

Witchulada Vatchagool 2010: Expectations of Employers toward the Characteristics of Accountants in Listed Companies on the Stock Exchange of Thailand. Master of Business Administration, Major Field: Business Administration, Interdisciplinary Graduate Program. Assistant Professor Kwansagool Tengamnuy, Ph.D. 183 pages.

This research was an exploratory research. The objective of this study was to study the expectations of employers toward the characteristics of accountants in listed companies on the stock exchange of Thailand. In this research, being accepted by employers, university and stakeholders across the IFAC' member countries of the world, the International Education standard (the second, third and fourth editions) was used as a reference characteristics of accountant. Therefore, this research was based on Professional Accounting Education Programs (IES2), Professional Skill (IES3), and Professional Values Ethics and Attitudes (IES4). Differences of expectation from the employers were compared, analyzed and then disseminated according to individual factors and business factors. The data were collected by developed questionnaires, which were responded by employers who were randomly selected as samplings accounting for 30.40 percent of the total population from 477 firms. The collected data were then analyzed by statistical software. Statistics used in this study were frequency, percentage, mean and standard deviation. Hypothesis tests were performed using t-test, F-test and LSD at the statistical significance level of 0.05

The study showed that characteristics the employers expected most from accountants covered professional value, ethics and attitude. The three most expected characteristics included transparency, independence and commitment to working with morals, fairness and integrity, responsibility for own organization and self-responsibility, not absence without accepted reasons. Second, expectation on skills for professional accountants and professional education program was leveled much. According to the results of hypothesis test, employers with differences in personal factors on sex, age, experience on present job and size of business based on the number of employees had different expectations toward the accountants at statistically significant difference of 0.05. Therefore, it is recommended that courses that directly raise appreciation for the profession, ethics and attitudes of accountants be introduced. Moreover, necessary working skills and knowledge in accounting, finance, other related field and financial accounting and financial report and tax, in particular should be developed.

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Thesis Advisor's signature