

Supapan Saithong-in 2011: Effectiveness Development in Practicing of Bookkeepers after Attending Continuing Professional Development. Master of Business Administration, Major Field: Business Administration, Interdisciplinary Graduate Program. Thesis Advisor: Associate Professor Kanchana Sripong, M.B.A. 163 pages.

This research aims to study the effectiveness development of bookkeepers after attending the Continuing Professional Development program, and to compare the differences of personal factors of bookkeepers which affect the development of working effectiveness after attending such program. Questionnaires are used in order to collect data from 429 bookkeepers who have been registered with the Department of Business Development since 2001, work in accounting firms in Bangkok, and have attended courses in accounting at the Continuing Professional Development program for at least 18 hours. The statistical methods used in analyzing data include frequency, percentage, mean, standard deviation, t-test, F-test (one-way ANOVA), and paired t-test at the statistical significance level of 0.05.

The results show that the overall working effectiveness of bookkeepers, both before and after attending the Continuing Professional Development program is at high level, however after attending such program, such effectiveness increases significantly. Specifically, the effectiveness of bookkeepers in analyzing accounting transactions and conducting financial reports, both before and after attending the Continuing Professional Development program, is at high level, and increases after attending the Continuing Professional Development program as well. Regarding the effectiveness in recording and summarizing accounting transactions, before attending the Continuing Professional Development program, it is at medium level, and increase to high level after attending such program. Considering personal factors including age, work experience, the length of time registered as a bookkeeper, and the status of whether they obtain the accounting professional license, these factors cause the differences in the effectiveness development of bookkeepers. As a results, the study recommends that the Department of Business Development and the Federation of Accounting Professions promote and encourage bookkeepers to attend the Continuing Professional Development program that is suitable and meets individual demands, while keep the costs of training low, so that bookkeepers would be able to utilize knowledge and experiences to level up their working effectiveness.

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