Research Title	: Relationship Between Accounting Practice and Job Efficiency of Higher Education Institutions of Thailand.
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ABSTRACT

The accounting practice was conducted as comprehensive accounting system and procedures in order to achieve quality and efficiency. The accounting practice will be through the assessment process to be continuous improvement for the achievement of organizations in future. Therefore, the researcher conducted a study of relationship between of accounting practice and job efficiency of accountants in the higher education institutions of Thailand, by using a questionnaire as an instrument for higher education institutions data from 201 respondents. The statistics used for analyzing were F-test (ANOVA and MANOVA), multiple correlation analysis and multiple regression analysis.

The findings revealed that the accountants of the education agreed with having accounting practice as a whole and in each aspect: planning administration, operation of the system, monitoring and evaluation, and continuous improvement at a high level. Inclusively, they agreed with having job efficiency as a whole and each aspect: reliable work, timeliness, and standardization at a high level.

The accountants of the education with different types of education, total number of persons present, number of students present, and duration of the course agreed not differently with having accounting practice as a whole and in each aspect of planning administration, operation of the system, monitoring and evaluation, and continuous improvement ($p>0.05$). Inclusively, they not differently agreed with having job efficiency as a whole and in the aspects of reliable work, timeliness, and standardization ($p>0.05$).

According to the investigation of relationships, the results were found: 1) the accounting practice in the aspects of planning administration had positive relationships and effects on job efficiency as a whole and in the aspects of reliable work; 2) the accounting practice in the aspects of operation of the system had positive relationships

SPU CHONBURI

and effects on job efficiency as a whole and in the aspects of reliable work, timeliness, and standardization; 3) the accounting practice in the aspects of monitoring and evaluation had positive relationships and effects on job efficiency as a whole and in the aspects of reliable work and standardization; and 4) the accounting practice in the aspects of continuous improvement had positive relationships and effects on job efficiency in the aspects of reliable work.

In conclusion, the accounting practice had positive relationships and effects on job efficiency of accountants in the office of higher education institutions of Thailand. Therefore, the accountants should implement the accounting practice which emphasized on planning, operation, monitoring and evaluation to be continuous improvement for the good performance. Also, the educational administrators can be used the information obtained from this research to develop and plan for the effective human resource management, as well as to improve the accountants' abilities for organizational success and sustainable.

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Keywords : JOB EFFICIENCY OF ACCOUNTING