

# **The Effect of Accounting System Software on Performance of Accountants in Accounting Offices in Northeastern Area**

Thipsuda Thasedam<sup>1</sup>

Pakamat Butsalee<sup>2</sup>

Supatra Rakarnsin<sup>3</sup>

<sup>1</sup> School of Accountancy , Sripatum University, Bangkok, Thailand

<sup>2</sup> Faculty of Management Science , Buriram Rajabhat University, Buriram, Thailand

<sup>3</sup> Faculty of Management Science , Buriram Rajabhat University, Buriram, Thailand

<sup>1</sup>Corresponding Author: far\_1820@hotmail.com Tel. 061 779 7828

## **Abstract**

This study aimed to 1) study the features and capabilities of accounting system software and performance of accountants, and 2) study the effect of accounting system software features and capabilities on performance of accountants in accounting offices in northeastern area. The data were collected by using questionnaires from 130 accountants working in accounting offices in northeastern area, chosen by stratified random sampling. The data obtained were analyzed by percentage, mean, and regression analysis.

The results revealed that 1) opinions of the accountants towards the accounting system software features and capabilities and the performance of the accounting offices as a whole and each aspect was at the most level, 2) considering each aspect of accounting system software features and capabilities, credibility of the company selling accounting system software and the security system of the accounting software had a relationship and positive effect on performance significantly at the statistical level 0.05.

**Keywords:** Accounting System Software, Performance, Accountants

## **1. Introduction**

Nowadays, technology has become more involvement in our lives, no matter if it is the livings, communication, and occupation, these have to concern with technology. To be success in occupation or work need to rely on technology to help in working or make the work more efficient. The more in the globalized era, without boundaries, the operation of the organization in the present constantly faces with rapid changes on economic, politic, social and technology. This makes the rapid circulation of information; as a result, the operation is complicated with variety methods. Organizations that need to survive and be successful must have a systematic operation and a clear operational plan, have a comprehensive analysis of situations that may affect, be able to perform the tasks to achieve the objectives efficiently, on time, and acceptably (Thamonphatch Simakorn. 2009: 56). Thus, organizations need to take technology to help in working such as accounting needs to apply technology to assist in the preparation of various financial reports for convenience and speed in working.

Therefore, the work of accountants must rely on working with the computer and accounting system software. In the past, the accountants did manual accounting system; consequently, the information obtained was always with errors or the work was late. With currently highly competitive, accounting information is important to managerial decisions. To increase the efficiency of business operations, technology is applied to help for operation

development. For example, computer systems and accounting system software are applied to accounting In order to obtain the accurate, reliable, and up-to-date information that the management can use for any decisions-making efficiently (Uraiwan Hongchai, 2011). In using accounting system software, the help and more efficient work of accountants should be considered.

For the operation, the performance is a main key point to lead the organization to the achievement of the organization's objectives. Effective performance has become the necessity for the existence and growth of organization both in the future and the present (Somjai Laksana, 2009: 1). However, accountants who completely work with their competency by using various methods or techniques to create a lot of quality and satisfied work with a little cost, energy, and time are always competent and best practice persons (Somjai Laksana, 2009: 7). Similarly, accountants must be knowledgeable to perform tasks that are accurate, fast, and successful on time.

From the reasons mentioned above, the researcher, therefore, is interested in conducting the research to study the effect of using accounting system software on the performance of accountants in the audit offices in the northeast area in order to see whether or not the use of accounting system software affects the performance and how. The data were collected from accountants working in accounting offices in the northeastern area. The results of the research can be used as a guideline for developing accounting system software to be more suitable and suit for the work of accountants in the accounting offices.

**2. Purposes**

1. To study features and capabilities of accounting system software and performance of accountants in accounting offices in northeastern area.
2. To study the effect of features and capabilities of accounting system software on performance of accountants in accounting offices in the northeastern area..

**Conceptual Framework**

In this research entitled “Effect of Accounting System Software on Performance of Accountants in Accounting Offices in Northeastern Area”, the researcher used the conceptual framework as follows:

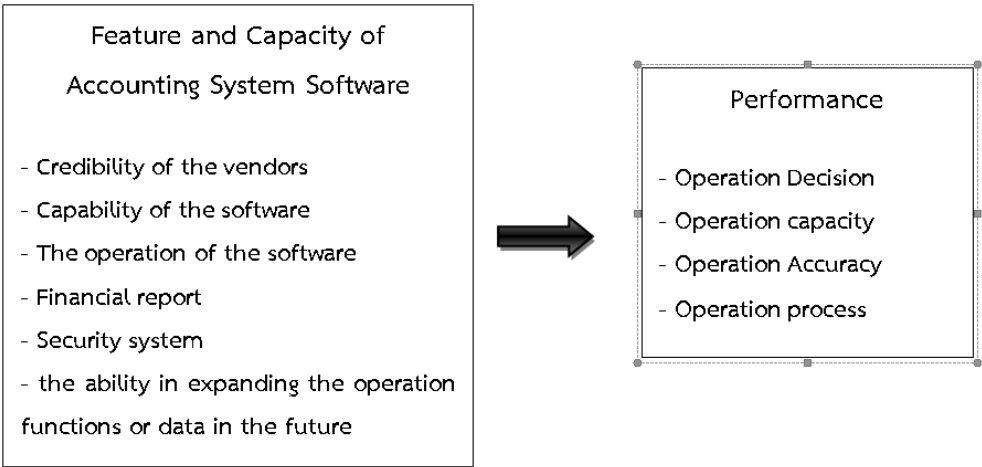


Figure 1: Conceptual Framework

### **3. Research Methodology**

#### **Population and Samples**

Population of this study was the accountants from 202 accounting offices registered with the Department of Business Development in northeastern area. One accountant of each office was selected. (Department of Business Development. 2018: website)

Samples were one accountant from each accounting offices registered with the Department of Business Development in northeastern area with stratified random sampling by using Yamane's table of sampling (1973, cited in Krajongklang, 2014). The total samples obtained were 135 accountants (with a statistical significant difference of 0.05)

#### **Data Collection**

For the sample selection, the sampling was conducted by using a stratified random sampling method. To collect data, questionnaires were used as research instrument. It was developed in accordance with the objectives and conceptual framework.

#### **Data Analysis and Statistics Used in Data Analysis**

Statistics used for data analysis

Statistics used for data analysis included of descriptive statistics and analysis statistics such as percentage, frequency, mean, standard deviation, and regression analysis.

##### **1. Descriptive Statistics**

It contains the values of frequency, percentage, mean, and standard deviation of the data to describe general information of accountants as follows:

1. The frequency distribution and percentage were used to summarize general information of the accountants in Bangkok who were the respondents to the questionnaire.
2. The mean and standard deviation were used to analyze the opinion dataset about the knowledge and understanding of the digital economy, professionalism of the accountants, the work process of the accountants in organizations, and readiness to work in the digital economy era of the accountants. The data has presented the data in tables together with lectures and conclusion of the research results. The questionnaire was in the form of a Likert rating scale.

##### **2. Inference Statistics**

This research used a multiple regression analysis to measure the relationship and impact between the independent variables including the knowledge and understanding of the digital economy, professionalism of the accountants, work process of the accountants in organizations, and the dependent variables, namely the readiness to work in the digital economy era of the accountants by determining the statistical significance level of 0.05.

### **4. Results**

The results of the research entitled "Factors Affect Readiness to Work in the Digital Economy Era of Accountants in Bangkok" can be described as follows:

#### **1. General Information of the Respondents**

Most accountants in accounting offices were female (74.62%). Most of them were single (49.23%); while, being married was the second (45.38%). Most of their ages were 25-30 years old and 31-35 years old (49.23%); whereas, the second was less than 25 years old (18.46%). Their education level was bachelor degree

(79.23%). They had 5-10 years of working experience. Their average monthly income was more than 25,000 baht (42.31).

## 2. General information of accounting offices

Most accounting system software currently used in accounting offices was Express (72.31%). Most experience in using accounting system software was more than 3 years – 6 years (36.15%), followed by more than 6 – 9 years (24.62%). The number of companies hiring the offices to prepare accounting for was 76 or more (24.62%), followed by 16 -30 companies (20.77%). The duration of accounting system software that is currently used was 3 – 6 years (41.54%). The cost of purchasing or developing accounting system software currently used was more than 20,001 baht (50%).

## 3. Comments about features and the ability of the official program Accounting Office Northeast area Case studies of Express and Easy-Acc programs as shown in the table 1

**Table 1:** Opinions towards features and capabilities of accounting system software

Features and Capabilities of Accounting System Software	$\bar{X}$	S.D.	Level
1. The credibility of the company selling the software	4.61	0.51	The most
2. The capabilities of accounting system software	4.51	0.51	The most
3. The operation of accounting system software	4.67	0.45	The most
4. The financial report of accounting system software	4.53	0.54	The most
5. The security system of accounting software	4.54	0.50	The most
6. The ability to expand functionality or data in the future	4.55	0.49	The most
<b>Overall</b>	<b>4.67</b>	<b>0.43</b>	<b>The most</b>

The opinions of accountants in accounting offices towards the features and the capabilities of accounting system software of the accounting offices as a whole was at the most level ( $\bar{x} = 4.67$ ). When considering each aspect, all aspects were at the most level. Ranking the first 3 aspects from the most to the least by mean, there were as follows: the aspect of the operation of accounting system software ( $\bar{x} = 4.67$ ), the credibility of the company selling the accounting system software ( $\bar{x} = 4.61$ ), and the ability to extend functionality or data in the future ( $\bar{x} = 4.55$ ).

## 4. Comments about the performance of the accounting office Northeast area Case studies of Express and Easy-Acc programs as shown in the table 2

**Table 2** Opinions towards overall performance

Performance of the accounting offices	$\bar{X}$	S.D.	Level
1. The decision-making performance	4.51	0.54	The most
2. The performance ability	4.52	0.49	The most
3. The performance accuracy	4.54	0.50	The most
4. The performance process	4.67	0.45	The most
<b>Overall</b>	<b>4.60</b>	<b>0.42</b>	<b>The most</b>

The opinions of accountants in the accounting offices towards the performance of the accounting offices as a whole was at the most level ( $\bar{x} = 4.60$ ). When considering in each aspect, all aspects were at the most level.

Ranking the first 3 aspects from most to least by mean, there were as follows: the performance process ( $\bar{x} = 4.67$ ), the performance accuracy ( $\bar{x} = 4.54$ ), and the performance ability ( $\bar{x} = 4.52$ ).

**3. Correlation analysis multiple regression analysis and the creation of predictive equations of features and the ability of accounting software packages on the performance of the bookkeeper in the accounting office the northeastern region, the researchers conducted multiple regression analysis and predictive equation as shown in the table 3**

Table 3: Testing of correlation coefficients of regression with overall performance of accountants in the accounting office, features and capabilities of the accounting system software

Features and capabilities of accounting system software	Performance		t	p - value
	Regression Coefficient	Standard Error of measurement		
ค่าคงที่ (a)	2.127	0.469	4.530	0.000
The credibility of the accounting software vendor (PC)	0.195	0.075	2.598	0.011*
The capabilities of the accounting system software (PP)	-0.006	0.086	-0.065	0.948
The operation features of accounting system software (PL)	0.005	0.090	0.060	0.952
Financial reports of accounting system software (PF)	0.027	0.070	0.390	0.697
Security system of accounting system software (PS)	0.163	0.078	2.094	0.038*
The ability to extend functionality or data in the future (PA)	0.151	0.087	1.733	0.086

F = 5.611 p = 0.000 AdjR<sup>2</sup> = 0.177

From Table 3, it was found that the features and capabilities of accounting system software on the aspects of the creditability of the company selling accounting system software (PC) and the security system of accounting system software (PS) had a relationship and a positive effect on performance in the aspect of operational decision making (ED) with statistical significance at the level of 0.05. Therefore, the assumptions (หรือ hypothesis?) were accepted. Considering the use of accounting system software in terms of the capabilities of accounting system software (PP), the operational features of accounting system software(PL), financial reports of accounting system software (PF), and the ability to extend functionality or data in the future (PA), they did not have any relationship to the performance of operational decision making (ED).

When bringing the features and capabilities of accounting system software on the aspects of the creditability of the company selling accounting system software (PC) and the security system of accounting system software (PS) to create prediction equation of performance (IET), the coefficient of improved forecast (AdjR2) equal to 0.172 as the following equation

$$IET = 2.566 + 0.240PC + 0.200PS$$

**5. Discussion**

The aspects of accounting system software features and capabilities in terms of the creditability of the company selling accounting software and the security system of accounting software had a relationship and a positive effect on overall performance because the accountants will work efficiently, they must rely on accounting

software that is reliable in sales of the vendors and the accounting system software must have the security of the data. This is in accordance with the research of Pattamawadee Duangdara (2015: Abstract) which stated that the key factors affecting the selection of accounting system software of the business firms were the appropriate with the business of entity, the properties of accounting system software, price, data link, after-sales service, and creditability of the programs and manufacturers or suppliers, in order to make the work more effective and compatible with the operation of the firms.

## 6. Recommendations

### 1. Suggestions for implementation

1.1 Accounting Offices should pay more attention to the selection of accounting system software that is suitable for the use of the entity for the performance of the accountants.

1.2 Accounting offices should prioritize on accounting system software and the continuous system development of the program.

### 2. Suggestions for further study

2.1 There should study the use of accounting system software on performance with samples in other areas such as tax auditors, other businesses, etc., in order to compare the results with other samples to see whether it is different, and how.

2.2 There should change the variable from performance to another variable such as operation outcomes, operation effectiveness, customers' confidence etc.

2.3 There should be the study of the problems and obstacles in using accounting system software.

2.4 There should be additional qualitative studies along with quantitative studies about The use of accounting system software in order to get the details of the factors that cause additional performance, such as observations plus interviews, and in-depth interviews for more complete content of the study.

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