colleges. Therefore, the Faculties of Accountancy and/or related studies in Bangkok and its vicinity which included Nonthaburi, Prathumthani, Samutprakarn, Samutsakorn, and Nakornpathom (National and Regional Planning Bureau, n.d.) are the interested group of this research. Hence, the following informants will be approached for interviews through purposive sampling. The list of higher education institutes with the Faculties of Accountancy and/or related studies in Bangkok and its vicinity can be found in the table 3.1.

Table 3.1 List of Higher Educational Institutes where a Faculty of Accountancy and/or Related Studies are Offered in Bangkok and its Vicinity

Higher Educational Institution Type	Higher Educational Institution Name	Name of Faculty where accounting is taught as a major	Degree Awarded
Limited Admission Universities and Institutions	1. Bansomdej Chaopraya Rajabhat University (BSRU)	Faculty of Management Science	Bachelor of Accountancy
	2. Kasetsart University (KU)	Faculty of Business Administration	Bachelor of Accountancy
	3. Chandrakasem Rajabhat University (CRU)	Faculty of Business Administration	Bachelor of Accountancy
	4. Dhonburi Rajabhat University (DRU)	Faculty of Management Science	Bachelor of Accountancy
	5. Nakhon Pathom Rajabhat University (NPRU)	Faculty of Management Science	Bachelor of Accounting
	6. Phranakhon Rajabhat University (PNRU)	Faculty of Management Science	Bachelor of Accountancy
	7. Rajamangala University of Technology Phra Nakhon (RMUTP)	Faculty of Business Administration	Bachelor of Accountancy
	8. Rajamangala University of Technology Krungthep (RMUTK)	Faculty of Business Administration	Bachelor of Business Administration in Accounting

Table 3.1 (Continued)

Higher Educational Institution Type	Higher Educational Institution Name	Name of Faculty where accounting is taught as a major	Degree Awarded
	9. Rajamangala University of Technology Rattanakosin (RMUTR)	Faculty of Business Administration	Bachelor of Accountancy
	10. Rajamangala University of Technology Thanyaburi (RMUTT)	Faculty of Business Administration	Bachelor of Accountancy
	11. Srinakharinwirot University (SWU)	Faculty of Social Science	Bachelor of Accountancy
Limited Admission Universities and Institutions	12. Suan Dusit Rajabhat University (SDU)	Faculty of Management Science	Bachelor of Accountancy
	13. Suan Sunandha Rajabhat University (SSRU)	Faculty of Management Science	Bachelor of Accountancy
	14. Valaya Alongkorn Rajabhat University (VRU)	Faculty of Management Science	Bachelor of Accountancy
	15. Thammasat University (TU)	Faculty of Commerce and Accountancy	Bachelor of Accountancy
	1. Ramkhamhaeng University (RU)	Faculty of Business Administration	Bachelor of Accountancy
Open Admission Universities	2. Sukhothai Thammathirat Open University (STOU)	Faculty of Management Science	Bachelor of Accountancy

Table 3.1 (Continued)

Higher Educational Institution Type	Higher Educational Institution Name	Name of Faculty where accounting is taught as a major	Degree Awarded
Autonomous Universities	1. Chulalongkorn University (CU)	Faculty of Commerce and Accountancy	Bachelor of Accountancy
	2. King Mongkut's University of Technology North Bangkok (KMUTNB)	Faculty of Business Administration	Bachelor of Business Administration (Accounting)
Private Higher Education Institutions	1. Christian University of Thailand (CTU)	College of Accountancy, Business, and Multimedia	Bachelor of Accountancy
	2. Assumption University (AU)	School of Management	Bachelor of Business Administration in Accounting
	3. Bangkok Suvarnabhumi College (BSC)	Faculty of Business Administration	Bachelor of Accountancy
	4. Dhurakij Pundit University (DPU)	Accounting School	Bachelor of Accountancy
	5. Bangkok University (BU)	School of Accounting	Bachelor of Accountancy
	6. Eastern Asia University (EAU)	Faculty of Business Administration	Bachelor of Accountancy
	7. Huachiew Chalermprakiet University (HCU)	Faculty of Business Administration	Bachelor of Accountancy
	8. Mahanakorn University of Technology (MUT)	Faculty of Business Administration	Bachelor of Accountancy

Table 3.1 (Continued)

Higher Educational Institution Type	Higher Educational Institution Name	Name of Faculty where accounting is taught as a major	Degree Awarded
Private Higher Education Institutions	9. Kasem Bundit University (KBU)	Faculty of Business Administration	Bachelor of Accountancy
	10.North Bangkok College (NBC)	Faculty of Business Administration	Bachelor of Accountancy
	11.Krirk University (KRU)	Faculty of Business Administration	Bachelor of Accountancy
	12.Ratchaphruek College (RC)	Faculty of Accountancy	Bachelor of Accountancy
	13.Pathumthani University (PTU)	Faculty of Business Administration	Bachelor of Business Administration in Accounting
	14.Rattana Bundit University (RBU)	Faculty of Business Administration	Bachelor of Accountancy
	15.Saint John's University (SJU)	Faculty of Business Administration	Bachelor of Accounting
	16.Rajapark Institute (RPI)	Faculty of Business Administration	Bachelor of Accountancy
	17.Rangsit University (RSU)	Faculty of Accountancy	Bachelor of Accountancy
	18.Siam Technology College	Faculty of Accountancy	Bachelor of Accountancy

Table 3.1 (Continued)

Higher Educational Institution Type	Higher Educational Institution Name	Name of Faculty where accounting is taught as a major	Degree Awarded
Private Higher Education Institutions	19.Siam University (SU)	Faculty of Business Administration	Bachelor of Accountancy
	20.Thai-Nichi Institute of Technology (TNI)	Faculty of Business Administration	Bachelor of Accountancy
	21.South-East Asia University (SAU)	Faculty of Business Administration	Bachelor of Accountancy
	22.Thonburi University (TRU)	Faculty of Accountancy	Bachelor of Accountancy
	23.Southeast Bangkok College (SBC)	Faculty of Business Administration	Bachelor of Accountancy
	24.Thongsook College (TSC)	Faculty of Business Administration	Bachelor of Accountancy
	25.Sripatum University (SPU)	School of Accountancy	Bachelor of Accountancy
	26.University of the Thai Chamber of Commerce (UTCC)	School of Accountancy	Bachelor of Accountancy
Community Colleges	There is no Accountancy Program available in the Bangkok and its vicinity.		

Also, snowball sampling will be used because the informant's population for this research is relatively small. This method will be useful if the researcher asks informants who have already been interviewed to identify other people who they know who fit the selection criteria (Ritchie and Lewis, 2003: 95). Moreover, this snowball sampling method is also an approach for locating information-rich key informants (Patton, 2002: 237). The process begins by asking well-situated people the following questions: Who knows a lot about higher education assessment, especially in the Faculty of Accounting and related faculties? Whom should I talk to?

The sampling size will be 16 people. Fourteen people will be selected by using table random numbers in the Appendix C with predetermined rules of direction. Purposive sampling method will then be applied to approach possible people to request interviews. If the informants refuse the interview, the researcher would come back and select the sample from the table random numbers again. Two other informants will consist of members of the Federation of Accounting Professions.

The primary list of informants after the sampling selected from the random table numbers are shown in tables 3.2 and 3.3.

Table 3.2 Number of Population and Sampling

Higher Educational Institution Type	Number of Population	Number of Samplings	Number of Informants
Limited Admission*	15	4**	4
Open Admission*	2	1	1
Autonomous University*	1	1	1
Private Higher Education Institutions	26	8**	8
Community College***	0	0	0
The Federation of Accounting Professions.	N/A	2	2

Note: * the Public Higher Education Institutions. ** 30% of populations. *** There are no Accountancy Programs Available.

Table 3.3 Details of Sampling Informants

Higher Educational Institution Type	Higher Educational Institution Name	Informant's Position
Limited Admission	Dhonburi Rajabhat University (DRU)	Director of the Educational Quality Assurance Office.
	Rajamangala University of Technology Thanyaburi (RMUTT)	Director of the Educational Quality Assurance Office.
	Suan Dusit Rajabhat University (SDU)	Director of the Educational Quality Assurance Office.
Limited Admission	Valaya Alongkorn Rajabhat University (VRU)	Director of the Educational Quality Assurance Office.
Open Admission	Ramkhamhaeng University (RU)	Director of the Educational Quality Assurance Office.
Autonomous University	King Mongkut's University of Technology North Bangkok (KMUTNB)	Director of the Educational Quality Assurance Center.
	Dhurakij Pundit University (DPU)	Associate Dean for Academic Affairs.
	Huachiew Chalermprakiet University (HCU)	Associate Dean for Academic Affairs.
	Kasem Bundit University (KBU)	Head of Accountancy Program.
	North Bangkok College (NBC)	Director of Quality Assurance & Planning Office.
	Ratchaphruek College (RC)	Director of Quality Assurance Office.
	Rangsit University (RSU)	Director of Quality Assurance Office.
	Siam Technology College	Director of Quality Assurance Office.
	South-East Asia University (SAU)	Head of Accountancy Program.

3.3 Data Collection

The researcher will use the following methods for the data collection in this research.

3.3.1 Interviews

As mentioned earlier, the interview will conduct interviews with the research subjects who are listed in topic 3.2. The interviewing techniques are in-depth interviews with open-ended questions with the aim of exploring each informant's experiences, opinions, feelings, knowledge, and perceptions until the data gained is sufficient for data interpretation.

The following are the interview guide which will be used for the interview with those selected informants both from higher education institutions and Federation of Accounting Professional.

3.3.1.1 Introduction

1) Introduce the research, its aim and the researcher.

2) Brief discussion of ethical issue, i.e., assurance of confidentiality, anonymity, and permission to tape-record interviews.

3.3.1.2 Higher Education Quality regarding to section 5 of Ministry of Education Announcement's annex.

1) What do you think are key skills that should be embedded to graduates after finish a Bachelor of Accountancy?

2) Go in-depth in to the details of Educational Outcome Standards (5 Standards).

(1) How does the Accountancy program define and embed these standards in graduates and how to measure?

a) Values and Ethics.

b) Knowledge.

c) Intellectual Skills.

d) Interpersonal Skills and Responsibility.

e) Analytical Skills.

(2) Which of the following standards do you think it is not important? And Why?

a) Values and Ethics.

b) Knowledge.

c) Intellectual Skills.

d) Interpersonal Skills and Responsibility.

e) Analytical Skills.

3) If you were a person who responsible for curriculum design, what would be the importance skills to be taught and embedded to students?

3.3.1.3 ONESQA's Higher Education Assessment Indicators (18 Indicators).

1) Prepare a piece of paper contain 18 indicators, and show to informants.

2) Asking the informant's opinion regarding higher education assessment indicators.

(1) How important are these indicators, in their opinion?

(2) Under what circumstances would these indicators be important?

(3) How important are the indicators at the local/regional levels? Do you think the current higher education quality comes from these quality assessment indicators?

(4) What is the relationship of these indicators with graduates' quality after they finish their studies?

3) Are these 18 indicators able to ensure Thailand higher education quality specifically the Accountancy program quality?

4) What are the top three indicators that have the most and the least effect or create problems to the accountancy program graduates? What is the reason? (Show the ONESQA quality assessment indicators to the informants).

5) If you were a person who designs higher education quality assessment indicators, what others indicators would you introduce and recommend in order to ensure the quality of Bachelor of Accountancy Programs?

3.3.1.4 Further development relating to the quality of Thailand higher education.

1) According to the questions under 2, would there be any other skills rather than 5 standards that you think Accountancy program graduates needed to compete with other Accountancy program graduates from other ASEAN countries? And why is that?

2) Prepare a piece of paper contain details of 3 components of Accountancy Professional Skills (Figure 2.9), and show to informants.

3) Asking for informant's opinion relating to 3 components of Accountancy Professional Skills if these components are able to carry out graduates' competitiveness in ASEAN labour market.

To ensure that the researcher obtains cooperation from selected informants, I need to request official letters from the Graduate School of Public Administration, the National Institute of Development Administration in order to send out to potential informants.

3.3.2 Documentary Analysis.

Documentary analysis includes primary data which will come from official documents from the Royal Thai Government (The Ministry of Education, The Office of Higher Education Commission, the Office for National Education Standard and Quality Assessment); the professional group, specifically, the Federation of Accounting Professions; and the official governmental websites. The secondary data will come from published books, journals, articles, newspapers, and websites with relevant information.

3.4 Conceptual Framework

This research will use Evert Vedung's Evaluation Models (Vedung, 1997: 36) from Figure 2.7, Chapter 2 as the conceptual framework. The Goal-free Evaluation Model will be chosen as an evaluating mechanism of ONEAQA's higher education assessment indicators.

Research will be conducted to find out the results of using ONEAQA's Higher Education Assessment Indicators to assess higher education institution quality, how the higher education assessment indicators are used by ONEAQA and if they are able to ensure the quality of Thailand higher education, and whether it is appropriate or inappropriate in the social context at the present time. Appropriate or inappropriate in this context refers to the ability to produce graduates who have skills listed in figure 2.9, Important Components of Accounting Professional Skills in topic 2.3.2 (Accounting Professional Skills) outlined in chapter 2. This is especially relevant because in December 2015, ASEAN countries will formally integrate and selected skilled labour within the ASEAN countries will be permitted to travel freely around ASEAN to work (if they meet certain qualifications indicated in MRAs).

Vedung (1997: 59) referred to the Goal-free Evaluation model which was initially designed by Michaek Scriven. The characteristics of the Goal-free Evaluation Model is that the evaluator wants to concentrate all efforts on discovering impacts that the intervention produces. Thus, the evaluator has to concentrate on what the evaluand (the subject of an evaluation) is doing without knowing anything about what it is trying to do. Also, stated or unstated goals ought to be disregarded.

The major task of the evaluator is to take a global view of the intervention and find out about all the effects (Scriven, 1972 quoted in Vedung, 1997).

The Framework can be found in figure 3.1.

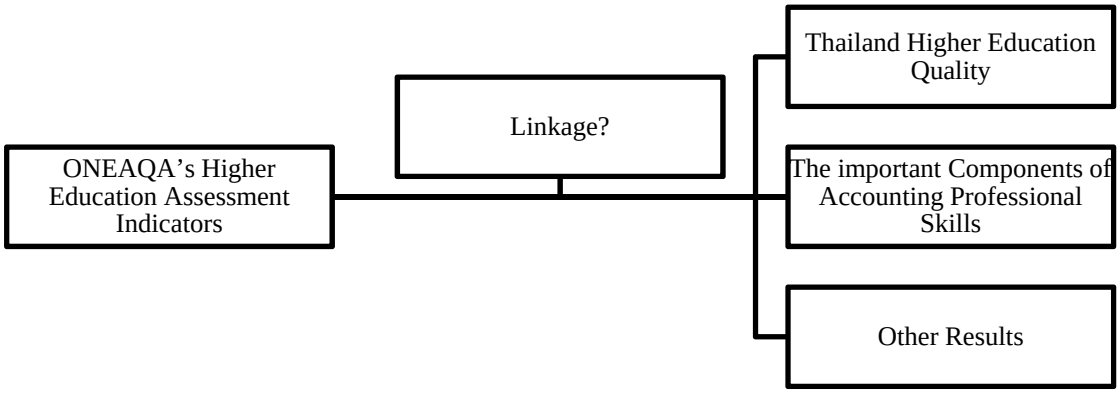

Figure 3.1 Goal-free Evaluation Conceptual Framework

Source: Vedung, 1997: 60.

3.4.1 Operational Definition

1) Thailand's higher education quality is the educational outcome standards of bachelor of accountancy programs that would create graduates' skills as per Section 5 under annex of the Ministry of Education's Announcement on the Standard of Bachelor's Degree Graduates Qualification for Accountancy Program B.E. 2553 as outlined in chapter 2, topic 2.1.5 Accounting Higher Education in Thailand.

2) The Importance Components of Accounting Professional Skills are 1) Ethics and Morals 2) Intellectual Skills and Knowledge and 3) Broad Business Skills which are outlined in figure 2.9, chapter 2, topic 2.3.2 Accounting Professional Skills.

3) ONEAQA's Higher Education Assessment Indicators are the 18 higher education quality assessment indicators that are used by ONESQA to assess the higher educational institutions under the supervision of the Office of Higher Education Commission in Thailand. These indicators can be found in chapter 2, table 2.4, The Educational Quality Assessment Indicators Relating with the Ministerial Regulations.

3.5 Research Area/Scope

Regarding Table 2.4., Summary Number of Thailand's Higher Education Institutions, those are the higher education institutions in Thailand which will help in assessing the quality of ONEAQA's quality assessment indicators. However, the total number of higher education institutions is too large to conduct a thorough research at this time. Due to the time limitation and possible costs, I as a researcher, will only select the higher education institutions that have a Faculty of Accountancy or related studies within Bangkok and its vicinity only.

3.6 Data Verification

Data verification in this research will be achieved through the use of triangulation technique to cross check the data. More specifically, methodological triangulation is used for the confirmation across three different data collection among

interview data, primary data, and other related research (Willis, 2007: 219). Triangulation involves the use of different sources to check the integrity of, or extend, inferences drawn from the data (Ritchie and Lewis, 2003). Figure 3.2 illustrates the triangulation approach that will be used in this research.

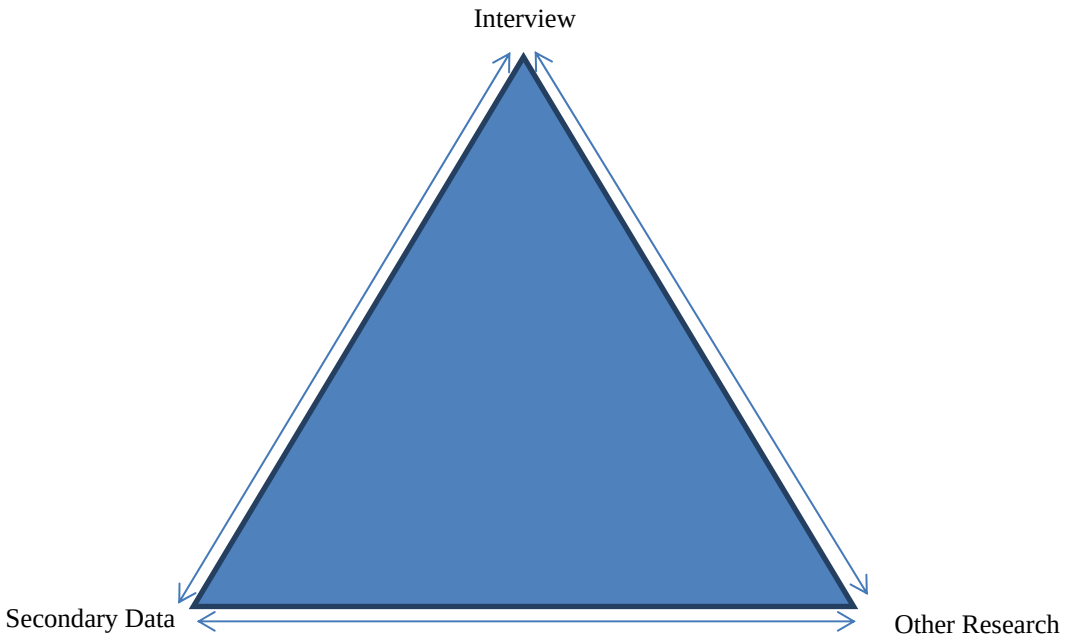

Figure 3.2 Research Triangulation Model

For instance, data and information which are gained from interviews conducted with important informants were compared with related governmental and private agencies' official documents such as laws, regulations, and official reports. Moreover, other research which is related to the interviews were also considered. This is to ensure that all data and information in this research are at the most accurate, reliable and valid.

3.7 Data Analysis

The data gained from this research was analyzed using qualitative methods. The specific approach used is content analysis. All information given by the important informants were categorized into groups in accordance with the interview questions in

topic 3.3.1. Interview. Therewith, information given by important informants were interpreted in order to respond to research questions as outlined in Chapter 1. Furthermore, this valuable information from important informants was used to identify and formulate the most suitable recommendations for this research as well.

CHAPTER 4

RESEARCH FINDINGS

This chapter examines and incorporates the interviews which I conducted with a number of informants for this research. The informants include directors of quality assurance offices, deans of faculties where higher education in accountancy programs are taught, as well as representatives from the FAP.

The informants for this research identified a number of issues that need to be addressed. They also highlighted some problems and obstacles they face in complying with ONESQA's requirements and education assessment criteria during the third round of the external quality assessment conducted by ONESQA. Moreover, those informants have provided many valuable ideas which would help ONESQA to improve its education assessment criteria. In addition, higher education institutes and universities can apply findings from this research to produce quality accounting graduates who will be able to compete in the ASEAN labor market with other accounting graduates from other ASEAN countries.

To summarize what I have found from the interviews, I, as the researcher, would like to present research findings in the following topics:

4.1 Summary of Informants' profiles.

4.2 The Graduates' Desirable Outcome Standards of Higher Education in Accountancy Programs.

4.3 The Informants' Opinions Relating to ONESQA's Higher Education Assessment Indicators.

4.4 Further Development Relating to the Quality of Thailand Higher Education.

4.1 Summary of Informants' Profiles

This topic will present the profiles of informants in this research. Moreover, I will briefly summarize the data collection methodologies I used to collect data for this research.

The interviews which were conducted in this research came from a number of informants from the Quality Assurance Office, the deans and dean's representatives of faculties where higher education in accountancy programs are taught, and professionals and officials from the FAP.

4.1.1 Informants' Profiles

The interviews for data collection in this research have been conducted from a total of 18 informants. By hearing the views of a variety of individuals, I was able to find rich information about quality in higher educational accountancy programs. I also obtained the opinions of my informants on ONESQA's higher education assessment indicators and further ideas on the development of higher educational accountancy programs. The details of the informants for this study are summarized in table 4.1, Informants' Profiles.

Table 4.1 Informants' Profiles

Higher Educational Institution Types	Total Number of Informants	Deans and Dean Representatives of Accountancy Programs	Directors of Quality Assurance Offices
Limited Admission	5	3	2
Open Admission	1	1	0
Autonomous University*	0	0	0
Private Higher Education Institutions	13	8	5
The Federation of Accounting Professions.	2	N/A	N/A

Note: There is only one autonomous university where an accountancy program is taught in Bangkok and its vicinity. The informant did not grant an interview with the researcher.

4.1.2 Data Collection

The informants in this research were all part of higher educational institutes in Bangkok and its vicinity where accountancy programs are offered. The research is designed to find out the relationship between higher education quality in accountancy programs and ONESQA's higher education assessment indicators which are used in the third round of higher education assessment work from 2011 to 2015.

The samples for research were selected by using random table numbers for 16 higher educational institutes from a total of 41 higher educational institutes, representing around 38% of all higher educational institutes where accountancy programs are taught in Bangkok and its vicinity. Fortunately, the response rate was around 94%, and there was only one higher educational institute that declined to respond to my request for an interview.

The informants who were selected for the interviews are those who meet the following criteria: 1) Knowledgeable in higher education in Accountancy program

and 2) Knowledgeable in ONESQA's higher education quality assessment works. Those who do not have sufficient knowledge will be dropped from the interview. Thai is the only language used to conduct the interviews for this research.

To ensure that the interviews would gain sufficient information needed for this research, the interviews conducted used the interview questions outlined in Chapter 3, topic 3.3.1. The interviews employed a semi-structured interview method. The length of interviews varied between 35 – 156 minutes, with an average of 77.28 minutes. All interviews were recorded and transcribed, for a total of 258 pages to ensure that no details were missed or excluded.

Due to the confidential agreement with informants, the interviewees in this research will be referred to in the following manner: 1) Dean of Accountancy program if informant is dean or dean representative of faculty where an accountancy program is taught; 2) Director of Quality Assurance Office if the informant is a director of quality assurance office; and 3) Federation of Accounting Professions if the informants is from the FAP.

4.2 The Graduates' Desirable Outcome Standards of Higher Education in Accountancy Programs

This topic represents the graduates' desirable outcome standards of higher education in accountancy program.

At the beginning of the interviews, a few of the informants in this research mentioned Thai Qualifications Frameworks in Higher Education in Accountancy Program (TQF, HEd in Accountancy Program) when I was asking questions regarding to the graduates' desirable outcome standards. Many of the deans of accountancy programs mentioned only some of the elements of graduates' desirable outcome standards instead.

After I mentioned TQF, HEd in Accountancy Program, I got the following response from my informants:

> At our university in the accountancy program, we are using the TQF curriculum which was design by OHEC. TQF determines the five

> graduates' desirable outcome standards…we have to comply with rules and regulations of FAP and OHEC in order to organize the accountancy program (Dean of Accountancy Program 4, 2014).

However, according to the interviews which were conducted with a number of informants, I have found that the higher educational accountancy programs in Thailand enable graduates to be equipped with five major skills as outlined in section 5, educational outcome standards of Thai Qualifications Framework for Higher Education in Accountancy program B.E. 2553 (2010) which are 1) Values and Ethics; 2) Knowledge; 3) Intellectual Skills; 4) Interpersonal Skills and Responsibility; and 5) Analytical Skills (Quantitative), Communication Skills, and IT Skills.

The following sections will present detailed information of each outcome standard I found from the interviews.

4.2.1 Values and Ethics

Values and ethic are the most desirable educational outcome of the accountancy programs. Nevertheless, these outcomes are abstract and difficult to interpret or defined in a single definition. Furthermore, the differences in geography and cultures would mean that graduates from different places and of different backgrounds would possess their own values and ethical principles (Federation of Accounting Professions 1, 2014) Thus, values and ethics cannot be taught in an individual subject of study. This is confirmed from the interviews:

> Values and ethics are issues that we try our best to embed in our students. Our president sees that it is very important for all students enrolled in our institute, regardless of what program they study. You can see how important it is from our institute's motto: "Knowledge together with morality lead to internationalization (Director of Quality Assurance Office 4, 2014).

Values and Ethics are included in all subjects taught during the students' entire period of study. The programs can only explain and share the negative repercussions of the worst cases stemming from the misconduct of professionals in the field of accounting and examples which highlight their lack of values and ethics.

> At our university, values and ethics are the most important issues that we desire to embed in our graduates. We are focusing on the professional values and ethics (International Ethics Standards Board for Accountants [IESBA] issued by IFAC). If the professional accountants conduct their work without having values and ethics, it would affect the economy and wider society … for example, the professional accountant's work is related to financial reports. If the company is listed in the stock market, investors from all over the world would be able to see and choose to invest in a particular company. If those investors invest in the company by making their decision based on the financial report which was window dressed, then they will not get the profit as they expected because the company's financial report was manipulated. Hence, the degree of the country's stock market creditability would decrease. As a consequence, those investors would turn their attention to investing in other stock markets instead.
>
> The stock market was established to be a place for a company to raise funds and for investors to invest their funds. Companies run their businesses, contribute to the country's GDP, and help give employment to citizens. Once the stock market lacks credibility because of unreliable financial reports which were window dressed, there would no longer be investors investing in the stock market. Eventually, the stock market would die off and companies listed in stock market would have to find other sources of funds and their costs would increase due to higher interest rates. Lastly, the country's competitiveness would also decrease, and we would be left behind others (Director of Quality Assurance Office 4, 2014).

We will see that if the professional accountants lack professional values and ethics, it would greatly affect not only their organization. Whereas values and ethical professional misconduct would lead to a domino effect as it would impact citizens in our country.

Moreover, FAP representatives (Federation of Accounting Professions 1, 2014) narrowed down the scope of Values and Ethics and said that they involve the use of morals when working as an accounting as per professional standards. Particularly in Thailand's accounting profession, this profession standard is outlined in the Accounting Profession Act. B.E. 2547 (2004).

However, Values and Ethics are unmeasurable and intangible topics from the classroom which the FAP representative highlighted the difficulties in teaching these skills.;

> Some curricula try to measure the levels of Values and Ethics embedded in their students in their program of study. There is a subject entitled Corporate Governance which consists of topics relating to Values and Ethics. By the way, I do not think the exam is able to measure students' values and ethics in their profession. We only know that they can "remember" principles of the subject (Federation of Accounting Professions 1, 2014).

Nevertheless, there still be a multitude of problems and damages that have arisen due to misconduct in regard to the values and ethics in the accounting profession. Those problems and damage often originated from those accountants who identify and use loopholes in the laws and regulations. This is the reason why accounting professional values and ethics are the most desirable outcomes of any accountancy education.

4.2.2 Knowledge

In this topic, the result of information gathered from a number of interviews is straight forward. All of the informants in this research referred to the Knowledge outcome standards in accordance with TQF, HEd in Accountancy Program. This

knowledge can be categorized into three categories: 1) accounting, finance, and other related knowledge; 2) organization and business knowledge; and 3) information technology knowledge. This can be found from the information provided by deans of accountancy programs at limited admission universities.

> The second issue which is related to knowledge, we must comply with OHEC and FAP standards. Otherwise, we will not be able to run an accountancy program (Dean of Accountancy Program 6, 2014).

In addition to FAP representatives, I have found that from my interviews, that knowledge in higher education in accountancy program is referred to as academic knowledge. This academic knowledge can be found within higher education in accountancy programs' curricula.

> The responsibility of FAP is to accredit the accountancy programs. We determine the framework of curricula in accountancy programs… curriculum structure will be in accordance with OHEC's announcements (TQF, HEd in Accountancy Program). However, we determine that accountancy programs' curricula must be consisted of accounting core courses of at least 24 credits…" (Federation of Accounting Professions 1, 2014).

Hence, higher education in accountancy program's knowledge will be as show in the following:

OHEC's curriculum structure will consist of not fewer than 120 credits under three groups of subjects which are 1) General Educational Courses, not fewer than 30 credits; 2) Specialized Courses; not fewer than 84 credits; and 3) Free Elective Courses, not fewer than six credits. The scope of study in the accountancy program must comply with Thailand's TQF, HEd in Accountancy program which is separated into three modules:

1) Accounting, Finance, and Related Knowledge
   (1) Financial accounting and reporting;
   (2) Management accounting and control;
   (3) Taxation;
   (4) Business and commercial law;
   (5) Audit and assurance;
   (6) Finance and financial management; and
   (7) Professional values and ethics.
2) Organizational and Business Knowledge.
   (1) Economics;
   (2) Business environment;
   (3) Corporate governance;
   (4) Business ethics;
   (5) Financial market;
   (6) Quantitative methods;
   (7) Organizational behavior;
   (8) Management and strategic decision making;
   (9) Marketing; and
   (10) International business and globalization.
3) Information Technology Knowledge.
   (1) General knowledge of IT;
   (2) IT knowledge;
   (3) IT competence;
   (4) IT user competences; and
   (5) One of, or mixture of, the competencies of the role of a manager, evaluator or designer of information systems.

The Accountancy programs' curricula in accountancy programs must possess FAP's prescribed educational qualifications which include eights core subjects. Moreover, each subject must not contain less than 3 credits from higher education institutes/universities which are accredited by the FAP (Federation of Accounting Professions, 2012a). The eight core subjects can be found in Table 4.2., FAP Accounting Core Subjects include 1) Introduction to Accounting Principles; 2)

Intermediate Accounting I; 3) Intermediate Accounting II, 4) Advanced Accounting I; 5) Advanced Accounting II; 6) Cost Accounting; 7) Auditing; and 8) Taxation.

Table 4.2 FAP's Accounting Core Subjects

Group	Subject Title	Number of Subject(s)	Number of Credit(s)
1	Introduction to Accounting Principles and Intermediate Accounting I,II	3	9
2	Advanced Accounting I,II	2	6
3	Cost Accounting	1	3
4	Auditing	1	3
5	Taxation	1	3
	Total	**8**	**24**

Source: Adapt from Federation of Accounting Professions, 2012a.

In summary, knowledge outcome standards for higher education in accountancy programs consist of three groups of subjects which are 1) accounting, finance, and other related knowledge; 2) organization and business knowledge; and 3) information technology knowledge. According to FAP regulations, all higher educational institutes teaching accounting must offer the following eight courses: 1) Introduction to Accounting Principles, 2) Intermediate Accounting I, 3) Intermediate Accounting II, 4) Advanced Accounting I, 5) Advanced Accounting II, 6) Cost Accounting, 7) Auditing, and 8) Taxation. The courses can be based on and drawn from any part of the three categories in accordance with OHEC's curriculum structure for a total of no fewer than 120 credits.

4.2.3 Intellectual Skills

According to the interviews which I conducted with informants who are deans of faculties where accountancy programs are taught and directors of educational quality assurance offices, I have found that many informants think that intellectual skills are parts of knowledge from topic 4.2.2. They think that intellectual skills deal with the application of knowledge into practical use. The following are some of the comments from my interviews:

> I think knowledge refers to the professional skills, herein, all knowledge relating to accounting professionals such as cost accounting, taxation, financial report and analysis, etc. While intellectual skills include other skills such as IT skills, and self-development skills which students can develop themselves and apply this knowledge to their work. Thus, we are ensuring that our students are able to learn new things independently. We also take our students for field visits and bring back issues for in-class discussions (Director of Quality Assurance Office 4, 2014).
>
> Students must have knowledge and apply such knowledge and theories to real practice. These are the outcomes of intellectual skills we want from our students (Dean of Accountancy Program 7, 2014).

However, there is one dean of an accountancy program at a private university who mentioned the definition of Thailand's higher education desirable outcome standards which are in accordance with the International Federation of Accountants (IFAC). IFAC is an international organization where accounting standards are developed and distributed to member countries. IFAC issues three International Education Standards to control higher education quality in accountancy programs in member countries which are IES 2, IES3, IES 4. Details of the formation of each International Education Standard will be discuss later.

Thus, she defined intellectual skills as follows: (a) the ability to locate, obtain, organize and understand information from human, print, and electronic sources; (b) the capacity for inquiry, research, logical and analytical thinking, power of reasoning,

and critical analysis; and (c) the ability to identify and solve unstructured problems which may be in unfamiliar settings (Dean of Accountancy Program 3, 2014).

4.2.4 Interpersonal Skills and Responsibility

Interpersonal skills and responsibility are skills that improve professional accountants, enabling them to work with other people inside and outside their organization as a team. These skills also allow professional accountants to not only respond to the work assigned to them, but also to know what roles they play within their organization, whether they are leaders of the team or a team member. This information was verified from an interview which was conducted with a dean of an accountancy program:

> We place emphasis on our students' working skills. At our university, we try our best to ensure that our graduates would be able to work, not only on their assignments but also to work with others as a team (Dean of Accountancy Program 7, 2014).

By doing so, students will be able to be in charge of their own responsibilities correctly. Therefore, they will be able to mitigate and avoid easily problems and obstacles while they are working. More importantly, interpersonal skills are also one of the professional accountants' skills which address their ability to adapt themselves in a cross-cultural environment which includes people from various races and cultures that can be found in many organizations nowadays. This is especially pertinent since Thailand will enter ASEAN in the end of 2015, and Thai accountants will likely have to work and cooperate with accountants from other countries across the region, including with people of various backgrounds and linguistic abilities.

4.2.5 Analytical Skills (Quantitative), Communication Skills, and IT Skills

Quantitative and analytical skills are related to numeracy (mathematical and statistical applications, and measurement). In addition to the theories that professional accountants gain from knowledge in institutes/universities, they must be able to analyze numbers quantitatively, interpret the numerical data, and make decisions to solve problems they face.

Besides analyzing quantitatively, professional accountants should be able to communicate data and/or information analyzed effectively to stakeholders in all forms such as writing and/or speaking and select suitable tools to communicate data and/or information to a variety of audiences.

Lastly, information technology skills are the ability to use IT and control skills. Professional accountants should be able to use IT tools to gather, interpret, and communicate data and/or information appropriately.

In addition to the graduates' desirable outcome standards of higher education in accountancy programs which I described earlier in this topic, I would like to add some details about another issue which I also learned from the interviews: the process of educational quality creation in accountancy programs. This process explains how higher education in accountancy programs equips its graduates with desirable outcome standards.

After numerous interviews were conducted with a number of Deans of the Faculties of Accountancy and the Directors of Educational Quality Assurance offices at various higher educational institutes and universities, I, as the researcher of this thesis, would like to conclude the process of creating educational quality in Accountancy programs as shown in Figure 4.1.

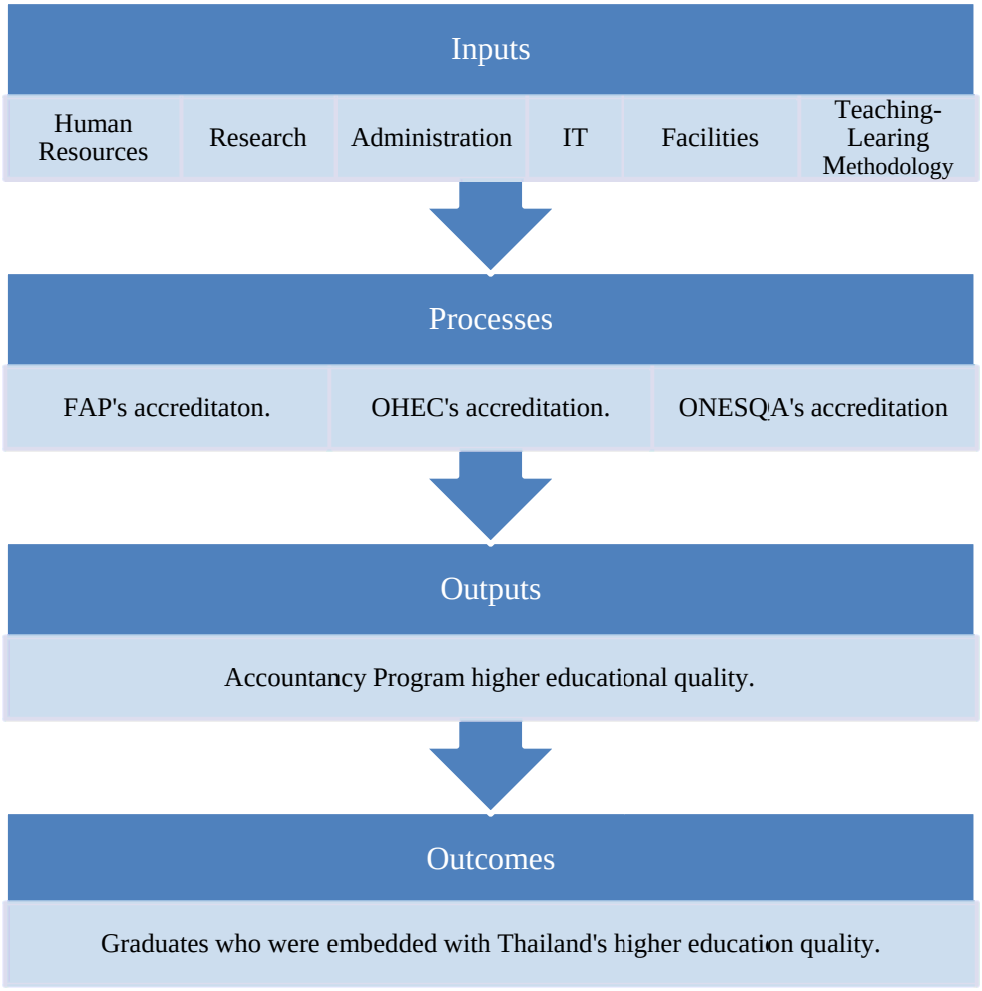

Figure 4.1 Educational Quality Creation Process in Accountancy Programs

According to the Figure 4.1 Educational Quality Creation Process in Accountancy Programs, there are numerous inputs higher educational institutes/universities have to provide in order to ensure educational quality in their accountancy programs. Those mentioned inputs consist of 1) Human Resources, 2) Research, 3) Administration, 4) IT, 5) Facilities, and 6) Teaching-Learning Methodology.

1) Human Resources: Human resources in this topic refer to instructors, but the term is not limited to faculty members in the accountancy programs. Regarding my interviews, I have found that instructors are one of the key enabling tools in producing quality education and graduates. It is common to find that higher educational institutes/universities' accountancy programs invite professional

accountants or accounting experts to teach their students in specialized courses instead of using faculty members. This is because they believe that those professional accountants or accounting experts are more knowledgeable and possess direct knowledge and understanding of the field. This is especially true for taxation courses which is very important in the accounting career.

For those instructors who are faculty members, higher educational institutes/universities' accountancy programs prefer them to be focused more on knowledge or to produce research in accountancy education since faculty members are those who must be equipped with strong academic theory given the fact that they are responsible for transferring theoretical-based knowledge to their students.

However, there are some disagreements among informants in this research regarding the degree of importance of instructors' educational levels and whether possessing a Ph.D. is a prerequisite to being good instructors. Some universities conclude that working experience is better than holding a Ph.D. because instructors with first-hand experience in the actual working environment would have stronger problem solving skills which are necessary for students to use after graduation. On the contrary, some universities beg to differ and state that instructors with Ph.D.'s are more important because they have stronger theoretical and academic knowledge which will enable students to solve problems they may face in a systematic manner

2) Research: The mission of higher educational institutes/universities are 1) to produce graduates; 2) to conduct research and development; 3) to provide academic service; and 4) to preserve arts and cultures. Hence, producing research will be one of the most important tasks for higher educational institutes/universities in Thailand. Research involves a systematic investigation into and the study of materials and sources with the aim of establishing facts and drawing new conclusions and body of knowledge.

On the other hand, accounting standards are under the supervision of the FAP and IFRs which include all professional accountants. Thus, higher educational institutes/universities must follow their guidance. Therefore, according to my interview with the FAP, I found that research in accountancy programs will focus more on the problems and obstacles of following rules and regulations and how to

find solutions to those problems or key success factors to practicing the profession according to these rules and regulations (Federation of Accounting Professions 1, 2014).

Research will not only be used in the classroom within the university, but higher educational institutes/universities can also use knowledge gained from research as academic services to public and private organizations. It will enable them to increase their competitiveness in their business area if they are able to use and apply appropriately the knowledge and know-how from these research studies.

3) Administration: Good administration in the accountancy program will support all functions in establishing higher educational quality. On the contrary, poor administration will lead to operational disorder and frustration in properly managing all tasks. In that case, poor administration will affect the educational and graduates' quality in Thailand. Furthermore, executives of higher educational institutes/universities play vital roles in administrating, organizing, controlling, and supporting their organizations in order to ensure that all parties in their organization have a clear vision and understand the same mission which will help propel the organization to success.

4) Information Technology: Nowadays, most higher educational institutes/universities use IT as enabling tools to support their teaching and learning methodologies. For instance, many universities are transforming their physical library to a e-library with access to numerous books and journals from around the world. Hence, students can access the library from anywhere as long as they have tools which are equipped with the internet network. As a result, it is much more accessible and convenient for their students to search and read various books without having to go physically to the university's library. Furthermore, some universities use IT to provide cyber classrooms where students can access lectures and learning materials which will allow them to follow up on what they miss when they are unable to attend class. As mentioned earlier, English language skill is one of the critical issues in higher education in Thailand. I have found that many universities adopt IT application to provide additional English classes for students who want to improve their English language skill, which can help students prepare themselves before entering the workforce following their graduation (Dean of Accountancy Program 3, 2014).

In summary, IT is widely used in higher educational institutes/ universities to support teaching and learning methodologies; therefore, it is possible that IT will play and even more important role in ensuring educational quality in the future.

5) Facilities: Facilities in higher educational institutes/universities are not limited to buildings and physical space, but also include the workplace and the environment within the institutes/universities themselves. From the interviews, I have found that well organized workplaces, classrooms, and other the surrounding environment are also key factors which create a positive and accommodating learning atmosphere that encourage faculty members and staff to work more effectively.

Another advantage is that such facilities will tempt students to pay more attention to their learning activities. Besides the buildings and surroundings, I have also found that the internet network within higher educational institutes/universities also contributes to educational quality. Students can use the internet network during the class to search for topics they are learning and discuss their problems they found with their instructors. Lastly, many higher educational institutes/universities are trying to transform their libraries to be more attractive to their users. For example, they allow library users to bring in some snacks and beverages and arrange resting and entertainment areas for users to ensure that library users would be more comfortable when they come to use the library's service (Dean of Accountancy Program 3, 2014). All of these new measures enhance the educational quality for higher educational institutes/universities.

6) Teaching and Learning Methodologies: Teaching and learning methodologies are one of the important issues that higher education institutes/ universities use in order to transfer knowledge to students and build strong competences among its students so that they can compete with others in the labor markets, especially after the formal integration of AEC in December 2015. At that time, qualified professional accountants will be able to work anywhere in ASEAN countries.

According to the interviews, I have found that teaching and learning methodologies which would create educational quality in accountancy program can be categorized into four methods:

1) Problem-based learning,
2) Activities-based learning,
3) Competency-based learning or co-operative education, and
4) Self-learning or life-long learning.

It is very common to find problem-based learning methods used in accountancy programs. Problem-based learning methods allow students to initiate, manage, and control their learning by themselves. Professors or instructors only play the role of advisor and enabler providing guidelines to students on how they can solve problems systematically. Problem-based learning focuses more on enabling and empowering students to know how to solve problems rather than remembering the content and materials of what they are studying in the classroom. I found that most of the higher educational institutes/universities employ this method in order to enhance the educational quality of their accountancy program and their students.

However, there are some key issues with problem-based learning which has to be addressed. The problem is that this kind of learning method must be used among groups of students due to the number of students in class, but not all students actively participate in the group. For instance, they may choose to do something else rather than the assigned group work. It is not uncommon to find some students paying other friends in the group to do their share of the group work because these students do not have sufficient knowledge, or some of them do so because they are lazy.

Some higher educational institutes/universities which offer accountancy programs are trying to adopt activities-based learning to use with their students. They encourage their student to participate in activities outside the classroom. For example, some universities establish a business incubator within the university for its student to learn and get familiar with corporate organizations (Director of Quality Assurance Office 3, 2014). While other universities initiate market fair projects for their students, and they later use problems which arose from the market fair project to discuss in the classroom and apply solutions from these discussions to solve similar problems.

Nevertheless, these kinds of activities can only be organized at well-established higher educational institutes/universities because there have sufficient capital and facilities required to operate such projects. Some of the informants said

that they see the importance of business incubators; however, their university has very limited resources. Because of financial limitations, they would have to plan on using other approaches instead (Dean of Accountancy Program 7, 2014).

Competency-based learning or co-operative education seems to be the most widely used teaching and learning methodology in Thailand nowadays. According to informants in this research, they find that conducting co-operative education in the last semester of the accountancy program will ensure the quality of their educational program. They will get information from businesses about how their students perform in the work place. In addition, they will also learn about the strengths and weaknesses of their students which will help the program to improve its educational quality in the future by incorporating such comments and suggestions into what is taught in the classroom.

Lastly, self-learning or life-long learning is the ability for students to learn, search for knowledge, and solve problems by themselves. Self-learning appears to be a major issue in teaching and learning methodologies for Thai students. The informants believe that Thai students grow up with lecture-based teaching method which is a deeply rooted problem in Thai education. Thai students are more passive learners in the classroom rather than active learners who eagerly participate and share their ideas. Moreover, Thai students are often afraid to ask questions when they have some doubts relating to what they learn in the classroom. For these reasons, self-learning or life-long learning will require a big push and encouragement from all educational persons to address the habits and tendencies of Thai students.

When I finished interviewing informants in this research on the issues related to the Graduates' Desirable Outcome Standards of Higher Education in Accountancy Program, I asked my informants which of the five graduates' desirable outcome standards of higher education in accountancy program are not important? I also inquired what skills are missing in order to help future Thai accountants compete with other graduates from other ASEAN member countries in the ASEAN labour market. The following is based on what I have found.

The formal integration of the ten ASEAN member countries will occur this coming December 2015 when all countries will be unified in the Asean Economic Community (AEC). Because of professional accountants represent one of the seven

occupations entitled to flow freely in AEC. If they are qualified according to the MRA framework on accounting service, they will be able to work anywhere in any ASEAN member countries.

According to the opinion of my informants from the FAP who is responsible directly for this issue (Federation of Accounting Professions 1, 2014), they mention that there should not be any problem with Thai professional accountants working aboard in ASEAN member countries because the accounting profession in ASEAN uses the same accounting standards initiated by IFRs. Also, higher education in accountancy programs in ASEAN member countries have been following the same international education standard (IES) initiated by IFAC. Moreover, professional accountants in private organizations such as the "Big 4" which include Deloitte Touche Tohmatsu Limited, PricewaterhouseCoopers, Ernst & Young, and KPMG and many more multi-national companies have already sent their professional accountants to work within ASEAN countries for many years. Hence, they believe that Thai's professional accountants are embedded with very good accounting knowledge and are ready for AEC in December 2015.

However, the deans of faculties of accountancy believe that Thailand's higher educational institutes' quality in accountancy programs are able to equip their students with five professional skill after they graduate: 1) Values and ethics, 2) Knowledge, 3) Intellectual skills, 4) Interpersonal skills and responsibility, and 5) Analytical skills (quantitative), communication skills, and IT skills. These mentioned skills were initiated by the IFAC, are separated into three international education standards (IES 2, IES 3, and IES4) and are applied to higher education in accountancy programs for institutes and universities in all IFAC member countries. International educational standards and Thailand's TQF, HEd in accountancy programs' mapping can be found in Table 4.3, The Accountancy Program Education Mapping.

Table 4.3. The Accountancy Program Education Mapping

International Federation of Accountants (IFAC)'s International Education Standard.		Thailand's Qualifications Framework for Higher Education in Accountancy Program				
		Values and Ethics	**Knowledge**	**Intellectual Skills**	**Interpersonal Skills and Responsibility**	**Analytical Skills (Quantitative), Communication Skills, and IT Skills.**
IES 2 Content of Professional Accounting Education Programs*	Accounting, Finance, and Related Knowledge		Professional accountants should gain the following knowledge: - Financial accounting and reporting -Management accounting and control - Business and commercial law - Audit and assurance - Professional values and ethics			

Table 4.3 (Continued)

International Federation of Accountants (IFAC)'s International Education Standard.		Thailand's Qualifications Framework for Higher Education in Accountancy Program				
		Values and Ethics	**Knowledge**	**Intellectual Skills**	**Interpersonal Skills and Responsibility**	**Analytical Skills (Quantitative), Communication Skills, and IT Skills.**
IES 2 Content of Professional Accounting Education Programs	Organizational and Business Knowledge		Professional accountants should gain the following knowledge: -Economic - Business environment - Corporate governance - Business ethics -Financial market -Quantitative methods - Organizational behavior - Management and strategic decision making - Marketing and international business and globalization			

Table 4.3 (Continued)

International Federation of Accountants (IFAC)'s International Education Standard.		Thailand's Qualifications Framework for Higher Education in Accountancy Program				
		Values and Ethics	**Knowledge**	**Intellectual Skills**	**Interpersonal Skills and Responsibility**	**Analytical Skills (Quantitative), Communication Skills, and IT Skills.**
IES 2 Content of Professional Accounting Education Programs	IT Knowledge and Competences					Professional accountants should gain the following knowledge: - General knowledge of IT - IT control knowledge - IT user competences
IES 3 Professional Skills and General Education Contents	Intellectual Skills			-The ability to locate, obtain, organize and understand information in all forms - The ability to inquiry, research, logical and analytical thinking, being reasonable, and critical analysis - The ability to identify and solve unstructured problems which may be in unfamiliar settings		

Table 4.3 (Continued)

International Federation of Accountants (IFAC)'s International Education Standard.		Thailand's Qualifications Framework for Higher Education in Accountancy Program				
		Values and Ethics	**Knowledge**	**Intellectual Skills**	**Interpersonal Skills and Responsibility**	**Analytical Skills (Quantitative), Communication Skills, and IT Skills.**
IES 3 Professional Skills and General Education Contents	Technical and Functional Skills					- Numeracy (mathematical and statistical applications) and IT proficiency - Decision modeling and risk analysis - Measurement - Reporting - Compliance with legislative and regulatory requirement
	Personal Skills				- Self-management - Initiative, influence, and self learning - The ability to select and prioritize limited resources and organize work to meet deadline - The ability to anticipate and adapt to change - Considering of the professional values and ethics in decision making - Professional skepticism.	

Table 4.3 (Continued)

International Federation of Accountants (IFAC)'s International Education Standard.		Thailand's Qualifications Framework for Higher Education in Accountancy Program				
		Values and Ethics	**Knowledge**	**Intellectual Skills**	**Interpersonal Skills and Responsibility**	**Analytical Skills (Quantitative), Communication Skills, and IT Skills.**
IES 3 Professional Skills and General Education Contents	Interpersonal and Communication Skills				-Work with others in a consultative process, to withstand and resolve conflict - Work as a team - Interact with culturally and intellectually diverse people - Work effectively in cross-culture setting	- Present, discuss, report and defend effectively through formal, informal, written, spoken communication - Listen and read effectively, including a sensitivity to cultural and language differences
	Organizational and Business Management Skills				- Strategic planning, project management, management of people and resources, and decision making - The ability to organize and delegate tasks, to motivate and to develop people - Leadership. Professional judgment and discernment	

Table 4.3 (Continued)

International Federation of Accountants (IFAC)'s International Education Standard.		Thailand's Qualifications Framework for Higher Education in Accountancy Program				
		Values and Ethics	**Knowledge**	**Intellectual Skills**	**Interpersonal Skills and Responsibility**	**Analytical Skills (Quantitative), Communication Skills, and IT Skills.**
IES 4 Professional Values, Ethics, and Attitudes Contents	Professional Values, Ethics, and Attitudes	Commitment to; - The public interest and sensitivity to social responsibilities - Reliability, responsibility, timeliness, courtesy, and respect - Laws and regulations	- Continual improvement and lifelong learning.			
	Teaching Professional Values, Ethics, and Attitudes	- To understand that values and ethics run through everything professional accountant do and how they contribute to confidence and trust in the market - To view professional values and ethics code as a positive effort to create framework of trust and integrity in which professional accountants can operate				

Table 4.3 (Continued)

International Federation of Accountants (IFAC)'s International Education Standard.		Thailand's Qualifications Framework for Higher Education in Accountancy Program				
		Values and Ethics	**Knowledge**	**Intellectual Skills**	**Interpersonal Skills and Responsibility**	**Analytical Skills (Quantitative), Communication Skills, and IT Skills.**
IES 4 Professional Values, Ethics, and Attitudes Contents	Work Place Learning and Professional Values, Ethics, and Attitudes	- To avoid to take advantage from the conflict of interest in the workplace			-To identify any apparent ethical implications and conflict in their work, to form the solution on such occurrence	

Source: Adapt from International Federal of Accountants, IES 2 (2005a), IES 3 (2005b), and IES 4 (2005c).

In summary, I have found from the interviews with a number of informants that "The Graduates' Desirable Outcome Standards of Higher Education in Accountancy Program" consist of five components: 1) Values and Ethics, 2) Knowledge, 3) Intellectual Skills, 4) Interpersonal Skills and Responsibility, and 5) Analytical Skills (Quantitative), Communication Skills, and IT Skills. These components are inconsistent with IFRs' international education standards (IES 2, 3, 4) which have been implement in IFRs' member countries. Nevertheless, it is not only higher educational institutes which must comply with IES 2, 3, and 4, but also, deans of faculties where accounting program are taught have agreed that those five component would make graduates successful in their profession.

4.3 The Informants' Opinions Relating to ONESQA's Higher Education Assessment Indicators

4.3.1 Higher Education in Accountancy Program Accreditation Process

Before going through the informants' opinions relating to ONESQA's higher education assessment indicators, I would like to summarize the Higher Education in Accountancy Program Accreditation Process according to informants in this research. This is to provide a better understanding of how ONESQA cooperates with higher education in accountancy program quality.

Following numerous interviews were conducted with a number of Deans of the Faculties of Accountancy and the Directors of Educational Quality Assurance office at various higher educational institutes and universities along with a thorough review of official documents, I, as the researcher of this thesis, would like to conclude the Higher Education in Accountancy Program Accreditation Process as shown in Figure 4.2.

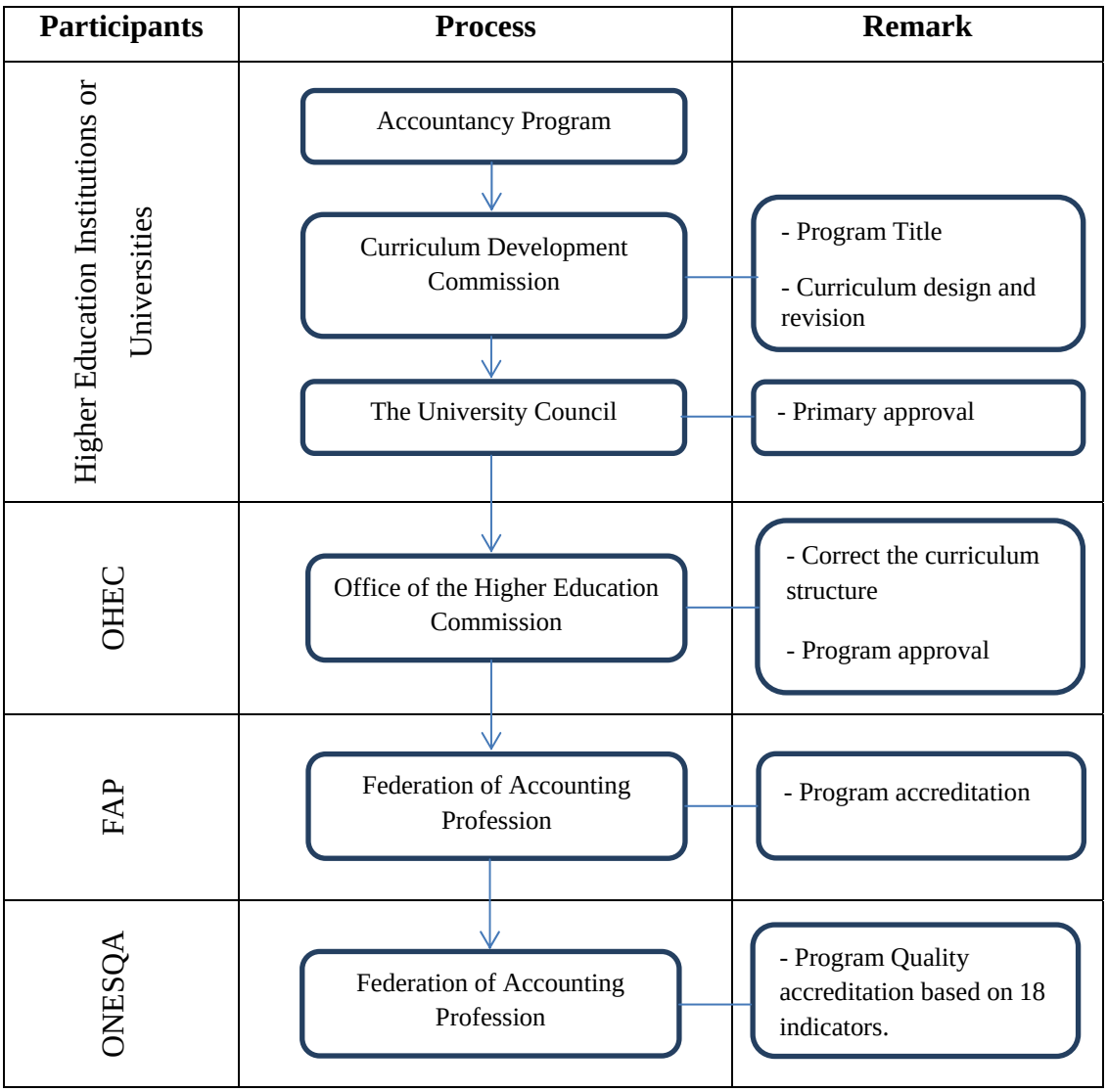

Figure 4.2 Higher Education in Accountancy Program Accreditation Process
Source: Adapted from Federation of Accounting Professions, n.d.

According to the Accounting Profession Act. B.E. 2547 (2004), Chapter 6, Section 44 prescribes that those who wish to practice as professional accountants must be a member of the FAP. As a consequence, professional accountants who wish to register themselves with the FAP must meet the qualifications outlined in Section 45 which are:

1) Having a domicile or a place of residence in the Kingdom of Thailand;

2) Having such sufficient knowledge of the Thai language as to be able to conduct bookkeeping in Thai;

3) Not having been sentenced to imprisonment by a final judgment on account of the commission of the specific offences or the offences under laws specified in section 39 (3), unless the period of not less than three years has elapsed since the sentence or the release from the penalty;

4) Possessing the educational qualifications prescribed by the Regulations of the Federation of Accounting Professions; and

5) Not being under any other prohibitions prescribed in the Regulations of the Federation of Accounting Professions.

We will see that one of the five qualifications that professional accountants must meet in order to register themselves with the FAP is possessing FAP's prescribed educational qualifications which include eights core subjects. Moreover, each subject must not be less than 3 credits and be studied at higher education institutes/universities which are accredited by the FAP (Federation of Accounting Professions, 2012a). The eight core subjects can be found in Table 4.2., FAP Accounting Core Subjects in topic 4.2.2. Knowledge.

Higher education institutions/universities have an obligation to investigate their readiness such as human resources, knowledge, fund, facilities, among other aspects. They must have the capability to organize the accountancy program and form a team to be responsible for the program's establishment. The degree title of such programs must only be a Bachelor of Accountancy/Accounting or Bachelor of Business Administration (Accountancy/Accounting). The Curriculum Development Commission will be formed by a group of people which must include at least one person from the FAP and a person responsible for curriculum design. The curricula of higher educational institutes in accountancy programs must comply with two structures from two organizations which are the FAP and the OHEC.

FAP's curriculum structure must comply with details outlined in Table 4.2. FAP's Accounting Core Subjects.

At the same time, OHEC's curriculum structure will not be fewer than 120 credits under three groups of subjects which are 1) General Educational Courses, not fewer than 30 credits; 2) Specialized Courses; not fewer than 84 credits; and 3) Free

Elective Courses, not fewer than six credits. The scope of study in the accountancy program must comply with Thailand's TQF, HEd in Accountancy program which is separated into three modules. These educational contents were mentioned earlier in topics 4.2.2. Knowledge. This knowledge can also be found in International Education Standard (IES 2) initiated by the IFAC. The curriculum must be revised once every five years. Lastly, the university council has an obligation to correct the curriculum's structure for approval.

After the curriculum is approved, institutes/universities must submit it to the OHEC within 30 days for acknowledgement of accreditation of their accountancy program. Finally, the curriculum, which is approved by the OHEC, must be submitted to the FAP for final accreditation. After that, accountancy programs which are accredited will enjoy full benefits and its students will be able to practice as professional accountants in the future upon graduation.

Thereby, all institutes/universities which offer higher education in accountancy programs must be accredited by the FAP; otherwise, students who graduate from institutes/universities which have not been accredited will not be able to practice as professional accountants since they will not be able to register themselves with the FAP and their degree will become useless.

Lastly, once in every five years, higher education institutes/universities will be assessed by ONESQA. As a result, ONESQA will use its assessment indicators to measure the educational quality at both the facility level and the institutional level. The full five points will be awarded to the faculty in order to rank and categorize the educational quality and level. If the program cannot pass the ONESQA's educational quality standards, that particular program must initiate and implement a development plan to improve their educational quality.

In summary, the higher education in accountancy program's accreditation process includes the involvement of four parties which are the FAP, the OHEC, ONESQA and higher education institutes/universities. The higher education institutes/universities must follow Figure 4.1. Higher Education in Accountancy Program Accreditation Process; otherwise, the FAP, the OHEC will be able to order unaccredited institutes/universities to stop enrolling new batches of students into their programs. The FAP and/or the OHEC and /or ONESQA can also demand

institutes/universities which have already been accredited to stop taking new batches of student if it is later found that those institutes/universities do not follow accreditation rules and regulations.

4.3.2 ONESQA's Higher Education Assessment Indicators

In the following topic, I will explore the relationship between higher education in accountancy programs and higher education assessment indicators which are being used from the ONESQA in the third round of quality assessment. I will also discuss issues that I have collected and found from interviews I conducted with various deans of accountancy programs and directors of the educational quality assurance offices at a number of higher educational institutes/universities within Bangkok and its vicinity. In addition, there were also two informants who represent the FAP whom I also interviewed. The purpose of the interviews were to find out about indicators that are used to assess and ensure higher education quality in Thailand.

4.3.2.1 The Importance of Higher Education Assessment Indicators

In this topic, I will explore how informants in this research express their opinions relating to ONESQA's higher education assessment indicators which are used to assess higher educational institutes' quality. Moreover, I will address issues which can be used to improve higher educational assessment indicators in the next round of higher education institutes' assessments.

As a result of the interviews, I have found that the majority of informants in this research believe that higher education institutes in Thailand should be assessed by a particular independent organization that is not limited to only ONESQA. The reason why informants in this research think that it is necessary to conduct assessment in higher education institutes is because they think Thais lack self-control and discipline.

> I would have to refer back to Thailand's background before going further. For Thais, if there is no assessment, announcement, and punishment on those who do not work up to standard, they would usually do things with no specific aim or just continue to do their everyday work. This is because Thais are trying to avoid complicated

> issues. If we do not have indicators to measure performance, it will consequently become worse (Director of Quality Assurance Office 2, 2014).

The issue of Thai's behavior has also been discussed by Embree, John F. in his book entitled, American Anthropologist: Loosely Structured Social Systems: Thailand In Comparative Perspective, which indicated that

> The first characteristic of Thai culture to strike an observer from the West, or from Japan or Vietnam, is the individualistic behavior of the people. The longer one resides in Thailand, the more one is struck by the almost determined lack of regularity, discipline, and regimentation in Thai life. In contrast to Japan, Thailand lacks neatness and discipline; in contrast to Americans, the Thais lack respect for administrative regularity and have no industrial time sense (Embree, 2009).

Although this book was written in 1969, the observations made by Embree are still valid and accurate today. These ideas prove that higher education assessment indicators are vital in order to maintain higher education quality in Thailand and ensure they are up to standard.

However, by having higher education assessment indicators, higher education institutes would know what they should do in order to develop their quality up to the national standard. Furthermore, higher education indicators must be associated with higher education quality to be able to measure its performance. Otherwise, those who follow the indicators will adopt poor standards which will make them work at subpar quality.

> I view that having higher education assessment indicators is good for higher educational institutes. They would have administrative guidelines, know the right direction to take in order to improve higher education up to a particular standard. However, the higher educational assessment

> indicators must reflect the educational quality of each program…For example, if I know that there will be in a weight loosing competition next month, I will start eating a lot more from now to gain my weight. Once the competition starts, I can lose more than others and win the competition. You understand what I am saying? (Dean of Accountancy Program 5, 2014).

In summary, I have found that informants in this research think that it is important to have higher education assessment process to ensure that Thailand's educational quality is maintained. The various educational quality assessment indicators can serve as guidelines. Hence, these education assessment indicators would be used to guide higher education institutes/universities in the right direction on how to initiate tasks to achieve educational quality.

However, the ONESQA's higher education assessment indicators must reflect educational quality. Therefore, these indicators must be able to measure genuinely and accurately Thailand's higher educational quality. Otherwise, those higher education institutes/universities would be confused and would not be able to create educational quality because they are following indicators which lead them on the wrong path due to misunderstanding and/or misinterpretation of the requirements.

4.3.2.2 The Circumstances when Higher Education Assessment Indicators become Important

In this topic, I will explore how informants express their opinion of the circumstances when higher education assessment is necessary to ensure Thailand's higher education quality is maintained. More specifically, on the opinions deal with higher education in accountancy programs.

Following the interviews, I have found that there are three circumstances that make higher education assessment necessary in Thailand: 1) There are internal administrative problems within the higher education institutes, 2) There are many higher education institutes/universities in Thailand, and 3) Thailand's socio-cultural characteristics in the present day make it necessary to follow guidelines.

1) Internal administrative problems within the higher education institutes: according to the interviews conducted with a number of informants in this research, I have found that higher education institutes/universities' vice presidents and their administrative boards are involving in developing higher education quality. Therefore, vice presidents and their administrative boards come from elections within the organization. Many informants in this research believe that there would encounter such a problem due to the "Patron-Client system" within their higher educational institutes/universities. Thus, the vice presidents and administrative boards who are not qualified could be elected. Once those who are not qualified work as vice presidents, they are unable to initiate and maintain educational quality and eventually their management will lead to worsened educational quality. This is a fact that has been confirmed in some of the following responses:

> I think we need 10-20 years more to develop Thailand's educational quality up to the international standards. It is because Thai higher education institutes' administrative system is involved in some political issues. They elect their friends and people whom they have close relationships with to administrate the university without thinking about the mission, goals, and or desirable quality… It is good to have ONESQA to control educational quality in Thailand (Dean of Accountancy Program 6, 2014).

2) Number of higher education institutes/university in Thailand: According to Table 2.1 Summary of Number of Thailand's Higher Education Institutions and Number of Students Enrolled in Higher Education Institutions in Chapter 2, we can find that there the total number of higher education institutes/universities in Thailand is 171 institutes/universities. Moreover, the number of students enrolled in the system is 2,116,020 students. Informants in this research view that these are very large figures; there are many higher educational institutes/universities in Thailand. As a consequence, they believe that it is very difficult to control educational quality without having one particular organization to control educational quality. They think that Thailand's higher education quality will

never be up to international standard if related governmental organization allow those higher education institutes/universities to direct themselves. The following is a response from the Dean of Accountancy Program 3 (2014):

> It is better to allow ONESQA to be in charge of national education assessment work. The organization can evaluate low quality higher education institutes and force those higher education institutes to fix their problems.

Moreover, another Dean of Accountancy Program 1 (2014) expressed his opinion on the same matter:

> I have more concerns regarding the fast growing number of newly-opened universities at the moment. They are not ready, but they run their universities.

3) Thailand's socio-cultural characteristic in the present day: The Thailand's socio-cultural characteristic in the present day is the circumstance that higher education institutes/universities need to be reinforced. We can see from the respond from many informants, the following is one of the examples.

> I view the importance of higher education assessment work, nowadays, higher education institutes must be assessed. Especially, I need to speak frankly, that Thai's behavior need to be directed, and it must be a lot of being directed, too. There are a lot of disciplinary problems in our social. For that reason, we are expecting so much from the educational assessment system. So that we are able to ensure our graduates' quality (Director of Quality Assurance Office 1, 2014)

I also go in-depth to the meaning of Thai's behavior. I have found that, Informants view that Thai's behavior is indicative of people who do not work very actively, or in the Thai saying "Chao-Charm-Yen-Charm" working style. If

those people are not being assessed or evaluated by someone else, they would not care much about the output/outcome of their work. Thus, this is the reason why Thailand's socio-cultural characteristic in the present day has become an issue that must be addressed by and be part of higher education assessment.

4.3.2.3 The Importance of Higher Education Assessment Indicators at the Regional Level

In this topic, I will explore how informants in this research expressed their opinions relating to ONESQA's higher education assessment indicators which are used to assess higher educational institute's quality in the regional level, more specifically at the AEC level. These will be the views of informants in this research of the importance of higher education assessment indicators to Thailand in order to compete with other graduates within the AEC region after December 2015.

According to the interviews, higher education assessment indicators are vital for Thailand's higher education. As per the results of topic 4.2. The Graduates' Desirable Outcome Standards of Higher Education in Accountancy Program, we can see that higher education in accountancy programs is based on international education standards which are controlled by IFRs. In the AEC region, IFRs' international standards have been implemented in higher educational institutes/universities. FAP and OHEC are the organizations that control the program's contents. ONESQA is the organization that evaluates program quality by using its indicators to assess and measure program quality.

A Dean of Accountancy Program 3 (2014) expressed his view:

> The national policy of having accountancy program evaluated by ONESQA is a great policy, but ONESQA is focusing on incorrect areas. ONESQA is using the wrong indicators to assess higher education quality…it has become our obstacle once AEC is formally integrated. I predict that graduates from Singapore will be more competitive in the AEC labour market.

In summary, informants in this research find that ONESQA's higher education assessment indicators are important in initiating and maintaining Thailand's

higher education quality in the regional area. On the other hand, those higher education assessment indicators do not focus on the correct area. Hence, those higher education assessment indicators affect Thailand's educational quality and are disadvantageous for the educational system in Thailand.

4.3.2.4 The Relationships between Higher Education Assessment Indicators and Graduates' quality

The following findings in this topic relate to how informants in this research express their opinions on the relationships between ONESQA's higher education assessment indicators with the quality of graduates. The ONESQA's higher education assessment indicators consist of 18 indicators which are being used to evaluate higher education institutes/universities in the third round of the assessment (during 2001-2015). The details of ONESQA's higher education assessment indicators can be found in Appendix B Quality Assessment Indicators.

According to the interviews, I have found that informants in this research do not think that there is any relationship between ONESQA's higher education assessment indicators and graduates' quality. It is because ONESQA's higher education assessment indicators are unable to measure the graduates' desirable outcome standards of higher education in accountancy programs which were previously described in topic 4.2. The Graduates' Desirable Outcome Standards of Higher Education in Accountancy Program. Here are some of the responses from my informants:

> I am going to file a complaint with the National Council for Peace and Order (NCPO). I understand that ONESQA's policy on evaluating educational quality is a very good policy. I am moderately involved in the educational assessment works…At our university, we are creating quality graduates based on national TQF, but ONESQA is measuring educational quality based on the mission of higher educational institutes/universities which are 1) producing graduates; 2) conducting research and development; 3) providing academic service; and 4) preserving arts and cultures. Those two things are totally different. (Dean of Accountancy Program 1, 2014).

Another dean of accountancy program responded to me when I asked him the question: “Can you rate the top three indicators that can measure the educational quality?” He responded to me that “It is very difficult to find even one” (Dean of Accountancy Program 6, 2014).

In summary, informants in this research view that ONESQA’s higher education assessment indicators, which are currently used to evaluate educational quality, have no direct relationship with the quality of their graduates. On the contrary, those informants believe that their graduate’s quality is initiated by the national TQFs involve IFRs’ international educational standard that have been earlier described in topic 4.2, The Graduates’ Desirable Outcome Standards of Higher Education in Accountancy Program.

4.3.3 The Informants’ View on ONESQA’s Higher Education Assessment Indicators

In this topic, I will examine higher education assessment indicators in accordance with informants’ views and opinions.

4.3.3.1 Group of Basic Indicators

1) Quality of Graduates: This group of indicator consists of four indicators which are: a) Bachelor degree graduates who secure jobs or are self-employed within one year; b) Quality of graduates at bachelor’s degree, master’s degree, and PhD levels in accordance with the national qualifications framework; c) Percentage of master theses that are published or disseminated at the national or international level; and d) Percentage of doctoral dissertations that are published or disseminated at the national or international level.

Nowadays, the accounting profession is one of the careers that lack qualified human resources. We can see that the Income Contingent Loan (ICL) provides special support for students who get into the accountancy program (Chandrakasen Rajabhat University, 2013). According to the interviews, I have also found that many students who took co-operative education course are able to secure employment before graduation (Dean of Accountancy Program 2, 2014). However, informants in this research have some concerns about being self-employed (Director

of Quality Assurance Office 3, 2014). By being self-employed, they must also help their family do work at home which might not be related to the knowledge they acquired in university. The reasons behind this is that informants believe the philosophy of higher educational institutes is to produce graduates in response to the labor market (Dean of Accountancy Program 6, 2014). Thus, graduates should use their knowledge gained from higher educational institutes based on what they learned.

For the indicators, "Quality of graduates at bachelor's, master's, and PhD levels in accordance with the national qualifications framework," all informants do not have any issue with it because they believe that Thailand's TQF, HEd in accountancy programs are in line with the International Education Standard (IES) which has been mentioned in topic 4.2, The Graduates' Desirable Outcome Standards of Higher Education in Accountancy Program. The percentage of master theses that are published or disseminated at the national or international level is one of the issues that informants wanted to address. Due to the international accounting standards from IFRs and national accounting standards from the FAP which stipulate that all professional accountants must follow, informants think that it is not necessary to conduct research at the Master's degree level (Dean of Accountancy Program 3, 2014). Moreover, changes in Thailand's educational standards will more than likely lead to the tendency for students to conduct only individual studies (IS) in accountancy rather than a complete master's degree thesis (Director of Quality Assurance Office 3, 2014). Thus, my informants do not believe that measuring the quality of education of accountancy programs at the master's degree level is applicable.

As for, the percentage of doctoral dissertations that are published or disseminated at the national or international level, my informants assert that the impact factor of Ph.D. dissertations according to higher education assessment is too low as it is given a rating of only 0.25. If there is a real desire to improve Thailand's higher education quality, the requirement for a Ph.D. dissertation's impact factor should be increased to at least 0.75 (Director of Quality Assurance Office 3, 2014). By doing so, this change would ensure that Ph.D. research in Thailand meets international standards.

2) Research and Innovative Work: This group of indicators consist of three indicators which are: 1) Research or innovative work that is published or disseminated at national or international level in proportion to the number of regular faculty members/researchers; 2) Practical applications of research or innovative work utilized at the national or international level in proportion to the number of regular faculty members/researchers; and 3) Academic output that receives quality certification at the national or international level in proportion to the number of regular faculty members and researchers. This group of indicators is trying to measure faculty members' research and innovative work which produce new knowledge for their students. Therefore, higher education institutes of high quality should be able to transform its expertise and knowledge into practical use at all levels, such as through academic services, public services, policy initiatives, and commercial applications.

Informants in this research opine that producing research and innovative work can measure how much quality the higher education institutes have. Nonetheless, producing research and innovative work would consume a great amount of time from faculty members. Instead of having to prepare, improve, and develop better teaching materials and content, faculty members would have to spend their time producing research and innovative work that meets the requirements set out by ONESQA's higher education quality assessment indicators (Dean of Accountancy Program 5, 2014).

There are some issues which ONESQA must consider in this group of indicator as follows:

(1) Quality of Research work: According to my interviews, I have found that informants are concerned about the quality of research work. Informants think that some higher educational institutes are producing "trash" and disseminating them into the country's education system. The term "trash" refers to research work that uses the same research methodology, but changes only the environment or is based on purely "desk research" (Dean of Accountancy Program 3, 2014). In this regard, those higher educational institutes would have high numbers of published research, but such research is useless for upgrading Thailand's educational system.

(2) Patron-client system in Thailand: With regard to the response of informants in this research, I have found that the higher education assessment indicators can be interpreted in many ways (Director of Quality Assurance Office 3, 2014). The problem is that there are unclear indicators. For instance, ONESQA is assessing the indicator “Practical applications of research or innovative work utilized at national or international level in proportion to the number of regular faculty members/researchers” based solely on documents. Informants believe that it is possible that research work of certain higher educational institutes are not actually utilized by the organization. Nevertheless, higher educational institutes are able to secure a confirmation document because they have a close relationship with that organization (Dean of Accountancy Program 4, 2014).

For these reasons, informants in this research believe that this group of indicators is unable to measure accurately educational quality ONESQA could eliminate such problem mentioned earlier in this topic.

3) Academic Service to Society: This group of indicators consists of two indicators which are: a) Results of introducing knowledge and experience from providing academic services to improve learning, teaching, and research and b) Outcomes of learning and strengthening of community or external organizations. This group of indicator means that higher educational institutes provide academic services covering specific targeted groups of people both inside and outside of the Kingdom. The services may be provided using institutional resources, or by sharing institutional and individual resources in various manners.

I have discovered that informants find that higher education institutes should be a part of society’s development to improve the country’s quality of living as a whole. However, informants do not think that this group of indicators is applicable to the faculty level. Instead, it should be applied only to the institutional level (Dean of Accountancy Program 3, 2014). The reason is that not all fields of study can provide academic services to the community or external organizations. Moreover, higher educational institutes are not able to force the community or external organizations to accept academic service that the institutes are willing to offer (Dean of Accountancy Program 6, 2014). Lastly, this group of indicators aims to bring about stability, strength, and sustainable development of communities, societies,

the nation, and other countries. Stability, strength, and sustainable development mean that higher educational institutes must continue to serve communities, society, the nation, and other countries for at least 2-5 years. As a result, higher educational institutes must invest a large amount of their budget on these measures which would cause financial difficulties to smaller size higher educational institutes whose financial resources are limited (Director of Quality Assurance Office 3, 2014).

4) Preservation of Arts and Cultures: This group of indicators consists of two indicators which are: a) Promotion and support for arts and culture and b) Development of aesthetics in dimensions of arts and culture. This group of indicator means an institution has carried out the preservation of national arts and culture. It realizes the importance and value of arts and culture, along with the need to cultivate, foster, and develop things of beauty, aesthetic values, and cultural appreciation of environmental beauty and refined taste that springs up in the collective consciousness and lifestyle.

I have found that informants in this research find preserving arts and cultures to be important in terms of preserving the Thai people's national identity. However, informants did not think that it is necessary to use this group of indicators to measure a higher educational institute's quality because it does not directly reflect the quality of education (Dean of Accountancy Program 3, 2014). This is especially the case for the quality of accountancy program which consists of five components in topic 4.2, The Graduates' Desirable Outcome Standards of Higher Education in Accountancy Program.

Alternatively, preserving arts and cultures should be only extra-curricular activities which are not used to assess higher educational institutes' quality. Furthermore, arts and culture should be something that have to be instilled in children from a young age (Dean of Accountancy Program 3, 2014).

5) Institutional Administration and Development: This group of indicators consists of three indicators which are: 1) Abide to roles and responsibility of the institute; 2) Abide to roles and responsibility of the executives of the institution; and 3) Faculty development. This group of indicators means that institutions of higher education have good systems of administration and management that effectively transmit the institute's vision and integrate values into practice in a

unified manner, in order to achieve the objectives and mission that have been set forth.

From the interviews and by verifying the documents that have been provided, I have found that indicators “Abide to roles and responsibility of the institute” and “Abide to roles and responsibility of the executives of the institution” aim to measure process of managing higher education institutes rather than the outcomes of managing higher educational institutes (Dean of Accountancy Program 3, 2014). As a result, informants do not think that indicators are able to assess the quality of higher educational institutes because they do not pay attention to the outcomes (Dean of Accountancy Program 6, 2014). In contrast, indicators would affect the organizational structure of higher educational institutes which are being assessed since they must rely on ONESQA’s higher educational assessment indicators (Dean of Accountancy Program 5, 2014).

For the Faculty’s development indicators, I have found that informants disagree with how to measure higher educational quality by relying on degrees and academic titles of faculty members (Dean of Accountancy Program 3, 2014 and Federation of Accounting Professions 1, 2014). It is more important for the instructors to have practical experiences because they know the actual problems that emerge in an accounting firm based on their first-hand work (Director of Quality Assurance Office 4 and Federation of Accounting Professions 1, 2014). Therefore, instructors who have master’s degrees or Ph.D.’s in accounting do not necessarily teach better because they lack these practical experiences (Director of Quality Assurance Office 4, 2014). For this reason, the criteria used to measure higher education quality based on the ratio of instructors with advanced degrees is not always an accurate reflection of higher education quality and does not ensure quality of teaching.

6) Development and Internal Quality Assurance: This group of indicators consists of one indicator: Internal quality assessment results that are certified by higher bodies. This indictor means that institutions of higher education are required to show their standards and quality by serving as communities that create new knowledge – learning organizations that are capable of discovering, researching,

and generating new information in order to develop society and themselves in an ongoing manner.

According to the informants, this group of indicator is linked to internal assessment indicators. The total points of internal assessment which consists of nine components will be used to determine the points for this indicator. Therefore, many informants said that the internal assessment indicator does not accurately measure the various criteria they are meant and designed to measure (Dean of Accountancy Program 1, 2014). This is because some of the internal assessment indicators can be manipulated while others cannot. As a result, the external assessment will not be accurate since everything is linked together and intertwined (Dean of Accountancy Program 1, 2014). This is a cause for concern which the informants are worried about and think that the criteria set out are not so useful.

4.3.3.2 Group of Distinctive Identity Indicators and Advancement Measurement Indicators

This group of indicators consists of three indicators which are: a) Developmental outcomes in accordance with institutional identity; b) Developmental outcomes in accordance with emphases and highlights that reflect institutional identity; and c) Results of pointing out/leading, preventing, and solving various social problems.

Informants in this research find that it is good that higher education assessment indicators allow higher educational institutes to create their own identity which permits them to stand out from other institutes. However, there are a few problems. Firstly, higher education in accountancy programs must follow a prescribed curriculum set by the OHEC and the FAP; therefore, there is very little room for each university to create its unique identity (Dean of Accountancy Program 6, 2014). Secondly, the indicators must be followed by the universities step by step, so they are unable to make their ideas successful because of the limitations posed by the indicators (Dean of Accountancy Program 5, 2014). In other words, institutes and universities do not have leeway or freedom in exercising new approaches given the limitations that are in place.

Nevertheless, the informants in this research are also raised some of the issues that have emerged as a result of using ONESQA's higher education assessment indicators:

1) Educational Quality and Irrelevant Work: The majority of informants in this research find that there is a great deal of extra work relating to educational quality assessment indicators which create additional work for them. In addition, the philosophy of educational quality assessment is to ensure that higher educational institutes/universities would initiate educational quality. Therefore, the quality of higher education in accountancy programs are graduates' output and outcomes as per Figure 4.1, Educational Quality Creation Process in Accountancy Program, which was previously discussed.

Many informants do not agree with the fourth group of higher education assessment indicators which deal with the preservation of arts and cultures. They think that educational quality in accountancy program can be ensured without preserving Thailand's national arts and cultures. They have to initiate numerous projects and work just to respond directly to these indicators because the points in this group of indicators account for 10 points from a total of 100 points . It is because of this fact that they often choose to wear Thai silk to work once a week since it is a part of arts and culture preservation according to ONESQA's education quality assessment indicators. By doing so, it costs faculty members and staff a great deal of money to buy new clothes to show that they are preserving national arts and cultures according to ONESQA.

Furthermore, some higher educational institutes/universities are establishing their own journal publications to allow their students to publish research internally because some of the established journals require a very long process and time before an article can be selected for publication. This measure is just to respond directly to education quality assessment indicators under the first group, quality of graduates.

2) Resources Consumption: I have found that complying with ONESQA's education quality assessment indicators consume a great deal of resources such as funds, human resources and time.

Higher educational institutes/universities must establish a quality assurance body, committee, team, and system in the institution. Hence, it necessitates a large amount of funds to invest in infrastructures, facilities, office equipment, compensation, etc.

Faculty members in higher educational institutes/universities would have to spend more time on documenting their teaching plan and teaching outcomes for internal quality assessment purposes since the internal quality assessment (self-assessment report) will be used to assess the external quality assessment based on ONESQA's education assessment indicators under the sixth group, development and internal quality assurance. I have found that faculty members have less time to improve their teaching skills and methodologies, knowledge, and research. Many faculty members even have less time to rest because there are numerous documents that are required in order for the institute to achieve high points in both the internal and external education quality assessments. As a result, many of them have to devote their own free time to preparing the required documents.

Moreover, some faculty members who hold only master's degrees are often forced to pursue Ph.D's so that the institute/university can obtain higher points under the fifth group of ONESQA's education quality assessment. According to the interview, I find that most specialized courses in accountancy program are being taught by guest speakers from particular fields of studies because those guest speakers have more experience and expertise in accounting laws and regulations than faculty members who work within higher education institutes/ universities.

Due to the frequent changes of ONESQA's higher education assessment indicators, quality assurance bodies in higher educational institutes/ universities must attend educational quality assessment training and repeatedly spend their time learning and understanding ONESQA's indicators .

3) Indifferent Graduates: Different higher education institutions have different visions and missions. Some want to produce researchers while some want to produce practitioners. By using ONESQA's education quality assessment indicators, informants believe that this will be a factor in reducing variety and diversity of graduates in Thailand because all higher educational institutes/universities

are using the same set of educational quality assessment indicators. Hence, they would have to operate the same tasks in order to comply with those indicators and receive ONESQA's accreditation.

4.4 Further Development Relating to the Quality of Thailand Higher Education

4.4.1 Further Development for Thai's Accountancy Profession

According to the interviews, informants advised that there are some key issues that need to be addressed so that Thai professional accountants will be allowed to compete with other professional accountants from other ASEAN member countries in the ASEAN labor market as follows:

4.4.1.1 English Language Skill as the Official Language in ASEAN

They find that many Thai professional accountants have very low English proficiency, which would pose an obstacle for them to work aboard since they cannot communicate with their employers and other people in the organization.

4.4.1.2 Laws and Regulations, Especially Taxation Laws in ASEAN Member Countries

Thai professional accountants who wish to work in other ASEAN countries must be able to learn, understand, practice, and follow laws and regulations in each country where they work. They and their organization would receive legal punishment if there is any misconduct in their professional work.

4.4.1.3 Adaptability to a Variety of Cultures in the Organization

It is possible that there would be professional accountants from other ASEAN countries who come to work in Thailand, while Thai professional accountants would be working in ASEAN countries other than Thailand. They must be able to adapt to a variety of cultures which would reduce conflict and miscommunication that might occur in the organization. Not being able to work with others due to a misunderstanding can affect their work performance and ability to cope in a foreign environment.

4.4.1.4 Accounting Theories

Informants feel that Thai professional accountants are good in practicing their work, but still lack proficiency in accounting theories. Informants

believe that if Thai professional accountants have strong accounting theories, they would be able to understand accounting systems in other countries more easily and quickly.

4.4.1.5 Punctuality

Informants think that Thai people lack punctuality at all times. This is a very serious deficiency, especially when accounting students complete their studies and enter the workforce. All jobs will require that their workers arrive on time; thus, this is an issue which must be addressed and remedied. Not doing so would lead to negative consequences and reflect poorly on the professionalism of Thailand's future accountants, especially if Thai's punctuality is compared with that of other professionals in other ASEAN countries. In addition, those who continually arrive late or submit work late would possibly not last long as employees in that organization. Also, those organizations would then possibly regard Thai accountants as being irresponsible due to their tardiness.

4.4.2 Informants Opinions on Researcher's Importance Components of Accounting Professional Skills

In this topic, I would summarize informants' opinions which they expressed during the interviews I conducted with them. These opinions involve important components of accounting professional skills which I have concluded in Chapter 2, figure 2.9, Importance Components of Accounting Professional Skills under topic 2.3.2 Accounting Professional Skills.

According to the informants, I have found that informants do not disagree with the concept of these important components of accounting professional skills. Director of Quality Assurance Office 4 (2014) said:

> This model can be used to develop our accountancy education in the future. Is this a Ph.D. dissertation? …however, we can do nothing with the accounting educational standards, because we have to follow many nation's rules and regulations from FAP and OHEC and others.

Nevertheless, informants in this research think that it is not necessary to apply such a new educational model into the educational system for two reasons: 1) There

are some rules and regulations which higher education institutes/universities must follow and 2) The model is too detailed and is similar to international education standards implemented in Thailand (Dean of Accountancy Program 3, 2014).

For these reasons, I believe that informants think that the important components of accounting professional skills have no effect on the quality of the nation's education . Consequently, it is not necessary to touch any of the existing educational standards in order to improve educational quality to increase graduates' competitiveness in the ASEAN labor market.

CHAPTER 5

CONCLUSION AND RECOMMENDATIONS

This is the last chapter of this research in the Evaluation of Thailand Higher Education Quality Assessment Criteria: A Case Study of the Office for National Education Standard and Quality Assessment (Public Organization). This chapter will consist of the conclusion and discussion of this research in response to research questions, namely 1) How is Thailand's higher education quality affected by Thailand's higher education assessment indicators? and 2) What can the Thai government do with the educational assessment criteria to increase the skilled labor competitiveness in ASEAN?

As a result of the research's conclusion, I will provide recommendations which would help related governmental and non-governmental agencies improve higher education quality assessment indicators to use for higher education quality assessment work in the future.

Eventually, this research will conclude with further research relating to higher education assessment work to ensure that higher education assessment work and indicators will adopt the ideas and suggestions made by higher education institutes and relating agencies at all levels (e.g. local, national, regional) and apply these suggestions in an appropriate manner.

5.1 Research Conclusion

In this topic, I would like to conclude what I have found from the interviews in Chapter 4 and apply those findings to the objectives of the study which are outlined in this section.

5.1.1 The Problems Associated with the Higher Education Assessment Indicators

The problems associated with the higher education assessment indicators can be categorized as follows:

5.1.1.1 Excessive Number of Indicators

I have found that 18 indicators are used by ONESQA to assess educational quality. Moreover, there are 23 more indicators from the OHEC which are used to assess internal quality assessment (the results of the internal education quality assessment will form a part of the external education quality assessment). Hence, higher educational institutes/universities must comply and work very hard in order to pass a total of 41 education quality assessment indicators on a regular basis.

The excessive number of indicators will have an adverse effect on higher educational institutes/universities that are being assessed. The sheer volume of education quality assessment paper work required by ONESQA and OHEC consume a great amount of faculty members' time . For instance, instead of spending their time preparing their classes by incorporating the latest and most appropriate teaching methodologies or conducting research to gain new knowledge, faculty members are busy gathering and preparing paper work and documents as evidence for the university's internal and external quality assessment reports. Thus, students would not have the opportunity to be exposed to better content in the classroom or gain new knowledge from their instructors. For this reason, I believe that excessive numbers of higher education quality assessment criteria will decrease higher education quality instead of ensuring and developing higher education quality as per its philosophy.

5.1.1.2 Unclear Indicators

Unclear indicator is one of the major problems in higher educational assessment. The problems with unclear indicators, based on what I have found, consist of two issues which are ambiguous indicators and the distinctive interpretation of indicators among higher education evaluators. I have found that many higher educational institutes/universities are facing problems with unclear indicators. Hence, there are some difficulties organizing and managing activities in response to higher educational quality assessment work.

One example of how indicators are ambiguous was shared by on one of my informants, the dean of the faculty of accountancy at a private university. Faculty members in his faculty have to work on some research, and the results of this research has been used (not only referenced) by another overseas university to write their textbook. It clearly specifies in that textbook that they are using results from research from the above private university in Thailand. However, evaluators from ONESQA did not count this research work as part of the sixth indicators of higher education assessment indicators which state that "Practical application of research or innovative work utilized at national or international level on ratio to number of regular faculty members/researchers." The reason given for this decision was because ONESQA's evaluators require an official letter from the overseas university where the research was used. As a result, the research which required a large deal of investment in terms of funds, manpower, and time was ultimately useless.

Moreover, higher education institutes/universities face difficulties working with their activities. Sometimes they have to organize a counter plan which requires additional budget, manpower, and time because they do not know whether ONESQA's higher education evaluators would fully understand the indicators. For this reason, higher educational institutes/universities have to work more on unnecessary tasks which entail a great deal of waste.

Eventually, the unclear indicators can possibly lead to a patron-client situation within the educational quality assessment process. Evaluators are able to use their judgment on those unclear education quality assessment indicators to assess higher education quality. In that case, informants in this research have found that patron-client system exists in the higher education quality assessment process. According to the interviews, some of the informants are able to choose evaluators who would conduct the quality assessment work; on the other hand, some of informants are not able to do so. Those higher educational institutes/universities who can choose evaluators are more likely to choose evaluators who have a close relationship with them because they can easily negotiate problems and issues that arise during the quality assessment process.

5.1.1.3 Creditability of Measurement

Creditability of measurement in this topic refers to the reliability and validity of detailed data which higher educational institutes/universities provide to ONESQA's education quality evaluators when those evaluators conduct educational quality assessment.

The higher education quality assessment process is document-based. Evaluators rate and award points based on documents provided by higher educational institutes/universities. There is no cross checking process where evaluators verify the validity of the documents which have been submitted.

Due to the responses from informants, I can see that there are numerous channels that can be used to manipulate supporting data in order to comply with ONESQA's higher educational quality assessment indicators. These issues will affect the education assessment results, and not actually reflect the real higher educational quality.

5.1.1.4 Restrictions Caused by Indicators

This topic will be in relation to how higher education assessment indicators manipulate higher education institutes/universities which cause some restrictions on the smooth management of higher educational institutes/universities. Some have even had to change their organizational structure.

According to Topic 5.1.1.1., Excessive Numbers of Indicators, I have found that there are many activities that higher educational institutes/universities must initiate, implement, control, and follow up in order to comply with ONESQA's higher education assessment indicators. Those activities require a great deal of funds in order for them to be successfully accomplished. I have found that there are many small size private higher educational institutes/universities that have limited budget; hence, all projects that are not in response to ONESQA's higher educational assessment indicators are not always approved and funds are not allocated to support such projects. Informants believe that if higher educational assessment indicators cannot accurately measure educational quality, higher education quality would devalue those institutes/universities instead of improving them since there is no room, budget or time to develop other areas of work.

In addition, informants from private institutes/university find that their organizational structure has also been affected by ONESQA's higher educational assessment indicators in terms of operational speed and efficiency. Most private organizations work differently from public organizations. The former focuses on cost, speed, and efficiency. However, ONESQA's higher education assessment indicators require too many documents and processes which higher educational institutes/ universities must comply with. As a consequence, there is a direct impact on higher educational institutes/universities because the requirements lead to a reduction in the speed and efficiency of their work while increasing their overall cost of operations.

5.1.1.5 Mismatch between Indicators and Intended Results.

I have found from the interviews that the higher education quality is the ability to produce graduates who are equipped with five desirable skills (refer to topic 4.2. The Graduates' Desirable Outcome Standards of Higher Education in Accountancy Program). Those desirable graduates' output and/or outcome of higher education are achieved through five input components: human resources, research, administration, IT, and facilities through the process of program accreditation and teaching and learning methodologies.

I find that informants did not think that ONESQA's higher education assessment indicators are related with higher educational quality; thus, those indicators have been established to measure only four higher education missions.

Moreover, an informant mentioned that "I am thinking of requiring students in the accountancy program to conduct Thai traditional dance before attending class to preserve Thai arts and cultures." Moreover, some informants who were one of the initiators of the Accounting Profession Act also mentioned "…whatever relates to arts and cultures is something which citizens should grow up learning about, but ONESQA relates arts and culture to educational quality in accountancy programs. I do not know how arts and culture can have an effect on educational quality…"

Thus, it can be concluded that informants disagree with how ONESQA measures higher education quality. Hence, they believe that ONESQA's higher education assessment indicators are a mismatch with the intended results of accountancy programs which I mentioned earlier.

Despite the fact that informants know that the work they have been doing is useless, they have no choice but to comply with them. Due to legal enforcement, it is mandatory that all higher educational institutes comply with ONESQA's higher educational assessment indicators.

5.1.2 The Assessment of the Office for National Education Standard and Quality Assessment's Criteria used to Evaluate the Educational Quality of Higher Education Institutes and Universities

In this topic, I would like to summarize the linkages between higher education quality in accountancy program and ONESQA's higher education assessment indicators which are based on my interviews with my informants.

The following table 5.1. details the interpretation of my informants' opinions regarding ONESQA's higher education assessment indicators. The table reveals how ONESQA's higher education assessment indicators are linked and are able to measure higher education quality in accountancy programs.

Table 5.1 The Evaluation of ONESQA's Higher Education Assessment Indicators

Indicators	Informants Opinion	Results
1) Bachelor degree graduates who secure jobs or are self-employed within one year	There is high demand for accountancy program graduate in the labour market in the present day. Most new graduates would be able to secure their job in short period of time. People who continue their studies and pursue a master's degree will be counted as unemployed. This approach to considering them as unemployed is not valid. Hence, informants do not think that securing a job within one year is a good indicator which measures the higher educational institutes' quality.	No Link

Table 5.1 (Continued)

Indicators	Informants Opinion	Results
2) Quality of graduates at bachelor's degree, master's degree, and PhD levels in accordance with the national qualifications framework	The entry level of the accounting profession focuses more on a particular work task (e.g. A/R accounting, A/P accounting, Cost accounting, and etc.). Within such a short period of time, graduates are still unable to demonstrate all of their accounting professional skills which they gained from their higher education institute. Moreover, there is some concern on the reliability and validity of data gathered from organizations that hire graduates. There is no evidence that those who respond to surveys and questionnaires do so carefully. This issue could be improved by introducing a better verification process of the documents used.	Link (adjustment required)
3) Percentage of master thesis that are published or disseminated at the national or international level	This study reveals that there is a common trend among, graduate school students who are more likely to conduct an individual study (IS) instead of a Master's degree thesis. There are very limited opportunities that their individual study will be published in peer review proceedings at the national and/or international level. It will be more accurate if ONESQA measures only the number of Master's degree theses instead of a combined number which include theses, individual studies, articles, and literary compositions.	Link (adjustment required)
4) Percentage of doctoral dissertations that are published or disseminated at the national or international level.	The current impact factor of Ph.D. dissertations is too low (0.25). The indicator would be more accurate if ONESQA measures higher education quality at the doctoral level by increasing the impact factor of Ph.D. dissertations from 0.25 to 0.75.	Link (adjustment required)

Table 5.1 (Continued)

Indicators	Informants Opinion	Results
5) Research or innovative work that is published or disseminated at national or international level in proportion to the number of regular faculty members/researchers.	The issue of concern here deals with quantity versus quality. Many researchers simply change the variable in their research and publish it in several publications. However, the research is essentially the same. Thus, the research may not be valuable and may not contribute much to the field.	Link (adjustment required)
6) Practical applications of research or innovative work utilized at the national or international level in proportion to the number of regular faculty members/researchers.	Same as 5). In addition, ONESQA must clarify the definition of "to be utilized" more clearly and ensure that there are no loop holes which may allow practitioners and evaluators to not abide by the indicators as it they were designed to be used.	Link (adjustment required)
7) Academic output that receives quality certification at the national or international level in proportion to the number of regular faculty members and researchers.	Same as 6).	Link (adjustment required)
8) Results of introducing knowledge and experience from providing academic services to improving learning, teaching, and research.	The higher education in accountancy programs are prescribed by IFAC who stipulates that such programs must comply with international education standards (IES 2, 3 ,4) Hence, courses and contents have already been pre-determined. Therefore, there is little change that can be made to the courses.	No Link

Table 5.1 (Continued)

Indicators	Informants Opinion	Results
9) Outcomes of learning and strengthening of community or external organizations.	Some work requires cooperation from other organizations, and higher education institutes cannot force them to cooperate with each other. If there is no requirement or interest in the services, then higher educational institutes would not be able to fulfill this indicator.	No Link
10) Promotion and support for arts and culture.	This indicator is not relevant to the content and courses in the accountancy program. Even though there are attempts at promoting and supporting arts and culture through various activities, such measures do not directly support the higher education in accountancy programs.	No Link
11) Development of aesthetics in dimensions of arts and culture.	Same as 10)	No Link
12) Abide by roles and responsibility of the institute.	This indicator is a document-based and process-based indicator. ONESQA should focus on desirable output and/or outcomes of higher education quality. Moreover, the indicator should be only in the institution level, not faculty level.	No Link
13) Abide by roles and responsibility of the executives of the institution.	Same as 12).	No Link
14) Faculty development.	It is not necessary to have instructors with Ph.D's or academic titles because most specialized courses are taught by practicing accountants who are able to teach students how to apply accounting principles from real life experiences. There is no focus on theories, for example.	No Link

Table 5.1 (Continued)

Indicators	Informants Opinion	Results
15) Internal quality assessment results that are certified by higher bodies.	This indicator will be linked to higher education quality when the awarding of points for the internal quality assessment cannot be manipulated. There are many indicators in the internal quality assessment that are useful for the development of higher education in the field of accounting.	No Link
16) Developmental outcomes in accordance with institutional identity.	If they can train students according to their educational philosophy, then more accounting firms in the industry will want to recruit their students. This is because these students possess skills and abilities that distinguish them from students from other higher educational institutes.	Moderate Link
17) Developmental outcomes in accordance with emphases and highlights that reflect institutional identity.	Same as 16).	Moderate Link
18) Results of pointing out/leading, preventing, and solving various social problems.	Some work requires cooperation from other organizations and higher education institutes cannot force them to cooperate. If there is no requirement or interest in the services, then higher educational institutes would not be able to fulfill this indicator.	No link

According to Table 5.l., I found that 10 out of 18 indicators have no relationship with higher education quality in accountancy programs. This is because informants in this research were judged solely on their expertise and experiences in educational administration and/or educational quality assurance.

Moreover, there are six out of 18 indicators which bear some relationship with higher education quality in accountancy programs. However, those higher education assessment indicators require some adjustments so that they measure accurately higher education quality in accountancy programs. For example, the second indicator, Quality of graduates at bachelor's degree, master's degree, and Ph.D. levels in accordance with the national qualifications framework, points will be given based on the documents provided by higher education institutes/universities. ONESQA must be able to verify those documents provided and eliminate correctly false documents.

Lastly, there are very few higher education assessment indicators that informants in this research believe are able to measure precisely higher education in accountancy programs' quality and reflect graduates' desirable outcomes.

Instead of measuring higher educational in accountancy program quality using graduates' desirable outcome standards which are: 1) Values and Ethics, 2) Knowledge, 3) Intellectual skills, 4) Interpersonal skills and Responsibility, and 5) Analytical skills (quantitative), communication skills, and IT skills, informants in this research believe that ONESQA's higher education assessment indicators were designed to measure the missions of higher educational institutes/universities which are 1) producing graduates; 2) conducting research and development; 3) providing academic service; and 4) preserving arts and cultures. I evidenced this with regard to how ONESQA categorizes groups of indicators accordingly. Moreover, various informants confirm that they have the same view about how ONESQA aims to measure higher educational in accountancy program quality.

5.1.3 Responding to Research Questions

In this topic, I would like to conclude what I have found in my research and respond to my research questions from topic 1.3 under Chapter 1.

5.1.3.1 Research Question 1: How is Thailand's Higher Education Quality Affected by Thailand's Higher Education Assessment Indicators?

The content in this topic will explore how Thailand's higher education quality in accountancy program is affected by Thailand's higher education assessment

indicators while higher education institutes/universities are implementing those indicators.

The previous topics explained that ONESQA measures higher education quality by using 18 higher education assessment indicators. Therefore, those 18 higher education assessment indicators are designed to assess the mission of higher educational institutes/universities which are 1) producing graduates; 2) conducting research and development; 3) providing academic service; and 4) preserving arts and cultures.

Moreover, informants in this research do not believe that assessing higher education in accountancy program quality by using these 18 higher education assessment indicators is valid. The indicators are not in accordance with its graduate's desirable outcome standards which have been set out by both local and international organizations such as FAP, OHEC, and IFAC. Besides, informants in this research believe that this set of 18 higher education assessment indicators would devalue the higher education quality in accountancy programs. This is due to the tasks which are required by law; hence, all higher education institutes/universities must comply and implement these measures accordingly.

Nonetheless, informants in this research do not believe that this set of 18 higher education assessment indicators are able to assess higher education in accountancy program's quality. On the contrary, those informants strongly believe that higher education assessment process is necessary for Thailand's higher education in the present day. This is because of the following: 1) Internal administrative problems within higher education institutes/universities, 2) Number of higher education institutes/universities in Thailand, and 3) Thailand's socio-cultural characteristics in the present day. These issues have been described in topic 4.3.2.2., The Circumstance when Higher Education Assessment Indicators Become Important, in Chapter 4.

Higher educational institutes and universities that offer accountancy programs are adopting ONESQA's higher education assessment indicators, and more specifically, in the third round of higher education assessment (2011-2015). I can categorize the results of the assessment by using ONESQA's indicators as follows:

1) Educational Quality Irrelevant Work: The majority of informants in this research find that there is a great deal of extra work relating to educational quality assessment indicators which create additional work for them. In addition, the philosophy of educational quality assessment is to ensure that higher educational institutes/universities would initiate educational quality. Therefore, the quality of higher education in accountancy programs are graduates' output and outcomes as per topic 4.2. The graduates' desirable outcome standards of higher education in accountancy program were discussed in Chapter 4.

Many informants do not agree with the fourth group of higher education assessment indicators which deal with the preservation of arts and cultures. They think that educational quality in accountancy programs can be ensured without preserving national arts and cultures. They have to initiate numerous projects and work just to respond directly to these indicators because the points in this group of indicators account for 10 points from a total of 100 points in total. It is because of this fact that they often choose to wear Thai silk to work once a week since it is a part of the preservation of arts and culture according to ONESQA's education quality assessment indicators. By doing so, it costs faculty members and staff a large sum of money to buy new clothes to show that they are preserving national arts and cultures according to ONESQA.

Furthermore, some higher educational institutes/universities are establishing their own journal publications to allow their students to publish research internally because some of the established journals take a very long process and time before an article is selected for publication. This is just to respond to education quality assessment indicators under the first group, quality of graduates.

2) Resources Consumption: I have found that complying with ONESQA's education quality assessment indicators consume a great deal of resources such as funds, human resources, and time.

Higher educational institutes/universities must establish a quality assurance body, committee, team, and system in the institution. Hence, it necessitates a large amount of funds to invest in infrastructures, facilities, office equipment, compensation, etc.

Faculty members in higher educational institutes/universities would have to spend more time on documenting their teaching plan and teaching outcomes for internal quality assessment purposes since the internal quality assessment (self-assessment report) will be used to assess the external quality assessment based on ONESQA's education assessment indicators under the sixth group, development and internal quality assurance. I have found that faculty members have less time to improve their teaching skills and methodologies, knowledge, research or even time they can spend to rest because there are numerous documents that are required in order for the institute to achieve high points in both the internal and external education quality assessments.

Moreover, some faculty members who hold only master's degrees are often forced to pursue Ph.D's so that their institute/universities earn higher points under the fifth group of ONESQA's education quality assessment. According to my interviews, I find that most specialize courses in accountancy program are being taught by guest speakers from particular fields of studies because those guest speakers have more experience and expertise in accounting laws and regulations than faculty members who work within higher education institutes/ universities.

Due to the frequent changes of ONESQA's higher education assessment indicators, quality assurance bodies in higher educational institutes/ universities must attend educational quality assessment training and repeatedly spend their time learning and understanding ONESQA's indicators .

3) Indifferent Graduates: Different higher education institutions have different visions and missions. Some want to produce researchers while some want to produce practitioners. By using ONESQA's education quality assessment indicators, informants believe that this will be a factor in reducing the variety and diversity of graduates in Thailand because all higher educational institutes/universities are using the same set of educational quality assessment indicators. Hence, they would have to work on identical tasks in order to comply with those indicators and receive ONESQA's accreditation.

Eventually, there are five problems with ONESQA's higher education assessment indicators which need to be addressed. These problems are 1)

Excessive Numbers of Indicators: lead higher education institutes to lose their focus since there are too many tasks to work on; 2) Unclear Indicators : this issue leads to unclear direction, higher education institutes do not know what exactly they have to do to fulfill and pass a particular indicator. Moreover, the issue of unclear indicators have some loopholes which permit the patron-client system to be practiced in higher education assessment work; 3) Creditability of Measurement: most higher education assessment indicators are document-based indicators. There is no cross checking process where evaluators verify the validity of these documents. There is a possibility that higher education assessment supporting documents are manipulated; 4) Restrictions Caused by Indicators : some indicators are forcing higher education institutes to change their organizational structure due to the control of the internal process. Also, the excessive indicators do not allow them to initiate other creative work to improve their educational program.

For those reasons, I find that higher education in accountancy program quality is being devalued by adopting ONESQA's higher education assessment indicators instead of improving its educational program quality.

5.1.3.2 Research Question 2: What Can the Thai Government do with the Educational Assessment Criteria to Increase the Skilled Labor Competitiveness in ASEAN?

I have discovered from the FAP that in the present day there are many Thai professional accountants who have already been working aboard within ASEAN countries because they have been working in an international firm. The FAP representative who I interviewed also believe that Thai professional accountants are not inferior to any other professional accountants from more developed countries like Singapore and Malaysia.

However, the information gathered from my informants who are deans of faculty where an accountancy program is being taught and directors of quality assurance office show that Thai professional accountants have some key skills which need to be improved. For instance, these skills include 1) English language skill; 2) Knowledge and understanding of laws and regulations in ASEAN countries; 3) Adaptability to a variety of cultures in the organization; 4) Accounting theories; and 5) Punctuality.

On the other hand, there are numerous excessive tasks required by ONESQA which higher education institutes must comply with due to legal enforcement of these measures. This applies only to those higher educational institutes which must be accredited by ONESQA; otherwise, they will face some problems in accordance with the law. Hence, to be in compliance with ONESQA's higher education assessment indicators, higher educational institutes have no room or resources to focus on other additional work to improve needed skills for their students' benefit.

The excessive work placed on professors and university officials serve as a disadvantage for Thai students because they do not gain proper knowledge and skills. This is especially true for English language skill and ASEAN-related laws and regulations that are necessary for those who wish to work aboard after ASEAN countries formally become part of the AEC at the end of December 2015.

Even though there are some problems with ONESQA's higher education assessment indicators, most informants who are deans of faculty where accountancy programs are taught as well as directors of quality assurance office believe that higher education assessment work is vital for Thailand's educational system. Guidelines can be used to help lead higher education institutes on the right direction which may help them improve their educational quality. It can also eliminate poorer quality higher education institutes from Thailand's educational system.

It is crucial that ONESQA and related governmental agencies must consider the specific details of what they demand higher education institutes to comply with. For instance, there are eighteen higher education assessment indicators for the third round of higher education assessment for accreditation which institute and universities must address. What ONESQA should do is find out more about what can be defined as educational quality in each program, or at least at the faculty level. What should be done is those findings should be categorized into groups, and relevant indicators to assess the findings should be properly created with a minimal number of indicators, but sufficient enough to measure the performance. This is to allow higher education institutes to be able to use their limited resources to initiate more valuable skills and equip their students with those skills.

Alternatively, rather than prescribing a command and control and paper work approach (indicator-based assessment approach), institutes can be decentralized and delegate control to the individual institutions to prove that their institutes are of high quality by using their own measurements. This may prove to be a better approach than the existing approach.

By using decentralization and delegating control to the individual higher education institutes, ONESQA would have to assume the multiple roles of supporter and enabler in order to support the higher education quality related work in higher education institutes. ONESQA should permit those higher education institutes to create their own educational quality indicators and implement them accordingly. ONESQA's role would be to only supervise higher education institutes if the work or indicators which the institues have initiated would help ensure the institutes' quality is maintained and developed for the students' educational benefits. ONESQA would offer recommendations to help address and correct any deficiencies or shortcomings.

I believe that this decentralization and delegate control approaches would allow higher education institutes to be more flexible than if they are under the command and control of ONESQA. Hence, this approach would enable those institutes with limited resources opportunities to better develop themselves so that they can increase the delivery of quality academic programs and enhance their students' educational experience. .

Eventually, Thai accountancy program students and Thai professional accountants will have an advantage to compete with other accountancy program students and professional accountants from others ASEAN countries and be the winner in the ASEAN labor market.

5.2 Recommendations

5.2.1 Recommendations to ONESQA

Higher education assessment indicators: Higher education assessment indicators must be designed in accordance with how educational quality is created. For instance, Thailand educational quality in accountancy program is created in accordance with figure 4.1., Educational Quality Creation Process in Accountancy

Programs. Therefore, ONESQA's higher education assessment indicators should be able to assess and measure those components in their input, processes, output, and outcome accordingly. Higher education assessment indicators which were not designed to assess these components and activities would lead to higher education institutes losing their focus. Higher educational institutes would pay attention and their limited resources to achieve ONESQA's indicators instead of having developed the right activities to improve what is necessary for higher education quality.

Number of indicators: ONESQA should minimize the numbers of its higher education assessment indicators. The number of assessment indicators must be just right in order to assess higher education quality. This is to allow some room for higher education institutes to work on other related educational activities in order to develop and improve necessary skills for their students to be able to compete with others in the labor market, both at the local and regional levels. The more assessment indicators there are mean that the more resources higher education institutes must spend money on to meet all the requirements . Hence, it will cost some problems with small size higher education institutes where resources are very scarce.

The ambiguity of higher education assessment indicators: All of ONESQA's higher education assessment indicators must be clearly defined with no loopholes or unclear meaning. This is to avoid the confusion when higher education institutes initiate activities in accordance with those ONESQA's indicators.

Data verification and data validation: The current higher education quality assessment processes are document-based assessment. These higher education quality assessment processes rely on documents which are provided by those higher education institutes where being assessed. Those documents can be manipulated in many ways so that there is no reliability and trustworthiness. ONESQA should be stipulating the requirement for a cross checking process which verifies and validates data assessment before rewarding points to higher education institutes where they are assessing educational quality. This is to ensure that higher education institutes do not provide false documents to them.

Evaluators indicators interpretation standard: All ONESQA's evaluators should be very well trained before sending those evaluators to conduct higher education quality assessment work. This is to avoid indicators interpretation

distinctive problems; all evaluators should be able to define the meaning of higher education assessment indicators at the same meaning and standard.

5.2.2 Recommendations to Higher Education Institutes

English language skill: English language skill is one obstacle of Thai students and graduates in the present labour market where English language is wildly used to conduct businesses. Nowadays, there are many companies which require English language proficiency score in order to submit job applications for vacant positions. Moreover, many job interviews are conducting in English to make sure their applicants are able to communicate well in English language.

The English language has been taught in Thailand's education system from Grade 1 to the under-graduate level, which is about 15 years in total. We have found that Thai citizens' English language proficiency is still very poor. According to the EPI, Thai citizens' English language proficiency level is at a very low proficiency level, and it comes in almost last among all countries surveyed.

Higher educational institutes should consider their English language teaching and learning methodologies. The English language teaching-learning methodologies should be changed from reading, writing, grammar, and vocabulary to be more practical and involved teaching-learning methodologies. This is to force students to practice more in their English speaking and listening skills rather than continuing reading and writing in their books. It is to ensure that their students can communicate in English language well verbally.

Moreover, it is important to increase English language skills in a particular field of study, for instance, English language for professional accountant is necessary for students.

Laws and regulations: nowadays, studies related to laws in higher education in accountancy program are being organized by the Faculty of Law. The context of teaching and learning are incomprehensive. The faculty where higher education in accountancy program is being taught should be able to design a curriculum that contains laws and regulations relating to accounting profession issues. This will be more valuable for students in the accountancy program rather than studying only general laws and regulations.

5.2.3 Recommendations to FAP

Rules and regulations of ASEAN accounting profession: FAP should initiate a promotional program relating to the accounting profession in ASEAN. FAP must be the center to promote and support those professional accountants who wish to work aboard within ASEAN countries after ACE is formally integrated at the end of December 2015. FAP should be able to educate professional accountants and show them how to get to know advantages and disadvantages, benefits and loss of being an ASEAN accounting profession. As a result, Thai professional accountants can prepare themselves for the changes of becoming an ASEAN professional accounting.

5.3 Future Research

5.3.1 A Comparative Study

It is vital for ONESQA to conduct a comparative study with other similar educational assessment organizations in other countries where higher education assessment work is successfully conducted. ONESQA needs to find out and identify the key success factors of conducting higher education assessment work flows and processes and apply those key success factors to the local environment.

5.3.2 New Higher Education Assessment Indicators Formulation

Studies should be made into techniques of how to formulate indicators, and this should include quantitative aspects as well as the reliability and validity of each criterion. Interviews should be made with experts in the field such as accountants and professors.

5.3.3 Evaluation of Higher Education Assessment Indicators for Other Fields of Study

A similar research of evaluating higher education assessment indicators should be conducted with other field of studies. Especially, the other six professional, for instance, doctors, nurses, engineers, dentists, surveyors, and tourism professionals who are able to work in ASEAN countries after ACE formally integrates at the end of December 2015. This is to ensure that higher education quality will be carried out.

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APPENDICS

APPENDIX A

THE LIST OF THAILAND HIGHER INSTITUTIONS UNDER THE OFFICE OF HIGHER EDUCATION COMMISSION

Public Higher Education Institutions (80)

- **Limited Admission Universities and Institutions (63)**

Bansomdej Chaopraya Rajabhat University (BSRU)
1061 Isaraparp Road, Hiranruji
Thon Buri, Bangkok 10600 THAILAND Tel: (66 2) 473 7000
Fax: (66 2) 466 6539
Website: www.bsru.ac.th

Buriram Rajabhat University (BRU)
Jira Road, Mueang,
Buriram 31000 THAILAND
Tel: (66 44) 611 221, 617 588
Fax: (66 44) 612 858
Website: www.bru.ac.th

Chaiyaphum Rajabhat University (CPRU)
167 Chaiyaphum-Tadton Road, Nafai,
Mueang, Chaiyaphum 36000 THAILAND
Tel: (66 44) 815 111
Fax: (66 44) 815 116
Website: www.cpru.ac.th

Chandrakasem Rajabhat University (CRU)
39/1 Rachadapisek Road, Chatuchak, Bangkok 10900 THAILAND
Tel: (66 2) 942 6900-99, 541 6060
Fax: (66 2) 541 7113
Website: www.chandra.ac.th

Chiang Mai Rajabhat University (CMRU)
202 Changpuek Road, Mueang, Chiang Mai 50300 THAILAND
Tel: (66 53) 885 555
Fax: (66 53) 885 556
Website: www.cmru.ac.th

Chiangrai Rajabhat University (CRU)
80 Moo 9Pahonyothin Road, Mueang, Chiang Rai 57100 THAILAND
Tel: (66 53) 776 000, 776 007
Fax: (66 53) 776 001
Website: www.cru.in.th

Dhonburi Rajabhat University (DRU)
172 Isaraparp Road, Thonburi, Bangkok 10600 THAILAND
Tel: (66 2) 890 1801-8
Fax: (66 2) 466 6776
Website: www.dru.ac.th

Kalasin Rajabhat University (KSU)
13 Moo 14, Songplei, Namon,
Kalasin 46230 THAILAND
Tel: (66 43) 602 033-43
Fax: (66 43) 602 044
Website: www.ksu.ac.th

Kamphaeng Phet Rajabhat University (KPRU)
Nakhonchoom-Wangyang Road, Mueang,
Kamphaeng Phet 62000 THAILAND
Tel: (66 55) 706 555, 722 500
Fax: (66 55) 706 518
Website: www.kpru.ac.th

Kanchanaburi Rajabhat University (KRU)
Kanchanaburi-Shaiyoke Road, Mueang,
Kanchanaburi 71000 THAILAND
Tel: (66 34) 633 227-30
Fax: (66 34) 633 224
Website: www.kru.ac.th

Kasetsart University (KU)
50 Phaholyothin Road
Chatuchak, Bangkok 10900 THAILAND Tel: (66 2) 942 8200-45

Fax: (66 2) 942 8151-3
Website: www.ku.ac.th

Khon Kaen University (KKU)
123 Friendship Road, Mueang, Khon Kaen 40002 THAILAND
Tel: (66 43) 202 222-49, 203 333-51
Fax: (66 43) 202 216
Website: www.kku.ac.th

Lampang Rajabhat University (LPRU)
119 Moo 9 Lampang-Maeta Road, Mueang, Lampang 52100 THAILAND
Tel: (66 54) 241 020, 237 399
Fax: (66 54) 237 388
Website: www.lpru.ac.th

Loei Rajabhat University (LRU)
234 Loei-Chiangkhan Road, Mueang, Loei 42000 THAILAND
Tel: (66 42) 835 224-8
Fax: (66 42) 811 143
Website: www.lru.ac.th

Maejo University (MJU)
63 Moo 4, Chiang Mai-Phrao Road, Sansai, Chiang Mai 50290 THAILAND
Tel: (66 53) 498 130
Fax: (66 53) 498 861
Website: www.mju.ac.th

Mahasarakham University (MSU)
41/20 Tambon Kamriang, Kantarawichai, Maha Sarakham 44150 THAILAND
Tel: (66 43) 754 321-40, 754 333
Fax: (66 43) 754 315
Website: www.msu.ac.th

Muban Chombueng Rajabhat University (MCRU)
46 Moo 3 Chombung Road, Chombung, Ratchaburi 70150 THAILAND
Tel: (66 32) 261 790-7
Fax: (66 32) 261 078
Website: www.mcru.ac.th

Nakhon Pathom Rajabhat University (NPRU)
85 Malaiman Road, Mueang, Nakhon Pathom 73000 THAILAND
Tel: (66 34) 261 021-36
Fax: (66 34) 261 048
Website: www.npru.ac.th

Nakhon Phanom University (NPU)
103 Moo 3 Chayangkul Road, Mueang, Nakhon Phanom 48000
Tel: (66 42) 532 477-8
Fax: (66 42) 532 479
Website: www.npu.ac.th

Nakhon Ratchasima Rajabhat University (NRRU)
340 Suranarai Road, Mueang, Nakhon Ratchasima 30000 THAILAND
Tel: (66 44) 254 000, 355 321-2
Fax: (66 44) 244 739
Website: www.nrru.ac.th

Nakhon Sawan Rajabhat University (NSRU)
398 Moo 9 Sawanwithi Road, Mueang, Nakhon Sawan 60000 THAILAND
Tel: (66 56) 219 100-29
Fax: (66 56) 221 554
Website: www.nsru.ac.th

Nakhon Si Thammarat Rajabhat University (NSTRU)
1 Moo 4, Tambon Tha-ngew, Mueang,
Nakhon Si Thammarat 80280 THAILAND
Tel: (66 75) 392 087
Fax: (66 75) 377 440
Website: www.nstru.ac.th

Naresuan University (NU)
99 Phitsanulok-Nakhon Sawan Road, Mueang,
Phitsanulok 65000 THAILAND
Tel: (66 55) 261 000-4
Fax: (66 55) 261 014
Website: www.nu.ac.th

National Institute of Development Administration (NIDA)
118 Moo 3 Seri Thai Road, Klong Chan,
Bangkapi, Bangkok 10240 THAILAND
Tel: (66 2) 727 3000
Fax: (66 2) 375 8798
Website: www.nida.ac.th

Pathumwan Institute of Technology
833 Rama 1 Road, Pathumwan Bangkok
10330 THAILAND
Tel: (66 2) 219 3833-38
Fax: (66 2) 219 3872
Website: www.ptwit.ac.th

Phetchabun Rajabhat University (PCRU)
83 Moo 11 Saraburi-Lomsak Road, Mueang,
Phetchabun 67000 THAILAND
Tel: (66 56) 717 100
Fax: (66 56) 717 110
Website: www.pcru.ac.th

Phetchaburi Rajabhat University (PBRU)
38 Moo 8 Hardchaosamran, Mueang,
Phetchaburi 76000 THAILAND
Tel: (66 32) 493 300-7
Fax: (66 32) 493 308
Website: www.pbru.ac.th

Phranakhon Rajabhat University (PNRU)
3 Moo 6 Changwattana Road,
Bang Khen, Bangkok 10220 THAILAND
Tel: (66 2) 544 8000
Fax: (66 2) 521 7909
Website: www.pnru.ac.th

Phranakhon Si Ayutthaya Rajabhat University (ARU)
96 Rojana Road, T.Pratuchai
Phra Nakhon Si Ayutthaya 13000 THAILAND
Tel: (66 35) 322 076-9
Fax: (66 35) 242 708
Website: www.aru.ac.th

Phuket Rajabhat University (PKRU)
21 Moo 6 Thepkasatri Road, Mueang, Phuket
83000 THAILAND
Tel: (66 76) 240 474-7, 211 959
Fax: (66 76) 211 778
Website: www.pkru.ac.th

Pibulsongkram Rajabhat University (PSRU)
66 Wangchan Road, Mueang, Phitsanulok
65000 THAILAND
Tel: (66 55) 267 000-2
Fax: (66 55) 267 090
Website: www.psru.ac.th

Prince of Songkla University (PSU)
15 Kanchanavanich Road, Hat Yai, Songkhla
90110 THAILAND
Tel: (66 74) 282 000
Fax: (66 74) 212 828
Website: www.psu.ac.th

Princess of Naradhiwas University (PNU)
49 Ra-ngae Mankha Road, Mueang,
Narathiwas 96000
Tel: (66 73) 511 174, 511 192
Fax: (66 73) 511 905 Website: www.pnu.ac.th

Rajabhat Maha Sarakham University (RMU)
80 Nakhonsawan Road, Mueang, Maha
Sarakham 44000 THAILAND
Tel: (66 43) 713 080-9, 722 118-9
Fax: (66 43) 722 117
Website: www.rmu.ac.th

Rajabhat Rajanagarindra University (RRU)
422 Maruphong Road, Mueang, Chachoengsao
24000 THAILAND
Tel: (66 38) 511 010, 535 426-8
Fax: (66 38) 810 337
Website: www.rru.ac.th

Rajamangala University of Technology Isan (RMUTI)
744 Moo 6, Suranarai Road, Mueang, Nakhon
Ratchasima 30000 THAILAND
Tel: (66 44) 233 000
Fax: (66 44) 233 052
Website: www.rmuti.ac.th

Kalasin Campus
62/1 Kasetsomboon Road, Mueang, Kalasin
46000 THAILAND
Tel: (66 43) 811 128
Fax: (66 43) 813 070
Website: www.ksc.rmuti.ac.th

Khon Kaen Campus
150 Srichan Road, Mueang, Khon Kaen 40000
THAILAND
Tel: (66 43) 336 371
Fax: (66 43) 237 149
Website: www.kkc.rmuti.ac.th

Sakon Nakhon Campus
199 Moo 3, Phang Khon,
Sakon Nakhon 47160 THAILAND
Tel: (66 42) 734 724-5
Fax: (66 42) 734 723
Website: www.skc.rmuti.ac.th

Surin Campus
145 Surin-Prasat Road, Nokmueang, Mueang,
Surin 32000 THAILAND
Tel: (66 44) 153 090
Fax: (66 44) 153 064
Website: www.surin.rmuti.ac.th

Rajamangala University of Technology Krungthep (RMUTK)
2 Nanglinji Road, Thung Maha Mek,
Sathon, Bangkok 10120 THAILAND
Tel: (66 2) 287 9600, 286 3991-5
Fax: (66 2) 286 3596
Website: www.rmutk.ac.th

Rajamangala University of Technology Lanna (RMUTL)
128 Huaykaew Road, Mueang, Chiang Mai
50300 THAILAND
Tel: (66 53) 921 444
Fax: (66 53) 213 183
Website: www.rmutl.ac.th

Chiang Rai Campus
99 Moo 10, Phan,
Chiang Rai 57120 THAILAND
Tel: (66 54) 729 600-5
Fax: (66 54) 729 606-7
Website: www.chiangrai.rmutl.ac.th

Lampang Campus
200 Moo 17, Pichai Road, Mueang, Lampang 52000 THAILAND
Tel: (66 54) 342 547-8
Fax: (66 54) 342 549
Website: www.lpc.rmutl.ac.th

Nan Campus
59 Moo 13, Faikaew, Phuphieng, Nan 55000 THAILAND
Tel: (66 54) 710 259
Fax: (66 54) 771 398
Website: www.nan.rmutl.ac.th

Phitsanulok Campus
52 Moo 7, Bankrang, Mueang, Phitsanulok 65000 THAILAND
Tel: (66 55) 298 438
Fax: (66 55) 298 440
Website: www.plc.rmutl.ac.th

Tak Campus
41 Moo 7, Mai-Ngam, Mueang, Tak 63000 THAILAND
Tel: (66 55) 515 904-5
Fax: (66 55) 511 833
Website: www.tak.rmutl.ac.th

Agricultural Cultural Technology Research Institute
202 Moo 17, Pichai, Muang, Lampang 52000 THAILAND
Tel: (66 54) 342 553
Fax: (66 54) 342 551
Website: www.lartc.rmutl.ac.th

Rajamangala University of Technology Phra Nakhon (RMUTP)
399 Samsen Road, Dusit,
Bangkok 10300 THAILAND
Tel: (66 2) 282 9009-15
Fax: (66 2) 281 0073
Website: www.rmutp.ac.th

Rajamangala University of Technology Rattanakosin (RMUTR)
96 Moo 3, Salaya, Phuttamonthon,
Nakhon Pathom 73170 THAILAND
Tel: (66 2) 889 4585-7
Fax: (66 2) 441 1012
Website: www.rmutr.ac.th

Bophit Phimuk Chakkawat Campus
264 Chakkrawat Road, Sampanthawong,
Bangkok 10100 THAILAND
Tel: (66 2) 226 5925-6
Fax: (66 2) 226 4879
Website: www.bpc.rmutr.ac.th

Poh-Chang Campus
86 Triphet Road, Pranakhon, Bangkok 10200 THAILAND
Tel: (66 2) 623 8790-5
Fax: (66 2) 225 7631
www.pch.pohchang.rmutr.ac.th

Wang Klai Kangwon Campus
Petchakasem 242 Road, Nongkae,
Hua Hin, Prachuap Khirikhan 77110
THAILAND Tel: (66 32) 572 284-6, 532 552-3

Fax: (66 32) 536 299, 532 511
Website: www.kkw.rmutr.ac.th

Rajamangala University of Technology Srivijaya (RMUTSV)
1 Ratchadamneon Nok Road, Bhoyang,
Mueang, Songkhla 90000 THAILAND
Tel: (66 74) 317 100
Fax: (66 74) 317 123
Website: www.rmutsv.ac.th

Nakhon Si Thammarat Campus
133 Moo 5 Thung Yai,
Nakhon Si Thammarat 80240 THAILAND
Tel: (66 75) 479 496-7
Fax: (66 75) 350 028
Website: www.fan.rmutsv.ac.th

Trang Campus
179 Moo 3, Maifad, Sikao, Trang 92150
THAILAND
Tel: (66 75) 274 151-6
Fax: (66 75) 274 159
Website: www.svj.rmutsv.ac.th

Rajamangala University of Technology Suvarnabhumi (RMUTSB)
60 Moo 3, Asia Road, Huntra,
Phra Nakhon Si Ayutthaya 13000 THAILAND
Tel: (66 35) 242 554, 709 123
Fax: (66 35) 242 654
Website: www.rmutsb.ac.th

Nonthaburi Campus
7/1 Nonthaburi Road, Suanyai, Mueang,
Nonthaburi 11000 THAILAND
Tel: (66 2) 969 1364-74
Fax: (66 2) 525 2682

Wasukri Campus
19 U-Thong Road, Tha Wasuki,
Phra Nakhon Si Ayutthaya 13000 THAILAND
Tel: (66 35) 324 179-80
Fax: (66 35) 252 393

Suphan Buri Campus
450 Moo 6, Subhanburi-Chainat Road,
Yanyao, Samchuk, Subhan Buri 72130
THAILAND
Tel: (66 35) 544 301-3
Fax: (66 35) 544 299-300

Rajamangala University of Technology Tawan-Ok (RMUTTO)
43 Moo 6, Bangphra, Sriracha,
Chonburi 20110 THAILAND
Tel: (66 38) 358 137
Fax: (66 38) 341 808-9
Website: www.rmutto.ac.th

Chakrabongse Bhuvanath Campus
122/41 Vipavadeerangsit Road, Dindaeng,
Bangkok 10400 THAILAND
Tel: (66 2) 692 2360-4
Fax: (66 2) 277 3693
Website: www.cpc.rmutto.ac.th

Chantaburi Campus
131 Moo 5, Pluang, Kaokitchagoot,
Chantaburi 22210 THAILAND
Tel: (66 39) 307 261-4
Fax: (66 39) 307 268
Website: www.chan.rmutto.ac.th

Uthen Thawai Campus
225 Payathai Road, Pathumwan, Bangkok
10330 THAILAND
Tel: (66 2) 252 7029, 252 2736
Fax: (66 2) 252 7580
Website: www.uthen.rmutto.ac.th

Rajamangala University of Technology Thanyaburi (RMUTT)
39 Moo 1 Rangsit-Nakhonnayok Road,
Klong 6, Thanyaburi,
Pathum Thani 12110 THAILAND
Tel: (66 2) 549 3333, 549 3013
Fax: (66 2) 577 2357
Website: www.rmutt.ac.th

Rambhai Barni Rajabhat University (RBRU)
41 Moo 5 Racksukchamoon Road, Mueang,
Chanthaburi 22000 THAILAND
Tel: (66 39) 471 053-57
Fax: (66 39) 471 063, 471 067
Website: www.rbru.ac.th

Roi-et Rajabhat University (RERU)
113 Moo 12 Roi-et-Ponthong Road,
Selaphoom, Roi-et 45120 THAILAND
Tel: (66 43) 518 231, 544 739
Fax: (66 43) 556 009, 544 744
Website: www.reru.ac.th

Sakon Nakhon Rajabhat University (SNRU)
680 Moo 11 Nittayo Road, Mueang, Sakon
Nakhon 47000 THAILAND
Tel: (66 42) 970 021
Fax: (66 42) 713 063
Website: www.snru.ac.th

Silpakorn University (SU)
31 Na Phra Lan Road, Bangkok 10200
THAILAND
Tel: (66 2) 623 6115-22
Fax: (66 2) 225 7258
Website: www.su.ac.th

Sisaket Rajabhat University (SSKRU)
319 Thaipantha Road, Poh, Mueang, Sisaket
33000 THAILAND
Tel: (66 45) 633 440, 643 600-7
Fax: (66 45) 643 607
Website: www.sskru.ac.th

Songkhla Rajabhat University (SKRU)
160 Moo 4 Karnjanawanitch Road, Mueang,
Songkhla 90000 THAILAND
Tel: (66 74) 314 993
Fax: (66 74) 311 210
Website: www.skru.ac.th

Srinakharinwirot University (SWU)
114 Sukhumvit 23, Wattana Bangkok 10110
THAILAND
Tel: (66 2) 258 3996
Fax: (66 2) 258 0311
Website: www.swu.ac.th

Suan Dusit Rajabhat University (SDU)
295 Rachasima Road, Dusit, Bangkok 10300
THAILAND
Tel: (66 2) 244 5000
Fax: (66 2) 243 0457
Website: www.dusit.ac.th

Suan Sunandha Rajabhat University (SSRU)
1 Uthong Nok Street, Dusit, Bangkok 10300
THAILAND

Tel: (66 2) 160 1111
Fax: (66 2) 160 1010
Website: www.ssru.ac.th

Suratthani Rajabhat University (SRU)
272 Ban Don Nasarn Road, Mueang, Surat Thani 84100 THAILAND
Tel: (66 77) 355 466-7, 355 469
Fax: (66 77) 355 468
Website: www.sru.ac.th

Surindra Rajabhat University (SRRU)
186 Surin-Prasart Road, Mueang, Surin 32000 THAILAND
Tel: (66 44) 511 604, 521 389
Fax: (66 44) 511 631
Website: www.srru.ac.th

Thammasat University (TU)
2 Prachan Road, Phra Nakhon, Bangkok 10200 THAILAND
Tel: (66 2) 613 3333, 224 8105
Fax: (66 2) 224 8105
Website: www.tu.ac.th

Thepsatri Rajabhat University (TRU)
24 Naraimaharat Road, Mueang, Lob Buri 15000 THAILAND
Tel: (66 36) 427 485-93
Fax: (66 36) 422 610
Website: www.tru.ac.th

Ubon Ratchathani University (UBU)
85 Sathollmark Road, Warinchamrap, Ubon Ratchathani 34190 THAILAND
Tel: (66 45) 288 400-3, 288 391
Fax: (66 45) 288 391
Website: www.ubu.ac.th

Ubon Ratchathani Rajabhat University (UBRU)
2 Ratchathani Road, Mueang,
Ubon Ratchathani 34000 THAILAND
Tel: (66 45) 352 000-29, 262 423-32
Fax: (66 45) 311 472, 311 465
Website: www.ubru.ac.th

Udon Thani Rajabhat University (UDRU)
64 Tahan Road, Mueang, Udon Thani 41000 THAILAND
Tel: (66 42) 211 040-59
Fax: (66 42) 241 418
Website: www.udru.ac.th

Uttaradit Rajabhat University (URU)
27 Injaimee Road, Mueang, Uttaradit 53000 THAILAND
Tel: (66 55) 411 096, 416 601-31
Fax: (66 55) 411 296
Website: www.uru.ac.th

Valaya Alongkorn Rajabhat University (VRU)
1 Moo 20 Phaholyothin Road, Klongluang, Pathum Thani 13180 THAILAND
Tel: (66 2) 529 0674-7
Fax: (66 2) 529 2580, 909 1761
Website: www.vru.ac.th

Yala Rajabhat University (YRU)
133 Tesaban 3 Road, Mueang Yala 95000 THAILAND
Tel: (66 73) 227 151
Fax: (66 73) 227 125
Website: www.yru.ac.th

- **Open Admission Universities (2)**

Ramkhamhaeng University (RU)
Ramkhamhaeng Road, Huamark, Bangkapi, Bangkok 10240 THAILAND
Tel: (66 2) 310 8000
Fax: (66 2) 310 8022
Website: www.ru.ac.th

Sukhothai Thammathirat Open University (STOU)
9/9 Moo 9 Chaengwattana Road, Bangpood, Pakkred, Nonthaburi 11120 THAILAND
Tel: (66 2) 503 3550
Fax: (66 2) 503 3554, 503 3556
Website: www.stou.ac.th

- **Autonomous Universities (15)**

Burapha University (BUU)
169 Tambon Saensook, Mueang, Chonburi 20131 THAILAND
Tel: (66 38) 102 222
Fax: (66 38) 390 353
Website: www.buu.ac.th

Chiang Mai University (CMU)
239 Huay Kaew Road, Mueang, Chiang Mai 50200 THAILAND
Tel: (66 53) 941 000
Fax: (66 53) 217 143, 221 932
Website: www.cmu.ac.th

Chulalongkorn University (CU)
254 Phayathai Road, Patumwan, Bangkok 10330 THAILAND
Tel: (66 2) 215 0871-3
Fax: (66 2) 215 4804
Website: www.chula.ac.th

King Mongkut's Institute of Technology Ladkrabang (KMITL)
3 Moo 2 Chalongkrung Road, Ladkrabang, Bangkok 10520 THAILAND
Tel: (66 2) 329 8000-99
Fax: (66 2) 329 8106
Website: www.kmitl.ac.th

King Mongkut's University of Technology North Bangkok (KMUTNB)
1518 Pibulsongkram Road, Bangsue, Bangkok 10800 THAILAND
Tel: (66 2) 913 2500-24
Fax: (66 2) 587 4350
Website: www.kmutnb.ac.th

King Mongkut's University of Technology Thonburi (KMUTT)
126 Pracha-utit Road, Bangmod, Thungkru, Bangkok 10140 THAILAND
Tel: (66 2) 470 8000, 427 0039
Fax: (66 2) 872 9087, 427 8595
Website: www.kmutt.ac.th

Mae Fah Luang University (MFU)
333 Moo 1 Tambon Tasood, Mueang, Chiang Rai 57100 THAILAND
Tel: (66 53) 916 000, 916 026
Fax: (66 53) 916 023, 916 034
Website: www.mfu.ac.th

Mahachulalongkornrajavidyalaya University (MCU)
79 Moo 1 Wangnoi, Phra Nakhon Si Ayutthaya 13170 THAILAND
Tel: (66 35) 248 000-5, 354 710-1
Fax: (66 35) 248 047
Website: www.mcu.ac.th

Mahamakut Buddhist University (MBU)
248 Phra Sumen Road, Bovorniwes, Phra Nakhon, Bangkok 10200 THAILAND Tel: (66 2) 282 8303, 281 6427
Fax: (66 2) 281 0294
Website: www.mbu.ac.th

Mahidol University (MU)
999 Phuttamonthon 4 Road, Salaya, Phuttamonthon,
Nakhon Pathom 73170 THAILAND
Tel: (66 2) 849 6000
Fax: (66 2) 849 6211
Website: www.mahidol.ac.th

Princess Galyani Vadhana Institute of Music (PGVIM)
2010 Arun Ammarin Road, Bang Phlat
Bangkok 10700 THAILAND
Tel: (66 2) 447 8597
Fax: (66 2) 447 8598

University of Phayao (UP)
Tumbol Maeka Mueang, Phayao, 56000 THAILAND
Tel: (66 54) 466 666
Fax: (66 54) 466 690
Website: www.up.ac.th

Suranaree University of Technology (SUT)
111 University Avenue, Mueang Nakhon Ratchasima 30000 THAILAND Tel: (66 44) 223 000
Fax: (66 44) 224 070
Website: www.sut.ac.th

Thaksin University (TSU)
140 Kanchanawanit Road, Mueang, Songkhla 90000 THAILAND
Tel: (66 74) 317 600
Fax: (66 74) 324 440
Website: www.tsu.ac.th

Walailak University (WU)
222 Thaiburi, Thasala,
Nakhon Si Thammarat 80160 THAILAND
Tel: (66 75) 673 000, 384 000
Fax: (66 75) 673 708
Website: www.wu.ac.th

Private Higher Education Institutions (71 Institutions)

Arsom Silp Institute of the Arts (ASIA)
99 Moo 5, Rama II Road, Bangkhuntien,
Bangkok 10150 THAILAND
Tel: (66 2) 870 7512-3
Fax: (66 2) 870 7514
Website: www.arsomsilp.ac.th

Asian University (Asian U)
89 Highway 331, Huay Yai
Banglamung, Chonburi 20260 THAILAND
Tel: (66 38) 253 700
Fax: (66 38) 253 747
Website: www.asianust.ac.th

Asia-Pacific International University (AIU)
195 Moo 3 Muak Lek-Wangmuang Road,
Muak Lek, Saraburi 18180 THAILAND
Tel: (66 36) 720 777
Fax: (66 36) 720 673
Website: www.apiu.edu

Assumption University (AU)
592/3 Ramkhamhaeng 24 Road,

Hua Mak, Bangkapi, Bangkok 10240
THAILAND
Tel: (66 2) 300 4543-62
Fax: (66 2) 300 4563
Website: www.au.edu

Bangkok Suvarnabhumi College (BSC)
489 Prachapatthana Road, Thapyao,
Ladkrabang, Bangkok 10250 THAILAND
Tel: (66 2) 172 9623-6
Fax: (66 2) 172 9620
Website: www.bsc.ac.th

Bangkok Thonburi University (BTU)
16/10 Moo 2, Taweewattana, Bangkok 10160
THAILAND Tel: (66 2) 800 6800-5
Fax: (66 2) 800 6806 Website:
www.bkkthon.ac.th

Bangkok University (BU)
40/4 Rama IV Road, Khlong Toei, Bangkok
10110 THAILAND
Tel: (66 2) 350 3500-99
Fax: (66 2) 249 6274
Website: www.bu.ac.th

Chalermkarnchana College (CKC)
999 Moo 6, Sisaket-Ubon Road, Mueang, Si
Sa Ket 33000 THAILAND
Tel: (66 45) 617 971-2
Fax: (66 45) 617 974
Website: www.ckc.ac.th

Chalermkarnchana Rayong College
333/3 Moo 3, Sukhumvit Road,
Wangwa, Klaeng, Rayong 21110 THAILAND
Tel: (66 38) 672 898
Fax: (66 38) 672 898
Website: www.ckc.ac.th/rayong

Chaopraya University (CPU)
13/1 Moo 6, Nongkrod Sub-district, Mueang,
Nakhon Sawan 60240 THAILAND
Tel: (66 56) 334 714, 334 236
Fax: (66 56) 334 719
Website: www.cpu.ac.th

Chiang Rai College (CRC)
199 Moo 6, Paoadonchai, Mueang Chiang Rai
57000 THAILAND
Tel: (66 53) 170 330
Fax: (66 53) 170 335
Website: www.crc.ac.th

Christian University of Thailand (CTU)
144 Moo 7, Phra Praton-Ban Paew Road, Don
Yai Horm, Mueang
Nakhon Pathom 73000 THAILAND
Tel: (66 34) 229 480-7
Fax: (66 34) 229 499
Website: www.christian.ac.th

Chulabhorn Graduate Institute (CGI)
54 Moo 4, Vibhavadi-Rangsit Highway, Lak
Si, Bangkok 10210 THAILAND
Tel: (66 2) 554 1900
Fax: (66 2) 554 1992
Website: www.cgi.ac.th

College of Asian Scholars (CAS)
179/137 Prachasamosorn Road, Mueang, Khon
Kaen 40000 THAILAND
Tel: (66 43) 246 536-8
Fax: (66 43) 246 539
Website: www.cas.ac.th

Dhurakij Pundit University (DPU)
110/1-4 Prachachuen Road, Lak Si, Bangkok
10210 THAILAND

Tel: (66 2) 954 7300-29
Fax: (66 2) 589 9605-6
Website: www.dpu.ac.th

Dusit Thani College (DTC)
1 Soi Kaenthong, Nongbon, Pravet, Bangkok 10250 THAILAND
Tel: (66 2) 361 7805, 361 7811-3
Fax: (66 2) 361 7806
Website: www.dtc.ac.th

Eastern Asia University (EAU)
200 Rangsit-Nakhonnayok Road, Rangsit (Klong 5), Thanyaburi, Pathum Thani 12110 THAILAND
Tel: (66 2) 577 1028-31
Fax: (66 2) 577 1022-3
Website: www.eau.ac.th

The Eastern University of Management and Technology (UMT)
749/1 Chayangkul Road, Mueang,
Ubon Ratchathani 34000 THAILAND
Tel: (66 45) 283 771-2
Fax: (66 45) 283 773
Website: www.umt.ac.th

The Far Eastern University (FEU)
120 Mahidol Road, Mueang, Chiang Mai 50200 THAILAND
Tel: (66 53) 201 800-4
Fax: (66 53) 201 810
Website: www.feu.ac.th

Hatyai University (HU)
125/502 Polpichai Road, Hat Yai, Songkhla 90110 THAILAND
Tel: (66 74) 425 464-6, 425 000
Fax: (66 74) 425 467
Website: www.hu.ac.th

Huachiew Chalermprakiet University (HCU)
18/18 Bang Na-Trad Road, Bangplee, Samut Prakan 10540 THAILAND
Tel: (66 2) 312 6300-79
Fax: (66 2) 312 6237
Website: www.hcu.ac.th

Institute of Technology Ayothaya (ITA)
109 Moo 5, Wattum, Phra Nakhon Si Ayutthaya 13000 THAILAND Tel: (66 35) 713 566-9
Fax: (66 35) 713 560
Website: www.ayothaya.ac.th

International Buddhist College (IBC)
88 Moo 2, Thung Mo, Sadao, Songkhla 90240 THAILAND
Tel: (66 74) 268 754-5
Fax: (66 74) 268 756
Website: www.ibc.ac.th

Kantana Institute
999 Moo 2 Phuttamonthon
Nakhon Pathom 73170 THAILAND
Tel: (66 34) 240 361-4
Fax: (66 34) 240 365
Website: www.kantanainstitute.ac.th

Kasem Bundit University (KBU)
1761 Pattanakarn Road, Suanluang, Bangkok 10250 THAILAND
Tel: (66 2) 320 2777
Fax: (66 2) 321 4444
Website: www.kbu.ac.th

Krirk University (KRU)
43/1111 Ram-indra Road, KM.1,
Bang Khen, Bangkok 10220 THAILAND Tel:
(66 2) 552 3500-9, 970 5820
Fax: (66 2) 552 3511
Website: www.krirk.ac.th

Lampang Inter-tech College (LIT)
173/1 Paholyothin Road, Chompoo Sub-district, Mueang, Lampang 52100 THAILAND
Tel: (66 54) 231 068-9
Fax: (66 54) 231 066
Website: www.lit.ac.th

Learning Institute for Everyone (LIFE)
13/2 Moo 1 Bang Kon Tee,
Samut Songkram 75120 THAILAND
Tel: (66 34) 757 452-9
Fax: (66 34) 757 460
Website: www.life.ac.th

Lumnamping College (LPC)
290 Moo 2, Paholyothin Highway,
Nong Bua-Tai, Mueang, Tak 63000
THAILAND Tel: (66 55) 514 406, 515 141-2
Fax: (66 55) 511 330
Website: www.lpc.th.edu

Mahachai Institute of Automotive Technology (MIAT)
64/1 Rama II Road, Mueang Samut Sakhon 74000
Tel: (66 2) 450 3708
Website: www.mit-t.com

Mahanakorn University of Technology (MUT)
140 Cheum-Sampan Road, Nong Chok,
Bangkok 10530 THAILAND
Tel: (66 2) 988 3666
Fax: (66 2) 988 4040
Website: www.mut.ac.th

Nakhon Ratchasima College (NMC)
290 Moo 2, Friendship Road, Mueang,
Nakhon Ratchasima 30000 THAILAND
Tel: (66 44) 466 111
Fax: (66 44) 465 668
Website: www.nmc.ac.th

Nation University (NTU)
444 Vajiravudh Damnoen Road, Mueang,
Lampang 52000 THAILAND Tel: (66 54) 265 170-6
Fax: (66 54) 265 184
Website: www.nation.ac.th

North Bangkok College (NBC)
6/999 Soi Phaholyothin 52, Saimai Bangkok 10220 THAILAND
Tel: (66 2) 972 7200
Fax: (66 2) 972 7751
Website: www.northbkk.ac.th

North-Chiang Mai University (NCU)
169 Moo 3, Cholaprathan Raod,
Nong Keaw, Hangdong
Chiang Mai 50230 THAILAND
Tel: (66 53) 819 999
Fax: (66 53) 819 998
Website: www.northcm.ac.th

North-Eastern University (NEU)
199/19 Mitraphap Road, Mueang Khon Kaen 40000 THAILAND
Tel: (66 43) 222 959-61

Fax: (66 43) 226 823-24
Website: www.neu.ac.th

Panyapiwat Institute of Management (PIM)
85/1 Chaengwattana Road, Pakkred,
Nonthaburi 11120 THAILAND
Tel: (66 2) 832 0200-12
Fax: (66 2) 832 2191
Website: www.pim.ac.th

Pathumthani University (PTU)
140 Moo 4 Tiwanon Road, Ban Klang,
Mueang, Pathum Thani 12000 THAILAND
Tel: (66 2) 975 6999
Fax: (66 2) 979 6728
Website: www.ptu.ac.th

Payap University (PYU)
Superhighway Chiang Mai-Lampang Road,
Mueang, Chiang Mai 50000 THAILAND
Tel: (66 53) 241 255, 851 478-86
Fax: (66 53) 241 983
Website: www.payap.ac.th

Phanomwan College of Technology (PCT)
198 Mitraphap Road, Mueang Nakhon
Ratchasima 30310 THAILAND
Tel: (66 44) 415 222
Fax: (66 44) 415 044
Website: www.phanomwan.ac.th

Phitsanulok University (PLU)
693 Mitraphap Road, Mueang, Phitsanulok
65000 THAILAND
Tel: (66 55) 303 411, 303 274
Fax: (66 55) 303 411
Website: www.plu.ac.th

Pitchaya Bundit College (PBC)
171/2 Moo 2 Wicharnrangsan Road, Mueang,
Nong Bua Lam Phu 39000 THAILAND
Tel: (66 42) 360 994
Fax: (66 42) 360 995
Website: www.pcbc.ac.th

Rajapark Institute (RPI)
68 Ramkhamhaeng 21 Road, Bangkok 10310
THAILAND
Tel: (66 2) 319 8201-3
Fax: (66 2) 319 6710
Website: www.rajapark.ac.th

Rangsit University (RSU)
52/347 Phaholyothin Road,
Mueang-Ake, Pathum Thani 12000
THAILAND Tel: (66 2) 997 2222-30
Fax: (66 2) 533 9470
Website: www.rsu.ac.th

Ratchaphruek College (RC)
9 Moo 1, Nakhon-in Road, Bangkhanoon,
Bang Kruai, Nonthaburi 11130 THAILAND
Tel: (66 2) 432 6101-5
Fax: (66 2) 432 6107
Website: www.rc.ac.th

Ratchatani University (RTU)
261 Chayangkul Road, Mueang, Ubon
Ratchathani 34000 THAILAND
Tel: (66 45) 319 900
Fax: (66 45) 319 911
Website: www.rtu.ac.th

Rattana Bundit University (RBU)
306 Soi Lad Phrao 107, Bang Kapi, Bangkok
10240 THAILAND
Tel: (66 2) 375 4480-7
Fax: (66 2) 375 4489
Website: www.rbac.ac.th

Saengtham College (STC)
20 Moo 6, Phetkasem Road,
Sam Phran, Nakhon Pathom 73110
THAILAND Tel: (66 2) 429 0100-3
Fax: (66 2) 429 0819
Website: www.saengtham.ac.th

Saint John's University (SJU)
1110/5 Vibhavadi-Rangsit Road, Chatuchak,
Bangkok 10900 THAILAND
Tel: (66 2) 938 7058-65
Fax: (66 2) 512 2275
Website: www.stjohn.ac.th

Saint Louis College (SLC)
19 South Sathorn Road, Bangkok 10120
THAILAND
Tel: (66 2) 675 5304-12
Fax: (66 2) 675 5313
Website: www.slc.ac.th

Santapol College (SPC)
299/1 Nong Bua, Mueang Udon Thani 41000
THAILAND
Tel: (66 42) 223 105, 242 489
Fax: (66 42) 248 070
Website: www.stu.ac.th

Shinawatra University (SIU)
99 Moo 10, Bang Toei, Samkok Pathum Thani
12160 THAILAND
Tel: (66 2) 599 0000
Fax: (66 2) 599 3350-1
Website: www.siu.ac.th

Siam Technology College
46 Jaransanitwongse Road,
Bangkok Yai, Bangkok 10600 THAILAND
Tel: (66 2) 878 5000
Fax: (66 2) 878 5007
Website: www.siamtechu.net

Siam University (SU)
235 Phetkasem Road, Phasi Charoen Bangkok
10160 THAILAND
Tel: (66 2) 457 0068, 868 6000
Fax: (66 2) 467 3174, 457 3982
Website: www.siam.edu

South-East Asia University (SAU)
19/1 Phetkasem Road, Nong Khaem Bangkok
10160 THAILAND
Tel: (66 2) 807 4500-27
Fax: (66 2) 807 4528-30
Website: www.sau.ac.th

Southeast Bangkok College (SBC)
290 Sapavuth Road, Bang Na Bangkok 10260
THAILAND
Tel: (66 2) 744 7356-65
Fax: (66 2) 398 1356
Website: www.southeast.ac.th

Southern College of Technology (SCT)
124/1 Thungsong-Huay Yod Road, Teewang,
Tungsong, Nakhon Si Thammarat 80110
THAILAND
Tel: (66 75) 363 434-5
Fax: (66 75) 363 433
Website: www.sct.ac.th

Sripatum University (SPU)
61 Phahon Yothin Road, Chatuchak, Bangkok
10900 THAILAND
Tel: (66 2) 579 1111
Fax: (66 2) 561 1721
Website: www.spu.ac.th

Srisophon College (SSC)
3/3 Moo 5, Mamoang-Songton, Mueang,
Nakhon Si Thammarat 80000 THAILAND
Tel: (66 75) 357 617-20
Fax: (66 75) 357 621
Website: www.ssc.ac.th

Stamford International University (STIU)
1458 Petchkasem Road, Cha-Am, Petchaburi
76120 THAILAND
Tel: (66 32) 520 789, 442 322-3
Fax: (66 32) 442 324
Website: www.stamford.edu

St Theresa International College (STIC)
1 Moo 6 Rangsit-Nakornnayok Road Klong
14, Bungsan, Ongkarak
Nakhon Nayok 26120 THAILAND
Tel: (66 2) 234 5599, (66 37) 395 311-5
Fax: (66 37) 395 111
Website: www.stic.ac.th

Tapee College (TPC)
8/151 Si Wichai Road, Mueang, Surat Thani
84000 THAILAND Tel: (66 77) 264 431-2
Fax: (66 77) 264 225
Website: www.tapee.ac.th

Thai-Nichi Institute of Technology (TNI)
1771/1 Soi Pattanakarn 37,
Pattanakarn Road, Suan Luang, Bangkok
10250 THAILAND Tel: (66 2) 763 2600
Fax: (66 2) 763 2700
Website: www.tni.ac.th

Thonburi University (TRU)
29 Soi Phetkasem 110,
Nong Khaem, Bangkok 10160 THAILAND
Tel: (66 2) 809 0823-7
Fax: (66 2) 809 0832
Website: www.thonburi-u.ac.th

Thongsook College (TSC)
99/79 Boromrajchonnee Road Wattana,
Bangkok 10170 THAILAND
Tel: (66 2) 448 0005-6, 885 1421-4
Fax: (66 2) 885 1428
Website: www.thongsook.ac.th

The University of Central Thailand (UCT)
392/1 Moo 9, Sawanvithee, Mueang, Nakhon
Sawan 60001 THAILAND
Tel: (66 56) 801 629, 801 822-4
Fax: (66 56) 801 821
Website: www.tuct.ac.th

University of the Thai Chamber of Commerce (UTCC)
126/1 Vibhavadi- Rangsit Road, Bangkok
10400 THAILAND
Tel: (66 2) 697 6000
Fax: (66 2) 276 2126
Website: www.utcc.ac.th

Vongchavalitkul University (VU)
Mitraphap Highway, Naimueang, Mueang,
Nakhon Ratchasima 30000 THAILAND
Tel: (66 44) 203 778-84
Fax: (66 44) 203 785
Website: www.vu.ac.th

Webster University (Thailand) (WUT)
143 Moo 5 Cha-Am, Petchburi 76120
THAILAND
Tel: (66 32) 456 161-7
Fax: (66 32) 456 169
Website: www.webster.ac.th

Western University (WTU)
600 Sralongrua, Huai Krachao Kanchanaburi 71170 THAILAND
Tel: (66 35) 651 000
Fax: (66 35) 651 144
Website: www.western.ac.th

Yala Islamic University (YIU)
203/3 Moo 7 T. Budee, Mueang, Yala 95000 THAILAND
Tel: (66 73) 418 610-4
Fax: (66 73) 418 615-6
Website: www.yiu.ac.th

Community Colleges (20)

Buri Ram Community College
182 Moo 1 Buri Ram-Satuek Road, Mueang, Buri Ram 31000 THAILAND
Tel: (66 44) 615 128
Fax: (66 44) 615 129
Website: www.brcc.ac.th

Maehongson Community College
36 Panglor Nikhom Road, Jongkam, Mueang, Mae Hong Son 58000 THAILAND Tel: (66 53) 614 376-7
Fax: (66 53) 614 377 ext. 101
Website: www.mcc.ac.th

Mukdahan Community College
Pitakpanomkhet Road, Mueang, Mukdahan 49000 THAILAND Tel: (66 42) 612 596-9
Fax: (66 42) 615 197
Website: www.mukcc.ac.th

Nan Community College
10 Moo 5 Yantakitkosol Road, Mueang Nan, Nan 55000
Tel: (66) 5471 1229
Website: www.nancc.ac.th

Narathiwat Community College
223 Moo 10 Suriyapradit Road, Mueang, Narathiwat 96000 THAILAND
Tel: (66 73) 642 721-2
Fax: (66 73) 642 723
Website: www.ncc.ac.th

Nongbualamphu Community College
199 Moo 1 Ban Prao, Mueang,
Nong Bua Lam Phu 39000 THAILAND Tel: (66 42) 941 056
Fax: (66 42) 941 101
Website: www.nbcc.ac.th

Pattani Community College
Pak Nam Road, Rusamirae, Mueang, Pattani 94000 THAILAND
Tel: (66 73) 460 205
Fax: (66 73) 460 061
Website: www.pncc.ac.th

Phangnga Community College
Moo 6, Bohsan, Tappud, Phangnga 82180 THAILAND
Tel: (66 76) 599 014
Fax: (66 76) 599 214
Website: www.pngcc.ac.th

Phrae Commuinity College
33/13 Khumdoem Road, Mueang, Phrae 54000 THAILAND
Tel: (66 54) 532 191
Fax: (66 54) 532 192
Website: www.phrcc.ac.th

Phichit Community College
150 Moo 6, Tabua, Pohtalay, Phichit 66130
THAILAND
Tel: (66 56) 659 180
Fax: (66 56) 659 180 ext. 107 Website:
www.pcc.ac.th

Ranong Community College
2/4 Moo 1 Petchkasem Road, Mueang, Ranong
85000 THAILAND
Tel: (66 77) 821 068
Fax: (66 77) 823 326
Website: www.ranong-cc.ac.th

Sa Kaeo Community College
Suwanasorn Road, Mueang, Sa Kaeo 27000
THAILAND
Tel: (66 37) 425 487-8
Fax: (66 37) 425 487 ext. 107
Website: www.skcc.ac.th

Samut Sakhon Community College
101 Moo 9 Krasakhao, Ban Bo, Mueang,
Samut Sakhon 74000 THAILAND
Tel: (66 34) 450 001-2
Fax: (66 34) 450 003
Website: www.smkcc.ac.th

Satun Community College
Moo 4 Mueang, Satun 91000 THAILAND
Tel: (66 74) 711 958
Fax: (66 74) 772 116
Website: www.stcc.ac.th

Songkhla Community College
186/2 Pratansuka Road, Thepa Songkhla
90150 THAILAND Tel: (66 74) 376 667
Fax: (66 74) 376 665
Website: www.sk-cc.ac.th

Tak Community College
Moo 1 Paholyothin Road,
Nong Bua Tai, Mueang, Tak 63000
THAILAND Tel: (66 55) 897 060-1
Fax: (66 55) 517 846
Website: www.takcc.ac.th

Trad Community College
64/1 Moo 2 Trad-Klong Yai Road, Mueang,
Trad 23000 THAILAND
Tel: (66 39) 671 887
Fax: (66 39) 671 888
Website: www.tratcc.ac.th

Uthai Thani Community College
7 Moo 2, Ban Rai-Lan Sak Road Huai Hang,
Ban Rai, Uthai Thani 61140 THAILAND
Tel: (66 56) 539 204-5
Fax: (66 56) 539 205
Website: www.uthai-cc.ac.th

Yala Community College
6 Sukkayang Road, Sateng, Mueang, Yala
95000 THAILAND
Tel: (66 73) 216 646-7
Fax: (66 73) 216 648
Website: www.ycc.ac.th

Yasothon Community College
Suvanabhumi-Yasothon Road, Samran,
Mueang, Yasothon 35000 THAILAND
Tel: (66 45) 724 749
Fax: (66 45) 724 738
Website: www.yasocc.ac.th

APPENDIX B

THE EXPLANATUION OF 18 QUALITY ASSESSMENT INDICATORS

THE EXPLANATUION OF 18 QUALITY ASSESSMENT INDICATORS

The document produced by the Office for National Education Standard and Quality Assessment (Public Organization) and translated by Asia-Pacific International University.

1. The Calculation Formula of Three Year Performance.

1.1 Faculty Level.

Using the summation of each year performance for the calculation by using the following formula.

$$\frac{Dividended\ 1st\ year + Dividended\ 2nd\ year + Dividended\ 3rd\ year}{Divisor\ 1st\ year + Divisor\ 2nd\ year + Divisor\ 3rd\ year}$$

1.2 Institutional Level.

Using the summation of each year of all faculties' performance for the calculation by using the following formula.

$$\frac{Dividended\ 1st\ year\ (All\ faculties) + Dividended\ 2nd\ year(All\ faculties) + Dividended\ 3rd\ year(All\ faculties)}{Divisor\ 1st\ year\ (All\ faculties) + Divisor\ 2nd\ year(All\ faculties) + Divisor\ 3rd\ year(All\ faculties)}$$

1.3 Calculation Performance Value.

Calculating the actual performance value and comparing with the five points base performance by using the following formula.

$$\frac{Performance\ according\ to\ the\ indicators}{Performance\ based\ on\ five\ point\ value}\ X\ 5$$

2. The Indicators Detail Information and Quality Assessment Criteria.

2.1 Group of Basic Indicators.

Basic indicators are indicators assessed as part of the mission of educational institutions by establishing indicators and basic evaluation standards that every educational institution must adhere to and implement. Their outcome or impact can be clearly specified and is connected with internal quality assurance.

2.1.1 Graduates' Quality.

Quality of graduates means that educational institutions admit students with qualifications and in the numbers specified in their student admission plans, consistent with the goal of producing quality graduates, and that the institution produces graduates according to the national higher educational standards. These include the dimensions of moral and ethical standards, knowledge, intellectual and interpersonal skills, the shouldering of responsibility, quantitative analytical, communication, and information technology skills, along with relevant professional skills. It also encompasses qualities that are distinctive emphases of the institution, such as the skillful and correct use of language, good behavior, good manners and etiquette, refined taste, genuine reflective thought, cultivating growth based on a thirst for learning that successfully translates thought into action, being renowned for wisdom, capable of learning, possessing the skills and intellectual ability of a scholar and advanced professional practitioner, research skills, and becoming a conscientious and virtuous citizen of Thai society and the world in accordance with the national higher educational standards.

There are 4 indicators:

Indicator No.	Name of Indicator	Weighting Score
1	Percentage of Bachelor Graduates with Jobs or who are Self- Employed within 1 Year.	5
2	Quality of graduates at the bachelor's degree level, Master's degree level, and Doctoral degree level according to the framework used to determine the qualification standards of the National Education level.	5
3	Graduates' academic research at the Master's degree level which have been published.	5
4	Graduates' academic research at the Doctoral degree level which have been published.	5

Indicator 1: Percentage of Bachelor Graduates with Jobs or who are Self- Employed within 1 Year.

Explanation

Bachelor degree graduates who have completed a regular program of studies, a special program of studies, and a part-time program of studies in a particular academic field who are able to secure jobs or to be self-employed and earn regular incomes within one year, counting from the day they graduated, as compared with the number of graduates in that academic year.

When counting employment, count all kinds of honest professions that enable graduates to earn a regular income and make a living. When counting the number of employed graduates who studied in special or part-time study programs, count only those who changed jobs after graduation.

Method of Calculation

$$\frac{Number\ of\ bachelor\ graduates\ who\ secure\ jobs\ or\ are\ self-employed\ within\ 1\ year}{Total\ number\ of\ graduates\ who\ completed\ the\ survey\ forms}\ X\ 100$$

Remarks

Do not count graduates who were employed prior to admission or who were self-employed with a regular income, those who continue their studies in graduate programs, those who enter the priesthood, and those who are drafted into military service (deduct them from both the dividend and the divisor).

Scoring Criteria

Use the conversion rule to define 100 percent as a score of 5.

Information for Consideration

Quantitative survey data must be representative of at least 70% of graduates, and qualitative data must represent all Faculties. If the number of graduates who respond is less than 70%, then follow-up survey work must be conducted. Survey results must contain the following information:

1) Number of survey respondents.

2) Number of graduates from both regular and special (part-time) study programs.

3) Number of graduates who secure jobs.

4) Number of graduates who are self-employed.

5) Number of graduates who were employed prior to admission.

6) Number of graduates who pursue further studies.

7) Salaries or monthly incomes of graduates who secure jobs or are self-employed.

Indicator 2: Quality of Graduates at Bachelor, Master, and Doctoral Levels According To the Thai Qualifications Framework for Higher Education.

Explanation

Graduate quality according to the Thai Qualifications Framework for Higher Education (TQF: H Ed) refers to the characteristics of bachelor, master, and doctoral graduates enumerated in the Thai Qualifications Framework for Higher Education as specified by the Commission on Higher Education (CHE). Preferred characteristics of graduates as specified by the institution should at least include these following five areas: 1) Morality and ethics; 2) Knowledge; 3) Intellectual skills; 4) Interpersonal skills and the shouldering of responsibility; and 5) Quantitative analytical,

communication, and information technology skills. This includes TQF H Ed standards established by professional fields, the preferred characteristics of graduates added by professional bodies or organizations or desired by employers who hire the graduates.

In cases where a professional field adds desired characteristics to the 5 areas specified by the TQF standards, then all of these must be evaluated.

Method of Calculation

$$\frac{Sum\ of\ evaluation\ scores\ attained\ by\ graduates\ who\ were\ evaluated}{Total\ number\ of\ graduates\ evaluated}$$

Scoring Criteria

Use the average score of the graduates who were evaluated (full score of 5)

Information for Consideration

Both quantitative and qualitative survey data must be representative of and cover graduates from all Faculties, with a response rate of at least 35% of graduates at each level. The data presented for consideration must include the following information:

1) Information showing graduate quality in various dimensions according to the Thai Qualifications Framework for Higher Education that is collected by the institution of higher education, using the survey forms stipulated by the Office of National Educational Standards for Quality Assurance (ONESQA); or collected by an intermediary agency designated by ONESQA.

2) Information showing the quality of graduates from employing organizations that hire them, or institutions that accept them for further studies.

3) Information regarding the production of graduates from the CHE Quality Assurance Online System that is operated by the Office of the Commission on Higher Education.

Indicator 3: Percentage of Master Theses that are Published or Disseminated at the National or International Level within the Past 3 Years.

Explanation

The academic output of Master program graduates that is published or disseminated is an important factor indicative of the quality of the program's graduates, demonstrating leadership in thought, critical thinking capabilities, presentation of findings, research skills, intellectual skills, and representing the wisdom of scholars and advanced professional practitioners.

The academic work of Master program graduates refers to research reports contained in theses, published articles, or literary compositions that are disseminated. The academic achievements of Master program graduates cannot be counted as the academic output of their faculty advisors.

Method of Calculation

$$\frac{Weighted\ sum\ of\ published\ or\ disseminated\ academic\ work\ of\ Master\ graduates}{Total\ number\ of\ Master\ program\ graduates}\ X\ 100$$

Evaluation Criteria

The following quality levels for publication of research articles have been established:

Weight	**Level of Research Quality**
0.125	Publication in the proceedings of a national academic conference
0.25	Publication in the proceedings of an international academic conference, or in a nationally-renowned academic journal that is listed in the TCI database
0.50	Publication in a nationally-renowned academic journal that is listed in ONESQA pronouncements
0.75	Publication in an internationally-renowned academic journal that is listed in the SJR database (SCImago Journal Rank: www.scimagojr.com) that ranks academic journals, and during the most recent year, the journal was listed in the 3rd or 4th quartiles for

	the article's subject category; or publication in an internationally-renowned academic journal that is listed in ONESQA pronouncements
1.00	Publication in an internationally-renowned academic journal that is listed in the SJR database (SCImago Journal Rank: www.scimagojr.com) that ranks academic journals, and during the most recent year, the journal was listed in the 1st or 2nd quartiles for the article's subject category; or publication in an internationally-renowned academic journal that appears in the ISI global database

The following quality levels for innovative work have been established:

Weight	**Quality Levels of Innovative Work**
0.125	Dissemination at the institutional or provincial level
0.25	Dissemination at the national level
0.50	Disseminated through international cooperative efforts
0.75	Disseminated at the regional level (ASEAN)
1.00	Dissemination at the international level

ASEAN means the Association of Southeast Asian Nations, which consists of 10 countries: Brunei, Cambodia, Indonesia, Laos, Malaysia, Myanmar, the Philippines, Singapore, Thailand, and Vietnam.

Dissemination through international cooperative efforts are specific projects between countries; for example, cooperation between Thailand and Laos to organize a classical Thai masked drama.

Dissemination at the regional level (ASEAN) means within all of the ASEAN countries (to at least 5 countries).

Dissemination at the international level means a wide-ranging distribution to all countries (to at least 5 countries that are not ASEAN members).

Scoring Criteria

Use the conversion rule to define 25 percent as a score of 5.

Information for Consideration

1) The number and titles of research articles from Master degree theses and independent research papers (secondary research, Plan B Master programs) that are published annually at the national or international level, per the academic year or calendar year which corresponds to the academic year, along with the authors' names, the titles of the theses, the years of publication, the names of the journals or academic conferences where they were published, and the weightings of each research article.

2) The number and titles of innovations and artistic creations from Master degree theses that are disseminated annually at the national or international level, along with the authors' names, the years of dissemination, the names of the organizations or agencies, provinces, and countries where they have been disseminated, the form of dissemination with suitable documentation, and the weighting for each item that was disseminated.

3) The total number of Master degree program graduates

Indicator 4: Percentage of Doctoral Dissertations that are Published or Disseminated at the National or International Level within the Past 3 Years.

Explanation

The academic output of Doctoral program graduates that is published or disseminated is an important factor indicative of the quality of the program's graduates, demonstrating leadership in thought, critical thinking capabilities, presentation of findings, research skills, intellectual skills, and representing the wisdom of scholars and advanced professional practitioners.

The academic work of Doctoral program graduates refers to research reports contained in theses, published articles, or literary compositions that are disseminated. The academic achievements of Doctoral program graduates cannot be counted as the academic output of their faculty advisors.

Method of Calculation

$$\frac{Weighted\ sum\ of\ published\ or\ disseminated\ academic\ work\ of\ Doctoral\ graduates}{Total\ number\ of\ Doctoral\ program\ graduates}\ x\ 100$$

Evaluation Criteria

The following quality levels for publication of research articles have been established:

Weight	**Level of Research Quality.**
0.125	Publication in the proceedings of a national academic conference
0.25	Publication in the proceedings of an international academic conference, or in a nationally-renowned academic journal that is listed in the TCI database.
0.50	Publication in a nationally-renowned academic journal that is listed in ONESQA pronouncements.
0.75	Publication in an internationally-renowned academic journal that is listed in the SJR database (SCImago Journal Rank: www.scimagojr.com) that ranks academic journals, and during the most recent year, the journal was listed in the 3rd or 4th quartiles for the article's subject category; or publication in an internationally-renowned academic journal that is listed in ONESQA pronouncements.
1.00	Publication in an internationally-renowned academic journal that is listed in the SJR database (SCImago Journal Rank: www.scimagojr.com) that ranks academic journals, and during the most recent year, the journal was listed in the 1st or 2nd quartiles for the article's subject category; or publication in an internationally-renowned academic journal that appears in the ISI global database.

The following quality levels for innovative work have been established:

Weight	Quality Levels of Innovative Work
0.125	Dissemination at the institutional or provincial level
0.25	Dissemination at the national level
0.50	Disseminated through international cooperative efforts
0.75	Disseminated at the regional level (ASEAN)
1.00	Dissemination at the international level

ASEAN means the Association of Southeast Asian Nations, which consists of 10 countries: Brunei, Cambodia, Indonesia, Laos, Malaysia, Myanmar, the Philippines, Singapore, Thailand, and Vietnam.

Dissemination through international cooperative efforts are specific projects between countries; for example, cooperation between Thailand and Laos to organize a classical Thai masked drama.

Dissemination at the regional level (ASEAN) means within all of the ASEAN countries (to at least 5 countries).

Dissemination at the international level means a wide-ranging distribution to all countries (to at least 5 countries that are not ASEAN members).

Scoring Criteria

Use the conversion rule to define 50 percent as a score of 5.

Information for Consideration

1) The number and titles of research articles from Doctoral degree dissertations that are published annually at the national or international level, per the academic year or calendar year which corresponds to the academic year, along with the authors' names, the titles of the dissertations, the years of publication, the names of the journals or academic conferences where they were published, and the weightings of each research article.

2) The total number of Doctoral degree program graduates.

2.1.2 Research and Innovative Work.

Research and innovative work means that an institution of higher education is fulfilling its mission to efficiently conduct quality research per its specific areas of emphasis. These operations are conducted according to its policies,

plans, and budgets. Administrative and managerial processes promote and support the development of research capabilities among faculty, researchers, and staff members; they promote and build research networks with outside agencies in order to produce research output, inventions, and quality innovations. This innovative activity will lead to the creation and development of knowledgeable, virtuous, and skillful graduates. The creation and development of new forms of knowledge opens the way to new worldviews, and pushes back the boundaries of knowledge and intellectual property and allows for practical applications and uses in the academic, public sector, policy development, and commercial realms.

If an institution of higher education wishes to construct a dynamic academic base, create high quality achievements, and build up recognition in academic circles, it should engage in academic research so that the findings can be published in international journals. If it engages in research work and development, the results of the research must be used to meet the needs of real users, the researchers must learn new things about how to use of knowledge in development, and it must add to the collective store of knowledge as well as be communicated to others. The main point is that no matter whether it is basic research or applied research, it needs to be genuine research: it must lead to learning, add to the store of knowledge, and be transmitted to others. Research and innovative work are the main factors in developing the quality, efficiency, and capabilities of Thai people in response to the national development plan. This includes transforming the country into a learning society, a knowledge-based society, and a wisdom-based society. It will bring about a culture of lifelong learning and love of knowledge, and a culture that uses knowledge to determine the direction and tactics of development, including enhancing the competitive potential of the country.

There are 3 indicators:

Indicator No.	Name of Indicator	Weighting Score
5	Research or Innovative Work that is Published or Disseminated at National or International Level in Proportion to Number of Regular Faculty Members/Researchers.	5
6	Practical Applications of Research or Innovative Work Utilized at National or International Level in Proportion to Number of Regular Faculty Members/Researchers	5
7	Academic Output that Receives Quality Certification at the National or International Level in Proportion to Number of Regular Faculty Members and Researchers.	5

Indicator 5: Research or Innovative Work that is Published or Disseminated at National or International Level in Proportion to Number of Regular Faculty Members/Researchers.

Explanation

Research is an important mission of institutions of higher education. The execution of this mission may be effectively and successfully investigated by examining the research findings and good quality innovations that have been broadly disseminated and comparing the number of published research articles and innovations disseminated at the national or international levels with the number of regular faculty members and researchers.

Evaluation Criteria

The following quality levels for publication of research articles have been established:

Weight	Level of Research Quality
0.125	Publication in the proceedings of a national academic conference
0.25	Publication in the proceedings of an international academic conference, or in a nationally-renowned academic journal that is listed in the TCI database

0.50	Publication in a nationally-renowned academic journal that is listed in ONESQA pronouncements
0.75	Publication in an internationally-renowned academic journal that is listed in the SJR database (SCImago Journal Rank: www.scimagojr.com) that ranks academic journals, and during the most recent year, the journal was listed in the 3rd or 4th quartiles for the article's subject category; or publication in an internationally-renowned academic journal that is listed in ONESQA pronouncements
1.00	Publication in an internationally-renowned academic journal that is listed in the SJR database (SCImago Journal Rank: www.scimagojr.com) that ranks academic journals, and during the most recent year, the journal was listed in the 1st or 2nd quartiles for the article's subject category; or publication in an internationally-renowned academic journal that appears in the ISI global database

The following quality levels for innovative work have been established:

Weight	**Quality Levels of Innovative Work.**
0.125	Dissemination at the institutional or provincial level.
0.25	Dissemination at the national level.
0.50	Disseminated through international cooperative efforts.
0.75	Disseminated at the regional level (ASEAN).
1.00	Dissemination at the international level.

ASEAN means the Association of Southeast Asian Nations, which consists of 10 countries: Brunei, Cambodia, Indonesia, Laos, Malaysia, Myanmar, the Philippines, Singapore, Thailand, and Vietnam.

Dissemination through international cooperative efforts are specific projects between countries; for example, cooperation between Thailand and Laos to organize a classical Thai masked drama.

Dissemination at the regional level (ASEAN) means within all of the ASEAN countries (to at least 5 countries).

Dissemination at the international level means a wide-ranging distribution to all countries (to at least 5 countries that are not ASEAN members).

Method of Calculation

$$\frac{Weighted\ sum\ of\ published\ or\ disseminated\ research\ work\ and\ innovations}{Total\ number\ of\ regular\ faculty\ members\ and\ researchers}\ X\ 100$$

Scoring Criteria

Use the rule of three to define the following percentages as a score of 5, divided by academic discipline as shown below:

Academic Disciplines	Percentage
Health Science	20
Science and Technology	20
Humanities and Social Sciences	10

To determine the score at the faculty level, calculate the average of the scores obtained at the departmental level. To determine the score at the institutional level, calculate the average of the scores obtained at the faculty level.

Information for Consideration

1) The total number and titles of research articles by regular faculty members and researchers, both those who teach and those who are on educational upgrading leave, that are published at the national or international level, per the academic year or calendar year which corresponds to the academic year. Include the authors' names, the years of publication, the names of the journals or academic conferences where they were published, and the weighting of each research article.

2) The total number and titles of innovations by regular faculty members and researchers, both those who teach and those who are on educational upgrading leave, that are disseminated at the national or international level. Include the innovators' names, the years of dissemination, the names of the places, provinces, or countries where they were disseminated, stipulating the format of distribution with supporting documentation, along with the weighting of each innovation.

Indicator 6: Practical Applications of Research or Innovative Work Utilized at National or International Level in Proportion to Number of Regular Faculty Members/Researchers.

Explanation

Research is an important mission of institutions of higher education. The execution of this mission may be effectively and successfully investigated by examining the research findings and good quality innovations that have been used in practical ways. The number of research projects and innovations conducted by regular faculty members and researchers that were used to solve the problems specified by the project objectives and research reports, the usefulness of which has been verified by the relevant agencies, is then compared with the number of regular faculty members and researchers.

Method of Calculation

$$\frac{Total\ number\ of\ practical\ applications\ of\ research\ output\ or\ innovations}{Total\ number\ of\ regular\ faculty\ members\ and\ researchers}\ X\ 100$$

Scoring Criteria

Use the conversion rule to define 20 percent as a score of 5 for all academic disciplines.

Information for Consideration

1) The total number and titles of applied research or innovations by regular faculty members and researchers, both those who teach and are on educational upgrading leave. Include the innovators' names, the years that the research or innovation was completed and utilized, the names of the agencies that

were benefited with documentation certifying the benefits received from the agency or relevant organization, with detailed and clear information about the benefits according to the following guidelines:

- Information that concretely shows the benefits from using the invention which resulted from research or innovative work according to the research project objectives.
- Information that concretely shows benefits from using the policy, law, or measure which resulted from the policy-related research.
- Information that concretely shows the benefits from applying research results that were conducted to further public development.

2) The total number of regular faculty members and researchers for each academic year, counting both those who teach and those who are on educational upgrading leave.

Indicator 7: Academic Output That Is Quality Certified at the National or International in Proportion to Number of Regular Faculty Members and Researchers.

Explanation

Academic output that has passed a quality certification process reflects capabilities in the areas of study, investigation, analysis, synthesis, research, actual implementation, and the ability to apply these skills to solve problems or better carry out assigned duties; such achievements improve the quality of educational management and help bring about academic advancement.

Evaluation Criteria

The following quality levels for academic output have been established:

Weight	**Quality Level of Academic Journals**
0.25	Academic articles that have been published in national journals
0.50	Academic articles that have been published in international journals

0.75	Textbooks or books that have passed the evaluation criteria of a panel of experts
1.00	Textbooks or books that have passed the evaluation criteria for applying for academic rank, or high-quality textbooks or books that have been inspected by experts in accordance with the criteria used to apply for academic rank

Method of Calculation

$$\frac{Weighted\ sum\ of\ academic\ output\ that\ is\ quality\ certified}{Total\ number\ of\ regular\ faculty\ members\ and\ researchers}\ X\ 100$$

Scoring Criteria

Use the conversion rule to define 10 percent as a score of 5 for all academic disciplines.

Information for Consideration

1) The total number and titles of good quality academic output (academic articles, textbooks, and books) by regular faculty members, both those who teach and those who are on educational upgrading leave, with the authors' names, the years of completion, the year of certification by a reputable agency, the names of the certifying agencies, and documentation of quality from the agency or relevant organization, along with the weighting of each item of academic output.

2) The total number of regular faculty members and researchers for each academic year, counting both those who teach and those who are on educational upgrading leave.

2.1.3 Academic Services to Society.

Academic services to society means that institutions of higher education provide academic services covering specific targeted groups of people both inside and outside of the country. The services may be provided using institutional resources, or by sharing institutional and individual resources in various manners, such as through

consulting services, teaching services, research searching for answers to societal issues, various short-term training courses, continuing education programs, and services for alumni or the general public. These academic services may be provided free of charge as part of an institution's broader responsibility to society, in a commercial format that generates compensation/income, or to provide feedback data as a basis for development, improvement, and creation of new knowledge. The provision of academic services through technology transfer and the transmission of beneficial knowledge furnishes academic support and endorsement; it suggests suitable pathways that will bring about stability, strength, and sustainable development of communities, societies, the nation, and other countries. In addition, it encourages an academic role for institutions of higher education and professional bodies in responding to, directing, and cautioning society as part of their responsibility to the public.

There are 2 indicators:

Indicator No.	Name of Indicator	Weighting Score
8	Results of Introducing Knowledge and Experience from Providing Academic Services to Improve Learning, Teaching, and Research.	5
9	Outcomes of Learning and Strengthening of Community or External Organizations	5

Indicator 8: Results of Introducing Knowledge and Experience from Providing Academic Services to Improve Learning, Teaching, and Research.

Explanation

Providing academic service means that an institution of higher education, on which the community or society is dependent, provides academic endorsement or performs duties that result in academic development in the community, or the development of knowledge that brings strength to the nation and other countries. A service fee may be charged for academic service, and it may also be provided free of charge. The knowledge and experience that is gained must be used to develop or be

integrated with learning, teaching and research; this may be done through articles, textbooks, books, courses, or study programs.

Method of Calculation

$$\frac{No.of\ academic\ service\ projects/activities\ that\ improved\ learning,teaching\ and\ research}{Total\ number\ of\ academic\ service\ projects\ and\ activities}\ X\ 100$$

Scoring Criteria

Use the conversion rule to define 30 percent as a score of 5.

Information for Consideration

1) Evidence, documents, and data showing that regular faculty members have collected, organized, and processed the knowledge and experience gained from providing academic service and applied it in beneficial ways in their teaching and research. This information may be further developed into a book, a textbook, or a research project; the results may also be expanded to improve a course or lead to a new course being offered.

2) The academic service projects that are counted in the numerator have been integrated and produced results in the year of the assessment, and the academic service projects in the divisor have been carried out in the year of assessment. An individual project may be integrated only with learning and teaching, only with research work, or it may be integrated with both learning/teaching and research.

3) Academic service is service provided to people or agencies outside of the institution, both at the Faculty and institutional levels.

Indicator 9: Outcomes of Learning and Strengthening of Community or External Organizations.

Explanation

Projects that impact the development and strengthening of communities refers to projects that are organized by an institution to develop a community or external organization, the results of which bring about various beneficial changes to a community or external organization, or help a community or external organization become more self-reliant as per its potential.

Points for Consideration

1) Implementation of the quality cycle (PDCA) with the participation of a community or organization.

2) Achievement of not less than 80 percent of the goals outlined in the plan.

3) A community or organization has leaders or members who have learned and carried out activities on an ongoing basis.

4) A community or organization creates a mechanism that leads to ongoing and lasting self-development, while still retaining the identity and culture of the community or organization.

5) Beneficial impacts that are valuable to society or that strengthen communities or organizations.

Scoring Criteria

1	**2**	**3**	**4**	**5**
One criteria is implemented	2 criteria is implemented	3 criteria is implemented	4 criteria is implemented	All 5 criteria is implemented

Information for Consideration

1) Plans and activities or projects that strengthen a community or organization.

2) Reports and documents of the results of implementing activities or projects.

3) Information showing the results of implementing activities or projects. Leaders or members of the community or organization have learned and conducted ongoing activities, and improved them in harmony with the identity and culture of the community or organization.

4) Information showing the results of implementing community or organizational activities or projects that bring benefits, strength, and values to society, communities, or organizations.

5) "Ongoing" means work is carried out for a period exceeding two years.

6) "Lasting/Sustainable" work is carried out for a period exceeding five years.

7) "Strong" means ability to be self-reliant.

Remarks

For institutions that are assessed in 2011, in the case of new activities, one year may be used to meet the standards for “ongoing”, “lasting/sustainable”, and “strong”.

2.1.4 Preservation of Arts and Culture.

Preservation of arts and culture means an institution has carried out the preservation of national arts and culture. It realizes the importance and value of arts and culture, along with the need to cultivate, foster, and develop things of beauty, aesthetic values, and cultural appreciation of environmental beauty and refined taste that springs up in the collective consciousness and lifestyle. This gives people confidence to live worthwhile lives, to be able to handle societal changes in matters of belief, values, and new cultures. Thus, an institution has policies that have been implemented at both the personal and institutional levels, with a system and mechanism in the form of a unit that promotes and supports projects that are part of teaching and learning management. This produces a pleasant lifestyle and atmosphere within the university, and an attractive life that is characterized by good taste enables its possessors to live in society with understanding, generosity, and happiness.

There are 2 indicators:

Indicator No.	**Name of Indicator**	**Weighting Score**
10	Promotion and Support for Arts and Culture	5
11	Development of Aesthetics in Dimensions of Arts and Culture	5

Indicator 10: Promotion and Support for Arts and Culture.

Explanation

Arts and culture are indicators of the quality, lifestyle, and good-heartedness of individuals and a society. One basic mission that institutions should realize is that they must give priority to their promotion and support, so that the shared society within the institution is a happy and valuable one, is an admirable model, and is accepted in society. This promotion and support must be efficiently and sincerely carried out in an ongoing, steadfast, and sustainable manner by establishing clear objectives and goals that can be assessed.

Points for Consideration

1) There is implementation according to the quality cycle (PDCA).

2) Achievement of not less than 80 percent of the goals outlined in the plan.

3) There is consistent and ongoing implementation.

4) Gives rise to benefits and value to the community.

5) Acclaimed at the national and /or international level(s).

Scoring Criteria

1	**2**	**3**	**4**	**5**
One criteria is implemented	2 criteria is implemented	3 criteria is implemented	4 criteria is implemented	All 5 criteria is implemented

Information for Consideration

1) Policies, plans, systems and mechanisms to promote and support arts and culture.

2) Projects or activities that promote and support arts and culture, with details of the projects or activities, as well as indicators and achievement targets.

3) Result summaries or evaluation reports of projects or activities (benefits and value to the community).

4) Evidence that explains details and shows the processes of obtaining data for achievement summaries, such as the steps and duration of data collection, random sampling, surveys, questionnaires, or evaluation forms, method of analyzing results, and so on.

5) Reports, awards, honors, and plaudits received at the national and international level, from reputable institutions or agencies.

Indicator 11: Development of Aesthetics in Dimensions of Arts and Culture.

Explanation

Arts and culture have to do with aesthetics and good taste, shaping lifestyles and society. They are dynamic in nature and are constantly changing, so it is necessary to wisely keep current by maintaining a development plan that provides aesthetic education and experience in the context of arts and culture. This enables us to choose, accept, preserve, and build an appreciation for the value of beauty and tasteful aesthetics in ourselves and our shared society.

Points for Consideration

1) Participation of staff in the institution that results in creation of good culture.

2) Buildings and facilities are clean, sanitary, and decorated in an aesthetically pleasing manner.

3) Landscaped in a manner that preserves beautiful and scenic views, is in harmony with nature, and is friendly to the environment.

4) A place for cultural activities that facilitates and promotes such events is provided, and activities are consistently organized.

5) Staff and student satisfaction levels are not lower than a score of 3.51 out of 5.00.

Scoring Criteria.

1	2	3	4	5
One criteria is implemented	2 criteria is implemented	3 criteria is implemented	4 criteria is implemented	All 5 criteria is implemented

Information for Consideration

1) Evidence showing details of projects or activities to develop aesthetics in arts and culture that the institution carried out in each academic year.

2) Projects or activities for which detailed and tangible objectives and achievement targets were established and can be assessed.

3) Result summaries or evaluation reports of projects or activities that develop artistic and cultural aesthetics.

4) Evidence that explains details and shows the processes of obtaining data for achievement summaries, such as the steps and duration of data collection, random sampling, surveys, questionnaires, or evaluation forms, method of analyzing results, and so on.

5) Empirical data that becomes evident when items 2 and 3 are considered.

Remarks

1) “Clean” means tidy, orderly, easy to maintain, and convenient to use.

2) “Sanitary” means clean, safe, unpolluted, (fostering) happiness of heart, and physical comfort.

3) “Beautiful” means that buildings and the surrounding areas are appropriately decorated and landscaped, in harmony with the locale, with no waste, and in a manner that is friendly to the environment.

2.1.5 Institutional Administration and Development.

Institutional administration and development means that institutions of higher education have good systems of administration and management that effectively transmit vision and integrate values into practice in a unified manner, in

order to achieve the objectives and mission that have been set forth. The Institutional Council is responsible for overseeing policies; carrying out operations in accordance with plans; administration of personnel, budgets, and assets; administration of benefits provided to students and all staff members, including monitoring, verifying, and evaluating if operations are in accordance with established rules, regulations, directives, and laws. The operational results of the institutional council, along with the administration and management at all levels, are to be publicized to communities both inside and outside of the institution, according to the principles of good governance, which consist of effectiveness, efficiency, responsiveness, accountability, transparency, decentralization, the rule of law, equity, and a consensus orientation.

There are 3 indicators:

Indicator No.	Name of Indicator	Weighting Score
12	Abide to roles and responsibility of the institute council.	5
13	Abide to roles and responsibility of the executives of the institution.	5
14	Faculty Development	5

Indicator 12: Carrying Out the Roles and Duties of the Institutional Council.

Explanation

The Council of an Institution of Higher Education is the main body of an institution of higher education, playing an important role in formulating policies and establishing frameworks that determine the direction of operations in accordance with the identity of the institution of higher education. It establishes a tangible administrative and management system, mechanisms, and processes to supervise and oversee the affairs of the institution of higher education. These include controlling and inspecting the operations of the institution of higher education so that they are effective, efficient, and lead to lasting institutional development.

Assessing the performance results of carrying out the roles and duties of the Institutional Council will focus on evaluating the quality of the direction setting, supervision, and oversight of the affairs and operations of the institution of higher

education according to the Institutional Council's duties and roles. It also includes administering and managing in accordance with the principles of good governance, and operating in accordance with the actions taken by the Council of the institution of higher education.

Scoring Criteria

Use the evaluation scores received from the members to assess the Institutional Council's operational results (full score of 5), covering the following 5 points:

1) The Institutional Council fulfills all of its obligations according to the duties prescribed in the University Constitution and Bylaws (ข้อ กำหนด); these must be in accordance with the Private University Act.

2) The Institutional Council establishes strategies and sets directions, while overseeing policies, directives, and regulations.

3) The Institutional Council follows the rules, regulations, and directives of higher bodies and related agencies.

4) The Institutional Council supervises and monitors the performance of the educational institution's administrators.

5) The Institutional Council operates in accordance with the principles of good governance.

Information for Consideration

Documents or evidence showing assessment details in harmony with the points specified in the scoring criteria.

Remarks

Assessment is not required at the Faculty level.

Indicator 13: Carrying Out the Roles and Duties of the Institutional Administrators.

Explanation

Assessing the performance results of carrying out administrators' roles and duties in successfully administering and managing according to the strategic and annual operating plans of the institution of higher education will focus on evaluating the quality of administration per the policies of the Council of the Institution of

Higher Education. This includes the effectiveness of the annual operating plan, ability in administration, and management according to the principles of good governance by the administrators.

Scoring Criteria

Use the administrators' evaluation scores received from the Committee appointed by the Institutional Council (full score of 5).

Information for Consideration

1) Documents or evidence showing details of formulating or reviewing policies regarding oversight of the institution of higher education, including reviewing the framework that determines the direction of operations of the institution of higher education, according to the duties and roles of administrators of higher education institutions.

2) Documents or evidence showing operational details according to the supervisory system of the institution of higher education. These documents, evidence, reports, or committee minutes should show that the institutional administrators have established tangible management processes to control and examine the operations of the institution of higher education.

3) Documents or evidence showing that institutional administrators are monitoring important operations, such as systems for policy and planning, personnel management, finances and budgets, and especially carrying out the central mission of the institution of higher education per the actions/resolutions of the Institutional Council.

4) Documents or evidence showing the institution's policy of establishing a system to evaluate its administrators via a committee appointed by the Institutional Council, and evidence that this system is carried out.

5) Reports synthesizing actions or policies, including the impact of decisions made by the administrators of the institution of higher education.

Remarks

At the Institutional level, "administrator" refers to the university President, and at the Faculty level, "administrator" refers to the Faculty Dean.

Indicator 14: Faculty Development.

Explanation

The quality of faculty members is a factor that affects the quality of students, and also a consideration of the institution's success in promoting and supporting faculty development so that faculty members can keep up with academic advances on an ongoing basis. This will make an institution able to compete at the international level. The quality of faculty members can be gauged from their academic qualifications and ranking.

Consideration Criteria

The following weighting of quality levels for faculty members has been established:

Education / **Academic Rank**	**Bachelor Degree**	**Master Degree**	**PhD**
Teacher	0	2	5
Assistant Professor	1	3	6
Associate Professor	3	5	8
Professor	6	8	10

Method of Calculation

The faculty member quality index is calculated as follows:

$$\frac{Weighted\ sum\ of\ regular\ faculty\ members}{Total\ number\ of\ regular\ faculty\ members}$$

Scoring Criteria

Use the conversion rule to define a faculty member quality index result of 6 as equal to a score of 5.

Information for Consideration

The number and names of all regular faculty members in each academic year should be listed, counting both those who teach and those who are on educational upgrading leave. There should also be a database specifying details regarding their educational qualifications and academic ranking.

2.1.6 Institutional Administration and Development.

Development and internal quality assurance means that institutions of higher education are required to show their standards and quality by being communities that create new knowledge – learning organizations that are capable of discovering, researching, and generating new information in order to develop society and themselves in an ongoing manner. Thai higher education must also demonstrate quality higher education for the people at large. In addition to this, Thai higher education must be superb and functional in a society of intense scrutiny in order that standards and quality will be continuously developed and will lead Thai higher education to become international higher education. Thus, higher education quality assurance is quality assurance for the sake of excellence in learning, and for the sake of the learners.

The heart of a good quality assurance system is the use of quality assurance system and processes to build a community with a culture of learning that always inspects its work for others. This will lead it to become a dynamic organization of learning that effectively institutes change, disseminates news throughout the institution, and establishes professional work standards in all areas that can be verified at every step. There is a mechanism for listening to both internal and external institutional stakeholders in order to introduce opinions from all involved parties for use in overseeing the institutional quality assurance guidelines. However, institutions ought to have academic independence and freedom to develop appropriate quality assurance systems of their own. At the same time, they should give freedom to

internal agencies in developing quality assurance systems according to the specific conditions of each agency.

Internal quality assurance systems generally consist of three systems. The first system is a quality development system which encompasses establishing standards, planning processes, and designing work systems for quality and process management, as well as quality control. The second system is a quality inspection system to accelerate the achievement of goals according to the specified quality standards, and the third system is a system of internal evaluation and quality improvement processes.

Internal quality assurance is a duty of institutions, as is developing the internal quality assurance system by allowing for stakeholder and community participation, and support from higher bodies. Thus, internal quality assurance is part of the educational administrative process leading to ongoing improvement in quality and educational standards, and providing support for external quality assessment.

There is 1 indicator:

Indicator No.	Name of Indicator	Weighting Score
15	Internal Quality Assessment Results That Are Certified by Higher Bodies	5

Indicator 15: Internal Quality Assessment Results That Are Certified by Higher Bodies.

Explanation

The Ministerial Decree Regarding Systems, Standards, and Methods of Educational Quality Assurance of 2010 states that “the bodies which are responsible for institutions of higher education must monitor and inspect their educational quality at least once every three years, and notify the institution of higher education regarding the results, as well as disclose the results of monitoring the educational quality to the general public.” Thus, educational institutions will conduct internal quality assurance that covers the indicators specified by the Office of the Higher Education Commission

or the (appropriate) higher entity. These indicators emphasize input factors and processes, and internal quality assurance assessment by higher bodies will produce scores that reflect the efficiency, effectiveness, and quality of various operational aspects of institutions of higher education. Thus, to evaluate this indicator, the average scores of (prior) internal quality assurance assessment that was conducted by higher bodies will be used so that reassessment will not be needed.

Scoring Criteria

Use the internal quality assurance assessment scores which are granted by higher bodies.

Information for Consideration

The internal quality assurance assessment scores which are given by higher bodies.

Remarks

1) Use the internal quality assurance system assessment scores (5-point system) given at the institutional level by higher bodies since 2010 (because of the new assessment criteria); for example

- For 2010, use the assessment scores for one year, which is 2010
- For 2011, use the average assessment score for two years: 2010 and 2011
- For 2012, use the average assessment score for three years: 2010, 2011, and 2012

2) For assessment at the Faculty level, if a Faculty's internal quality assurance evaluation did not include scores for all indicators specified at the Institutional level, then use the assessment score attained at the Institutional level for that particular indicator instead.

2.2 Group of Distinctive Identity Indicators.

Distinctive identity indicators means indicators that evaluate productivity in accordance with philosophy, commitment, mission and objectives of institutions of higher education, including success in terms of the emphases and highlights that

reflect the uniqueness of each institution, which are approved by Institutional Councils.

Distinctive identity refers to educational output (graduates) according to the philosophy, commitment, mission, and objectives of the institution of higher education that has been approved by the Institutional Council.

Uniqueness refers to success in terms of the emphases and highlights that reflect a prominent feature of the institution.

This section has consists of 2 indicators:

Indicator No.	Name of Indicator	Weighting Score
16	Developmental Outcomes in Accordance with Institutional Identity.	
16.1	Institutional Administrative Outcomes that Produce Distinctive Identity.	5
16.2	Graduate Development Outcomes in Accordance with Distinctive Identity	5
17	Developmental Outcomes in Accordance with Emphases and Highlights that Reflect Institutional Identity.	5

Indicator 16: Developmental Outcomes in Accordance with Institutional Identity.

Explanation

Institutions of higher education have a mission to produce and develop middle- and upper-class citizens, conduct research to create and develop the store of knowledge, give academic service to society, and preserve arts and culture. Thus, the establishment of institutions of higher education is varied according to each institution’s objectives. This leads to the setting of goals and operational plans, including the quality improvement plans of each institution, that will create knowledge which is harmonious with its identity and objectives.

Indicator 16.1: Institutional Administrative Outcomes that Produce Distinctive Identity.

Points for Consideration

1) Strategies and operational plans have been formulated that are in harmony with the institutional identity and have been approved by the Institutional Council.

2) A system has been created that fosters the participation of students and employees in fully and completely implementing these strategies.

3) Employee evaluation results regarding the institutional performance as being in harmony with its distinctive identity are not lower than 3.51 out of a score of 5.

4) Operational results generate beneficial effects and/or create value for society.

5) Commendation is received at the national and/or international level(s) regarding issues related to distinctive identity.

Scoring Criteria

1	**2**	**3**	**4**	**5**
One criteria is implemented	2 criteria is implemented	3 criteria is implemented	4 criteria is implemented	All 5 criteria is implemented

Information for Consideration

Evidence of recognition, awards, or being hailed as an example of good performance in advancing distinctive identity, such as trophies, certificates of merit, honorary awards, letters of commendation, etc

Remarks

For Indicator 16.1, assessment is not required at the Faculty level.

Indicator 16.2: Graduate Development Outcomes in Accordance with Distinctive Identity.

Method of Calculation

$$\frac{Sum\ of\ evaluation\ scores\ attained\ by\ graduates\ evaluated\ according\ to\ the\ distinctive\ identity}{Total\ number\ of\ graduates\ who\ were\ evaluated}$$

Scoring Criteria

Use the average score of the graduates who were evaluated (full score of 5).

Information for Consideration

Both quantitative and qualitative survey data must be representative of and cover graduates from all Faculties, with a response rate of at least 35% of graduates at each level. The data presented for consideration must include the following information:

1) The philosophy, commitment, mission and objectives of the institution, as well as its strategic plans and annual operational plans, have been approved by the Institutional Council.

2) The institutional quality improvement plan in various areas has been approved by the Institutional Council.

3) Annual operational reports are approved by the Institutional Council, which demonstrate the performance and success of operations and are in harmony with the institutional philosophy, vision, and mission.

Indicator 17: Developmental Outcomes in Accordance with Emphases and Highlights that Reflect Institutional Identity.

Explanation

Consider operational outcomes in accordance with the institution's emphases, highlights, or specialized expertise reflecting its unique identity that result from carrying out its work.

Points for Consideration

1) Operational strategies have been formulated that are in harmony with institutional emphases, highlights, and specialized expertise, and have been approved by the Institutional Council.

2) A system has been created that fosters the participation of students and employees in fully and completely implementing these strategies.

3) The satisfaction survey results of employees involved in operations in accordance with the institution's emphases, highlights, or specialized expertise are not lower than 3.51 out of a score of 5.

4) Operational results are achieved according to the institution's emphases, highlights, or specialized expertise, causing beneficial effects and creating value for society.

5) The institution has a unique identity in harmony with its particular emphases, highlights, or specialized expertise, and is accepted at the national and/or international level(s).

Scoring Criteria

1	**2**	**3**	**4**	**5**
One criteria is implemented	2 criteria is implemented	3 criteria is implemented	4 criteria is implemented	All 5 criteria is implemented

Information for Consideration

1) Documents/evidence showing the establishment of the institution's unique identity, emphases, or highlights.

2) Strategic plans, annual operational plans, including quality improvement plans that are consistent with the institution's unique identity, emphases, or highlights, which have been approved by the Institutional Council.

3) Annual operational reports that have been approved by the Institutional Council, showing operational results and achievements consistent with the unique identity, emphases, or highlights established by the institution; or operational results and achievements that are recognized as arising from the institution's unique identity, emphases, or highlights.

4) Evidence of recognition, awards, or being hailed as an example of good performance, such as trophies, certificates of merit, honorary awards, letters of commendation, etc.

Remarks

This indicator may be assessed or not assessed at the Faculty level. If assessed, it must indicate the unique identity of a Faculty that has been approved by the Institutional Council.

2.3 Group of Advancement Measurement Indicators.

Advancement measurement indicator means an indicator that evaluates an educational institution's performance in establishing developmental guidelines in order to jointly lead, prevent, and solve social problems in accordance with governmental policies. These may be modified in accordance with changing times and social problems, with the goal of showing the educational institution's societal leadership in pointing out and solving various social problems. These may include, for instance, promoting and following through with royally initiated projects, patriotic projects, nurturing religion and honoring the King, health, values and public consciousness, creative thinking, the underprivileged and aged, government policy, the economy, readiness for membership in the ASEAN community, energy and the environment, disasters, drugs, wasteful extravagance, conflict resolution, creating social peace and harmony, as well as respectfully introducing the Sufficient Economy Philosophy as an example of institutional sufficiency.

This section has consists of 1 indicator:

Indicator No.	Name of Indicator	Weighting Score
18	Results of Pointing Out/Leading, Preventing, and Solving Various Social Problems	
18.1	Results of Pointing Out/Leading, Preventing, and Solving Social Problems, Issue 1	5
18.2	Results of Pointing Out/Leading, Preventing, and Solving Social Problems, Issue 2	5

Indicator 18: Results of Pointing/Leading, Preventing, and Solving Various Social Problems.

Indicator18.1: Results of Pointing/Leading, Preventing, and Solving Social Problems, Issue 1.

Indicator 18.2: Results of Pointing/Leading, Preventing, and Solving Social Problems, Issue 2.

Explanation

Higher educational institutions select 2 issues from various fields to carry out by leading or resolving social problems, such as promoting and following through with royally initiated projects, patriotic projects, nurturing religion and honoring the King, health, values and public consciousness, creative thinking, the underprivileged and aged, government policy, the economy, readiness for membership in the ASEAN community, energy and the environment, disasters, drugs, wasteful extravagance, conflict resolution, creating social peace and harmony, as well as respectfully introducing the Sufficient Economy Philosophy as an example of institutional sufficiency.

However, the issue or social problem chosen by the institution to point out/lead or resolve must be approved by the Institutional Council.

Points for Consideration

1) The quality cycle (PDCA) is implemented.
2) Achievement is not less than 80% of the goals outlined in the plan.
3) There is benefit and value to the institution.
4) There are beneficial and valuable impacts to the community or society.
5) Commendation is received at the national and/or international level(s).

Scoring Criteria

1	**2**	**3**	**4**	**5**
One criteria is implemented	2 criteria is implemented	3 criteria is implemented	4 criteria is implemented	All 5 criteria is implemented

Information for Consideration

1) Projects or activities carried out by an institution of higher education that are beneficial and valuable to the institution. It has a role in pointing out or resolving various social problems, specifying objectives and target groups, and the success of the projects.

2) Evidence that a project/activity carried out by an institution of higher education was approved by the Institutional Council, and the institution has had a role in leading or solving various social problems.

3) Reports summarizing the results of all projects.

4) Evidence, documentation, and information showing the beneficial effects and creation of value to society from carrying out the project(s).

5) Evidence, documentation, and information showing commendation received at the national or international level.

Remarks

This indicator may be assessed or not assessed at the Faculty level.

APPENDIX C

RANDOM TABLE NUMBERS

	A	B	C	D	E	F	G	H	I	J
1	8450	6992	6563	0340	2649	6933	9446	6182	2601	7800
2	5952	1443	7100	8444	3904	0159	1849	2601	9763	9058
3	5711	6779	9388	9668	4167	1423	2744	4622	2179	8503
4	2681	8047	0494	7853	8411	5406	8127	9577	8530	2350
5	0739	3114	3997	3482	3226	2216	6874	0620	8521	2938
6	8985	2463	5054	3448	6357	0187	6342	4740	4064	5068
7	7644	9339	8375	4583	7715	6355	6827	2055	9328	3287
8	6277	6631	8797	3693	6370	1436	1599	6267	2758	0323
9	6355	7590	7628	9054	0022	4241	7499	3430	3644	6576
10	7828	0589	3075	1954	5972	2266	0055	1097	9706	9009
11	6026	4546	4119	1554	4895	3123	9849	2094	5062	6711
12	8416	1972	9345	1593	2943	2379	5062	4829	5952	8292
13	1433	8823	7706	5273	6160	2161	5510	8617	7894	0175
14	0622	4884	8113	4447	5735	6347	7280	2301	2330	0693
15	4104	7164	1184	3964	2119	6968	0469	3827	0845	8400
16	4272	4979	1471	0942	9573	4283	1557	0161	3957	2516
17	1225	4171	3433	8700	0042	5884	2508	3250	1520	6366
18	7442	6575	1927	7267	7182	3960	4341	0350	1126	5945
19	4911	9007	3048	0319	0916	3002	1466	4421	7246	7662
20	3143	7402	4486	0909	1858	7961	1211	6296	5545	4588
21	8055	9294	2578	0426	4322	6925	2487	5677	9491	4301
22	9240	5260	7134	8001	0140	3394	8437	4066	2855	0933
23	7923	8630	3654	2638	2868	1059	0903	3114	6351	8261
24	0020	5104	4344	3324	9214	6615	5926	7012	9052	9205
25	3312	5923	5469	9171	4877	5392	3394	5077	3750	5637
26	3466	4193	5330	4680	0456	5891	3175	5733	5678	0956
27	1677	1694	1697	8921	2520	2811	3597	1355	9605	3637
28	3846	6283	0969	0051	5857	1043	1671	2013	8955	7706
29	8084	2327	0550	7231	1087	4830	9742	5654	5458	8290
30	2715	2247	4504	1374	9236	7340	1773	0693	2749	1335
31	6537	5815	9312	1460	6593	7678	4312	7537	9360	7195
32	4263	8931	1642	6694	1925	2661	1274	7346	8234	3159
33	7468	4077	6691	3961	7640	2355	9938	8485	9398	8364
34	4884	3324	3690	7433	1245	0523	4483	5933	5634	0512
35	7222	7299	1346	8937	0933	1569	5562	3735	2982	5966
36	5040	0820	8606	4006	4743	6343	4873	1002	4757	1075
37	2980	4860	5694	1501	5791	9414	7246	1283	9766	7427
38	8660	5480	7436	9745	8869	3307	4916	6543	9830	6099
39	7627	4959	6417	3542	1877	0370	5464	9590	5184	7379
40	1890	7664	7144	3523	8465	0385	8174	4740	3654	5543
41	3175	2580	3919	7436	0796	1018	5565	1142	4577	0457
42	7616	9338	6304	0283	6502	9085	5443	1531	9724	4140
43	5223	4525	0895	9930	0050	2201	5270	6447	1850	2070
44	9384	9794	8418	0374	4119	2075	0067	4535	7769	4719
45	5862	9165	5302	9789	5771	9670	7523	9280	2604	0212
46	9450	9307	6597	7183	5243	8854	6735	2415	0364	3096

APPENDIX D

THE LIST OF INFORMANTS (Thai)

THE LIST OF INFORMANTS

#	Name	Position
1.	อาจารย์ กิ่งกาญจน์ ทองงอก	หัวหน้างานพัฒนาระบบบริหาร (งานประกันคุณภาพ)
2.	ผศ.อิงอร ตั้นพันธ์	คณะกรรมการประกันคุณภาพการศึกษา มหาวิทยาลัยเกษมบัณฑิต
3.	ดร.พัทธนันท์ เพชรเชิดชู	คณบดีคณะการบัญชี และผู้อำนวยการหลักสูตรปรัชญาดุษฎีบัณฑิต สาขาวิชาการบัญชี มหาวิทยาลัยธุรกิจบัณฑิตย์
4.	อาจารย์ วิศิษฐ์ศรี จินตนา	ที่ปรึกษาคณะการบัญชี มหาวิทยาลัยธุรกิจบัณฑิตย์
5.	ดร.นิ่มนวล วิเศษสรรพ์	คณบดีคณะบัญชี มหาวิทยาลัยรังสิต
6.	อาจารย์ พิเชษฐ์ ตั้งสงค์ไพบูลย์	คณบดี คณะบัญชี มหาวิทยาลัยราชพฤกษ์
7.	อ.อุษาโรจน์ ดีร์โจซูโบรโต	ผู้อำนวยการสำนักงานประกันคุณภาพการศึกษา มหาวิทยาลัยธุรกิจบัณฑิตย์
8.	ผศ.เจษฎา ความคุ้นเคย	คณบดีคณะวิทยาการจัดการ
9.	อ.สุรัตน์ ลีรัตนชัย	สาขาวิชาการบัญชี มหาวิทยาลัยหัวเฉียวเฉลิมพระเกียรติ
10.	รศ. ดร. โกสุม สายใจ	ผู้อำนวยการสำนักงานประกันคุณภาพการศึกษา มหาวิทยาลัยมหาวิทยาลัยราชพฤกษ์
11.	รศ.นิภา รุ่งเรืองวุฒิไกร	ภาควิชาการบัญชี คณะบริหารธุรกิจ มหาวิทยาลัยรามคำแหง
12.	รศ.ดร. ชนงกรณ์ กุณฑลบุตร	คณบดีคณะบริหารธุรกิจมหาวิทยาลัยเทคโนโลยีราชมงคลธัญบุรี
13.	ผศ.ดร.สมยศ อวเกียรติ	คณะบดีคณะบริหารธุรกิจ มหาวิทยาลัยนอร์ทกรุงเทพ

#	Name	Position
14.	ผศ.ธงชัย สิทธิกรณ์	ผู้อำนวยการสำนักนโยบายและแผน มหาวิทยาลัยเอเชียอาคเนย์
15	นาย สมโชค ฤทธิ์จำรูญ	ผู้อำนวยการสำนักงานประกันคุณภาพการศึกษา มหาวิทยาลัยราชภัฏธนบุรี
16.	อาจารย์ สาวิตรี สมบูรณ์จันทร์	สภาวิชาชีพบัญชี ในพระบรมราชูปถัมภ์
17.	คุณ จุฬารัตน์ จิตไพศาลวัฒนา	สภาวิชาชีพบัญชี ในพระบรมราชูปถัมภ์
18.	อาจารย์ นันทชัย สาสดีอ่อง	หัวหน้าสาขาวิชาการบัญชี คณะบัญชี วิทยาลัยเทคโนโลยีสยาม

BIOGRAPHY

NAME	Satayu Pattarakijkusol
ACADEMIC BACKGROUND	Bachelor of Law, The University of the Thai Chamber of Commerce Year of 2003 Certificate of Logistics: Strategy & Management Chulalongkorn University Marketing Certificate Program – MCP Plus Finance Thammasart University 3rd Executive Program: Asian Business Leadership. Asian Knowledge Institute
EXPERIENCES	Southe-East Asia Spare Part Specialist - Huawei Technologies (Thailand) Co., Ltd. - July 2007- July 2011 Logistis Executive - HUBER+SUHNER (Thailand) Co., Ltd. - January 2007-July 2007 Spare Part Specialist - Huawei Technologies (Thailand) Co., Ltd. - November 2004 - December 2007 Customer Service Officer - LG Mitr Electronic Co., Ltd. - June 2002 - October 2004